

Andrei FILIP

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Pays d'origine: France

FORMATION

2016	HDR, Université Grenoble Alpes, France
2007	Doctorat en Sciences Economique et Sociale et Administration Commerciale, Université de Genève, Suisse
2001	DEA Décision et contrôle dans le domaine comptable, Bucharest University of Economic Studies, Roumanie
2000	Licence en Comptabilité et informatique de gestion, Bucharest University of Economic Studies, Roumanie

EXPERIENCE PROFESSIONNELLE

Positions académiques principales

2017 - Présent	Professeur, ESSEC Business School, France
2014 - 2017	Professeur associé, ESSEC Business School, France
2009 - 2014	Professeur assistant, ESSEC Business School, France
2007 - 2009	Professeur assistant, HEC Montréal, Canada

Autres affiliations académiques

2008 - 2009	Enseignant "Financial Statements Analysis" CFA Institute Montréal Niveaux 1 & 2, CFA Institute, Canada
2007 - 2007	Enseignant "Comptabilité" AZEK CIIA Programme de Formation à Hanoi, AZEK (Swiss Training Center for Investment Professionals), Viêt Nam
2004 - 2007	Assistant de Recherche et d'Enseignement, Université de Genève, Suisse

BOURSES, PRIX ET DISTINCTIONS

Prix et Distinctions

2021	Best Paper Award - Journal of International Accounting Research
2018	Best Paper Award IAAER World Congress
2011	Best Paper Award IAAER World Congress

Bourses

2006 Doctoral colloquium fellow, European Accounting Association

PUBLICATIONS

Articles

FILIP, A., LOBO, G.J. et PAUGAM, L. (2021). Managerial discretion to delay the recognition of goodwill impairment: The role of enforcement. *Journal of Business Finance and Accounting*, 48(1-2), pp. 36-69.

FILIP, A., GHIO, A. et PAUGAM, L. (2021). Accounting Information in Innovative Small Cap Firms: Evidence from London's Alternative Investment Market. *Accounting and Business Research*, 51(4), pp. 421-456.

FILIP, A., HAMMAMI, A., HUANG, Z., JENY, A., MAGNAN, M. et MOLDOVAN, R. (2021). The Value Relevance of Fair Value Levels: Time Trends under IFRS and U.S. GAAP. *Accounting in Europe*, 18(2), pp. 196-217.

FILIP, A., HAMMAMI, A., HUANG, Z., JENY, A., MAGNAN, M. et MOLDOVAN, R. (2021). Convergence in Motion: A Review of Fair Value Levels' Relevance. *Accounting in Europe*, 18(3), pp. 275-294.

FILIP, A., HUANG, Z. et LUI, D. (2020). Cross-Listing and Corporate Malfeasance: Evidence from P-Chip Firms. *Journal of Corporate Finance*, 63, pp. 101232.

ANDRÉ, P., FILIP, A. et MOLDOVAN, R. (2019). Diversified Firms and Analyst Earnings Forecasts: The Role of Management Guidance at the Segment Level. *Journal of International Accounting Research*, 18(3), pp. 1-38.

ALBU, N., NICOLAE ALBU, C. et FILIP, A. (2017). Corporate Reporting in Central and Eastern Europe: Issues, Challenges and Research Opportunities. *Accounting in Europe*, 14(3), pp. 249-260.

FILIP, A. (2016). Discussion of "Do Reviews by External Auditors Improve the Information Content of Interim Financial Statements". *International Journal of Accounting*, 51(1), pp. 51-56.

ANDRÉ, P., FILIP, A. et PAUGAM, L. (2016). Examining the Patterns of Goodwill Impairments in Europe and the US. *Accounting in Europe*, 13(3), pp. 329-352.

ANDRÉ, P., FILIP, A. et MOLDOVAN, R. (2016). Segment Disclosure Quantity and Quality under IFRS 8: Determinants and the Effect on Financial Analysts' Earnings Forecast Errors. *International Journal of Accounting*, 51(4), pp. 443-461.

FILIP, A., LABELLE, R. et ROUSSEAU, S. (2015). Legal Regime and Financial Reporting Quality. *Contemporary Accounting Research*, 32(1), pp. 280-307.

ANDRÉ, P., FILIP, A. et PAUGAM, L. (2015). The Effect of Mandatory IFRS Adoption on Conditional Conservatism in Europe. *Journal of Business Finance and Accounting*, 42(3&4), pp. 482-514.

FILIP, A., JEANJEAN, T. et PAUGAM, L. (2015). Using Real Activities to Avoid Goodwill Impairment Losses: Evidence and Effect on Future Performance. *Journal of Business Finance and Accounting*, 42(3-4), pp. 515-554.

FILIP, A. et RAFFOURNIER, B. (2014). Financial Crisis and Earnings Management: The European Evidence. *International Journal of Accounting*, 49(4), pp. 455-478.

ANDRÉ, P., FILIP, A. et MARMOUSEZ, S. (2014). L'impact des normes IFRS sur la relation entre le conservatisme et l'efficacité des politiques d'investissement. *Comptabilité, Contrôle, Audit*, 20(3), pp. 101-124.

FILIP, A. et RAFFOURNIER, B. (2013). The Value Relevance of Earnings in Europe after IFRS Implementation: Why Do National Differences Persist? *International Journal of Accounting, Auditing and Performance Evaluation*, 9(4), pp. 388-415.

FILIP, A. (2010). IFRS and the Value Relevance of Earnings: Evidence From the Emerging Market of Romania. *International Journal of Accounting, Auditing and Performance Evaluation*, 6(2), pp. 191-223.

FILIP, A. et RAFFOURNIER, B. (2010). The Value Relevance of Earnings in a Transition Economy: The case of Romania. *The International Journal of Accounting*, 45(1), pp. 77-103.

FILIP, A. et DI VITO, J. (2009). Financial Reporting Quality Revisited: Interactions Between Earnings Management and the Value Relevance of Earnings. *International Journal of Corporate Governance*, 1(3), pp. 271-284.

FILIP, A., LABELLE, R. et ROUSSEAU, S. (2009). L'impact de l'environnement législatif sur la qualité de l'information comptable. *Revue Française de Gouvernance d'Entreprise*, (6), pp. 91-106.

Editeur invité d'un numéro spécial

ALBU, N., ALBU, C.N. et FILIP, A. (2018). Accounting in Europe. *Accounting in Europe*, 14(3).

Actes d'une conférence

ANDRÉ, P. et FILIP, A. (2011). Accounting Conservatism in Europe and the Impact of Mandatory IFRS Adoption: A Look at Legal Incentives, Corporate Governance, Enforcement Prior Accounting Traditions and Tax Book Conformity. Dans: *Proceedings of the 10th International Conference on Governance*. Association Académique Internationale de Gouvernance (AAIG).

FILIP, A., LABELLE, R. et ROUSSEAU, S. (2010). Legal Regime and Corporate Financial Reporting Quality. Dans: *31ème Congrès de l'AFC (Site internet)*. Association Francophone de Comptabilité (AFC).

FILIP, A., LABELLE, R. et ROUSSEAU, S. (2010). Legal Regime and Financial Reporting Quality. Dans: *Proceedings of the 33rd Annual Congress of EAA (Site internet)*. European Accounting Association (EAA).

FILIP, A. et RAFFOURNIER, B. (2010). The Value Relevance of Accounting Figures in Europe After IFRS Implementation: The Relative Influence of Legal Incentives, Market Forces, and Firm Characteristics. Dans: *31ème Congrès de l'AFC (Site internet)*. Association Francophone de Comptabilité (AFC).

FILIP, A. et RAFFOURNIER, B. (2010). The Value Relevance of Accounting Figures in Europe after IFRS Implementation: The Relative Influence of Legal Incentives, Market Forces, and Firm Characteristics. Dans: *Proceedings of the 33rd Annual Congress of EAA (Site internet)*. European Accounting Association (EAA).

Conférences

FILIP, A., LIU, J. et MORARU-ARFIRE, A. (2021). Reporting Frequency and Analysts' Information Environment: International Evidence. Dans: 43rd European Accounting Association (EAA) Annual Congress 2020 (cancelled and rescheduled for 2021).

FILIP, A., JENY, A. et JIN JIANG, E. (2019). Do insiders trade to signal their attitudes towards modified audit opinions? Evidence from Asian Market. Dans: 2019 International Accounting Section Midyear Meeting.

LUI, D., FILIP, A. et MULYA, A.D. (2019). Firm Location and Annual Report Readability. Dans: 40ème Congrès de l'Association Francophone de Comptabilité (AFC).

FILIP, A., GHIO, A. et PAUGAM, L. (2018). Accounting Information in Innovation Small and Medium Entities. Dans: 13th International Association for Accounting Education and Research (IAAER) World Congress of Accounting Educators and Researchers 2018.

FILIP, A., GHIO, A. et PAUGAM, L. (2018). Accounting Information in Innovative Small and Medium Entities. Dans: 14th Workshop on European Financial Reporting (EUFIN 2018).

FILIP, A., LUI, D. et MULYA, A.D. (2018). College-Firm Distance and Earnings Management. Dans: 41st European Accounting Association (EAA) Annual Congress 2018.

FILIP, A., JEANJEAN, T. et MARMOUSEZ, S. (2018). Earnings management: measurement and mismeasurement. Dans: 41st European Accounting Association (EAA) Annual Congress 2018 Milan.

FILIP, A., LOBO, G. et PAUGAM, L. (2018). Enforcement and Cash Flow Management to Delay Goodwill Impairments under IFRS. Dans: American Accounting Association (AAA) 2018 International Accounting Section Midyear Meeting.

FILIP, A., LOBO, G., PAUGAM, L. et STOLOWY, N. (2017). Disclosure about Intangible Resources in M & A Press Releases, and Quality of the Deal. Dans: 16ème Conférence Internationale de Gouvernance.

FILIP, A., LOBO, G., PAUGAM, L. et STOLOWY, N. (2017). Disclosure about Intangible Resources in M & A Press Releases, and Quality of the Deal. Dans: Financial Reporting and Auditing: Challenges and Opportunities for Accounting Researchers and Educators.

FILIP, A., LOBO, G., PAUGAM, L. et STOLOWY, N. (2017). Disclosures about Intangible Resource in M&A Press Releases and Quality of the Deal. Dans: Financial Reporting and Auditing: Challenges and Opportunities for Accounting Researchers and Educators.

FILIP, A., LOBO, G.J., PAUGAM, L. et STOLOWY, N. (2017). Do Managers Walk the Talk? M&A Announcement Press Release Disclosures and Quality of the Deal. Dans: 13th Workshop on European Financial Reporting (EUFIN 2017).

FILIP, A., LOBO, G. et PAUGAM, L. (2017). The Implication of Country-Level Audit Quality and Enforcement of Accounting Standards for Timeliness of Goodwill. Dans: 38ème Congrès de l'Association Francophone de Comptabilité (AFC) 2017.

FILIP, A., LOBO, G. et PAUGAM, L. (2017). The Implications of Country-Level Audit Quality and Enforcement of Accounting Standards for Timeliness of Goodwill Impairment. Dans: 40th European Accounting Association (EAA) Annual Congress.

LUI, D., FILIP, A. et HUANG, Z. (2016). Crossjurisdictional Enforcement Difficulty and Financial Reporting Quality. Dans: 39th Annual Congress of the European Accounting Association.

FILIP, A. (2016). Management Guidance at the Segment Level. Dans: 11th International Conference Accounting and Management Information Systems (AMIS 2016).

FILIP, A. et PAUGAM, L. (2016). The Effect of Audit Quality and Enforcement of Accounting Standards on Goodwill Impairment Avoidance. Dans: 12th workshop on European Financial Reporting.

- PAUGAM, L., JEANJEAN, T., FILIP, A. et LOBO, G. (2015). Auditor Leadership in Joint Audit and Audit Quality. Dans: 21st Annual Auditing Section Midyear Meeting of the American Accounting Association (AAA).
- PAUGAM, L., FILIP, A., JEANJEAN, T. et LOBO, G. (2015). Auditor Leadership in Joint Audit and Audit Quality. Dans: 38th European Accounting Association (EAA) Annual Congress.
- FILIP, A., HUANG, Z. et LUI, D. (2015). Cross-Jurisdictional Enforcement Difficulty and Financial Reporting Quality. Dans: 2015 Canadian Academic Accounting Association (CAAA) Annual Conference.
- ANDRÉ, P., FILIP, A. et MOLDOVAN, R. (2015). Management Guidance at the Segment Level. Dans: 2015 Canadian Academic Accounting Association (CAAA) Annual Conference.
- ANDRÉ, P., FILIP, A. et MOLDOVAN, R. (2015). Management Guidance at the Segment Level. Dans: 38th European Accounting Association (EAA) Annual Congress.
- ANDRÉ, P., FILIP, A. et MOLDOVAN, R. (2015). Management Guidance at the Segment Level. Dans: Chicago 2015: Building Bridges to Our Future.
- LUI, D., FILIP, A. et HUANG, Z. (2014). Enforcement Difficulty and Financial Reporting Quality: Evidence from Hong Kong. Dans: 12th World Congress of Accounting Educators and Researchers.
- ANDRÉ, P., FILIP, A. et PAUGAM, L. (2014). Impact Mandatory IFRS Adaption on Conditional Conservatism in Europe. Dans: 2014 JBFA Capital Markets Conference.
- FILIP, A., ANDRÉ, P. et MOLDOVAN, R. (2014). The Simultaneous Relation Between Segment Disclosure Quality and Quantity. Dans: 37th European Accounting Association (EAA) Annual Congress 2014.
- FILIP, A., ANDRÉ, P. et MOLDOVAN, R. (2014). The Simultaneous Relation Between Segment Disclosure Quality and Quantity. Dans: British Accounting and Finance Association (BAFA) 2014 Conference.
- FILIP, A., ANDRÉ, P. et MOLDOVAN, R. (2014). The Simultaneous Relation Between Segment Disclosure Quality and Quantity. Dans: 35ème Congrès de l'Association Francophone de Comptabilité (AFC) 2014.
- FILIP, A., ANDRÉ, P. et MOLDOVAN, R. (2014). The Simultaneous Relation Between Segment Disclosure Quality and Quantity. Dans: 10th Workshop on European Financial Reporting (EUFIN 2014).
- FILIP, A., ANDRÉ, P. et MOLDOVAN, R. (2014). The Simultaneous Relationship Between Segment Disclosure Quality and Quantity. Dans: The International Journal of Accounting 2014 Annual Symposium.
- FILIP, A., JEANJEAN, T. et PAUGAM, L. (2014). Using Real Activities to Avoid Goodwill Impairment Losses: Evidence and Effect on Future Performance. Dans: 37th European Accounting Association (EAA) Annual Congress.
- FILIP, A., JEANJEAN, T. et PAUGAM, L. (2014). Using Real activities to Avoid Goodwill Impairment Losses: Evidence and Effect on Future Performance. Dans: 2014 JBFA Capital Markets Conference.
- FILIP, A. (2013). The Impact of Crisis on Determinants of Leverage: European Evidence. Dans: 36th Annual Congress of the European Accounting Association 2013.

ANDRÉ, P. et FILIP, A. (2012). Accounting Conservatism in Europe and the Impact of Mandatory IFRS Adoption: Do Country, Institutional and Legal Differences Survive? Dans: 35th European Accounting Association (EAA) Annual Congress 2012.

ANDRÉ, P. et FILIP, A. (2012). Accounting Conservatism in Europe and the Impact of Mandatory IFRS Adoption: Do Country, Institutional and Legal Differences Survive? Dans: 2012 American Accounting Association Annual Meeting.

ANDRÉ, P. et FILIP, A. (2012). Accounting Conservatism in Europe and the Impact of Mandatory IFRS Adoption: Do Institutional Differences Remain? Dans: 2012 International Accounting Section of the American Accounting Association (AAA) Midyear Meeting.

FILIP, A. et RAFFOURNIER, B. (2012). The Impact of the 2008-2009 Financial Crisis on Earnings Management: The European Evidence. Dans: 2012 American Accounting Association Annual Meeting.

FILIP, A. et RAFFOURNIER, B. (2012). The Impact of the 2008-2009 Financial Crisis on Earnings Management: The European Evidence. Dans: 33e Congrès de l'Association Francophone de Comptabilité (AFC) 2012.

FILIP, A. et RAFFOURNIER, B. (2012). The Impact of the 2008-2009 Financial Crisis on Earnings Management: The European Evidence. Dans: 35th EAA Annual Congress 2012.

Documents de travail

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

ANDRÉ, P., FILIP, A. et PAUGAM, L. (2013). *Impact of Mandatory IFRS Adoption on Conditional Conservatism in Europe*. ESSEC Business School.

Présentation dans un séminaire de recherche

MORARU-ARFIRE, A., FILIP, A. et LIU, J. (2020). Shaping the Information Environment: International Evidence on Financial Reporting Frequency and Analysts' Earnings Forecast Errors. Dans: ESCP-ESSEC 1st Joint Workshop in Accounting.

Compte rendu d'ouvrage

FILIP, A. et JENY, A. (2012). "International Accounting" Book Review. International Journal of Accounting, États-Unis.

AUTRES ACTIVITES DE RECHERCHE

Direction d'une revue

Depuis 2022 Accounting in Europe

Co-direction d'une revue

Depuis 2020 Accounting Forum

2019 - 2021 Accounting in Europe

Membre d'un comité de lecture

Depuis 2021 Comptabilité, Contrôle, Audit

Depuis 2020 International Journal of Accounting

2018 - 2019 Accounting Forum

2015 - 2018 Accounting in Europe

Depuis 2013 International Journal of Accounting

Depuis 2009 Journal of Accounting and Management Information Systems (JAMIS)

Supervision de thèses / HDR

2019 Jin JIANG (ESSEC Business School), Co-directeur de thèse

2018 Alessandro GHIO (ESSEC Business School), Directeur de thèse, Premier Poste : Assistant lecturer in Accounting - Monash Business School, Monash University

2015 Rucsandra MOLDOVAN (ESSEC Business School), Co-directeur de thèse, Premier Poste : Assistant Professor - Concordia University