

Andreea MORARU-ARFIRE

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Assistant Professor

Department: Accounting and Management

Control

Campus de Cergy

DIPLOMAS

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2016 PhD in Finance
(Université de Neuchâtel Switzerland)

CAREER

FULL-TIME ACADEMIC APPOINTMENTS

2017 - Now Assistant Professor (ESSEC Business School France)

OTHER APPOINTMENTS

2016 - 2017-06-30 Post-Doctorate (Université de Pennsylvanie United States of America)

PROFESSIONAL APPOINTMENTS

2010 - 2010-12-31 DG Budget (Commission européenne Belgium)

2008 - 2008-12-31 Financial Stability Department (National Bank of Romania Romania)

2004 - 2005-12-31 Corporate, Retail Loans (Société Générale Romania)

PUBLICATIONS

PRESENTATIONS AT AN ACADEMIC OR PROFESSIONAL CONFERENCE

[MORARU-ARFIRE, A. et JOOS, P. \(2024\). Civil Society Demand for Global ESG Engagement. Dans: 2024 European Sustainability Accounting Research Conference \(ESARC\). Aalborg.](#)

[ENDENICH, C., MORARU-ARFIRE, A. et TRAPP, R. \(2022\). Gender Diversity in the Accounting Academia – A Longitudinal Study of Authorships and Editorships. Dans: 2022 International Association for Accounting Education & Research \(IAAER\) World Congress. Paris.](#)

[LUI, D., MORARU-ARFIRE, A. et TAO, C. \(2024\). The Nexus of Corporate Disclosure and Investors' Information Needs: An Analysis Using Topic Modeling. Dans: 2024 Journal of Business Finance and Accounting Capital Markets Conference. Bristol.](#)

[DUBOIS, M. et MORARU-ARFIRE, A. \(2019\). Investment Banks' Research Activities in the Post-Reform Era: Do Sanctions Discipline the Sell-Side Profession? Dans: 42nd European Accounting Association \(EAA\) Annual Congress 2019.](#)

[DUBOIS, M., GRIGALIUNIENE, Z. et MORARU-ARFIRE, A. \(2018\). Decomposing Analysts' Earnings Forecast Errors: What Are the Key Factors? Dans: ESSEC-HEC 6th Joint Workshop in Accounting.](#)

PRESENTATIONS AT A FACULTY RESEARCH SEMINAR

[MORARU-ARFIRE, A., FILIP, A. et LIU, J. \(2020\). Shaping the Information Environment: International Evidence on Financial Reporting Frequency and Analysts' Earnings Forecast Errors. Dans: ESCP-ESSEC 1st Joint Workshop in Accounting.](#)

JOURNAL ARTICLES

[FILIP, A., LIU, J. et MORARU-ARFIRE, A. \(2024\). Shaping the Information Environment: International Evidence on Financial Reporting Frequency and Analysts' Earnings Forecast Errors. *Journal of Accounting, Auditing and Finance*, 39\(3\), pp. 754-785.](#)

[LUI, D., MORARU-ARFIRE, A. et TAO, C. \(2025\). The Nexus of Corporate Disclosure and Investors' Information Needs: An Analysis Using Topic Modeling. *Journal of Business Finance and Accounting*. In press.](#)

[CASARIN, V., LECA, B., LINDER, S. et MORARU-ARFIRE, A. \(2026\). A principlist perspective on the ethicality of performance measurement systems. *Accounting Auditing Control*, 31\(4\), pp. 131-176.](#)

[CASARIN, V., LINDER, S., LECA, B. et MORARU-ARFIRE, A. \(2025\). Une perspective principiste sur l'éthique des systèmes de mesure de la performance. *Comptabilité, Contrôle, Audit*, 31\(4 \(Decembre\)\).](#)

WORKING PAPERS

[MORARU-ARFIRE, A., DUBOIS, M. et GRIGALIUNIENE, Z. \(2017\). *Decomposing Analysts' Earnings Forecast Error: What are the Key Factors?*](#)

RESEARCH ACTIVITIES

Member of an academic association

2016 - Now: Member (American Accounting Association United States of America)
2016 - Now: Member (European Accounting Association)
2018 - Now: Member (French Accounting Association)

Organization of a conference or a seminar

2018 - Now: Co-responsible for organizing the Research Seminars for the Accounting and Management Control Department (ESSEC Business School France)
2018 - Now: HEC-ESSEC Joint Workshop in Accounting
2020 - Now: ESCP-ESSEC Joint Workshop in Accounting