

# Anastasios ELEMES

Professeur assistant

Département: Comptabilité et contrôle de gestion

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Pays d'origine: Grèce

## INTERETS DE RECHERCHE

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Comptabilité financière et audit

## FORMATION

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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

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### Positions académiques principales

2015 - Présent Professeur assistant, ESSEC Business School, France

### Autres expériences professionnelles

2015 - Présent CFA charter, CFA Institute, France

## BOURSES, PRIX ET DISTINCTIONS

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### Prix et Distinctions

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

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### Conférences

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 Virtual 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 De 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

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### Membre d'un comité de lecture

2022            Accounting Forum

## ENSEIGNEMENT

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

## ACTIVITES PROFESSIONNELLES

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### Autres activités professionnelles

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