

RUCSANDRA MOLDOVAN

John Molson School of Business
Concordia University
Montréal, QC, Canada

web: <http://bit.ly/RucsandraMoldovan>
SSRN: <https://ssrn.com/author=1335559>
Twitter: [@ProfMoldovan](https://twitter.com/ProfMoldovan)

BIOGRAPHICAL INFORMATION

Academic Employment

John Molson School of Business, Concordia University

Jun 2020–present Associate Professor
Jul 2015–Jun 2020 Assistant Professor

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 invited by Prof. Ole-Kristian Hope (4 months)
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)

Professional Experience

2008–2010 Krissacont SRL, Romania
Accountant

Computer and Programming Skills

Statistical software SAS, Stata
Programming languages Python, Java

Languages

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

RESEARCH ACTIVITY

ABDC: journal ranking by the Australian Business Deans Council

ABS: journal ranking by the Chartered Association of Business Schools

Impact factor (IF) from Journal of Citation Reports (JCR) by Clarivate Analytics or Scimagojr.com

Publications

7. [The Effects of MiFID II on Sell-Side Analysts, Buy-Side Analysts, and Firms](#), with Bingxu Fang, Ole-Kristian Hope, and Zhongwei Huang, 2020. *Review of Accounting Studies*, forthcoming.
 - Journal rankings: ABDC A*; ABS 4; IF JCR 2.108
 - Best Paper Award, FARS Midyear Meeting 2020
 - Presented at the 2019 *Review of Accounting Studies* Conference (by co-author); European Securities and Markets Authority (ESMA) in January 2020 (by co-author); FARS Midyear Meeting, Nashville, U.S., 2020; HEC Montréal; Saint Mary's University
 - Media coverage: Investor Relations Magazine ([article](#) and [webinar](#)), [Institutional Investor magazine](#), [Euromoney](#), [Strefa Investorow](#) (in Polish), [Finanz und Wirtschaft](#) (in German), [Politico](#), [S&P Global Market Intelligence](#)
6. [Accounting for Intangible Assets—Insights from Meta-Analysis of R&D Research](#), with Anne Jeny, 2020. *Journal of Accounting Literature*, forthcoming.
 - Journal rankings: ABDC A; ABS 3; IF Scimago 1.121
 - Financing from the French Autorité des Normes Comptables, 2017–2019
 - Blogpost on [meta-analysis at EAA-ARC](#), March 2018
5. [Salary Perception and Career Prospects in Audit Firms](#), with Ahmad Hammami and Elisabeth Peltier, 2020. *Managerial Auditing Journal*, vol. 35(6), pp. 759–793.
 - Journal rankings: ABDC B; ABS 2; IF JCR 1.064
 - Financing from CAAA Research Grant program, 2020–2022
4. [Diversified Firms and Analyst Earnings Forecasts: The Role of Management Guidance at the Segment Level](#), with Paul André and Andrei Filip, 2019. *Journal of International Accounting Research*, vol. 18(3), pp. 1–38.
 - Journal rankings: ABDC A; ABS 2; IF Scimago 0.493
 - Presented at the JIAR conference, Venice, Italy, 2018; American Accounting Association Annual Meeting, New York, U.S., 2016; AMIS conference, Bucharest, Romania, 2016; European Accounting Association Annual Meeting, Glasgow, UK, 2015

3. [Segment Disclosure Quantity and Quality under IFRS 8: Determinants and the Effect on Financial Analysts' Earnings Forecast Errors](#), with Paul André and Andrei Filip, 2016. *The International Journal of Accounting*, vol. 51(4), pp. 443–461.
 - Journal rankings: ABDC A; ABS 3; IF Scimago 0.397
 - Featured in [CFA Digest](#), April 2017, vol. 47(4)
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.
 - Journal rankings: ABDC A; ABS 2; IF Scimago 0.486
1. [Response of the EAA FRSC to the EFRAG/ANC/FRC Discussion Paper: Towards a Disclosure Framework for the Notes](#), with Richard Barker, Elisabetta Barone, Jacqueline Birt, Ann Gaeremynck, Anne Mcgeachin, and Jan Marton, 2013. *Accounting in Europe*, vol. 10(1), pp. 1–26.
 - Journal rankings: ABDC A; ABS 2; IF Scimago 0.486

Papers Under Review

1. [Wall Street Analysts as Investor Relations Officers](#), with Ole-Kristian Hope (University of Toronto) and Zhongwei Huang (Cass Business School)
 - Revise and Resubmit to *Journal of Corporate Finance* (April 2020)
 - Financing from ADR JMSB Individual Seed Fund 2016–2017
 - Presented at the George Mason University Conference, 2018; EAA, Milan, 2018; CAAA, Calgary, 2018; Telfer Accounting and Finance Conference, Ottawa, 2018
 - Media coverage: Investor Relations Magazine ([article](#) and [podcast](#)), Bloomberg ([blogpost](#) and [article](#)), [Columbia Law Review Blue Sky Blog](#), [Institutional Investor Magazine](#)
2. [Fair Value Measurement: A Work in Motion](#), with Michel Magnan (Concordia), Andrei Filip (ESSEC), Anne Jeny (ESSEC), Ahmad Hammami (Concordia), Zhongwei Huang (Cass Business School)
 - Revise and Resubmit to *Accounting in Europe* (May 2020)
 - Financing from the International Accounting Standards Board 2017
 - Presented at the [January 2018 IASB Board meeting](#) in London (by co-authors)
3. The Value Relevance of Fair Value Levels: Time Trends under IFRS and U.S. GAAP, with Michel Magnan (Concordia), Andrei Filip (ESSEC), Anne Jeny (ESSEC), Ahmad Hammami (Concordia), Zhongwei Huang (Cass Business School)

Working Papers

1. Structuring Communication: Segment Reporting versus Segmented Reporting, with Matthäus Tekathen (Concordia)
2. Inconsistent Segment Disclosure across Corporate Documents (job market paper)
 - Presented at University of Dayton, U.S.A., January 2015 (invited), FARS Midyear Meeting, Nashville, U.S.A., January 2015, London Business School Trans-Atlantic Doctoral Conference, London, UK, May 2014, European Accounting Association Annual Meeting, Tallinn, Estonia, May 2014, British Accounting and Finance Association conference, London, UK, April 2014
3. [Fair Value Measurement Disclosure by U.S. Closed-End Funds](#), with Ahmad Hammami (Concordia)
 - Presented at the European Accounting Association Annual Meeting, Spain, May 2017

Work in Progress

1. Are Shareholders Wise? Evidence from Dual-Class Share Firms, with Claudine Mangen (Concordia)
2. Internal Consistency of Segment Reporting in Canadian Banks, with Michel Magnan (Concordia) and Long Bui (Concordia PhD student)
3. Silent Changes in Financial Disclosure: The Case of Segment Reporting
 - Recipient of FRQ-SC New Researchers Grant 2017–2020
4. Institutional Ownership and Investor Relations in Europe, with Sorin Achim (Babes-Bolyai University) and Claudine Mangen (Concordia)
5. Auditor's Career Path after the Big 4, with Ahmad Hammami (Concordia) and Elisabeth Peltier (Concordia)
6. Director Expertise and CEO Pay, with Claudine Mangen (Concordia)

Peer-reviewed Conference Presentations (excludes presentations by co-authors)

- | | |
|------|---|
| 2020 | Financial Accounting and Reporting Section (FARS) Midyear Meeting, Nashville, U.S.A. |
| 2018 | Plenary presentation at the <i>Journal of International Accounting Research</i> conference, Venice, Italy |

European Accounting Association Annual Meeting, Milan, Italy
Canadian Academic Accounting Association (CAAA) Annual Conference, Calgary, Canada

- 2017 European Accounting Association Annual Congress, Valencia, Spain
- 2016 American Accounting Association Annual Meeting, New York, U.S.A.
Accounting Management Information Systems (AMIS) conference, Bucharest, Romania
- 2015 Financial Accounting and Reporting Section (FARS) Midyear Meeting, Nashville, U.S.A.
European Accounting Association Annual Meeting, Glasgow, UK
- 2014 London Business School Trans-Atlantic Doctoral Conference, London, UK
European Accounting Association Annual Meeting, Tallinn, Estonia
British Accounting and Finance Association conference, London, UK
American Accounting Association Annual Meeting, Atlanta, GA, U.S.A.
The International Journal of Accounting Symposium, Sao Paulo, Brazil
Association Francophone de Comptabilité conference, Lille, France
- 2013 Accounting Management Information Systems (AMIS) conference, Bucharest, Romania

Invited Presentations

- 2019 Saint Mary's University, Halifax, Canada
HEC Montréal, Québec, Canada
- 2018 George Mason University Conference, Fairfax, VA, U.S.A.
Telfer Accounting and Finance Conference, University of Ottawa, Canada
- 2015 University of Dayton, U.S.A.
- 2014 Bocconi University, Italy

Research Grants

- 2020–2022 Luc Beauregard Centre for Excellence in Communications Research (\$7,965)
Cybersecurity Events, Corporate Disclosure and Financial Markets (PI)
Co-applicants: Long T. Buy (PhD student) and Michel Magnan (Concordia)
- CAAA Research Grant (C\$4,000)
The Interplay between Pay Satisfaction and Career Prospects in Audit Firms (co-applicant)

PI: Elisabeth Peltier (Concordia)

Co-applicants: Ahmad Hammami (Concordia)

- 2019–2021 Concordia OVPRGS Individual Seed Grant, Concordia University (C\$5,935)
Auditor's Career Path after the Big 4 (PI)
- 2017 International Accounting Standards Board IFRS 13 PIR Grant (£4,000)
Literature Review on the Effect of Implementation of IFRS 13 Fair Value Measurement (co-applicant)
PI: Michel Magnan (Concordia)
Co-applicants: Anne Jeny (ESSEC), Andrei Filip (ESSEC), Ahmad Hammami (Concordia), Zhongwei Huang (Cass Business School)
- 2017–2020 Fonds de Recherche du Québec – Société et Culture New Researcher Grant (C\$53,608)
Silent Changes in Financial Disclosure: The Case of Segment Reporting (PI)
- 2017–2019 French Autorité de Normes Comptables Grant (€5,000)
Recognition and Disclosure of Intangible Assets – A Meta-analysis Review and Framework (co-applicant)
PI: Anne Jeny (ESSEC)
- 2016–2017 ADR JMBS Individual Seed Grant, Concordia University (C\$7,000)
The Determinants and Financial Reporting Consequences of Hiring Wall Street Analysis as Investor Relations Officers (PI)
- 2015 JMSB, Concordia University Start-up Research Fund (C\$15,000)
- 2013 ESSEC Business School Centre of Research Grant (€3,000)
Measuring Segment Reporting Quality (co-applicant)
PI: Paul André (HEC Lausanne)
Co-applicant: Andrei Filip (ESSEC)

PhD Thesis Supervision

- 2019– Co-supervisor (Phase III), Long T. Bui, JMSB
- 2020– PhD Adviser (Phase II), Farzaneh Amani, JMSB
- 2020– PhD Adviser (Phase II), Mahsa Nasher, JMSB

Honours Program in Accountancy Undergraduate Student Supervision

- 2017 William Macdonald-Akbari, BComm, JMSB

TEACHING ACTIVITY

Courses at John Molson School of Business

Financial Reporting I (ACCO 310)

Undergraduate program, required course, 2015–2019

Course coordinator, 2018–2019

Average teaching evaluation 1.43 (*1 = Strongly Agree, 5 = Strongly Disagree with the statement “Overall, the instructor performed effectively.”*)

Accounting Theory (ACCO 400)

Undergraduate program, required course, 2018–2021

Course coordinator, 2019–2021

Average teaching evaluation 1.33 (*1 = Strongly Agree, 5 = Strongly Disagree with the statement “Overall, the instructor performed effectively.”*)

Accounting Research: An Overview (ADMI 860A)

PhD course

Instructor for three sessions, Fall 2020

Instructor for two sessions, Fall 2019 (1.50 teaching evaluation)

Intervention (1/3 of a session each time), November 2018, November 2017, and November 2016

Management Control and Risk Management (ADMI 860W)

PhD course

Instructor for one session, Winter 2020 and Winter 2019

Courses at ESSEC Business School

Introduction to Financial Accounting (CPTC 32003)

Advanced Master’s in Financial Techniques core course, 2015

Financial Accounting and Reporting (CPTC 31125)

Grande École/MSc programs core course, 2014–2015

Professional Development Workshops Attended

- | | |
|------|---|
| 2018 | CAAA Professional Development Day – Teaching with Cases, workshop led by Pascale Lapointe-Antunes (Brock University) and Luc Bélanger-Martin (HEC Montréal) |
| 2017 | Creative Uses of Moodle, workshop led by Anna Sokolovskaya at Concordia University |
| 2016 | Passion in Teaching, workshop led by Tara Ramsaran at Concordia University |

Teaching Materials

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

SERVICE TO THE ACADEMIC COMMUNITY

Reviewer

Journals *Accounting Forum* (since 2019, 8 reviews)
Journal of Business, Finance and Accounting (since 2018, 2 reviews)
Corporate Governance: An International Review (since 2018, 2 review)
European Accounting Review (since 2018, 2 reviews)
Accounting in Europe (since 2015, 6 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 (since 2017, 2 reviews)
European Management Journal (2017, 1 review)
Research in Accounting in Emerging Economies (2013, 1 review)

Conferences Conference on Financial Economics and Accounting at New York University 2019
Rethinking Responsibility: Agents and Structures 2018
American Accounting Association 2014, 2016, 2018
Financial Accounting and Reporting Section (FARS) 2015, 2021
Canadian Academic Accounting Association 2014, 2018

Editorial Board

2019– *Accounting Forum*

Conference Discussant

2019 McGill Accounting PhD Forum (1 paper)

2018 Telfer Accounting and Finance Conference (1 paper)
European Accounting Association Annual Conference (1 paper)
Canadian Academic Accounting Association (1 paper)

2016 American Accounting Association Annual Meeting (1 paper)

2014 American Accounting Association Annual Meeting (2 papers)

On-going Academic Association Memberships

Canadian Academic Accounting Association (CAAA)
European Accounting Association (EAA)
American Accounting Association (AAA)
Financial Accounting and Reporting Section (FARS)
International Association for Accounting Education and Research (IAAER)

Social Media

Social media for Accounting Forum, since July 2020
Social media team for the EAA Accounting Research Center [EAA-ARC](#), since December 2018

SERVICE TO THE UNIVERSITY

Committee Service

2020–present	Accountancy PhD Advisor for incoming and 1 st year students
2020–present	Department Tenure Committee
2019–2020	Department Hiring Committee (recruitment of tenured or probationary faculty)
2019–present	Liaison, European Accounting Association (EAA)
May 2019	Acting Chair for the Department of Accountancy
2018–2020	Curriculum Review Committee, Department of Accountancy
2019–2020 and 2016–2017	PhD Program Committee
February 2018	Acting Chair for the Department of Accountancy
2017–2018	Liaison, Montréal-area business schools on accounting research seminars
2017	Appraisal Committee, Department of Accountancy
2016–2018	Faculty Council, John Molson School of Business
2016–2020	ACCO Research Fest Committee, Chair and co-founder
2016–2017	International Business (IBUS) Committee
2015–present	Accountancy Research Committee

PhD Thesis Committee Membership

2019–2020	Committee member (Phase III), Yetaotao Qiu, JMSB (Placement: University of Nottingham China)
2018–2019	Committee member (Phase II), Long T. Bui, JMSB
2017	Committee member (Phase II), Jing Qiong Hu, JMSB