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

Mangeney L., Filip A., Jeny A., (2026), Analysts' Information environment and voluntary turn away from IFRS, *The International Journal of Accounting*, 61(3), pp. 53

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

Communications in refereed conferences

International

Jeny A., Deneuve E., Filip A., (2025), *Detecting Informative Value in Key Audit Matters: The Importance of Dissimilar KAM Risk Descriptions* 20th EUFIN – The Conference of Accounting in Europe, Bristol, United Kingdom

Jeny A., Deneuve E., Filip A., (2025), *Detecting Informative Value in Key Audit Matters: The Importance of Dissimilar KAM Risk Descriptions* EARNet 2025 Symposium, Vienna, Austria

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., Filip A., Mangeney L., (2023), *Voluntary turn away from IFRS and analysts' information environment* 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* 9thWorshop on Audit Quality, Milan, Italy

Working papers

Jeny A., Filip A., Mangeney L., (2023), *Analysts' information environment and voluntary turn away from IFRS*, *The International Journal of Accounting*

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

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