

**Raluca Chiorean, PhD**

Lehigh University  
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Bethlehem, PA, 18015

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**EDUCATION**

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**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**

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**Lehigh University**

Assistant Professor, 2017-Present

Visiting Assistant Professor, 2016-2017

**Teaching interests:**

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

**RESEARCH**

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**Research interests:**

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

**Published or accepted journal articles:**

- “The Implications of Firms' Derivatives Usage on the Frequency and Usefulness of Management Earnings Forecasts” with J.L. Campbell, S. Cao, and H.S. Chang. *Contemporary Accounting Research*. (2023)
- “Regulatory interventions in response to non-compliance with mandatory derivatives disclosure rules” with N. Bhattacharya and H. S. Chang. *Review of Accounting Studies*. (2023).

**Working papers:**

- “Earnings management with cash flow hedge accounting” with M. Kirschenheiter and R. Ramakrishnan.
  - *Under review at Journal of Accounting and Public Policy*.
- “Determinants and consequences of executive anti-hedging policy” with J. B. Kim and Paul Brockman.
  - *Under review at Journal of Accounting and Public Policy*.
  - *Invited to the 2025 JAPP Annual Conference*.
- “Real effects of mandatory derivative disclosure rules”.
- “Regulatory fragmentation and operational efficiency” with H. Chung and J.B. Kim.

- “Derivatives use and inventory management” with H.S. Chang and M. Pevzner.
- “Firms’ derivative use in a fragmented regulatory framework” with H. Chung and J. B. Kim.
- “The pricing and liquidity impact of information generation over the reporting cycle” with K. Hanley and N. Snow.

#### **PRESENTATIONS (\* presented by co-author)**

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“The pricing and liquidity impact of Information generation over the reporting cycle”

- University of Oklahoma, 2025\*
- Haskayne and Fox Accounting Conference, 2023

“Derivatives use and inventory management”

- Stony Brooke University, 2024\*
- SEC, 2024\*
- AAA, 2024\*
- EAA, 2024\*
- Temple University Accounting Conference, 2024\*
- University of Texas at Arlington, 2024\*

“Determinants and consequences of executive anti-hedging policy”

- FARS, 2024
- CAFM, 2023\*
- Yonsei University, 2023\*
- KAIST, 2023\*
- Lehigh University, 2022

“Earnings management with cash flow hedge accounting”

- EAA, 2024
- 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

“Regulatory fragmentation and operational efficiency”

- Korean Accounting Association Winter Conference, 2024\*

“Capitalization of operating leases and the cost of bank loans”

- Haskayne and Fox Accounting Conference (Discussant), 2023

“Regulatory interventions in response to noncompliance with mandatory derivatives disclosure rules”

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

“The implications of firms’ derivative usage on the frequency and usefulness of 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\*
- SOAR Accounting Symposium, 2017\*
- Lehigh University, 2017

“Digital insiders and informed trading before earnings announcements”

- AAA Conference (Discussant), 2019

“Real effects of mandatory derivative disclosures rules”

- 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

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

- AAA Annual Meeting (Discussant), 2015

## **UNIVERSITY SERVICE**

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Graduate and Research Committee, 2023-  
University Committee on Discipline & Appeals 2021-2024  
Finance Recruiting Committee 2021-2023  
Committee for the Business Faculty Awards, 2022  
Workshop Department Coordinator 2023-  
PCAOB Scholarship Nomination Committee 2018-2022

## **PROFESSIONAL SERVICE**

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Guest Editor for The International Journal of Accounting, 2022, 2023, 2024, 2025  
Presenter and Discussant Haskayne and Fox Accounting Conference, 2023  
Reviewer AAA Annual Meeting, 2023, 2018, 2016  
Reviewer CAAA Annual Meeting, 2021  
Reviewer and Discussant AAA Annual Meeting, 2019  
Discussant and Session Moderator FARC Conference, 2018  
Discussant AAA Annual Meeting, 2015  
Ad Hoc Reviewer for Contemporary Accounting Research  
Ad Hoc Reviewer for Journal of Accounting, Auditing, and Finance  
Ad Hoc Reviewer for Journal of Accounting and Public Policy  
Ad Hoc Reviewer for Journal of Business, Finance, and Accounting

## **CONFERENCE PARTICIPATION**

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AAA Annual Meeting, 2013, 2015, 2016, 2018, 2019, 2024  
EAA Conference, 2018, 2019, 2024  
FARS Midyear Meeting, 2014, 2017, 2021, 2024  
UIC Accounting Conference, 2015-2019, 2023  
Haskayne and Fox Accounting Conference, 2023  
Sustainability, ESG, and Accounting Conference, 2023  
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**

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### **Instructor**

Lehigh University

ACCT 315 – Intermediate Financial Accounting I, 2016-2025

ACCT 152 – Introduction to Managerial Accounting, 2017, 2022-2025

University of Illinois at Urbana-Champaign

ACCY 301 - Accounting Measurement and Disclosure, 2011-2012

## **ACADEMIC HONORS AND AWARDS**

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Provost's Travel Research Grant, Lehigh University, 2018, 2019, 2023  
College of Business Teaching Excellence Award, Lehigh University, 2021  
FARS Excellence in Reviewing Award, 2019  
Irwin Fellowship UIUC 2013 - 2014  
AAA FARS Doctoral Consortium Fellow, 2014  
Department Fellowship UIUC, 2012  
Technology Fellowship UIUC, 2012  
Ernst & Young Scholarship UIC, 2008