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INTERETS DE RECHERCHE

Comptabilité financière et audit, taxation, information financière internationale, Divulgations ESG

FORMATION

2015	Ph.D en Comptabilité Financière, Rotterdam School of Management, Pays-Bas
2011	MSc en Finance et Investissements, Rotterdam School of Management, Pays-Bas

EXPERIENCE PROFESSIONNELLE

Positions académiques principales

2022 - Présent	Professeur associé, ESSEC Business School, France
2015 - 2022	Professeur assistant, ESSEC Business School, France

Autres expériences professionnelles

2015 - Présent	CFA charter, CFA Institute, France

BOURSES, PRIX ET DISTINCTIONS

Prix et Distinctions

2024	European Accounting Review Best Reviewer Award
2017	CFA France Volunteer of the Year Award, France
2011	Prix de la Meilleure Dissertation Académique, Rotterdam School of Management, Pays-Bas

Bourses

2014	Bourse du CFA, CFA Institute, États-Unis
2012	Bourse du CFA, CFA Institute, États-Unis
2011	Chercheur Invité, Rotman School of Management, Canada

PUBLICATIONS

Articles

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.

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 CHEN, J.Z. (2022). Big 4 Office Political Connections and Client Restatements. *European Accounting Review*, 31(3), pp. 729-760.

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.

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.

Chapitres d'ouvrage

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.

Conférences

ELEMES, A., TRAVIS, C. et KLASSEN, K. (2025). Navigating the Changing Tax Landscape: The Importance of Cross-border Advisory Alliances in Multinational Tax Planning. Dans: 2025 Global Studies Conference. Athens.

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. (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. (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.

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. (2021). Audit-Firm Profitability: Determinants and Implications for Key Audit Matter Reporting. Dans: 15th Annual International Conference on Global Studies 2021. Athens.

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. (2019). Big 4 Office Political Connections and Clients Restatements. Dans: 17th Annual International Conference on Accounting 2019.

ELEMES, A. (2019). Income Shifting and Tax Optimization in Big 4 Affiliates. Dans: 42nd European Accounting Association (EAA) Annual Congress 2019.

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

ELEMES, T. (2018). "Do the Big 4 Practice What they Preach? Big 4 Affiliation and Tax Planning Optimization". Dans: 7th Workshop on Audit Quality 2018.

ELEMES, T. (2018). Big 4 Affiliation, Tax Expertise, and the Art of Avoiding Taxes. Dans: 41st European Accounting Association (EAA) Annual Congress 2018.

ELEMES, T. (2018). Big 4 Affiliation, Tax Expertise, and the Art of Avoiding Taxes: Do the Big 4 Practice what they Preach? Dans: 30th Annual American Taxation Association (ATA) Midyear Meeting.

ELEMES, T. (2018). Big 4 Office Political Connections and Client Restatements. Dans: 2018 Conference on Research on Economic Theory and Econometrics.

ELEMES, T. (2018). Do the Big 4 Practice what they Preach? Big 4 Affiliation and Tax Planning Optimization. Dans: 24th Annual International Symposium on Audit Research (ISAR 2018).

ELEMES, T. (2017). Auditor Size and Audit Quality in Private Firms. Dans: 40th European Accounting Association (EAA) Annual Congress.

ELEMES, T. (2017). Big 4 Office Political Connections and Client Restatements. Dans: 12th edition of the International Conference Accounting and Management Information Systems (AMIS 2017).

ELEMES, T. (2017). Tax Planning and Big 4 Ownership. Dans: 2017 American Accounting Association (AAA) Annual meeting.

ELEMES, T. (2016). Auditor Size and Audit Quality in Private Firms. Dans: 22nd Annual International Symposium on Audit Research (ISAR 2016).

ELEMES, T. (2016). Auditor Size and Financial Reporting Transparency in Private Firms. Dans: 22nd Annual International Symposium on Audit Research (ISAR 2016).

ELEMES, T. (2016). Big 4 Office Political Connections and Client Restatements. Dans: 2016 American Accounting Association (AAA) Annual Meeting.

Documents de travail

ELEMES, A. (2016). *Big 4 Office Political Connections and Client Restatements*. ESSEC Business School.

ELEMES, A., PEEK, E. et FILIP, A. (2016). *The Economic Consequences of Private Firms' Financial Reporting Quality*. ESSEC Business School.

AUTRES ACTIVITES DE RECHERCHE

Membre d'un comité de lecture

Depuis 2022 Accounting Forum

ENSEIGNEMENT

2011 Financial Analysis Workshop Instructor (Core Master's Course), Rotterdam School

ACTIVITES PROFESSIONNELLES

Autres activités professionnelles

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