Anastasios ELEMES

Associate Professor
Department: Accounting and Management Control
ESSEC Business School
3 avenue Bernard Hirsch
95021 Cergy-Pontoise
France

Email: elemes@essec.edu
Phone number: +33 (0)1 34 43 97 24
Country of origin: Grèce

RESEARCH INTERESTS

Financial Accounting & auditing, taxation, international financial reporting, ESG disclosures

EDUCATION

2015	Ph.D in Financial Accounting, Rotterdam School of Management, Netherlands
2011	MSc in Finance & Investments, Rotterdam School of Management, Netherlands

EMPLOYMENT

Full-time academic positions

2022 - Present	Associate Professor, ESSEC Business School, France
2015 - 2022	Assistant Professor, ESSEC Business School, France

Other professional experiences

2015 - Present	CFA charter, CFA Institute, France

GRANTS AND HONORS

Awards and Honors

2024	European Accounting Review Best Reviewer Award
2017	CFA France Volunteer of the Year Award, France
2011	Best Academic Essay Award, Rotterdam School of Management, Netherlands

Grants

2014	CFA Scholarship, CFA Institute, United States of America
2012	CFA Scholarship, CFA Institute, United States of America
2011	Visiting scholar, Rotman School of Management, Canada

PUBLICATIONS

Journal Articles

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

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

Book chapters

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

Conferences

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

ELEMES, A. (2024). Audit-Firm Cross-Border Alliances and Financial Statement Comparability. In: 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. In: 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. In: 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. In: 35th Annual American Taxation Association (ATA) Midyear Meeting 2023. Washington DC.

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

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

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

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

ELEMES, A. (2021). Audit-Firm Profitability: Determinants and Implications for Key Audit Matter Reporting. In: 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? In: 18th Annual International Conference on Accounting 2020. Athens.

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

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

ELEMES, A. (2019). Practising What They Preach! The Big 4 and Tax Planning. In: 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". In: 7th Workshop on Audit Quality 2018.

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

ELEMES, T. (2018). Big 4 Office Political Connections and Client Restatements. In: 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. In: 24th Annual International Symposium on Audit Research (ISAR 2018).

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

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

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

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

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

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

Working Papers

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

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

OTHER RESEARCH ACTIVITIES

Editorial Board Membership

Since 2022 Accounting Forum

TEACHING EXPERIENCE

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

PROFESSIONAL ACTIVITIES

Other professional activities

2015 - Present Member of the CFA France Advocacy Team