

Tiphaine JEROME
Associate Professor

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■ RESEARCH INTERESTS

- Accounting

■ TEACHING DOMAINS

- Accounting
- Audit and Control

■ QUALIFICATIONS AND DEGREES

Title

Since 2019	Associate Professor, Grenoble IAE Graduate School of Management, France
2015 - 2018	Assistant Professor, Ecole Hôtelière de Lausanne, Switzerland
2013 - 2015	Professor in DCG preparatory classes, France
2012 - 2013	ATER, Ecole Normale Supérieure de Cachan, France
2009 - 2012	PhD student, HEC Paris, France

Degrees

Highest degree :

2013	Doctorate, Business administration, Accounting, HEC Paris, France
2009	Master, Business administration, IAE Paris, France
2008	Agrégation Economics and Management - Accounting, Ecole Normale Supérieure de Cachan, France
2006	French Bachelor, Economy, Université Paris I Panthéon-Sorbonne, France
2006	French Bachelor, Business administration, Université Paris XI - Paris Sud, France

■ ACTIVITIES WITHIN THE SOCIO-ECONOMIC WORLD

Contributions for the socio-economic world

JEROME, T. and DEPOERS, F. (2019). Coercive, normative, and mimetic isomorphisms as drivers of corporate tax disclosure: The case of the tax reconciliation. *Journal of Applied Accounting Research*, 21(1), pp. 90-105.

JEROME, T. and DEPOERS, F. (2021). Corporate tax disclosure and impression management: The case of French listed firms. Society for the Advancement of Socio-Economics (SASE).

JEROME, T. and DEPOERS, F. (2021). Does employee share ownership foster corporate social disclosure? The moderating role of labor investment inefficiency. French Congress on CSEAR.

JEROME, T. and DEPOERS, F. (2021). Does employee share ownership foster corporate social disclosure? The moderating role of labor investment inefficiency. Conférence Internationale de Gouvernance (CIG).

JÉROME, T. and GIBASSIER, D. (2018). Danone : Émergence d'une comptabilité de gestion environnementale. Cas édité par la CCMP.

JÉROME, T. and GIBASSIER, D. (2016). Danone: The rise of environmental accounting management and strategy. Cas édité par la CCMP.

■ RESEARCH ACTIVITIES

Jury Members

Trois essais sur la diffusion volontaire d'information sur l'analyse du cycle de Vie : le cas des entreprises du CAC40#par Ben Ismail. Nesrine Thesis jury member, Université Toulouse 1, France

■ GRANTS AND HONORS

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|------|---|
| 2018 | Best article published in 2017 in the Comptabilité-Contrôle-Audit Journal, Ecole Hôtelière de Lausanne, Switzerland |
| 2014 | PhD Prize awarded by AFC-FNEGE in Accounting, Management Accounting and Audit, HEC Paris, France |

■ INTELLECTUAL CONTRIBUTIONS

Peer-reviewed Articles

CÉDRIC PORETTI,, JEROME, T. and PRASHANT DAS (2024). Plural form business strategy and financial reporting quality in hospitality firms. *Journal of Hospitality and Tourism Management*, 59, pp. 60-69.

(CNRS: FNEGE: 4)

PORETTI, C., JEROME, T. and BROUSSEAU, C. (2023). Family identification and earnings management in listed firms. *Accounting in Europe*, 20(3), pp. 339-369.

(CNRS: FNEGE: 3)

PORETTI, C., JEROME, T. and HEO, C. (2023). Business strategies and financial reporting complexity in hospitality firms. *International Journal of Hospitality Management*, 110(April 2023), pp. 103429.

(CNRS: FNEGE: 3)

CHO, C.H., JÉROME, T. and MAURICE, J. (2022). Assessing the impact of environmental accounting research: evidence from citation and journal data. *Sustainability Accounting, Management and Policy Journal*, 13(5), pp. 989-1014.

(CNRS: 4, FNEGE: 3)

CHO, C.H., JEROME, T. and MAURICE, J. (2021). "Whatever it takes": First budgetary responses to the COVID-19 pandemic in France. *Journal of Public Budgeting, Accounting & Financial Management*, 33(1), pp. 2023-12-01.

JEROME, T. and DEPOERS, F. (2021). Corporate tax disclosure and impression management: the case of French listed firms. *Gestion 2000*, 38(3), pp. 143-164.

(CNRS: FNEGE: 4)

JEROME, T., PORETTI, C. and SCHATT, A. (2020). Impact of leverage on financial information quality: International evidence from the hospitality industry. *Journal of Hospitality Financial Management*, 28(1).

JÉROME, T. and DEPOERS, F. (2017). Stratégies de publication des dépenses environnementales dans un cadre réglementaire. *Comptabilité Contrôle Audit*, 23(1), pp. 41-74.

(CNRS: 2, FNEGE: 2)

JÉROME, T., CHO, C.H. and HAGEMAN, A. (2017). Eye-tracking experiments in social and environmental accounting research. *Social and Environmental Accountability Journal*, 37(3), pp. 155-173.

JÉROME, T., DEPOERS, F. and JEANJEAN, T. (2016). Voluntary disclosure of greenhouse gas emissions: Contrasting the Carbon Disclosure Project and corporate reports. *Journal of Business Ethics*, 134(3), pp. 445-461.

(CNRS: 2, FNEGE: 2)

JÉROME, T. and MARTIN, C. (2016). Cost-(in)efficiency and institutional pressures in chain nursing homes. *European Accounting Review*, 5(4), pp. 687-718.

(CNRS: 2, FNEGE: 2)

Research / consulting reports

JEROME, T., GIBASSIER, D., ALCOUFFE, S. and CARTEL, M. (2019). Comptabilité et stratégie carbone dans les PME. France.

JEROME, T., GIBASSIER, D. and ADAMS, C. (2019). Integrated reporting and the capitals' diffusion. France.

JÉROME, T., GIBASSIER, D. and ALCOUFFE, S. (2018). Public policy and environmental proclivity as drivers of carbon accounting: A study of French SMEs. Paris: France.

Presentation at a conference with proceedings

CÉDRIC PORETTI, and JEROME, T. (2024). Hospitality firms' fee orientation and tax avoidance. 6th edition of the Alliance for Research on Wine & Hospitality Management Workshop.

CHARLES H. CHO,, JEROME, T., LEANNE KEDDIE and JONATHAN MAURICE (2024). Salaries and impact(s) of academics: An investigation under the prism of prestige. 46th European Accounting Association Annual Congress.

CHARLES H. CHO,, JEROME, T., LEANNE KEDDIE and JONATHAN MAURICE (2024). Salaries and impact(s) of academics: An investigation under the prism of prestige. 2024 Canadian Academic Accounting Association Annual Conference.

JEROME, T. and PORETTI, C. (2020). Homophily in audit quality: Interplay between auditor and auditee gender diversity. 19ème, Clermont-Ferrand: Conférence Internationale de Gouvernance (CIG), France.

JÉROME, T. and DEPOERS, F. (2018). Do institutional pressure influence corporate tax disclosure? The case of the tax reconciliation. 39ème, Nantes: Congrès de l'Association Française de Comptabilité (AFC), France.

JÉROME, T. and DEPOERS, F. (2017). The influence of institutional pressures on tax proof completeness. Saint Andrews: International Congress on Social and Environmental Accounting Research (CSEAR, Great Britain.

JÉROME, T., CHO, C.H. and HAGEMAN, A. (2016). What is important in corporate social responsibility information? Chicago: American Accounting Association (AAA), United States of America.

JÉROME, T. and DEPOERS, F. (2015). Stratégies de publication d'informations dans un cadre réglementaire : le cas des dépenses environnementales. Paris: French Congress on CSEAR, France.

JÉROME, T. and DEPOERS, F. (2015). Stratégies de publication d'informations dans un cadre réglementaire : le cas des dépenses environnementales. Toulouse: Congrès de l'Association Française de Comptabilité (AFC), France.

JÉROME, T., CHO, C.H. and HAGEMAN, A. (2015). What is important in corporate social responsibility information? 37th, Tallinn: Congrès de l'European Accounting Association (EAA), Estonia.

JÉROME, T., DEPOERS, F. and JEANJEAN, T. (2014). Voluntary disclosure of greenhouse gas emissions: Contrasting the Carbon Disclosure Project and corporate reports. Lille: Congrès de l'Association Française de Comptabilité (AFC), France.

JÉROME, T. (2014). Voluntary production and selective disclosure of greenhouse gaz information. Marseille: Congrès de l'Association pour le Développement de l'Enseignement et de la Recherche sur la Responsabilité Sociale de l'Entreprise (ADERSE), France.

Presentation at Other Conference

JEROME, T. and DEPOERS, F. (2019). Etude du format de publication de la preuve d'impôt sur le marché français. 5th French Congress on CSEAR, Paris: France.

JEROME, T., ALCOUFFE, S. and GIBASSIER, D. (2019). Antecedents of combined and balanced use of environmental management accounting tools: A study of French SMEs. 31th, Saint-Andrews: Great Britain.

JÉROME, T., GIBASSIER, D. and ALCOUFFE, S. (2018). Public policy and environmental proclivity as drivers of carbon accounting: A study of French SMEs, Saint-Andrews: Great Britain.

JÉROME, T., PORETTI, C. and SCHATT, A. (2018). Does leverage impair earnings quality in the hospitality industry? International evidence. Lausanne: Switzerland.

JÉROME, T., CHO, C.H. and HAGEMAN, A. (2014). What is important in corporate social responsibility information? San Diego: United States of America.