

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 INTERESTS

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

PUBLICATIONS

- *Regulatory interventions in response to non-compliance with mandatory derivatives disclosures* with N. Bhattacharya and H. S. Chang, Review of Accounting Studies, forthcoming.

WORKING PAPERS

- *Derivatives use and its consequences for management earnings forecasts* with J.L. Campbell, S. Cao, and H.S. Chang
- *Earnings management with cash flow hedge accounting* with M. Kirschenheiter and R. Ramakrishnan
- *Determinants and consequences of executive anti-hedging policy* with J. B. Kim and Paul Brockman
- *Real and accounting effects of mandatory derivatives disclosures*

PRESENTATIONS (* presented by co-author)

Conferences

Lehigh Business Faculty Research Retreat, "Determinants and consequences of executive anti-hedging policy", Lehigh University, 2022

FARS Midyear Meeting, "Earnings management with cash flow hedge accounting", online, 2021

Hawaii Accounting Conference, "Earnings management with cash flow hedge accounting", online, 2021

AAA Annual Meeting, "Determinants and consequences of non-compliance with mandatory financial disclosures: Evidence from the derivatives disclosures mandate", San Francisco, CA, 2019*

AAA Annual Meeting, "Earnings management with cash flow hedge accounting", San Francisco, CA, 2019

AAA Annual Meeting, "Digital insiders and informed trading before earnings announcements", discussant, San Francisco, CA, 2019

EAA Annual Meeting, "Determinants and consequences of non-compliance with mandatory financial disclosures: Evidence from the derivatives disclosures mandate", Paphos, Cyprus, 2019

EAA Annual Meeting, "Derivatives use and its consequences for management earnings forecasts", Milan, Italy, 2018

Lehigh Business Faculty Research Retreat, "Derivatives use and its consequences for management earnings forecasts", Lehigh University, 2018

Southeast Summer Accounting Research Conference "Derivatives use and its consequences for management earnings forecasts", University of Georgia, 2018*

Financial Accounting Research Conference "Derivatives use and its consequences for management earnings forecasts", Bristol, UK, 2018

SMU-NCCU Joint Accounting Conference "Derivatives use and its consequences for management earnings forecasts", Taipei, 2017*

SMU SOAR Accounting Symposium "Derivatives use and its consequences for management earnings forecasts", Singapore, 2017*

FARS Midyear Meeting, "Earnings management with cash flow hedge accounting", Austin, TX, 2017

AAA Annual Meeting, "Determinants and consequences of non-compliance with mandatory financial disclosures: Evidence from the derivatives disclosures mandate", San Diego, CA, 2016*

AAA Annual Meeting, "Leaders vs. laggards: Conditional firm life cycle and its effects on operating and market performance", discussant, Chicago, IL, 2015

Workshops

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

Lehigh University, 2019
SMU Accounting Research Summer Camp, 2019*
Southern Methodist University, 2019*

Derivatives use and its consequences for management earnings forecasts

Brock University, 2020*
Lehigh University, 2017

Earnings management with cash flow hedge accounting

University of Illinois at Chicago, 2016
Lehigh University, 2016
University of Illinois at Urbana-Champaign, 2016

Real and accounting effects of mandatory derivatives disclosures

Lehigh University, 2016
University of Toledo, 2016
University of Illinois at Chicago, 2015
University of Illinois at Urbana-Champaign, 2015

UNIVERSITY SERVICE

College of Business Faculty awards selection committee 2022
Finance POP Recruiting Committee 2021, 2022
University Committee on discipline & appeals 2021, 2022
PCAOB Scholarship Nomination Committee 2018, 2019, 2020, 2021, 2022
FASB/GASB PTA Nomination Committee 2020, 2021
Committee to evaluate competing services for searching Edgar files 2018

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

TEACHING EXPERIENCE

Instructor

Lehigh University

ACCT 315 – Intermediate Financial Accounting I 2016-2021

ACCT 152 – Introduction to Managerial Accounting 2017, 2022

University of Illinois at Urbana-Champaign

ACCY 301 - Accounting Measurement and Disclosure 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, 2013
AAA FARS Doctoral Consortium Fellow 2014
Department Fellowship, UIUC, 2012
Technology Fellowship, UIUC, 2012
Ernst & Young Scholarship, UIC, 2008