



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

Boulland R., Filip A., Ghio A., Paugam L., (2025), Grabbing Investor Attention with Limited Resources: A Study of Small Cap Firms' Communication Channels, *European Accounting Review*, 34(1), pp. 123-151

- Filip A., Liu J., Lui D., (2025), The impact of cost stickiness on income smoothing: evidence from employment protection regulations, *Accounting and Business Research*, 55(1), pp. 1-38
- Filip A., Andre P., Mora A., (2024), Accounting in Europe – 20 Years on, *Accounting in Europe*, 21(3), pp. 239-245
- Filip A., Liu J., Moraru-Arfire A., (2024), Shaping the Information Environment: International Evidence on Financial Reporting Frequency and Analysts' Earnings Forecast Errors, *Journal of Accounting, Auditing and Finance*, 39(3), pp. 754-785
- 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. 101232
- 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., (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
- 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

Jeny A., Filip A., Mangeney L., (2024), Analysts' Information environment and voluntary turn away from IFRS, *The International Journal of Accounting*, Forthcoming(.), pp. ...

Communications in refereed conferences

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

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

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

Associate Editor in an academic journal

2020 - 2025 Accounting Forum

2018 - 2021 Accounting in Europe

Editor in a special issue of a peer reviewed journal

2022 Comptabilité Contrôle Audit / Accounting Auditing Control

2017 Accounting in Europe

Editor in an academic journal

2022 - 2025 Accounting in Europe

Member of the editorial board of an academic journal

2025 Accounting Forum

2024	Journal of Business Finance and Accounting
2021	Comptabilité Contrôle Audit / Accounting Auditing Control
2020	European Accounting Review
2018 - 2019	Accounting Forum
2015 - 2017	Accounting in Europe
2013	The International Journal of Accounting
2009	Journal of Accounting and Management Information Systems

RESEARCH ACTIVITIES

COMMITTEE CHAIR

Member of the research committee

2024	Member of the Research Committee, IÉSEG School of Management, France
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Supervision of Ph.D. Thesis:

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