

# Annita Florou

Full Professor



**Knowledge Group:** Accounting

**Research Domains:** Audit & Risk Management

**Teaching Domains:**

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## Biography

Annita Florou è Professoressa di Accounting presso l'Università Bocconi dal 2018. Attualmente è la coordinatrice del Curriculum del Dottorato in Accounting e la Lead Faculty per il tema di ricerca "Transparency and Accountability" presso il Bocconi Lab for European Studies (BLEST). Prima di entrare all'Università Bocconi, ha lavorato come Professoressa di Accounting presso la Queen Mary University di Londra e come Professoressa Associato presso il King's College di Londra.

I suoi interessi di ricerca comprendono la regolamentazione degli auditor, la rendicontazione degli auditor, la rendicontazione sulla sostenibilità, l'utilità delle informazioni nei bilanci finanziari, l'applicazione delle norme contabili, e le conseguenze di mercato dell'adozione degli IFRS. Le sue ricerche sono state pubblicate su importanti riviste accademiche, tra cui The Accounting Review e Review of Accounting Studies. Annita ha ricevuto finanziamenti per la ricerca da parte di diverse organizzazioni e dall'Unione Europea. È Consulente Accademica dell'Institute of Chartered Accountants in England and Wales (ICAEW); Editor del Journal of Business Finance and Accounting; e Membro del Comitato Editoriale del British Accounting Review, Contemporary Accounting Research, Accounting Horizons e Corporate Governance: An International Review.

Annita ha conseguito la Laurea presso l'Università di Macedonia nel Dipartimento di Accounting and Finance, un MBA presso la Manchester Business School in Accounting and Finance, e un Dottorato presso la Warwick Business School.

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## Articles in Scholarly Journals

### **Public Audit Oversight and Audit Pricing: Evidence from the EU**

FLOROU, A., S. YUAN, "Public Audit Oversight and Audit Pricing: Evidence from the EU", European Accounting Review, 2024, vol. 33, no. 3, pp. 1105-1137

### **State Control, Related-Party Transactions and Audit Reporting: Evidence From Key Audit Matters**

FLOROU, A., X. WU, S. YUAN, V. ZHANG, "State Control, Related-Party Transactions and Audit Reporting: Evidence From Key Audit Matters", Journal of Accounting Auditing & Finance, 2024

### **Reflections on the 20-Year Anniversary of Worldwide IFRS Adoption**

CASCINO, S., H. DASKE, M. DEFOND, A. FLOROU, J. GASSEN, M. HUNG, "Reflections on the 20-Year Anniversary of Worldwide IFRS Adoption", Journal of International Accounting Research, 2023, vol. 22, no. 3, pp. 85-96

### **Auditor University Education: Does it Matter?**

CHU, J., A. FLOROU, P. POPE, "Auditor University Education: Does it Matter?", European Accounting Review, 2022, vol. 31, no. 4, pp. 787-818

### **Proactive Financial Reporting Enforcement: Audit Fee and Accounting Quality Effects**

FLOROU, A., S. MORRICONE, P. POPE, "Proactive Financial Reporting Enforcement: Audit Fee and Accounting Quality Effects", The Accounting Review, 2020, vol. 95, no. 2, pp. 167-197

### **Are international accounting standards more credit relevant than domestic standards?**

FLOROU, A., U. KOSI, P. POPE, "Are international accounting standards more credit relevant than domestic standards?", Accounting and Business Research, 2017, vol. 47, no. 1, pp. 1-29

### **Does mandatory IFRS adoption facilitate debt financing?**

FLOROU, A., U. KOSI, "Does mandatory IFRS adoption facilitate debt financing?", Review of Accounting Studies, 2015, vol. 20, no. 4, pp. 1407-1456

### **Mandatory IFRS Adoption and Institutional Investment Decisions**

FLOROU, A., P. POPE, "Mandatory IFRS Adoption and Institutional Investment Decisions", The Accounting Review, 2012, vol. 87, no. 6, pp. 1993-2025

### **The Role of Taxes in Compensation: A Case of Shareholder Expropriation**

FLOROU, A., "The Role of Taxes in Compensation: A Case of Shareholder Expropriation", European Accounting Review, 2010, vol. 19, no. 2, pp. 343-374

### **Are boards and institutional investors active monitors? Evidence from CEO dismissal**

FLOROU, A., P. POPE, "Are boards and institutional investors active monitors? Evidence from CEO dismissal", Managerial Auditing Journal, 2008, vol. 23, no. 9, pp. 862-872

### **Benchmarking Greek Corporate Governance against Different Standards**

FLOROU, A., A. GALARNIOTIS, "Benchmarking Greek Corporate Governance against Different Standards", Corporate Governance: An International Review, 2007, vol. 15, no. 5, pp. 979-998

### **The pattern of investment surrounding CEO retirements: UK evidence**

CONYON, M. J., A. FLOROU, "The pattern of investment surrounding CEO retirements: UK evidence", The British Accounting Review, 2006, vol. 38, no. 3, pp. 299-319

### **Top Director Shake-up: The Link between Chairman and CEO Dismissal in the UK**

FLOROU, A., "Top Director Shake-up: The Link between Chairman and CEO Dismissal in the UK", Journal of Business Finance & Accounting, 2005, vol. 32, no. 1-2, pp. 97-128

#### **The design of bonuses and its implications for investment choices**

FLOROU, A., "The design of bonuses and its implications for investment choices", Corporate Ownership and Control, 2003, vol. 1, no. 2, pp. 150-155

#### **Top executive dismissal, ownership and corporate performance**

CONYON, M. J., A. FLOROU, "Top executive dismissal, ownership and corporate performance", Accounting and Business Research, 2002, vol. 32, no. 4, pp. 209-225

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### **Articles in national/international newspapers**

#### **Impatto ambientale, criteri e preparazione delle imprese**

FLOROU, A., G. SALLESE, "Impatto ambientale, criteri e preparazione delle imprese", Il Sole 24 Ore, 18 January 2024

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### **Proceedings/Presentations**

#### **Is there an Enforcement Premium in Audit Fees**

FLOROU, A., S. MORRICONE, P. POPE, "Is there an Enforcement Premium in Audit Fees" in 40th EAA Annual Congress -May 10-12, 2017, Valencia, Spain

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### **Comments, Discussions, Replies in Journal**

#### **Discussion of Managerial Entrenchment and Corporate Social Performance**

FLOROU, A., "Discussion of Managerial Entrenchment and Corporate Social Performance", Journal of Business Finance & Accounting, 2008, vol. 35, no. 5-6, pp. 790-793

#### **Discussion of Performance of Private to Public MBOs: The Role of Venture Capital**

FLOROU, A., "Discussion of Performance of Private to Public MBOs: The Role of Venture Capital", Journal of Business Finance & Accounting, 2005, vol. 32, no. 3-4, pp. 683-690