

Anastasios ELEMES

Associate Professor

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Department: Accounting and Management

Control

Campus de Cergy

DIPLOMAS

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|------|--|
| 2015 | Ph.D in Financial Accounting
(Rotterdam School of Management Netherlands) |
| 2011 | MSc in Finance & Investments
(Rotterdam School of Management Netherlands) |

CAREER

FULL-TIME ACADEMIC APPOINTMENTS

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|-------------------|--|
| 2015 - 2022-09-01 | Assistant Professor (ESSEC Business School France) |
| 2022 - Now | Associate Professor (ESSEC Business School France) |

PROFESSIONAL APPOINTMENTS

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|------------|------------------------------------|
| 2015 - Now | CFA charter (CFA Institute France) |
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PUBLICATIONS

PRESENTATIONS AT AN ACADEMIC OR PROFESSIONAL CONFERENCE

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

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

[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.](#)

[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.](#)

JOURNAL 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.](#)

BOOK CHAPTERS

[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.](#)

PROFESSIONAL ACTIVITIES

Member of a professional association, of an expert group or of a board of directors

2015 - Now: Member of the CFA France Advocacy Team

RESEARCH ACTIVITIES

Editorial Board Membership

2022 - Now: Editorial Board Membership - Accounting Forum