



Accounting & Long-term



With the support of:



Programme

8:30 – 9:00 – Registration

9:00 – 9:15 – Opening remarks

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

Bruno Le Maire, Ministry of the Economy and Finance, by video

9:15 – 10:30 – “Short-term bias”? : Myth or reality

Presentation of a research paper by Samira Demaria (university Côte d’Azur) and Sandra Rigot (university Paris 13) on “taking on board the long-term horizon in financial and accounting literature”

Roundtable: *Chiara Del Prete (EFRAG), Thierry Giami (SFAF), Isabelle Grauer-Gaynor (ESMA), Gérard de la Martinière (Task force ILT)*

Key speaker: *Jim Kroeker (FASB)*

10:30 – 11:00 – Break

11/00 – 12:15 – Too little, too late? The challenges of risks accounting

Presentation of a research paper by Arnaud Thauvron (university Paris Est-Créteil) and Pierre Astolfi (university Paris 1) related to illiquidity risks and size premium

Roundtable: *Florence Didier-Noaro (SFAF), Benoît de Juvigny (AMF), Michel Rollier (Michelin), Charles-René Tandé (CSOEC)*

Key speaker: *Yasunobu Kawanishi (ASBJ)*

13:30 – 14:45 – Time value of money: the challenges of discounting

Presentation of a research paper by Véronique Blum (university Grenoble Alpes) and Pierre Théron (ISFA, university Lyon 1) “Discount rates in accounting: how practitioners depart the IFRS Maze”

Roundtable: Sonia Bonnet-Bernard (SFEV), Jean Bouquot (CNCC), Françoise Flores (IASB), Antoine Lissowski (CNP Assurances)

Key speaker: Linda Mezon (AcSB)

14:45 – 15:15 – Break

15:15 – 16:30 – Extra-financial information: a response to the expectations?

Introduction by Charlotte Gardes (DG Trésor) and Valérie Viard (ANC) on the proposals of the report “ensuring the relevance and reliability of non-financial corporate information: an ambition and a competitive advantage for a sustainable Europe”

Roundtable on the 4 proposed pillars: Cécile Cabanis (Danone), Patrick de Cambourg (ANC), Delphine Gibassier (Audencia), Thierry Philipponnat (Finance Watch), Eric Pinon (AFG)

16:30 – 17:45 – Final roundtable: information on long term and public good

Keynotes: Hans Hoogervorst (IASB Chair)

Message by video : Olivier Guersent (European commission)

Roundtable: Virginie Chapron-du Jeu (Caisse des dépôts), Antoine Frérot (Veolia), Jean-Paul Gauzès (EFRAG), Hans Hoogervorst (IASB), Christophe Itier (Ministry for Ecological and Solidarity Transition)

Moderator: Patrick de Cambourg (ANC Chair)

17:45 – 18:00 – Closing remarks by Patrick de Cambourg

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