

RUCSANDRA MOLDOVAN

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ACADEMIC EMPLOYMENT

2015–present Assistant Professor
John Molson School of Business, Concordia University

EDUCATION

2010–2015 ESSEC Business School, France (AACSB and EQUIS accredited)
PhD in Accounting and Auditing, chairs Profs. Paul André and Andrei Filip

2013 Rotman School of Management, University of Toronto, Canada
Visiting PhD student sponsored by Prof. Ole-Kristian Hope

2010–2012 ESSEC Business School, France
Advanced Master in Business Administration Research

2008–2010 Babes-Bolyai University, Romania
Master Degree in Accounting Management, Auditing, and Control

2005–2008 Babes-Bolyai University, Romania
Bachelor Degree in Accounting and Information Systems (Valedictorian)

RESEARCH ACTIVITIES

Publications

1. [Segment Disclosure Quantity and Quality under IFRS 8: Determinants and the Effect on Financial Analysts' Earnings Forecast Errors](#), 2016, with Paul André and Andrei Filip. *The International Journal of Accounting*, vol. 51(4), pp. 443-461.
 - Featured in *CFA Digest*, April 2017, vol. 47(4)
<http://www.cfapubs.org/doi/full/10.2469/dig.v47.n4.8>
2. [Post-Implementation Reviews for IASB and FASB Standards: A Comparison of the Process and Findings for the Operating Segments Standards](#), 2014. *Accounting in Europe*, vol. 11(1), pp. 113-137.
3. [Response of the EAA FRSC to the EFRAG/ANC/FRC Discussion Paper: Towards a Disclosure Framework for the Notes](#), 2013, with Richard Barker, Elisabetta Barone, Jacqueline Birt, Ann Gaeremynck, Anne Mcgeachin, and Jan Marton. *Accounting in Europe*, vol. 10(1), pp. 1-26.

Working Papers

1. [Economic Consequences of Hiring Wall Street Analysts as Investor Relations Officers](#), with Ole-Kristian Hope (University of Toronto) and Zhongwei Huang (Cass Business School). Featured in
 - [Matt Levine's Bloomberg Views blog "Money Stuff"](#) on October 27, 2017
 - [Investor Relations Magazine](#) on October 19, 2017
2. Firm Diversification and Analysts' Earnings Forecasts: The Role of Management Guidance at the Segment Level, with Paul André (HEC Lausanne) and Andrei Filip (ESSEC)
3. Recognition and Disclosure of Intangible Assets – A Meta-analysis Review and Framework, with Anne Jeny (ESSEC)
4. [Fair Value Measurement Disclosure by U.S. Closed-End Funds](#), with Ahmad Hammami (Concordia)
5. Literature Review on the Effect of Implementation of IFRS 13 Fair Value Measurement, with Michel Magnan (Concordia), Andrei Filip (ESSEC), Anne Jeny (ESSEC), Ahmad Hammami (Concordia), Zhongwei Huang (Cass Business School)
6. Inconsistent Segment Disclosure across Corporate Documents

Work-in-Progress

1. Silent Changes in Disclosure: The Case of Segment Reporting
 - Recipient of FRQ-SC New Researchers Grant 2017–2020
2. Why Do Shareholders Like Shareholder Proposals at Dual Class Firms? with Claudine Mangen (Concordia)
3. The Management Approach to Segment Reporting: How Financial and Managerial Accounting Practices Influence Firm Organization and Reporting, with Matthaeus Tekathen (Concordia)
4. Investor Relations in Europe, with Sorin Achim (Babes-Bolyai University)
5. Auditing Intangible Assets, with Sophie Audousset-Coulier (Concordia) and Anne Jeny (ESSEC)
6. Fair Value Measurement Disclosure under IFRS and U.S. GAAP: Compliance and Usefulness for Investors, with Ahmad Hammami (Concordia)

Conference Presentations

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| 2017 | European Accounting Association Annual Meeting |
| 2016 | American Accounting Association Annual Meeting, AMIS conference |
| 2015 | FARS Midyear Meeting, European Accounting Association Annual Meeting |
| 2014 | London Business School Trans-Atlantic Doctoral Conference, European Accounting Association Annual Meeting, British Accounting and Finance Association conference, |

- American Accounting Association Annual Meeting, *The International Journal of Accounting* Symposium, Association Francophone de Comptabilité conference
 2013 AMIS conference

Invited Workshop Presentations

- 2015 Dayton University, U.S.A.
Paper presented: Inconsistent Segment Disclosure across Corporate Documents
 2014 Bocconi University, Italy
Paper presented: The Interplay of Segment Disclosure Quantity and Quality

Other Conferences Attended

- 2017 University of Ottawa Telfer Accounting and Finance conference
 2014 8th LSE/LUMS/MBS CFIE conference
 2013 Contemporary Accounting Research conference, European Accounting Association Annual Meeting
 2012 European Accounting Association Annual Meeting

Research Grants

- 2017–2020 Fonds de Recherche du Québec – Société et Culture New Researcher Grant (C\$53,608)
Project: Silent Changes in Disclosure: The Case of Segment Reporting
 2017–2019 French Autorité de Normes Comptables Grant (€5,000)
Project: Recognition and Disclosure of Intangible Assets – A Meta-analysis Review and Framework
Principal Investigator: Anne Jeny (ESSEC)
 2017 International Accounting Standards Board IFRS 13 PIR Grant (£4,000)
Project: Literature Review on the Effect of Implementation of IFRS 13 Fair Value Measurement
Principal Investigator: Michel Magnan (Concordia)
Co-applicants: Anne Jeny (ESSEC), Andrei Filip (ESSEC), Ahmad Hammami (Concordia), Zhongwei Huang (Cass Business School)
 2016–2017 ADR JMBS Individual Seed Grant, Concordia University (C\$7,000)
Project: The Determinants and Financial Reporting Consequences of Hiring Wall Street Analysis as Investor Relations Officers
 2015 JMSB, Concordia University Start-up Research Fund (C\$15,000)
 2013 ESSEC Business School Centre of Research Grant (€3,000)
Project: Measuring Segment Reporting Quality
Principal Investigator: Paul André (HEC Lausanne)
Co-applicant: Andrei Filip (ESSEC)

TEACHING ACTIVITIES

Courses

Financial Reporting I (ACCO 310), John Molson School of Business
Undergraduate program, core course, 2015–2017

Average teaching evaluation over 7 sections: 1.35 out of 5 (1 highest, 5 lowest)

Introduction to Financial Accounting (CPTC 32003), ESSEC Business School
Advanced Master in Financial Techniques core course, 2015

Financial Accounting and Reporting (CPTC 31125), ESSEC Business School
Grande École/MSc programs core course, 2014–2015

Teaching Materials

2015 [Digitizing Luxury – Growth, Profitability, and Financial Flexibility at YOOX](#), Case study
for graduate level, with Thomas Jeanjean (ESSEC).

Ph.D. Committee Member

2017 Jing Qiong Hu, John Molson School of Business, Concordia University (Phase I ongoing)

Honors Student Supervision

2017 William Macdonald-Akbari, Bachelor of Commerce, Concordia University

SERVICE TO THE PROFESSION

Reviewer

Journals *Accounting in Europe* (since 2015, 5 reviews)
Journal of Accounting, Auditing and Finance (since 2015, 2 reviews)
Journal of Business Ethics (2017, 1 review)
Journal of International Accounting Auditing and Taxation (2017, 1 review)
European Management Journal (2017, 1 review)
Research in Accounting in Emerging Economies (2013, 1 review)

Conferences American Accounting Association 2014, 2016
Financial Accounting and Reporting Section (FARS) 2015
Canadian Academic Accounting Association 2014

Conference Discussant

2016 American Accounting Association Annual Meeting (1 paper)
2014 American Accounting Association Annual Meeting (2 papers)

On-going Memberships

CAAA, EAA, AAA, FARS, IAAER

SERVICE TO THE UNIVERSITY

Committee Service

Faculty Council, John Molson School of Business, 2016–2018

Department of Accountancy Appraisal Committee, 2017–2018

International Business (IBUS) Committee, 2016–2017

PhD Program/Accountancy Research Committee, 2016–present

- Co-founder and organizer of ACCO PhD-Faculty Research Fest
- Representative for accounting research seminars coordination between Montréal universities

Master Thesis Defense Chair

Mengchan Gao, MSc Management, Concordia University (January 23, 2017)

Karina Simone, MSc Finance, Concordia University, (May 5, 2016)

OTHER DETAILS

Professional Experience

2008–2010 Krissacont SRL, Romania
Accountant

Computer and Programming Skills

Advanced SAS, Stata
Beginner Python, Java

Languages

Romanian Native
English Proficient (CAE grade A; TOEFL iBT 110/120)
French Intermediate (Level B2)
Japanese Notions