

**Andrei
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**Professor,
Department
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Education

HDR Sciences de Gestion, Université Grenoble Alpes (2016)

Docteur ès Sciences Economiques et Sociales, mention Gestion d'entreprise, Université de Genève (2007)

DEA Décision et contrôle dans le domaine comptable, ASE Bucarest (2001)

Licence en Comptabilité et informatique de gestion, ASE Bucarest (2000)

Biography

Andrei Filip is Professor in the Accounting and Management Control department. Before joining ESSEC Business School, he has been teaching financial accounting in Romania (ASE Bucarest), Switzerland (HEC Genève), and Canada (HEC Montréal). Holding a Ph.D. in international accounting from the University of Geneva, Andrei's main research interests are institutional settings and financial reporting quality.

Research Areas

International accounting
IFRS
Financial reporting quality

Publications

Academic Publications

Articles

"Corporate Reporting in Central and Eastern Europe: Issues, Challenges and Research Opportunities" (A. Filip, N. Albu, C. Albu), *Accounting in Europe*, Nov 2017, Vol. 14, Issue 3, p. 249-260 (co-guest editor special section)

"Cross-listing and Corporate Malfeasance: Evidence from P-chip Firms" (A. Filip, Z. Huang, D. Lui), *Journal of Corporate Finance*

"Segment Disclosure Quantity and Quality under IFRS 8: Determinants and the Effect on Financial Analysts' Earnings Forecast Errors" (A. Filip, P. Andre, R. Moldovan), *International journal of Accounting (The)*, Dec 2016, Vol. 51, Issue 4, p. 443-461

"Examining the Patterns of Goodwill Impairments in Europe and the US" (A. Filip, P. Andre, L. Paugam), *Accounting in Europe*, Dec 2016, Vol. 13, Issue 3, p. 1-24

"Discussion of "Do Reviews by External Auditors Improve the Information Content of Interim Financial Statements"" (A. Filip), *The International Journal of Accounting*, Mar 2016, Vol. 51, Issue 1, p. 51-56

"The Effect of Mandatory IFRS Adoption on Conditional Conservatism in Europe" (P. André, A. Filip, L. Paugam), *Journal of Business Finance and Accounting*, May 2015, Vol. 42, Issue 2&3, p. 482-514

"Using Real Activities to Avoid Goodwill Impairment Losses: Evidence and

Effect on Future Performance" (A. Filip, L. Paugam, T. Jeanjean), *Journal of Business Finance and Accounting*, May 2015, Vol. 42, Issue 2&3, p. 515-554

"Legal Regime and Financial Reporting Quality" (A. Filip, R. Labelle, S. Rousseau), *Contemporary Accounting Research*, Mar 2015, Vol. 32, Issue 1, p. 280-307

"Financial Crisis and Earnings Management: The European Evidence" (A. Filip, B. Raffournier), *International Journal of Accounting (The)*, Dec 2014, Vol. 49, Issue 4, p. 455-478

"L'impact des normes IFRS sur la relation entre le conservatisme et l'efficacité des politiques d'investissement" (P. André, A. Filip, S. Marmousez), *Comptabilité Contrôle Audit*, Dec 2014, Vol. 20, Issue 3, p. 101-124

"The value relevance of earnings in Europe after IFRS implementation: Why do national differences persist?" (B. Raffournier, A. Filip), *International Journal of accounting, auditing and Performance Evaluation*, Oct 2013, Vol. 9, Issue 4, p. 388-415

"The value relevance of earnings in a transition economy: The case of Romania" (B. Raffournier, A. Filip), *The International Journal of Accounting*, Mar 2010, Vol. 45, Issue 1, p. 77-103

"IFRS and the value relevance of earnings: evidence from the emerging market of Romania" (A. Filip), *International Journal of Accounting, Auditing and Performance Evaluation*, Jan 2010, Vol. 6, Issue 2/3, p. 191-223

"Financial reporting quality revisited: interactions between earnings management and the value relevance of earnings" (A. Filip, J. Di Vito), *International Journal of Corporate Governance*, Dec 2009, Vol. 1, Issue 3, p. 271-284

"L'impact de l'environnement législatif sur la qualité de l'information comptable" (R. Labelle, A. Filip, S. Rousseau), *Revue Française de Gouvernance d'Entreprise*, Dec 2009, Vol. 6, Issue 2, p. 91-106

Teaching

Teaching at ESSEC

CPTC 31125 Financial Accounting and Reporting

Other Teaching Activities

2007 - 2009 Assistant professor, HEC Montréal

2004 - 2007 Teaching and research assistant, University of Geneva

2000 - 2004 Teaching and research assistant, ASE Bucharest

2008 - 2009 Instructor "Financial Statements Analysis" CFA Institute Montréal Level 1 & 2

2007 Instructor "Accounting" AZEK CIIA Training program in Hanoi

Other Activities

Awards and Distinctions

November 2011 Best Paper Award IAAER Singapore 2011 (with B. Raffournier)
March 2006 European Accounting Association doctoral colloquium fellow (Dublin)

Scientific Activities

Editorial Board Membership

The International Journal of Accounting, Elsevier

Accounting in Europe, Taylor and Francis

Journal of Accounting and Management Information Systems, ASE Bucharest

Affiliations and Academic Responsibilities

American Accounting Association (AAA)

Association Francophone de Comptabilité (AFC)

European Accounting Association (EAA)

International Association for Accounting Educators and Research (IAAER)

Consulting and Other Activities

Ad-hoc reviewer for:

Accounting in Europe

Accounting and Business Research

Comptabilité-Contrôle-Audit

European Accounting Review

Journal of Business Finance and Accounting

Journal of Accounting and Management Information Systems

The International Journal of Accounting

Conferences reviewer:

AAA (American Accounting Association), EAA (European Accounting Association), AFC (Association Francophone de Comptabilité), AMIS (Accounting and Management Information Systems), CAAA (Canadian Academic Accounting Association), AAP (Accounting and Auditing Perspectives).