

6th SYMPOSIUM ON ACCOUNTING RESEARCH

Monday 12 December 2016

Conference Center Pierre Mendès-France

Ministry for the Economy and Finance – 139, rue de Bercy, 75012 Paris

ACCOUNTING and PERFORMANCE

8.30-9.00 – REGISTRATION

9.00 – 9.45 – OPENING REMARKS

Patrick de Cambourg, chairman of the Autorité des normes comptables (ANC) will launch the session

IASB views by *Philippe Danjou*, former IASB Board member

FASB views by *Larry Smith*, FASB Board member

PERFORMANCE'S MEASUREMENT : ONE OR MULTIPLE USERS ?

9.45 – 10.40 – INTERNAL ORGANISATION AND FINANCIAL COMMUNICATION STRATEGIES OF COMPANIES

Presentation of a policy paper by *Catherine Kuszla* (Professor at the University of Paris Ouest Nanterre) and *Lionel Escaffre* (Professor at the University of Angers)

Roundtable : *Philippe Capron* (Veolia), *Jean-Philippe Dorp* (CFA Institute), *Hervé Hélias* (Mazars),

Key speaker : *Roger Marshall* (FRC)

10.40-11.00 – BREAK

11.00 – 11.55 – INVESTORS Vs OTHER STAKEHOLDERS ?

Presentation of a policy paper by *Benoit Pigé*, Professor at the Univeristy of Franche Comté

Roundtable : *Denis Lesprit* (CNCC), *Marie-Pascale Peltre* (SFAF), *Bertrand Perrin* (Vivendi, IFRS IC)

Key speaker : *Andreas Barckow* (DRSC)

6^{èmes} États Généraux DE LA RECHERCHE COMPTABLE

12 décembre 2016

No Charge – Compulsory Registration

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AVEC LE SOUTIEN DE :



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PERFORMANCE'S MEASUREMENT : WHICH TIME HORIZONS?

11.55 – 12.50 – MUST OR CAN WE INTEGRATE THE LONG TERM PERSPECTIVE ?

Presentation of a policy paper by Sandra Rigot, Lecturer at the University Paris-Nord

Roundtable : *Jean Eyraud (AF2I), Philippe Marien (Bouygues), Erik Nooteboom (European Commission)*

Key speaker : *Linda Mezon (Canadian Accounting Standards Board)*

12.50-13.45 –LUNCH

13.45 – 14.40 - ALTERNATIVES TO MARK TO MARKET: RESEARCH FOR RELEVANCE AND FAIRNESS?

Presentation of a policy paper by Guillaume Plantin, Professor of Economics at Sciences Po; policy paper co-written with Jean Tirole, Nobel prize in Economics

Roundtable : *Philippe Audouin (Eurazéo), Jean-Baptiste Bellon (SFAF), Robert Ophèle (sous-gouverneur banque de France)*

Key speaker: *Wei Ying (China Accounting regulatory department, Ministry of Finance)*

PERFORMANCE'S MEASUREMENT : TOWARDS NEW PERSPECTIVES OF ITS COMPONENTS??

14.40 – 15.35 – ALTERNATIVE PERFORMANCE MEASURES AND OCI ?

Presentation of a policy paper by Philippe Tournon, Professor at the university François Rabelais de Tours ; Vallorem

Roundtable : *Jean-Louis Bancel (Crédit Coopératif), Jacques de Greling (SFAF), Yves Nicolas (CNCC - EIP),*

Key speaker: *Yasunobu Kawanishi (Accounting Standards Board of Japan)*

15.35-15.50 – BREAK

15.50 – 16.45 – THE NON-FINANCIAL COMPONENTS IN THE PERFORMANCE'S MEASUREMENT

Presentation of a policy paper by Alexandre Rambaud, Lecturer at AgroParisTech/ associate researcher at Paris-Dauphine

Roundtable : *Philippe Arraou (CSOEC), Liliana Franco (Air Liquide), Marie-Pierre Peillon (SFAF)*

Key speaker : *Angelo Caso (OIC)*

16.45 – 16.50 – UPDATE ON 2015 SYMPOSIUM AND THE CONCEPTUAL FRAMEWORKS

Presentation by Isabelle Grauer-Gaynor (Chair of the ANC Working Group on the Conceptual Framework)

16.50 – 17.50 – FINAL ROUNDTABLE : PERFORMANCE AND EUROPEAN PUBLIC GOOD

Pervenche Berès (European deputy) by vidéo, Patrick de Cambourg (ANC's Chairman), Jean-Paul Gauzes (EFRAG's Chairman), Hans Hoogervorst (IASB's Chairman), Erik Nooteboom (European Commission), Benoît de Juvigny (AMF's Secretary General)

17.50 – 18.00– CLOSING REMARKS BY PATRICK DE CAMBOURG