

# IRINA LUNEVA

The Wharton School • Accounting Department  
 3620 Locust Walk, Philadelphia, PA 19104  
[iluneva@wharton.upenn.edu](mailto:iluneva@wharton.upenn.edu) • (347) 659-8084  
[iluneva.com](http://iluneva.com) • [SSRN webpage](#)

## EDUCATION

---

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

## EMPLOYMENT

---

<b>The Central Bank of Russia</b> First category economist	2018-2019
---	-----------

## 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

---

**Financial Information and Diverging Beliefs**, with C. Armstrong and M. Heinle [SSRN link](#)

- Accepted at the *Review of Accounting Studies*
- Select presentations: Review of Accounting Studies Conference

**What Does the Market Know?** [SSRN link](#)

- 2<sup>nd</sup> round Revise & Resubmit at the *Journal of Accounting Research*
- Select presentations: Junior Accounting Theory Conference, Melbourne Accounting Research Seminar

**Explaining Debt Covenant Amendments: a Structural Approach** [SSRN link](#)

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

**Implications of Investor-Focused ESG Reporting... and Misreporting**, with H. Friedman and M. Heinle [SSRN link](#)

- Select presentations: Stanford Corporate Climate Disclosure Conference

## **Where Do Brown Companies Borrow from?**, with S. Sarkisyan [SSRN link](#)

- Select presentations: Central Bank Research Association Annual Meeting (at Columbia University & the Federal Reserve Bank of New York), China International Conference in Finance\*
- Select press: [Wharton ESG Initiative](#)

## **A Theoretical Framework for ESG Reporting to Investors**, with H. Friedman and M. Heinle [SSRN link](#)

- FARS best paper award
- Select presentations: NBER Conference Measuring and Reporting Corporate Carbon Footprints and Climate Risk Exposure\*, Miami Winter Warm-Up Conference\*, Utah Winter Accounting Conference\*

\* denotes presented by a co-author

## CONFERENCE PRESENTATIONS/INVITED SEMINARS

---

**2024:** Dartmouth College, Ohio State University, New York University, INSEAD, Columbia University (scheduled), London School of Economics, London Business School

**2023:** Review of Accounting Studies Conference, Central Bank Research Association Annual Meeting (at Columbia University & the Federal Reserve Bank of New York), 5<sup>th</sup> Future of Financial Information Conference (at HEC Paris), Trans-Atlantic Doctoral Conference, AAA Sustainability, ESG, and Accounting Conference, American University of Armenia

**2022:** Stanford Corporate Carbon Disclosures Conference, Junior Accounting Theory Conference, 14<sup>th</sup> Workshop on Accounting & Economics (by EIASM), 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 (by Universities of Basel and Zurich), World Finance Conference

## INVITED DISCUSSIONS

---

**2023:** Transatlantic Doctoral Conference

**2022:** 14<sup>th</sup> Workshop on Accounting & Economics (by EIASM), AAA Annual Meeting

**2021:** World Finance Conference

## INVITED CONFERENCE PARTICIPATIONS

---

**2024:** Four School Accounting Research Conference, LBS Tax Bootcamp

**2023:** NBER Summer Institute, Four School Accounting Research Conference

**2022:** Accounting and Economics Society Retreat, UNC Tax Doctoral Consortium, Four School Accounting Research Conference

## TEACHING EXPERIENCE

---

**2021:** Academic 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, playing guitar, travel (49 countries)