

# Anastasios ELEMES

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## 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. (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

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### Editorial Board Membership

Since 2022 Accounting Forum

## TEACHING EXPERIENCE

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

## PROFESSIONAL ACTIVITIES

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### Other professional activities

2015 - Present Member of the CFA France Advocacy Team