

# Anastasios ELEMES

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Professeur associé

Département: Comptabilité et contrôle de gestion  
Campus de Cergy

## DIPLÔMES

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|------|--|
| 2015 | Ph.D en Comptabilité Financière<br>(Rotterdam School of Management Pays-Bas)   |
| 2011 | MSc en Finance et Investissements<br>(Rotterdam School of Management Pays-Bas) |

## CARRIÈRE

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### POSITIONS ACADÉMIQUES PRINCIPALES

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|-------------------|---|
| 2015 - 2022-09-01 | Professeur assistant (ESSEC Business School France) |
| 2022 - Présent    | Professeur associé (ESSEC Business School France)   |

### POSITIONS PROFESSIONNELLES

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|----------------|------------------------------------|
| 2015 - Présent | CFA charter (CFA Institute France) |
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## PUBLICATIONS

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### COMMUNICATIONS DANS UNE CONFÉRENCE

[ELEMES, A. \(2020\). Tax-Motivated Profit Shifting in Big 4 Affiliates: Does Cross-Border Integration Questions Claims of Local Independence? Dans: 18th Annual International Conference on Accounting 2020. Athens.](#)

[ELEMES, A. \(2021\). Audit-Firm Profitability: Determinants and Implications for Key Audit Matter Reporting. Dans: 15th Annual International Conference on Global Studies 2021. Athens.](#)

[CHEN, J.Z., ELEMES, A., HOPE, O.K. et YOON, A. \(2021\). Determinants and Consequences of Audit-Firm Profitability: Evidence from Key Audit Matters. Dans: 2021 Auditing Section Virtual Midyear Meeting. Virtual.](#)

[CHEN, J.Z., ELEMES, A., HOPE, O.K. et YOON, A. \(2021\). Determinants of Audit-Firm Profitability and Implications for Key Audit Matter Reporting. Dans: 2021 International Accounting Section Midyear Meeting. Virtual.](#)

[CHEN, J.Z., ELEMES, A., HOPE, O.K. et YOON, A. \(2021\). Determinants of Audit-Firm Profitability and Implications for Key Audit Matter Reporting. Dans: 2021 European Accounting Association Annual Congress. Virtual.](#)

[ELEMES, A. \(2022\). Audit-Firm Cross-Border Integration and Client-Firm Tax-Motivated Income Shifting: Evidence from PwC Europe. Dans: 35th Annual American Taxation Association \(ATA\) Midyear Meeting 2023. Washington DC.](#)

[ELEMES, A. \(2022\). Audit-Firm Profitability: Determinants and Implications for Audit Outcomes. Dans: 2022 British Accounting and Finance Association \(BAFA\) & Southwest Area Group \(SWAG\) Annual Conference. Bristol.](#)

[ELEMES, A. \(2023\). Audit-Firm Cross-Border Integration and Client-Firm Tax-Motivated Income Shifting: Evidence from PwC Europe. Dans: 20th Annual International Conference on SMEs, Entrepreneurship and Innovation: Management – Marketing – Economic – Social Aspects 2023. Athens.](#)

[ELEMES, A. \(2023\). Audit-Firm Cross-Border Integration and Client-Firm Tax-Motivated Income Shifting: Evidence from PwC Europe. Dans: 2023 Doctoral Colloquium - European Accounting Association \(EAA\). Espoo.](#)

[ELEMES, A. \(2024\). Audit-Firm Cross-Border Alliances and Financial Statement Comparability. Dans: 18th Annual International Conference on Global Studies: Business, Economic, Political, Social and Cultural Aspects 2024. Athens.](#)

[ELEMES, A. \(2019\). Practising What They Preach! The Big 4 and Tax Planning. Dans: 2019 American Accounting Association \(AAA\) Annual Meeting.](#)

## **ARTICLES**

[ELEMES, A., BLAYLOCK, B. et SPENCE, C. \(2021\). Tax-Motivated Profit Shifting in Big 4 Networks: Evidence from Europe. \*Accounting, Organizations and Society\*, 95, pp. 101267.](#)

[ELEMES, A. et CHEN, J.Z. \(2022\). Big 4 Office Political Connections and Client Restatements. \*European Accounting Review\*, 31\(3\), pp. 729-760.](#)

[CHEN, J.Z., ELEMES, A. et LOBO, G.J. \(2023\). David versus Goliath: The Relation between Auditor Size and Audit Quality for U.K. Private Firms. \*European Accounting Review\*, 32\(2\), pp. 447-480.](#)

[ELEMES, A. et FILIP, A. \(2022\). Financial Reporting Quality and Private Firms' Access to Trade Credit Capital. \*The International Journal of Accounting\*, 57\(2\), pp. 2250010.](#)

[CHEN, J.Z., ELEMES, A., HOPE, O.K. et YOON, A.S. \(2024\). Audit-Firm Profitability: Determinants and Implications for Audit Outcomes. \*European Accounting Review\*, 33\(4\), pp. 1369-1396.](#)

[BLAYLOCK, B., DOYLE, E. et ELEMES, A. \(2024\). Tax-Motivated Income Shifting in Audit-Firm Networks: Comparing Big 4 and Non-Big 4 Firms. \*Journal of Accounting, Auditing and Finance\*, In press.](#)

## **CHAPITRES**

[ELEMES, A. et CHEN, J.Z. \(2023\). From lobby to the audit office: Big Four accounting firms and political links. Dans: Adrián Zicari, Tom Gamble eds. \*Responsible Finance and Accounting: Performance and Profit for Better Business, Society and Planet\*. 1st ed. New York, Oxon: Routledge.](#)

[ELEMES, A. \(2023\). Auditing the auditors: How do audit firms manage their own tax affairs? Dans: Adrian Zicari, Tom Gamble eds. \*Responsible Finance and Accounting: Performance and Profit for Better Business, Society and Planet\*. 1st ed. New York, Oxon: Routledge.](#)

## **ACTIVITÉS PROFESSIONNELLES**

### **Membre d'une association professionnelle, d'un groupe d'experts ou d'un conseil d'administration**

2015 - Présent: Membre de l'équipe de Défense des Droits du CFA en France

## **ACTIVITÉS DE RECHERCHE**

### **Membre d'un comité de lecture**

2022 - Présent: Membre du comité de lecture - Accounting Forum