

RUCSANDRA MOLDOVAN, PhD

John Molson School of Business
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Updated February 2026

CURRENT ACADEMIC EMPLOYMENT

Associate Professor of Accounting (with tenure) at John Molson School of Business, Concordia University.

ENGAGEMENT WITH STANDARD SETTING

Highlights: Board Member of the Canadian Accounting Standards Board (AcSB). Served as Academic Fellow with the AcSB for four months during 2024. Co-authored two research studies cited by the International Accounting Standards Board (IASB) and the Financial Accounting Standards Board (FASB) in post-implementation reviews and one study used by the European Securities and Markets Authority in its review of the MiFID II Directive. Part of the winning academic team (among 16 applicant teams) of a research grant awarded by the IASB to complete the academic literature review for the post-implementation review of IFRS 13. Won a research grant from the French Autorité des Normes Comptables to review the intangible assets literature. Contributed to one comment letter submitted to EFRAG.

AWARDS AND RESEARCH GRANTS

Highlights: John Molson Dean's 2024 Award for Distinguished Scholarship at the Mid-career level. Two best paper awards from the American Accounting Association. Competitively won and managed research grants totalling \$289,176 from the Social Sciences and Humanities Research Council, Fonds de Recherche du Québec – Société et Culture, and the Canadian Academic Accounting Association (CAAA).

ACADEMIC PUBLICATIONS

Highlights: 13 academic publications to date in the *Review of Accounting Studies*, *Journal of Corporate Finance*, *European Accounting Review*, *Accounting Horizons*, *Accounting Perspectives*, *Journal of Accounting Literature*, *Accounting in Europe*, *Journal of International Accounting Research*, *The International Journal of Accounting*, and *Managerial Auditing Journal*. Three other manuscripts are in the peer review process at *Auditing: A Journal of Practice and Theory*, *Journal of Accounting and Public Policy*, and *Accounting Horizons*.

CONFERENCE PRESENTATIONS AND PUBLIC SPEAKING

Highlights: Presented my research at 20+ academic conferences. Invited to present my research at nine research seminars in Canada, France, and the US. Organized and spoke at one CAAA webinar (60+ participants) on the topic of corporate disclosure on cybersecurity.

PEER REVIEW SERVICE AND THESIS SUPERVISION

Highlights: Serving as Editorial Board Member for *Contemporary Accounting Research* and *John Molson Perspectives*. Served as Associate Editor for *Accounting Forum*, and Editorial Board Member for *Accounting in Europe* and *The International Journal of Accounting*. Served as ad-hoc reviewer for 20+ journals on financial and non-financial reporting topics. Routinely serve as scientific committee member, reviewer or discussant for European, Canadian, and US academic accounting conferences. Co-supervised two PhD theses at John Molson, with two others ongoing.

TEACHING EXPERIENCE

Highlights: Taught *Financial Reporting* and *Accounting in Society* undergraduate courses and *Financial Reporting & Disclosure* doctorate-level courses at John Molson over the last ten years. Taught *Financial Accounting and Reporting* and *Introduction to Financial Accounting* master-level courses at ESSEC Business School, France during one year. Co-authored two teaching case studies.

BIOGRAPHICAL INFORMATION

Citizenship: Canada and Romania

Languages: English (fluent), French (working knowledge) Romanian (native)

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EMPLOYMENT

John Molson School of Business, Concordia University

Associate Professor of Accounting (tenured)	2020 –
<i>Parental leave 2022–2023</i>	
Member, Climate Business Institute – Climate Measures & Reporting Impact Lab	2024 –
Director, Desjardins Centre for Innovation in Business Finance	2021 – 2022
Assistant Professor of Accounting	2015 – 2020

ESSEC Business School, France

Associate Lecturer	2014 – 2015
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Professional

Accountant, Krissacont SRL, Romania	2008 – 2010
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STANDARD SETTING EXPERIENCE

Canadian Accounting Standards Board (AcSB)

Board Member	Apr 2026 –
Academic Fellow	Jan – Apr 2024

EDUCATION

PhD in Accounting and Auditing	2010 – 2015
ESSEC Business School, France (AACSB, EQUIS accredited)	
Visiting PhD student	2013
Rotman School of Management, University of Toronto, Canada	
Advanced Master's in Business Administration Research	2010 – 2012
ESSEC Business School, France	
Master's in Management Accounting, Auditing, and Control	2008 – 2010
Babes-Bolyai University, Romania	
Bachelor's in Accounting and Information Systems (Valedictorian)	2005 – 2008
Babes-Bolyai University, Romania	

PUBLICATIONS

13. [Cybersecurity Risks and Incidents Disclosure: A Literature Review](#), 2025, *Accounting Perspectives*, vol 24(3), pp. 605–667. With Farzaneh Amani and Michel Magnan.
12. [Labor Costs of Implementing New Accounting Standards](#), 2025, *Accounting Horizons*, vol 39(1), pp. 113-120. With Zhongwei Huang, Luminita Enache, and Anup Srivastava.
 - Cited by the IASB and FASB in post-implementation reviews for IFRS 16 and ASC 842
11. [Clarification or Confusion: A Textual Analysis of ASC 842 Lease Transition Disclosures](#), 2025, *European Accounting Review*, vol 34(1), pp. 57-88. With Luminita Enache and Paul A. Griffin.

- Cited by the IASB and FASB in post-implementation reviews for IFRS 16 and ASC 842
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.
 - 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*, vol 18(3), pp. 275-294. With Michel Magnan, Andrei Filip, Anne Jeny, Ahmad Hammami, Zhongwei Huang.
 - Financing from the IASB 2017 for IFRS 13 post-implementation review
 - 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.
 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.
 - Best Paper Award, FARS Midyear Meeting 2020 (American Accounting Association)
 - Presented at the European Securities and Markets Authority (ESMA) in January 2020 (by co-author)
 - Media coverage: Investor Relations Magazine ([article](#) and [webinar](#)), [Institutional Investor magazine](#), [Euromoney](#), [Strefa Inwestorow](#) (in Polish), [Finanz und Wirtschaft](#) (in German), [Politico](#), [S&P Global Market Intelligence](#)
 6. [Convergence in Motion: A Review of Fair Value Levels' Relevance](#), *Accounting in Europe*, vol 18(3), pp. 275-294. With Michel Magnan, Andrei Filip, Anne Jeny, Ahmad Hammami, Zhongwei Huang.
 - Financing from the IASB 2017 for IFRS 13 post-implementation review
 - Presented at the [January 2018 IASB Board meeting](#) in London (by co-authors)
 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.
 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.
 - 2019 JIAR Best Paper Award (American Accounting Association)
 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.
 - 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.

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.

WORKING PAPERS

6. Treading Lightly: A Model for Audit Firm Expansion into New Audit Spaces, with Erica Pimentel, Melissa Fortin, Luminita Enache, and Zhongwei Huang. Second round at *Auditing: A Journal of Practice and Theory*.
5. When the Pieces Move: Do Financial Analysts Pick Up on Segment Reporting Reshuffling? With Louis Mangeney, Andrei Filip, and Paul André. Revise-and-resubmit at *Accounting Horizons*.
4. Human Resources Governance and Human Capital Management Disclosures Following the SEC Mandate. With Cynthia Melhem and Michel Magnan. Revise-and-resubmit at *Journal of Accounting and Public Policy*.
3. How Does the Stock Market Interpret Non-tech Firms' AI-related Disclosures? With Luminita Enache, Johannes Impink, and Alex Lyubimov.
2. Do Mutual Fund Managers Care about Proposed Accounting Standard Changes? With Luminita Enache, Paul A. Griffin, and Zhongwei Huang.
1. Auditor speaking during AGM: Causes and Consequences, with Elisabeth Peltier.

SCHOLARLY GRANTS, HONORS, AND AWARDS

2025 – 2027 SSHRC Insight Development Grant (C\$70,545, PI)
2024 John Molson Dean's Award for Distinguished Scholarship, Mid-career Level
2022 – 2024 SSHRC Insight Grant (C\$80,942, PI)
2022 FARS Outstanding Reviewer Award
2021 – 2024 SSHRC Insight Grant (C\$70,081, co-applicant)
2020 – 2022 Luc Beauregard Centre for Excellence in Communications Research (C\$7,965, PI)
2020 – 2022 CAAA Research Grant (C\$4,000, co-applicant)
2019 – 2021 Concordia Individual Seed Grant Program (C\$5,935, PI)
2017 International Accounting Standards Board IFRS 13 PIR Grant (£4,000, co-applicant)
2017–2020 Fonds de Recherche du Québec–Société et Culture New Researcher Grant (C\$53,608, PI)
2017 – 2019 French Autorité de Normes Comptables Grant (€5,000, co-applicant)
2016 – 2017 ADR JMBS Individual Seed Grant, Concordia University (C\$7,000, PI)
2015 John Molson School, Concordia University Start-up Research Fund (C\$15,000)
2013 ESSEC Business School Centre of Research Grant (€3,000, co-applicant)

INVITED PRESENTATIONS

2026 University of Calgary (scheduled); Toulouse Business School (scheduled)
2025 ESSEC Business School, France
2021 University of St Gallen, Switzerland
2019 Saint Mary's University; HEC Montréal
2018 George Mason University Conference; Telfer Accounting and Finance Conference
2015 University of Dayton
2014 Bocconi University, Italy

CONFERENCE ATTENDANCE (P Presentation; D Discussion)

2025 FARS Atlanta^{P,D}; CAAA Toronto; Montreal Accounting PhD Forum^D
2024 EAA Bucharest^{P,D}; CAAA Halifax^{P,D}
2021 EAA virtual^P; CAAA virtual^P
2020 FARS Nashville
2019 JIAR conference Saguenay; McGill Accounting PhD Forum^D
2018 JIAR conference Venice^P; EAA Milan^{P,D}; CAAA Calgary^{P,D}
2017 EAA Valencia^{P,D}
2016 AAA New York^{P,D}; AMIS Bucharest^P
2015 FARS Nashville^{P,D}; EAA Glasgow^{P,D}
2014 London Business School Trans-Atlantic Doctoral Conference^P; EAA Tallinn; BAFA London; AAA Atlanta; The International Journal of Accounting Symposium Sao Paolo^P; AFC Lille
2013 AMIS Bucharest^P

TEACHING EXPERIENCE

John Molson School of Business, Concordia University

2015–2019, 2020–2021: Financial Reporting I ACCO 310 (undergrad, required course)
2018–2022, 2024–2025: Accounting in Society ACCO 400 (undergrad, required course)
Fall 2025, 2021, 2020, 2019: Financial Reporting & Disclosure ADMI 860 (PhD course)

ESSEC Business School

2015: Introduction to Financial Accounting CPTC 32003 (Advanced Master's in Financial Techniques core course)
2014–2015: Financial Accounting and Reporting CPTC 31125 (Grande École/MSc core course)

TEACHING MATERIALS

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

MENTORING EXPERIENCE

FARS Mentoring Program 2026

Dr. Scarlett Song, University of New Hampshire

PhD Dissertations

Fengying Guo (John Molson Accounting; co-supervisor; ongoing)
Rachel Mabiala (John Molson Accounting; co-supervisor; ongoing)
Aria (Guoguo) Feng (John Molson Accounting; committee member; ongoing)
Mahboub Heydari (John Molson Accounting; committee member; ongoing)
Ken Duan (McGill Accounting; joint program committee member; ongoing)
Cynthia Melhem (John Molson Accounting; committee member; placed Lebanese American U)
Farzaneh Amani (John Molson Accounting; co-supervisor; graduated)
Long Bui (John Molson Accounting; co-supervisor; placed U of Economics and Finance Vietnam)
Yetaotao Qiu (John Molson Accounting; committee member; placed U of Nottingham China)
Mahsa Nasher (John Molson Accounting; adviser; discontinued)

Honours Program in Accountancy Undergraduate Student Supervision
William Macdonald-Akbari (BCommerce John Molson, 2017)

SERVICE TO THE ACADEMIC COMMUNITY

Associate Editor for *Accounting Forum*, 2024–2025

Editorial Board Member

Contemporary Accounting Research, 2026–present

John Molson Perspectives, 2024–present

Accounting Forum, 2019–2025

Accounting in Europe, 2019–2025

The International Journal of Accounting, 2021–2023

Ad-hoc reviewer for *Contemporary Accounting Research*, *Management Science*, *European Accounting Review*, *Journal of Corporate Finance*, *Financial Research Letters*, *Asia-Pacific Journal of Financial Studies*, *Journal of Business Finance and Accounting*, *Corporate Governance: An International Review*, *Accounting in Europe*, *Journal of Accounting, Auditing and Finance*, *Journal of Business Ethics*, *Journal of International Accounting Auditing and Taxation*, *European Management Journal*, *Applied Economics*, *Journal of Accounting and Organizational Change*, *Comptabilité-Contrôle-Audit*, *Research in Accounting in Emerging Economies*, *Journal of Accounting Literature*, *Journal of Sustainable Finance & Investment*.

Reviewer or scientific committee member for academic 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, 2025, 2026; CAAA Annual Conference 2014, 2018, 2021, 2024, 2025, 2026; EAA Annual Conference 2024, 2025, 2026.

Social Media Editor for *Accounting Forum*, July 2020–October 2021

Social Media for the EAA Accounting Research Center [EAA-ARC](#), Dec 2018–May 2021

SERVICE TO THE UNIVERSITY

John Molson School of Business, Concordia University

Host for multiple Concordia Accounting Research Seminars (CARS) 2015–

Organizer, “Rethinking Tomorrow” Seminar Series for the CBI-CMR Impact Lab 2025–2026

Department Personnel Committee 2021–2022; 2024–2026

Department Tenure Committee 2020–

Department Hiring Committee 2019–2020; 2024–2026

School of Graduate Studies SSHRC Selection Committee 2024–2025

Accountancy PhD Program Committee Chair 2020–2022

PhD Program Committee 2016–2017; 2019–2020; 2025–2026

Liaison European Accounting Association (EAA) 2019–

Acting Chair for the Department of Accountancy Feb 2018; May 2019

Liaison Montreal-area business schools on accounting research seminars 2017–2018

Appraisal Committee, Department of Accountancy 2017

Faculty Council, John Molson School of Business 2016–2018

ACCO Research Fest Committee, Chair and co-founder 2016–2020

International Business (IBUS) Committee 2016–2017

Accountancy Research Committee 2015–

Faculty Advisory Search Committee for Academic Head (ASCAH), Marketing 2026