

RUCSANDRA MOLDOVAN

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BIOGRAPHICAL INFORMATION

Academic Employment

2020–present Associate Professor, John Molson School of Business, Concordia University
2021–2022 Director, Desjardins Centre for Innovation in Business Finance, John Molson School of Business, Concordia University
2015–2020 Assistant Professor, John Molson School of Business, Concordia University

Education

2015 PhD in Accounting and Auditing, ESSEC Business School, France (AACSB and EQUIS accredited)
2013 Visiting PhD student, Rotman School of Management, University of Toronto
2012 Advanced Master's in Business Administration Research, ESSEC Business School, France
2010 Master's in Management Accounting, Auditing, and Control, Babes-Bolyai University, Romania
2008 Bachelor's in Accounting and Information Systems, Babes-Bolyai University, Romania

Professional Experience

2008–2010 Accountant, Krissacont SRL, Romania

RESEARCH ACTIVITY

ABDC: journal ranking by the Australian Business Deans Council; ABS: journal ranking by the Chartered Association of Business Schools; IF: Impact factor from 2020 Journal of Citation Reports by Clarivate Analytics; FT: Financial Times journal list.

Publications

10. [Wall Street Analysts as Investor Relations Officers](#), 2021, *Journal of Corporate Finance*, vol 67, pp. 1–20. With Ole-Kristian Hope and Zhongwei Huang.
 - Journal rankings: ABDC A*; ABS 4; IF 4.249
 - 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](#)
9. [Convergence in Motion: A Review of Fair Value Levels' Relevance](#), *Accounting in Europe*, forthcoming. With Michel Magnan, Andrei Filip, Anne Jeny, Ahmad Hammami, Zhongwei Huang.
 - Journal rankings: ABDC A; ABS 2; IF 0.720
 - Financing from the International Accounting Standards Board 2017
 - Presented at the [January 2018 IASB Board meeting](#) in London (by co-authors)
 8. [The Value Relevance of Fair Value Levels: Time Trends under IFRS and U.S. GAAP](#), 2021, *Accounting in Europe*, vol. 18(2), pp. 196–217. With Michel Magnan, Andrei Filip, Anne Jeny, Ahmad Hammami, Zhongwei Huang.
 - Journal rankings: ABDC A; ABS 2; IF 0.720
 7. [The Effects of MiFID II on Sell-Side Analysts, Buy-Side Analysts, and Firms](#), 2020, *Review of Accounting Studies*, vol. 25(3), pp. 855–902. With Bingxu Fang, Ole-Kristian Hope, and Zhongwei Huang.
 - Journal rankings: ABDC A*; ABS 4; IF 3.419; FT 50
 - 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](#), *Journal of Accounting Literature*, forthcoming. With Anne Jeny.
 - Journal rankings: ABDC A; ABS 3; IF 1.470
 - 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](#), 2020, *Managerial Auditing Journal*, vol. 35(6), pp. 759–793. With Ahmad Hammami and Elisabeth Peltier.
 - Journal rankings: ABDC B; ABS 2; IF 1.905
 - Financing from CAAA Research Grant program, 2020–2022

4. [Diversified Firms and Analyst Earnings Forecasts: The Role of Management Guidance at the Segment Level](#), 2019, *Journal of International Accounting Research*, vol. 18(3), pp. 1–38. With Paul André and Andrei Filip.
 - Journal rankings: ABDC A; ABS 2; IF 0.440
 - 2019 JIAR Best Paper Award
 - Presented at the JIAR conference, Venice, Italy, 2018; AAA, New York, U.S., 2016; AMIS conference, Bucharest, Romania, 2016; EAA, Glasgow, UK, 2015
3. [Segment Disclosure Quantity and Quality under IFRS 8: Determinants and the Effect on Financial Analysts' Earnings Forecast Errors](#), 2016, *The International Journal of Accounting*, vol. 51(4), pp. 443–461. With Paul André and Andrei Filip.
 - Journal rankings: ABDC A; ABS 3; IF 0.730
 - 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 0.720
1. [Response of the EAA FRSC to the EFRAG/ANC/FRC Discussion Paper: Towards a Disclosure Framework for the Notes](#), 2013, *Accounting in Europe*, vol. 10(1), pp. 1–26. With Richard Barker, Elisabetta Barone, Jacqueline Birt, Ann Gaeremynck, Anne Mcgeachin, and Jan Marton.
 - Journal rankings: ABDC A; ABS 2; IF 0.720

Working Papers

1. Characteristics and Consequences of ASC 842 Lease Transition Disclosure, with Luminita Enache (Calgary) and Paul A. Griffin (UC Davis)
 - Presented at EAA 2021, CAAA 2021
 - Revise-and-resubmit at *European Accounting Review* (ABDC A*; ABS 3; IF 3.208)
2. Inconsistent Segment Disclosure across Corporate Documents
 - Presented at University of Dayton, U.S.A., 2015; FARS Midyear Meeting, Nashville, U.S.A., 2015; London Business School Trans-Atlantic Doctoral Conference, London, UK, 2014; EAA, Tallinn, Estonia, 2014; BAFA, London, UK, 2014
3. Peer Choice in IPOs, with Yetaotao Qiu (Nottingham Ningbo China) and Michel Magnan (Concordia)

Research Grants

- 2022–2024 SSHRC Insight Grant (C\$80,942)
Do Mutual Fund Managers Care about Accounting Standard Changes? (PI)
- 2021–2023 SSHRC Insight Grant (C\$70,081)
The Effect of the New Lease Standard (ASC 842) Future Adoption on Firm Communication Strategy (co-applicant)
- 2020–2022 Luc Beauregard Centre for Excellence in Communications Research (C\$7,965)
Cybersecurity Events, Corporate Disclosure and Financial Markets (PI)
- CAAA Research Grant (C\$4,000)
The Interplay between Pay Satisfaction and Career Prospects in Audit Firms (co-applicant)
- 2019–2021 Concordia Individual Seed Grant Program (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)
- 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)
- 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)

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

- 2021 European Accounting Association (EAA) Annual Congress (virtual)
Canadian Academic Accounting Association (CAAA) Annual Conference (virtual)

- 2020 Financial Accounting and Reporting Section (FARS) Midyear Meeting, Nashville, U.S.A.
- 2018 Plenary presentation at the *Journal of International Accounting Research* conference, Venice, Italy
European Accounting Association (EAA) Annual Congress, Milan, Italy
Canadian Academic Accounting Association (CAAA) Annual Conference, Calgary, Canada
- 2017 European Accounting Association (EAA) Annual Congress, Valencia, Spain
- 2016 American Accounting Association (AAA) 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 (EAA) Annual Congress, Glasgow, UK
- 2014 London Business School Trans-Atlantic Doctoral Conference, London, UK
European Accounting Association (EAA) Annual Congress, Tallinn, Estonia
British Accounting and Finance Association (BAFA) conference, London, UK
American Accounting Association (AAA) Annual Meeting, Atlanta, GA, U.S.A.
The International Journal of Accounting Symposium, Sao Paulo, Brazil
Association Francophone de Comptabilité (AFC) conference, Lille, France
- 2013 Accounting Management Information Systems (AMIS) conference, Bucharest, Romania

Invited Presentations (Research Seminars)

- 2021 University of St. Gallen, Switzerland
- 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

PhD Thesis Supervision

- 2021– PhD Adviser (Phase II), Cynthia Melhem, JMSB
- 2020– PhD Adviser (Phase II) and Co-supervisor (Phase III), Farzaneh Amani, JMSB
- 2020–2021 PhD Adviser (Phase II), Mahsa Nasher, JMSB
- 2019 Co-supervisor (Phase III), Long T. Bui, 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, 2020–2021

Accounting Theory (ACCO 400)

Undergraduate program, required course, 2018–2022

Accounting Research: An Overview (ADMI 860A)

PhD course, co-instructor, Fall 2021, Fall 2020, Fall 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

Teaching Materials

[Financial Analysis in Banking: The Challenge of Segment Reporting](#), Case study for senior undergraduate or executive education, 2021, *Accounting Perspectives* vol. 20, issue 3, pp. 389–401. With Long T. Bui (PhD student) and Michel Magnan.

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

SERVICE TO THE ACADEMIC COMMUNITY

Reviewer

- Journals *Financial Research Letters* (2021, 1 review)
 Contemporary Accounting Research (2021, 1 review)
 Accounting Forum (since 2019, 10 reviews)
 Asia-Pacific Journal of Financial Studies (since 2020, 1 review)
 Journal of Business Finance and Accounting (since 2018, 2 reviews)
 Corporate Governance: An International Review (since 2018, 2 review)
 European Accounting Review (since 2018, 3 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 2018, 2022
 AAA Annual Meeting 2014, 2016, 2018
 FARS Midyear Meeting 2015, 2021, 2022 (received Outstanding Reviewer Award)
 CAAA Annual Conference 2014, 2018, 2021

Editorial Board

- 2021– *The International Journal of Accounting (TIJA)*
2019– *Accounting Forum*

Conference Discussant

- 2021 EAA Annual Congress (1 paper)
 CAAA Annual Conference (1 paper)
- 2019 McGill Accounting PhD Forum (1 paper)
- 2018 Telfer Accounting and Finance Conference (1 paper)
 EAA Annual Congress (1 paper)
 CAAA Annual Conference (1 paper)
- 2016 AAA Annual Meeting (1 paper)
- 2014 AAA 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 Editor for *Accounting Forum*, July 2020–October 2021
Social media team for the EAA Accounting Research Center [EAA-ARC](#), Dec 2018–May 2021

SERVICE TO THE UNIVERSITY

Committee Service

2020–2022 Accountancy PhD Program Coordinator for incoming and 1st year students
2020–present Department Tenure Committee
2021–2022 Department Personnel 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, PhD Program Committee
2016–2017
Feb 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