

# Anastasios ELEMES

Associate Professor

Department: Accounting and Management

Control

ESSEC Business School

3 avenue Bernard Hirsch

95021 Cergy-Pontoise

France

Email: [elemes@essec.edu](mailto:elemes@essec.edu)

Phone number: +33 (0)1 34 43 97 24

Country of origin: Grèce

## RESEARCH INTERESTS

---

Financial Accounting & auditing

## 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

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. 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.

CHEN, J.Z., ELEMES, A., HOPE, O.K. and YOON, A.S. (2023). Audit-Firm Profitability: Determinants and Implications for Audit Outcomes. *European Accounting Review*, In press, pp. 1-28.

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. (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