

IRINA LUNEVA

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EDUCATION

The Wharton School, University of Pennsylvania Ph.D.: Accounting	2019 - Present (Expected 2024)
Lomonosov Moscow State University B. Sc.: Economics; Cum Laude	2015 - 2019

EMPLOYMENT

The Central Bank of Russia First category economist	2018-2019
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RESEARCH INTERESTS

I study how financial and non-financial information is used by different economic agents: corporations that disclose and learn information, equity holders, and debt providers.

WORKING PAPERS

Explaining debt covenant amendments: a structural approach

- Job market paper
- Committee: Paul Fischer (co-chair), Catherine Schrand (co-chair), Mirko Heinle, Allison Nicoletti, Frank Zhou

What does the market know?

- Second-year summer paper
- Revise & resubmit at the Journal of Accounting Research

Financial information and diverging beliefs, with C. Armstrong and M. Heinle

- First-year summer paper
- Accepted for the Review of Accounting Studies 2023 Conference

Implications of investor-focused ESG reporting... and misreporting, with H. Friedman and M. Heinle

Where do brown companies borrow from?, with S. Sarkisyan

- Mentioned by Wharton ESG Initiative

A theoretical framework for ESG reporting to investors, with H. Friedman and M. Heinle

– FARS best paper award

CONFERENCE PRESENTATIONS/INVITED SEMINARS

2023: Review of Accounting Studies Conference (scheduled), Central Bank Research Association Annual Meeting, 5th Future of Financial Information Conference, Trans-Atlantic Doctoral Conference, AAA Sustainability, ESG, and Accounting Conference, American University of Armenia

2022: Stanford Corporate Carbon Disclosures Conference, Junior Accounting Theory Conference, 14th Workshop on Accounting & Economics, AAA Annual Meeting, Duke Accounting Theory Summer Camp, Wharton-INSEAD Doctoral Consortium, Financial Markets and Corporate Governance Conference, FARS Midyear Meeting, Melbourne Accounting Research Seminar

2021: Twelfth Accounting Research Workshop, World Finance Conference

INVITED DISCUSSIONS

2023: Transatlantic Doctoral Conference

2022: 14th Workshop on Accounting & Economics, AAA Annual Meeting

2021: World Finance Conference

INVITED CONFERENCE AND SEMINAR PARTICIPATIONS

2023: NBER Summer Institute

2022: Accounting and Economics Society Retreat, UNC Tax Doctoral Consortium

TEACHING EXPERIENCE

2021: Research in Accounting (graduate, Lomonosov MSU), Strategic Cost Analysis (undergraduate)

PROFESSIONAL SERVICE

Referee: Journal of Accounting and Economics, Review of Accounting Studies, FARS, AAA, Wharton-INSEAD Doctoral Consortium

Mentor: Leadership Alliance National Symposium

OTHER SERVICE

Wharton Society for Advancement of Women in Business Academia, board member

HONORS AND AWARDS

2023: European Finance Association Travel Grant, George James Travel Award, Jacobs Levy Equity Management Center for Quantitative Financial Research Grant, Future of Financial Information Conference Travel Grant

2022: Duckworth Fellowship, George James Travel Award, Financial Accounting and Reporting Section (FARS) Best Paper Award, FARS Excellence in Reviewing Award, Jacobs Levy Equity Management Center for Quantitative Financial Research Grant

2021: Jacobs Levy Equity Management Center for Quantitative Financial Research Grant, Mack Institute for Innovation Management Research Grant

2020: Jacobs Levy Equity Management Center for Quantitative Financial Research Grant

MEMBERSHIP

American Accounting Association, American Finance Association, European Finance Association

PERSONAL INFORMATION

Citizenship: Russia

Languages: Russian (native), English (fluent)

Interests: running, triathlon, travel (49 countries)