

IRINA LUNEVA

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EDUCATION

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

ACADEMIC EMPLOYMENT

New York University Leonard N. Stern School of Business	New York, NY
Assistant Professor of Accounting	2024–present

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.

REFEREED PUBLICATIONS

1. 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

2. Luneva, Irina. "What Does the Market Know?" [SSRN link](#)
 – 4th round Revise & Resubmit at the *Journal of Accounting Research*
 – Select presentations: Junior Accounting Theory Conference, Melbourne Accounting Research Seminar
3. Luneva, Irina. "Explaining Debt Covenant Amendments: a Structural Approach" [SSRN link](#)
 – Revise & Resubmit at the *Journal of Accounting Research*
 – Select presentations: Inaugural Debt Markets Conference at Kellogg
4. Bloomfield, Matthew, Mirko Heinle, and Irina Luneva. "Preemptive Disclosure" [SSRN link](#)
 – Revise & Resubmit at the *Journal of Accounting Research*
 – Select presentations: Columbia Burton Accounting Conference, Accounting and Economics Society Annual Conference

5. Friedman, Henry, Mirko Heinle, Irina Luneva. "Implications of Investor-Focused ESG Reporting" [SSRN link](#)
 - FARS best paper award
 - Select presentations: Stanford Institute for Theoretical Economics*, NBER Conference Measuring and Reporting Corporate Carbon Footprints and Climate Risk Exposure*, Miami Winter Warm-Up Conference*, Utah Winter Accounting Conference*, Stanford Corporate Climate Disclosure Conference
6. 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](#)
7. Fischer, Paul and Irina Luneva. "Endogenous Social Norms in the Boardroom"
 - Select presentations: Utah Winter Accounting Conference
8. Aggarwal, Rishabh and Irina Luneva. "The Value of Silence: Voluntary Disclosure, Market Feedback, and Investment Efficiency"

* denotes presented by a co-author

CONFERENCE PRESENTATIONS/INVITED SEMINARS (incl. scheduled)

2026: Baruch College, Yeshiva University, Columbia Accounting Theory Conference, 3rd ESMT Accounting Conference, Hawaii Accounting Research Conference

2025: MIT, Columbia University, Bocconi University, University of Manheim, Stanford University, Washington University in St. Louis, 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, 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 16th 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), 5th 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, 14th 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

2026: FARS Midyear Meeting, Hawaii Accounting Research Conference

2025: FARS Midyear Meeting, Fourteenth Accounting Research Workshop, Accounting and Economics Society Annual Conference

2023: Transatlantic Doctoral Conference

2022: 14th Workshop on Accounting & Economics (by EIASM), AAA Annual Meeting

INVITED CONFERENCE PARTICIPATION

2025: Annual Nicholas Dopuch Accounting Conference, NBER Summer Institute

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, Wharton Liquidity 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

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

2025: Introduction to Financial Accounting (undergraduate, NYU Stern)

PROFESSIONAL SERVICE

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

Dissertation committee member: Shuming Zhang (2026, expected)

Committee: NYU Stern Accounting PhD recruiting committee (2025)

Conference organizer: Junior Accounting Theory Conference

Mentor: NYU Stern Glucksman Fellowship for MBA students, Leadership Alliance National Symposium

OTHER SERVICE

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

HONORS AND AWARDS

2025: NYU Stern Center for Global Economy and Business Research Grant

2024: NYU Stern Center for Global Economy and Business Research Grant, 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

American Accounting Association, American Finance Association, European Finance Association

NON-ACADEMIC EMPLOYMENT

The Central Bank of Russia

First category economist

Moscow, Russia

2018–2019

PERSONAL INFORMATION

Citizenship: Russia

Languages: Russian (native), English (fluent)

Interests: running (3 marathons), travel (64 countries)