

Raluca Chiorean, PhD

Lehigh University
621 Taylor Street # 306
Bethlehem, PA, 18015

Office: 610-758-2546
Email: rac516@lehigh.edu

EDUCATION

University of Illinois at Urbana-Champaign

Ph.D. Accounting, 2016

University of Illinois at Chicago

Master of Science in Accounting, 2010

Bachelor of Science in Accounting, 2008

ACADEMIC APPOINTMENT

Lehigh University

Assistant Professor, August 2017-Present

Visiting Assistant Professor, August 2016-May 2017

Teaching interests:

Financial accounting; advanced financial accounting; financial statement analysis; managerial accounting; risk measurement and reporting.

RESEARCH

Research interests:

Financial accounting and capital markets; voluntary and mandatory disclosures; financial derivatives and hedge accounting; determinants and consequences of risk management.

Working papers:

1. *The implications of firms' derivatives use on the frequency and usefulness of management earnings forecasts* with J.L. Campbell, S. Cao, and H.S. Chang
2. *Determinants and consequences of non-compliance with mandatory financial disclosures: Evidence from the derivatives disclosures mandate* with N. Bhattacharya and H. S. Chang
3. *Earnings management with cash flow hedge accounting* with M. Kirschenheiter and R. Ramakrishnan
4. *Determinants and consequences of executive anti-hedging policy* with J. B. Kim and Paul Brockman
5. *Real and accounting effects of mandatory derivatives disclosures*

Work in Progress:

1. *New information dispersion and market response* with K. Hanley and N. Snow

PRESENTATIONS¹

Determinants and consequences of non-compliance with mandatory financial disclosures: Evidence from the derivatives disclosures mandate

AAA Conference, 2019*
Lehigh University, 2019
SMU Accounting Research Summer Camp, 2019*
EAA Annual meeting, 2019*
Southern Methodist University, 2019*

Derivatives use and its consequences for management earnings forecasts

Brock University, 2020*
FARC Conference, 2018
EAA Annual Meeting, 2018
Lehigh University CBE Research Retreat, 2018
Southeast Summer Accounting Research Conference at the University of Georgia, 2018*
SMU-NCCU Joint Accounting Conference, 2017*
SOAR Accounting Symposium, 2017*
Lehigh University, 2017

Earnings management with cash flow hedge accounting

FARS Midyear Meeting, 2021
Hawaii Accounting Conference, 2021
AAA Annual Meeting, 2019
University of Illinois at Chicago, 2016
Lehigh University, 2016
University of Illinois at Urbana-Champaign, 2016

Real and accounting effects of mandatory derivatives disclosures

FARS Midyear Meeting, 2017
Lehigh University, 2016
AAA Annual Meeting, 2016
University of Toledo, 2016
University of Illinois at Chicago, 2015
University of Illinois at Urbana-Champaign, 2015

Digital insiders and informed trading before earnings announcements

AAA Conference (Discussant), 2019

Leaders vs. laggards: Conditional firm life cycle and its effects on operating and market performance

AAA Annual Meeting (Discussant), 2015

PROFESSIONAL SERVICE

Reviewer 2021 CAAA Annual Meeting
Reviewer and Discussant 2019 AAA Annual Meeting
Discussant and Session Moderator 2018 FARC Conference
Reviewer 2018 AAA Annual Meeting
Ad Hoc Reviewer for Journal of Accounting, Auditing, and Finance
Reviewer 2016 AAA Annual Meeting
Discussant 2015 AAA Annual Meeting

¹ Co-author presentations marked by *

CONFERENCE PARTICIPATION

AAA Annual Meeting	2013, 2015, 2016, 2018, 2019
FARS Midyear Meeting	2014, 2017, 2021
UIC Accounting Conference	2015-2019
EAA Conference	2018, 2019
Hawaii Accounting Conference (HARC)	2021
Financial Reporting and Business Communication Conference (FRBC)	2018
EIASM Workshop of Accounting and Economics	2018
AAA New Faculty Consortium	2018
UIUC Young Scholars Research Symposium	2014, 2015, 2017
Midwest Summer Research Accounting Conference	2013, 2015
Washington University in St. Louise	2012
University of Texas at Austin	2011

TEACHING EXPERIENCE

Instructor

Lehigh University	
ACCT 315 – Intermediate Financial Accounting I	Fall 2016-2020
ACCT 152 – Introduction to Managerial Accounting	Spring 2017
University of Illinois at Urbana-Champaign	
ACCY 301 - Accounting Measurement and Disclosure	Summer 2011-2012

ACADEMIC HONORS AND AWARDS

College of Business Teaching Excellence Award, Lehigh University, 2021
 Provost’s Travel Research Grant, Lehigh University, 2018, 2019
 FARS Excellence in Reviewing Award, 2019
 Irwin Fellowship UIUC 08/2013-08/2014
 AAA FARS Doctoral Consortium Fellow 01/2014
 Department Fellowship UIUC 01/2012-12/2012
 Technology Fellowship UIUC 08/2012-09/2012
 Ernst & Young Scholarship UIC 2008