



**Andrei FILIP**

**HDR, Business Administration, Accounting**

**Full Professor, Accounting**

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## **EDUCATION**

- 2016** HDR, Business Administration, Accounting, University of Grenoble, France
- 2007** Ph.D., Business Administration, Accounting, University of Geneva, Switzerland
- 2001** Master, Business Administration, Accounting, Academy of Economic Studies, Romania
- 2000** Bachelor, Business Administration, Accounting, Academy of Economic Studies, Romania

## **PROFESSIONAL EXPERIENCE**

### **ACADEMIC:**

- 2022 - Present** Professor, IÉSEG School of Management, France
- 2009 - 2022** Professor, ESSEC Business School, Cergy Pontoise, France
- 2007 - 2009** Professor, HEC Montréal, Montreal, Canada
- 2002 - 2007** Teaching and Research Assistant, HEC Geneva, Switzerland

## **COURSES TAUGHT**

- International accounting, International mba
- Fundamentals of financial accounting, Grande ecole (bachelor cycle)
- International financial reporting, Grande ecole (bachelor cycle)

## **INTELLECTUAL CONTRIBUTIONS**

### **Papers in refereed journals**

#### **Published**

Elemes A., Filip A., (2022), Financial Reporting Quality and Private Firms' Access to Trade Credit Capital, *The International Journal of Accounting*, 57(02), pp. 2250010

- Filip A., Lobo G. J., Paugam L., Stolowy H., (2022), Disclosures About Key Value Drivers in M&A Announcement Press Releases: An Exploratory Study, *Abacus*, 58(1), pp. 62-104
- Filip A., Ghio A., 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., Moldovan R., (2021), Convergence in Motion: A Review of Fair Value Levels' Relevance, *Accounting in Europe*, 18(3), pp. 275-294
- Filip A., Hammami A., Huang Z., Jeny A., Magnan M., 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., Lobo G. J., 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., Huang Z., Lui D., (2020), Cross-listing and corporate malfeasance: Evidence from P-chip firms, *Journal of Corporate Finance*, 63(1), pp. 101-132
- André P., Filip A., 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
- Filip A., Albu N., Albu C. N., (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", *The International Journal of Accounting*, 51(1), pp. 51-56
- Filip A., André P., Paugam L., (2016), Examining the Patterns of Goodwill Impairments in Europe and the US, *Accounting in Europe*, 13(3), pp. 329-352
- Moldovan R., André P., Filip A., (2016), Segment Disclosure Quantity and Quality under IFRS 8: Determinants and the Effect on Financial Analysts' Earnings Forecast Errors, *The International Journal of Accounting*, 51(4), pp. 443-461
- André P., Filip A., 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., 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., Labelle R., Rousseau S., (2015), Legal Regime and Financial Reporting Quality, *Contemporary Accounting Research*, 32(1), pp. 280-307
- Filip A., André P., 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., Raffournier B., (2014), Financial Crisis And Earnings Management: The European Evidence, *The International Journal of Accounting*, 49(4), pp. 455-478
- Filip A., 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., Vito J. D., (2009), Financial reporting quality revisited: interactions between earnings management and the value relevance of accounting information, *International Journal of Corporate Governance*, 1(3), pp. 271-284

### **Forthcoming**

- Boulland R., Filip A., Ghio A., Paugam L., (2023), Grabbing Investor Attention with Limited Resources: A Study of Small Cap Firms' Communication Channels, *European Accounting Review*, forthcoming(forthcoming), pp. 1-29
- Filip A., Liu J., Lui D., (2023), The impact of cost stickiness on income smoothing: evidence from employment protection regulations, *Accounting and Business Research*, forthcoming(forthcoming), pp. 1-38
- Filip A., Liu J., Moraru-Arfire A., (2022), Shaping the Information Environment: International Evidence on Financial Reporting Frequency and Analysts' Earnings Forecast Errors, *Journal of Accounting, Auditing and Finance*, online(online), pp. 0148558X2211415

### **Papers in non-refereed journals**

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#### **Published**

Filip A., 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

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(2/3), pp. 191-223

## **Communications in refereed conferences**

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### **International**

Jeny A., Filip A., Deneuve E., (2023), *Key Audit Matters Dissimilarity: Determinants and Consequences* 45th Annual Congress of the European Accounting Association, Helsinki, Finland

Jeny A., Deneuve E., Filip A., (2022), *CLIENT-SPECIFIC INFORMATION IN KEY AUDIT MATTERS AND AUDIT RISKS* 9th Workshop on Audit Quality, Milan, Italy

## **Grants**

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**2018** ANC Grant - Fair Valur Accounting, Autorité des Normes Comptables (ANC) (France)

**2017** Grant from the IASB Foundation, IASB Foundation (United Kingdom)

**2012** ANC Grant - Conservatism, Autorité des Normes Comptables (ANC) (France)

## **GRANTS AND HONORS**

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### **Award**

**2021** Best Paper Award - Journal of International Accounting Research (JIAR) paper published in 2019, American Accounting Association, USA

**2018** Best Paper Award IAAER World Congress, Sydney, IAAER, USA

**2011** Best Paper Award IAAER World Congress, Singapore, IAAER, USA

### **Honor**

**2006** EAA doctoral colloquium fellow, Dublin, EAA Doctoral Colloquium, Belgium

## **EDITORIAL ACTIVITY**

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### **Associate Editor in an academic journal**

**2020** Accounting Forum

**2018 - 2021** Accounting in Europe

### **Chair of the editorial board of an academic journal**

**2022 - 2025** Accounting in Europe

### **Editor in a special issue of a peer reviewed journal**

**2022** Accounting in Europe

**2022** Comptabilité Contrôle Audit / Accounting Auditing Control

### **Member of the editorial board of an academic journal**

**2021** Comptabilité Contrôle Audit / Accounting Auditing Control

<b>2020</b>	European Accounting Review
<b>2018 - 2019</b>	Accounting Forum
<b>2015 - 2017</b>	Accounting in Europe
<b>2013</b>	The International Journal of Accounting
<b>2009</b>	Journal of Accounting and Management Information Systems

## **RESEARCH ACTIVITIES**

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### **Supervision of Ph.D. Thesis:**

<b>2023</b>	Co-director, Three essays on KAM dissimilarities, ESSEC Business School
<b>2021</b>	Co-director, Three essays on corporate reporting, ESSEC Business School
<b>2019</b>	Co-director, Insider trading and financial information, ESSEC Business School
<b>2018</b>	Co-director, Three essays on innovative SME's financial reporting, ESSEC Business School
<b>2015</b>	Co-director, Three essays on segment reporting, ESSEC Business School