

# IRINA LUNEVA

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## EDUCATION

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<b>The Wharton School, University of Pennsylvania</b> Ph.D.: Accounting	Philadelphia, PA 2019–2024
<b>Lomonosov Moscow State University</b> B. Sc.: Economics; Cum Laude	Moscow, Russia 2015–2019

## ACADEMIC EMPLOYMENT

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<b>New York University Leonard N. Stern School of Business</b> Assistant Professor of Accounting	New York, NY 2024–present
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## RESEARCH INTERESTS

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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.

## REFEREED PUBLICATIONS

- 
- Armstrong, Christopher, Mirko Heinle, and Irina Luneva (2024). "[Financial Information and Diverging Beliefs](#)". *Review of Accounting Studies* 29.
    - Presented at the Review of Accounting Studies Conference

## WORKING PAPERS

- 
- Luneva, Irina. "What Does the Market Know?" [SSRN link](#)
    - 3<sup>rd</sup> round Revise & Resubmit at the *Journal of Accounting Research*
    - Select presentations: Junior Accounting Theory Conference, Melbourne Accounting Research Seminar
  - Friedman, Henry, Mirko Heinle, and Irina Luneva. "Implications of Investor-Focused ESG Reporting" [SSRN link](#)
    - Revise & Resubmit at the *Accounting Review*
    - Select presentations: Stanford Corporate Climate Disclosure Conference
  - Luneva, Irina. "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

5. Luneva, Irina and Sergey Sarkisyan. "The ESG Divide: How Banks and Bondholders Differ in Financing Brown Firms" [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](#)

6. Friedman, Henry, Mirko Heinle, and Irina Luneva. "A Theoretical Framework for ESG Reporting to Investors" [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\*

7. Bloomfield, Matthew, Mirko Heinle, and Irina Luneva. "Preemptive Disclosure" [SSRN link](#)

- Select presentations: Columbia Burton Accounting Conference, Accounting and Economics Society Annual Conference

\* denotes presented by a co-author

## CONFERENCE PRESENTATIONS/INVITED SEMINARS

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**2025 (all scheduled):** Stanford University, Washington University, Tsinghua University, Guanghua School of Management Peking University, NYU Shanghai, Inaugural Debt Markets Conference at Kellogg, Utah Winter Accounting Conference, FARS Midyear Meeting, Four School Accounting Research Conference, MFA Annual Meeting

**2024:** University of Chicago, Dartmouth College, Ohio State University, New York University, INSEAD, Columbia University (scheduled), London School of Economics, London Business School, NFA Annual Meeting, Columbia Theory Accounting Conference, Columbia Burton Accounting Conference, Financial Intermediation Research Society Annual Meeting, Alliance for Research on Corporate Sustainability 16<sup>th</sup> Annual Conference (at UCLA Anderson), AAA Annual Meeting, Accounting and Economics Society Annual Conference

**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

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**2025:** FARS Midyear Meeting

**2023:** Transatlantic Doctoral Conference

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

## INVITED CONFERENCE PARTICIPATION

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**2024:** Review of Accounting Studies Conference, NBER Summer Institute, Stanford Institute for Theoretical Economics, Big Apple Accounting Conference, IMF-Wharton Conference on Financial and Real Implications of Technologies, AI, and Cyber Risks, Banking in The Face of Challenges Conference (at HEC Paris), Four School Accounting Research Conference

**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

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

## PROFESSIONAL SERVICE

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Referee: Journal of Accounting and Economics, The Accounting Review, Management Science, Review of Accounting Studies, FARS, Hawaii Accounting Research Conference, AAA Annual Meeting, Wharton-INSEAD Doctoral Consortium

Mentor: Leadership Alliance National Symposium

## OTHER SERVICE

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

## HONORS AND AWARDS

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**2024:** Financial Intermediation Research Society (FIRS) Annual Meeting Award for PhD Students on the Job Market, Laura Bassi Scholarship

**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

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American Accounting Association, American Finance Association, European Finance Association

## NON-ACADEMIC EMPLOYMENT

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**The Central Bank of Russia**  
First category economist

Moscow, Russia  
2018–2019

## PERSONAL INFORMATION

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Citizenship: Russia

Languages: Russian (native), English (fluent)

Interests: running, triathlon, travel (59 countries)