

Raluca Chiorean, PhD

Lehigh University
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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, 2017-Present

Visiting Assistant Professor, 2016-2017

Teaching interests:

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

RESEARCH

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).
- “Earnings management with cash flow hedge accounting” with M. Kirschenheiter and R. Ramakrishnan. *Journal of Accounting and Public Policy* (2026).
- “Determinants and consequences of executive anti-hedging policy” with J. B. Kim and Paul Brockman. *Journal of Accounting and Public Policy* (2026).

Working papers:

- “Real effects of mandatory derivative disclosure rules”.
 - *Revise and resubmit at Accounting and Finance*.
- The pricing and liquidity impact of information generation over the reporting cycle” with K. Hanley and N. Snow.
 - *Under review at Journal of Accounting Research*.

- ““Derivatives use and inventory management” with H.S. Chang and M. Pevzner.
 - *Under review at Production and operations management.*
- “Regulatory fragmentation and operational efficiency” with H. Chung and J.B. Kim.
 - *Under review at Applied Economics Letters.*
- “Firms’ derivative use in a fragmented regulatory framework” with H. Chung and J. B. Kim.
 - *Preparing for submission*

PRESENTATIONS (* presented by co-author)

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

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

“Derivatives use and inventory management”

- Lehigh University, 2025
- 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”

- JAPP conference, 2025
- 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

Accounting Recruiting Committee, 2025
Graduate and Research Committee, 2023-
Workshop Department Coordinator, 2023-2025
University Committee on Discipline & Appeals, 2021-2024
Finance Recruiting Committee, 2021-2023
Committee for the Business Faculty Awards, 2022
PCAOB Scholarship Nomination Committee 2018-2022

PROFESSIONAL SERVICE

Guest Editor for The International Journal of Accounting, 2022 - 2025
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
Reviewer FARS, 2026
Reviewer AAA Annual Meeting, 2023, 2018, 2016
Presenter and Discussant Haskayne and Fox Accounting Conference, 2023
Reviewer CAAA Annual Meeting, 2021
Reviewer and Discussant AAA Annual Meeting, 2019
Discussant and Session Moderator FARC Conference, 2018
Discussant AAA Annual Meeting, 2015

CONFERENCE PARTICIPATION

AAA Annual Meeting, 2013, 2015, 2016, 2018, 2019, 2024, 2025
JAPP Conference, 2025
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. Louis, 2012
University of Texas at Austin, 2011

TEACHING EXPERIENCE

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

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