

## IONELA ANDREICOVICI

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Accounting and Management Control  
ESSEC Business School  
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### RESEARCH AND TEACHING INTERESTS

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Research            Corporate disclosure, Financial reporting, Financial analysts, Goodwill impairment, Textual analysis

Teaching            Financial accounting, Financial statement analysis, Managerial accounting

### EDUCATION

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2015-present

**Ph.D. Candidate**

ESSEC Business School

*Ph.D. Candidate in Accounting and Auditing, Expected: June 2018*

*Dissertation: "Three Essays on Goodwill Impairment Disclosure"*

*Supervisors: Anne Jeny and Daphne Lui*

2017

**Research stay – Singapore (6 months)**

- INSEAD Business School Singapore – *attended research seminars and held regular research meetings with Peter Joos*

- Singapore Management University - *attended research seminars*

- ESSEC Business School Singapore – *worked with Daphne Lui (co-chair) on joint research projects*

2013-2015

**Advanced Master in Business Administration Research**

ESSEC Business School, Paris, France

2009-2013

**Doctorate in Accounting (defended in September 2016)**

Babes-Bolyai University, Faculty of Economics and Business Administration, Cluj-Napoca, Romania

2007-2008

**Master's degree in Auditing and Accounting Convergence**

Babes-Bolyai University, Faculty of Economics and Business Administration, Cluj-Napoca, Romania

- 2005-2008      **Bachelor's degree in Accounting and Information Systems**  
Babes-Bolyai University, Faculty of Economics and Business Administration,  
Cluj-Napoca, Romania
- 2002-2006      **Bachelor's degree in Mathematics and Computer Science**  
Babes-Bolyai University, Faculty of Mathematics and Computer Science, Cluj-  
Napoca, Romania

## PROFESSIONAL EXPERIENCE

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- 2010-2013      **Senior Accountant**  
First Expert Accounting Solutions SRL, Cluj-Napoca, Romania
- 2007-2010      **Accountant**  
First Expert Accounting Solutions SRL, Cluj-Napoca, Romania

## WORKING PAPERS

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1. "Learning from Peers? The Spillover Effect of Goodwill Impairment on Peers' Investment Behavior", Job Market Paper
  - *Presentations:*  
2017: EAA Talent Workshop, Madrid, Spain; ESSEC Business School, Paris, France  
2016: XII International Accounting Research Symposium, Madrid, Spain; Student Research Seminar, ESSEC Business School, Paris, France; Business Ph.D. in France, Paris, France
2. "The Effect of Disclosure Transparency on Disagreement Among Economic Agents: The Case of Goodwill Impairment", with Anne Jeny (ESSEC Business School) and Daphne Lui (ESSEC Business School), Under Review
  - *Presentations:*  
2017: AAA Annual Meeting, San Diego, USA; EAA Annual Congress, Valencia, Spain

## WORK-IN-PROGRESS

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3. "Do Managers Respond to Auditors' Red Flags?"
  - *Preliminary results*
4. "Disclosure Versus Recognition of Fair Values and Analysts' Forecast Accuracy"
  - *Preliminary draft*
5. "Earnings Management and Labor Dismissals. A Balance Between Political Costs and Ethics",

with Nava Cohen (ESSEC Business School), Silvia Ferramosca (University of Pisa), and Alessandro Ghio (Monash University)

- *Preliminary draft*

## **INVITED CONFERENCES AND PRESENTATIONS**

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- 2017 EAA Talent Workshop, Madrid, Spain; ESSEC Business School, Paris, France; AAA Annual Meeting, San Diego, USA; EAA Annual Congress, Valencia, Spain
- 2016 XII International Accounting Research Symposium, Madrid, Spain; Student Research Seminar, ESSEC Business School, Paris, France; Business Ph.D. in France, Paris, France

## **CONFERENCES AND WORKSHOPS ATTENDANCE**

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- 2017 MIT Sloan Asia Doctoral Consortium, Hang Zhou, China by Prof. Ray Ball and Prof. Mark DeFond; Asian Bureau of Finance and Economic Research (ABFER) Conference, Singapore; Financial Accounting & Reporting Section Doctoral Consortium, Charlotte, USA by Prof. Wayne Guay, Prof. Linda Myers, and Prof. Jennifer Tucker
- 2016 4th Annual HEC-ESSEC Joint Research Seminar, Paris, France
- 2015 Doctoral Seminar HEC Business School, Paris, France by Prof. Daniel Beneish; 3rd Annual HEC-ESSEC Joint Research Seminar, Paris, France

## **RESEARCH EXPERIENCE**

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- 2014-2015 Research Assistant for Prof. Thomas Jeanjean (ESSEC Business School), Prof. Carlos Ramirez (ESSEC Business School) and Prof. Paul André (HEC Lausanne)

## **TEACHING EXPERIENCE**

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- 2017 Lecturer at ESSEC Business School, Paris, France  
*Financial Accounting and Reporting*  
*Core course for Grande École/MSc in Management program*
- 2009-2013 Assistant Lecturer at Babes-Bolyai University, Faculty of Economics and Business Administration, Cluj-Napoca, Romania  
*Financial Accounting, Business Valuation*

**AWARDS/GRANTS/HONORS**

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2013 – 2017	ESSEC Business School Ph.D. Research Scholarship (renewed annually based on academic performance)
2017	ESSEC Business School grant for Visiting Research Scholars AAA FARS Midyear Meeting Doctoral Consortium Fellow MIT Asia Conference in Accounting Doctoral Consortium Fellow French Accounting Association (AFC) grant for Visiting Research Scholars
2016	French Autorité des Normes Comptables Research Grant ( <i>part of a research team together with Anne Jeny and Daphne Lui with the paper “The Effect of Disclosure Transparency on Disagreement Among Economic Agents: The Case of Goodwill Impairment”</i> )
2005-2008	Merit scholarship for academic results Babes-Bolyai University

**MEMBERSHIPS**

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European Accounting Association (EAA), American Accounting Association (AAA), Association Francophone de Comptabilité (AFC)

**PROFESSIONAL CERTIFICATION**

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2017	Certified Public Accountant (CPA), Romania
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**PROGRAMMING SKILLS**

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Languages	Python, Stata, C++
Expertise	Web crawling, Textual analysis, Data processing, Econometrics

**LANGUAGES**

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Romanian	Native
English	Proficient
French	Intermediate

## REFERENCES

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Professor Anne Jeny (co-chair)  
*ESSEC Business School*  
*Accounting and Management Control*  
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Professor Paul André  
*HEC Lausanne*  
*Accounting and Control*  
email: [paul.andre@unil.ch](mailto:paul.andre@unil.ch)

Professor Daphne Lui (co-chair)  
*ESSEC Business School*  
*Accounting and Management Control*  
email: [lui@essec.edu](mailto:lui@essec.edu)

Professor Luc Paugam  
*HEC Paris*  
*Department of Accounting*  
email: [paugam@hec.fr](mailto:paugam@hec.fr)