



RÉPUBLIQUE
FRANÇAISE

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10^{èmes}
États
Généraux
DE LA RECHERCHE
COMPTABLE
14 décembre 2020

Accounting & Crises

With the support of :



Programme

9:00 – 9:15 – Opening remarks

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

9:15 – 10:30 – The challenge of the financial performance: how to measure past and future impacts

*Presentation of ANC recommendations linked to Covid-19 by **Hubert Tondeur** and presentation of a study on the June 30 2020 reporting of French companies by **Christopher Hossfeld** (ESCP)*

*Roundtable: **Françoise Flores** (IASB), **Benoît de Juvigny** (AMF), **Christopher Hossfeld** (ESCP), **Bertrand Perrin** (Vivendi), **Hubert Tondeur** (CROEC Lille Nord- Pas de Calais)*

*Key Speaker: **Yasunobu Kawanishi** (ASBJ) by video*

10:30 – 11:00 – Break

11:00 – 12:15 – The challenge of the business model: resilience, changes, depreciation and transparency

*Presentation of a research project by **Anne Jeny** (ESSEC): *Disclosure Transparency and Disagreement Among Economic Agents: The Case of Goodwill Impairment**

*Roundtable: **Jean-Michel Etienne** (Publicis), **Jacques de Greling** (SFAF), **Anne Jeny** (ESSEC), **Yannick Ollivier** (CNCC), **Chiara del Prete** (EFRAG by video)*

*Key Speaker: **Christine Botosan** (FASB)*

13:30 – 14:45 – The challenge of cash and financing: from debt to shareholders' equity

*Presentation of a research project by **Pascal Barneto** (University of Bordeaux) on distinction between debts and shareholders' equity*

Roundtable: ***Pascal Barneto** (University of Bordeaux), **Philippe Carbonnel** (Safran), **Thierry Garcia** (Société Générale), **Thierry Giami** (SFAF), **Charles-René Tandé** (CSOEC)*

Key Speaker: ***Linda Mezon** (AcSB)*

14:45 – 15:15 – Break

15:15 – 16:30 – The challenge of the non-financial information: long-term in crisis time?

*Presentation of **Delphine Gibassier** (Audencia) on double materiality topic*

Roundtable: ***Eric Duvaud** (EY), **Delphine Gibassier** (Audencia), **Sébastien Godinot** (WWF), **Marie-Pierre Peillon** (Groupama AM), **Tom Dodd** (EU Com)*

Key Speaker: ***Angelo Casó** (OIC)*

16:30 – 16:45 – Break

16:45 – 17:45 – Final roundtable: public good and accounting impacts from a crisis situation

Roundtable: ***Denis Beau** (Banque de France), **Alain Deckers** (EU Com), **Jean-Paul Gauzès** (EFRAG)*

Moderator: ***Patrick de Cambourg** (ANC)*

17:45 – 18:00 – Closing remarks by Olivia Grégoire, Secretary of State to the Minister of Economy, Finance and recovery in charge of the social, solidarity and responsible economy

Speakers

Opening remarks

Patrick de Cambourg



Patrick de Cambourg is President of the French accounting standards setting authority (*ANC/ Autorité des normes comptables*. Appointment by the French President in March 2015). As such he is also a Board member of the European body with advisory capacity to the European Commission on IFRS (EFRAG / European Financial Reporting Advisory Group) and a member of the IASB forum of major standards setters (ASAF / Accounting Standards Advisory Forum). In addition, he is a Board member of the French capital markets regulatory and supervisory authority (*AMF / Autorité des marchés financiers*), of the French banking and insurance supervisory authority (*ACPR / Autorité de contrôle prudentiel et de résolution*) and of the French financial stability board (*HCSF / Haut Conseil de Stabilité Financière*).

At the special request of the French government, he recently prepared two reports on the future of the accounting profession (June 2018) and on propositions to develop further non-financial information (“Ensuring the relevance and reliability of non-financial information: an ambition and a competitive advantage for a sustainable Europe”. May 2019.). He is currently Chair of the Project Task Force (Corporate reporting Lab@EFRAG) created to respond to the request received from the European Commission on preparatory work for the elaboration of possible European Union non-financial reporting standards.

Patrick de Cambourg, a Political Sciences graduate (*Sciences Po Paris*), holds also degrees in public law and business law and a Bachelor of Arts. As chartered accountant and auditor, he spent his professional career within the Mazars Group, successively as junior, manager and partner. He became President of Mazars in 1983. In 1995, he was appointed as Chairman of the Management Board of the newly created international partnership and became in 2012 Chairman of the Supervisory Board. Since late 2014, he has been Honorary President of the Mazars Group.

The challenge of the financial performance: how to measure past and future impacts

Hubert Tondeur



Hubert Tondeur holds the CNAM Chair in Accounting and Governance. He is a chartered accountant and associate auditor, he is involved in professional bodies and was a member of the ANC Board.

In his activities, he writes and co-writes numerous books and articles on accounting issues, in particular IFRS. He has worked for 10 years in the petrochemical sector for the implementation of IFRS standards and contributes to the development of accounting training. He works internationally, in particular for the World Bank and the International Delegation for Auditing and Accounting (DIPAC), on issues relating to changes and the implementation of accounting standards. He has worked in Algeria, Laos, Madagascar and many countries in West and Central Africa.

Hubert Tondeur holds also a PhD in management sciences and the French Agregation of Universities.

Christopher Hossfeld



Christopher Hossfeld is Associate Professor in the Financial Reporting and Audit department at ESCP Europe, Paris, and currently the department coordinator. He acquired teaching, academic and practical experiences in different countries such as France, Germany, the UK, the US or Vietnam.

His fields of expertise are financial and international accounting as well as bank accounting and regulation. He teaches those subjects in the different programs of the school: Master in Management, Specialised Master, MBA and Executive Education. His research focuses especially on aspects of international accounting and manifests in numerous publications in specialized journals. He is also author or co-author of several books covering the above mentioned subjects.

Currently, Prof. Hossfeld is working in the field of the application of IFRS in Europe (impairment testing) and its impact on international comparability of financial statements.

Prof. Hossfeld is also member of several scientific associations, such as the European Accounting Association or SUERF.

Françoise Flores



Françoise Flores Françoise Flores joined the International Accounting Standards Board (IASB) in 2017. She has almost four decades of experience in company financial reporting and in standard-setting.

She served as chief executive officer of the European Financial Reporting Advisory Group (EFRAG) and as chairman of EFRAG's technical expert group (TEG) from 2010 to 2016. Prior to joining the Board, she briefly returned to work as a partner at accountancy firm Mazars in Paris, France, where she had also worked from 2002 to 2010.

Ms Flores has served as chief financial officer for more than a decade for both listed and private groups, including BPI Group, Intertechnique subsidiary IN-LHC and Thomson Group subsidiary Auxilec SA.

She has an MBA from *Hautes Études Commerciales, Paris, France*.

Benoit de Juvigny



Benoît de Juvigny, a graduate of HEC and IEP in Paris and a former student at ENA, was appointed Inspector of Finances at the French Ministry of Economy and Finance in 1984.

After different posts at the French Ministry of Economy and Finance, he joined *Crédit Lyonnais* where he held various posts specialising in corporate banking and corporate finance in Paris and Brussels. He joined Herve Bank where he was a member of the Executive Committee. He was responsible for developing the strategic plan for the CCF-HSBC group. He became CEO of Dewaay Bank – dedicated to asset management- in Brussels.

In 2004, he joined the AMF as the Head of Investment Service Providers and Products, then as Managing Director of Corporate Finance and, as of 2011, as head of both Corporate Finance and Corporate Accounting and Auditing.

Benoît de Juvigny was appointed on December 1st, 2012 Secretary General of the AMF, *Autorité des Marchés Financiers*. He is also Chair of Esma Corporate Finance Standing Committee since September 2017.

Bertrand Perrin



Bertrand Perrin was appointed to the IFRS Interpretations Committee in May 2016 for a three-year term with effect from 1 July 2016. Bertrand Perrin is Director, Accounting Standards & Special Projects at the Group Consolidation & Financial Reporting Department of Vivendi, a European integrated media and content group headquartered in France.

In his role, he principally addresses integration of new businesses acquired, accounting for divestments, and implementation of new IFRS accounting standards, such as currently IFRS 15 Revenue from Contracts with Customers. He was heavily involved with IASB and EFRAG throughout the development phase of IFRS 15, notably on Media, Software/video games, and Telecommunications activities. He also coordinates some aspects of Vivendi's quarterly financial reporting, such as employee benefits, impairment testing, and financial instruments.

Bertrand Perrin has joined Vivendi in 2003 to lead the IFRS conversion project of the group. He previously worked as an External Auditor for 9 years. He studied business administration at Audencia Business School in Nantes.

Yasunobu Kawanishi



Yasunobu Kawanishi is the Vice Chair of the Accounting Standards Board of Japan (ASBJ) and is also the Chair of the International Forum of Accounting Standard Setters (IFASS).

He started his career as an auditor at a firm that is currently part of KPMG AZSA LLC in Tokyo.

Prior to becoming the Vice Chair of the ASBJ, he has worked as staff of the U.S. Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB) as well as the ASBJ.

The challenge of the business model: resilience, changes, depreciation and transparency

Anne Jeny



Anne Jeny is Professor in the Accounting Department at the ESSEC Business School and former head of the department. She obtained her Ph.D. degree at HEC School of management in 2003 and taught at the HEC, ESCP-EAP and EDHEC business schools before joining ESSEC Business School in 2002. She is the Academic Director of the MS "Audit Manager" (ESSEC - KPMG) and the Treasurer of the European Accounting Association (EAA). Her fields of expertise are in financial accounting, financial analysis, value creation and firms' valuation, with a specialization on intangible assets and media and entertainment sector.

Her research interests are Intangibles, financial information and capital markets, IPO, audit quality, and public-private partnerships. She has published articles in the following academic journals: *Journal of Accounting Literature* (to be published), *European Accounting Review* (2019, 2006), *Comptabilité-Contrôle-Audit* (2019, 2009, 2005, 2004), *Revue Internationale de Droit Economique* (2018), *Palgrave Communication* (2017), *Auditing: A Journal of Practice and Theory* (2016), *Journal of Accounting and Public Policy* (2011), *Accounting in Europe* (2009), *Review of Accounting and Finance* (2007), *Accounting, Auditing and Accountability Journal* (2001).

Jean-Michel Etienne



Jean-Michel Etienne holds a Master's degree in economics and advanced accounting qualifications. Jean-Michel Etienne began his career as an auditor with Price Waterhouse (1975-1980). He joined the Financial Department of Renault Group where he occupied several functions. From 1988 to 1990, he was Accounting Director at Valeo before becoming planning and internal control Director for the Pinault Group. In 1991, he was appointed Group Vice-President and Group Financial Controller at CarnaudMetalbox, before being made Chief Financial Officer of Crown Cork Europe after CarnaudMetalbox was taken over by Crown Cork. He joined Publicis Groupe in September 2000 as Group Finance Director. In 2006, he was appointed Executive Vice-President – Group Finance. Since 2010, he has been a member of Publicis Groupe SA's Management Board (Directoire). He was closely involved in Saatchi & Saatchi, Bcom3, Digitas, Razorfish, Sapient acquisitions and more recently in 2019 in Epsilon acquisition that place Publicis Groupe as a global leader in marketing, communication, data and digital transformation, driven through the alchemy of creativity and technology.

Jacques de Greling



Co-Chair of the Accounting Commission of the French Society of Financial Analysts (SFAF).

Jacques de Greling is Director at Scope Ratings, after more than 25 years in major European banks.

He is Vice-President of the Commission on Financial Reporting of the European Federation on Financial Analysts Societies (EFFAS).

Chiara del Prete



Chiara Del Prete has been appointed EFRAG TEG Chairwoman from 1 April 2019.

She has been a partner at Mazars from October 2016 to March 2019, advising financial institutions, banking authorities and listed entities on IFRS and broader corporate reporting, banking regulation, valuation and restructuring. During this period she was also member of Mazars Global IFRS Committee.

From October 2011 to September 2016 Chiara has been Head of accounting principles at UniCredit Group and in charge of the external reporting disclosure for the consolidated and separated financial statements of the group. During this period she was also member of IFRS 9 technical groups of the European Banking Federation (EBF) and of the Italian Banking Association (ABI) and of the Three-Way Dialogue and Senior Accounting Group of the Institute of International Finance (IIF).

In 2010/11 Chiara worked as Project Manager at EFRAG in charge of IAS 39 reform; before this experience in EFRAG as Project Manager, she worked for 11 years in auditing and advisory services in the banking and financial services industry.

Chiara has been member of: ESMA Corporate Reporting Standing Committee (from April 2017 to March 2019), EFRAG Financial Instruments Working Group (from November 2011 to March 2019), IFRS and Financial Instruments technical advisory groups of the Italian standard setter (OIC).

She graduated in Economics at Universita Bocconi (Milano) in 1999 and is a registered auditor in Italy since 2006.

Yannick Ollivier



Yannick OLLIVIER

EDUCATION

- Dauphine University (1997)
- Master in Audit of organisations IAE (Aix-en-Provence - 1998)
- Certified Internal Auditor IFACI (2000)
- Chartered accountant /Statutory Auditor

FITECO Partner

- FITECO Group CEO, member of the Executive Committee in charge of the professional practice organisation since 2010
- Head of Audit and Consulting since 2007
- Partner in charge of SMEs

PROFESSIONAL INSTITUTE (CNCC: institute of statutory auditors)

- President of the *Compagnie Nationale des Commissaires aux Comptes* (CNCC) since the 1st November 2020
- Vice-President of the CNCC from 2017 to 2020
- Member of Executive Committee of IFEC since 2015
- Member of Executive Committee of the CNCC from 2013 to 2014
- President of the Development Committee of the CNCC from 2013 to 2020

Christine Botosan



Christine Ann Botosan joined the Financial Accounting Standards Board (FASB) on July 1, 2016. Her first term concludes on June 30, 2021, and is eligible for reappointment to a second term. Prior to joining the Board, Ms. Botosan served as a professor of accounting at the David Eccles School of Business at the University of Utah.

An award-winning professor and researcher, Ms. Botosan has a broad knowledge of accounting issues, with particular expertise in the areas of financial statement analysis and valuation.

Ms. Botosan has served in a variety of roles during her tenure at the David Eccles School of Business at the University of Utah. In addition to her tenure as a professor, she served as a leadership fellow in the office of the vice president and as the George S. and Dolores Dore Eccles Presidential Chair in Ethical Financial Reporting. She was previously the associate dean of graduate affairs and an associate professor of accounting.

Prior to joining the University of Utah in 1999, Ms. Botosan was an assistant professor of accounting at Washington University in St. Louis, Missouri. Previously, she served as a lecturer at Wilfrid Laurier University in Waterloo, Ontario.

Ms. Botosan has served the academic community in numerous ways, and is a past president of the American Accounting Association (having been president from 2014–2015).

A certified valuation analyst and a chartered professional accountant of Canada, Ms. Botosan received her Ph.D. in business administration from the University of Michigan and received a bachelor's degree in business administration from Wilfrid Laurier University in Ontario, Canada.

The challenge of cash and financing: from debt to shareholders' equity

Pascal Barneto



Pascal Barneto is full professor of finance at university of Bordeaux. He is currently director of the research center (IRGO – *Institut de Recherche en Gestion des Organisations*), in charge of the Executive DBA (*Doctorate in Business Administration*), and member of the AFC board of directors (*Association Francophone de Comptabilité*). He has published – alone and in collaboration – numerous research papers and books, including *Financial Mechanisms for Securitization (Lavoisier Hermès)*, *Financial Instruments in IFRS (Dunod)*, *IFRS (Dunod)* and *Finance (Dunod)*. Pascal started his career as a financial analyst and has carried out numerous expertise and training with listed groups. His current research focuses on firm financing strategies, the carbon market and the integration of IFRS into financial statements. He holds a PhD in Finance and the French Agregation of Universities in Management Sciences.

Philippe Carbonnel



Philippe Carbonnel, a graduate of HEC Paris, joined Safran (originally with Snecma) in 1993. First as a commercial analyst, then in charge of the financial engineering of contracts for civil aircraft engines. Later on he is appointed Vice-President finance and contracts of the joint-venture with Pratt & Whitney and negotiates its legal, tax and financial set-up. He comes back to the holding company of the Group as adviser to the chief financial officer, which included the setting up of the centralized cash and FX management for the Group and the implementation of the employee shareholding scheme. He is then responsible of the financing of the holding company of the Group and various financial engineering operations, especially in connection with M&A transactions or international cooperation. He is currently the head of corporate financing for the whole Safran group. He is also a board member of the *Fondation Safran pour la Musique*.

Thierry Garcia



Thierry Garcia has been Group Chief Accounting Officer of the *Société Générale* Group since 2013. Since 2020, he has also been Chairman of the French banking Federation (FBF)'s Accounting Committee and member of the ANC Board.

He joined *Société Générale* in 2001 and successively held the following positions: Head of Level 2 accounting and regulatory control (from 2001 to 2004), Head of accounting and prudential norms and advisory for the Corporate and Investment Banking division (from 2004 to 2008), UK and EMEA Finance Director for the Corporate and Investment Banking division (from 2009 to 2012).

He began his career in 1988 with PwC in Paris and New York in auditing and banking consulting.

Thierry Giami



Thierry Giami is President and Founder of NOVE Im, a company specializing in finance, and market infrastructure.

In 2017, he is elected president of the SFAF.

He has held positions in banking, finance, insurance, real estate and distribution. From 2012 to 2016, he created the new financial vehicles NOVA, NOVO, NOVI for companies.

In 2012, at the request of the Minister of the Economy and Finance, he co-wrote a report on "Financing SMEs by the financial market".

In 2010, he was President of the Observatory on Market Financing of Companies Observatory.

From 1997 to 2001, he was a member of Prime Minister Lionel Jospin's Cabinet.

Charles-René Tandé



Charles-René Tandé has been a certified public accountant since 1989. He started his career at KPMG where he remained for 17 years in Paris, including 5 years as Head of training, and later on, he was based in Strasburg. In 2001, he became a partner of COGEST- a firm based in Alsace headed by 4 partners and managing 40 employees.

Charles-René Tandé is 60 years old and has 2 children. He has always been very committed to the service of the profession. Involved in defending young and future accountants, he was President of ANECS (*Association Nationale des Experts-Comptables Stagiaires, commissaires au comptes stagiaires et étudiants en comptabilité supérieure* - National association of trainee certified public accountants, and students in higher accounting) and of UnECS (*Union européenne des Experts Comptables Stagiaires* - European union of trainee certified public accountants).

He chaired the *Conseil régional de l'Ordre in Alsace* between 2002 and 2006 and was a member of the *Conseil Supérieur de l'Ordre*. Since 2013, he has been President of the IFEC union after having been its Vice-President.

In 2017, he was elected President of the *Conseil Supérieur de l'Ordre des Experts-Comptables*.

Linda Mezon



Linda Mezon is the Accounting Standards Board (AcSB) Chair and has served in this capacity since July 1, 2013. Combined with her previous board experience as a volunteer member, she has 12 years of experience as a standard setter, including the period encompassing the adoption of IFRSs and development of separate sections of the CPA Canada Handbook – Accounting for private enterprises and not-for-profit entities.

Linda provides leadership to the AcSB to achieve its mission, as well as enables and promotes a deeper stakeholder understanding of the Board's strategic plan and activities. She is a frequent speaker on topics related to financial reporting, able to represent both the standard setter and preparer points of view.

Prior to her appointment as Chair, Linda was the Chief Accountant at the Royal Bank of Canada (RBC), responsible for the interpretation and application of IFRSs and U.S. GAAP. She also monitored compliance with Canadian regulatory requirements on financial disclosure and was responsible for auditor independence. Before RBC, Linda held other senior positions in industry and also has four years of experience in public accounting.

In regards to her not-for-profit experience, Linda is a member of the Board of Directors of the Toronto Rehabilitation Institute Foundation and the Dancer Transition Resource Centre, and their finance committees.

Linda was named a fellow of the Institute of Chartered Accountants of Ontario in 2013, is a CPA (Michigan) and CGMA, holds a BA in Accounting from Michigan State University and an MBA from the University of Detroit.

The challenge of the non-financial information: long-term in crisis time?

Delphine Gibassier



Delphine Gibassier is a full professor in accounting for sustainable development at Audencia, and a recognized expert in non-financial accounting and reporting with 18 years' experience in both practice and academia. She is also the director of the Research Centre "Multi-capital Global Performance", and the academic director of the executive MBA Chief Value Officer.

She has worked with the UN Global Compact, EFRAG, IIRC, WBCSD, R.3.0, Capitals Coalition and CDSB, as well as the French government on various topics such as non-financial reporting, carbon accounting and integrated reporting. In practice, she has developed and implemented carbon accounting, SDG accounting and integrated reporting for large companies. Before joining academia, she worked as a management controller for large multinationals in Paris, USA and Asia. She is an associate editor of the academic journal *Sustainability Accounting, Management and Policy Journal*.

Eric Duvaud



Eric Duvaud, partner at EY, is the founder and head of the EY Climate Change and Sustainability team in France and Western Europe (200 consultants). He has been developing these services for 25 years, first with Arthur Andersen and since 2002 with Ernst & Young (EY). He leads the reporting and extra-financial verification solution for EY on a global scale, as well as major consulting assignments related to decarbonation and long-term sustainable value creation for global companies, bringing together in-depth multi-sector knowledge and experience. He has also certified the extra-financial performance of many global companies over the last 10 years and is currently a member of the European Task Force on Extra-Financial Reporting within EFRAG.

Sébastien Godinot



Sébastien Godinot has worked in the environmental sector for over 20 years and is currently the economist of WWF European Policy Office and Head of the Sustainable finance unit. His area of expertise lies in public and private finance, budgetary and subsidy issues, and the wider issue of sustainable economy.

He is leading a WWF programme aiming at reforming EU financial policies to integrate sustainability requirements (focusing in particular on the EU Action Plan on sustainable finance). He is a member of the EU Platform on sustainable finance, and of the EFRAG Task Force on non-financial reporting standard.

He is part of a project with twelve WWF European national offices engaging with the 100 largest European asset owners and aiming for the alignment of investment portfolios with the climate Paris Agreement.

Sébastien Godinot holds a postgraduate degree in Environmental Law from the University of Strasbourg, a Master's degree in Private and Economic Law at Lyon University and holds a diploma in Business Management from Lyon Business School, one of the most renowned French business schools.

Marie-Pierre Peillon



Marie-Pierre Peillon, Director, Head of Research and ESG Strategy, member of executive committee of Groupama AM. She joined Groupama AM in 1998.

Marie-Pierre started her career as a Financial Analyst at Concorde Finance in 1986. From 1989 to 1994, she worked at Veil & Cie as money markets operator, and then as analyst on financial products. In 1998, she joined Groupama AM as a Financial Analyst. In 2000, she created the credit and equity analysis department and 3 years later, an integrated financial and extra financial team. In 2012 economic analysis is included in the department and Marie- Pierre becomes Director of Research in Economic, Financial and Extra-Financial Analysis. Since 2018, she has also been responsible for implementing Groupama AM's ESG strategy.

Marie-Pierre Peillon was Chairwoman of the French Society of Financial analysis (SFAF) from 2010 to 2014. In 2015, She is appointed President of the Sustainable Finance commission within the French Asset Management Association ("AFG"). Marie-Pierre holds a PhD in Economics from Paris I Panthéon-Sorbonne University and is a graduate from the SFAF.

Tom Todd



Tom Dodd is team Leader, Non-Financial Reporting at the European Commission

Since 2018 Tom Dodd has been team leader for sustainability reporting in the European Commission's Directorate-General for Financial Stability, Financial Services and Capital Markets Union (DG FISMA). He started his career in the European Commission in 1996, managing humanitarian aid to various African countries. After four years in the European Commission Delegation in Nicaragua, he then worked on EU policy on corporate social responsibility, and subsequently on the bioeconomy and bio-based industries. He studied at the University of Edinburgh and at the College of Europe in Bruges.

Angelo Casó



Angelo Casó, graduated in Economy at the University "Luigi Bocconi" in Milano (Italy) in 1964 and has been "Dottore Commercialista" since 1965 and "Revisore Contabile" since 1970.

He is a Senior Partner of "Studio Casó - Dottori Commercialisti Associati", an Accounting firm established in 1870, active in Milano.

His professional experience covers audit, governance of companies, business evaluation, financial restructuring, forensic expert reports, insolvency.

Final roundtable: public good and accounting impacts from a crisis situation

Denis Beau



Denis Beau - been Deputy Governor of the *Banque de France* since 1 August 2017. He has also been appointed by the Governor to represent him as Chairman of the *Autorité de contrôle prudentiel et de résolution* (French Prudential Supervision and Resolution Authority – ACPR). He is a member of the college of the *Autorité des marchés financiers* (French Financial Markets Authority – AMF) and of the Supervisory Board for the European Central Bank’s Single Supervisory Mechanism.

Denis Beau has also been appointed Chair of the Committee on Controlling (COMCO) of the ECB since 9 January 2018 and Chair of the Analytical Group on Vulnerabilities (AGV) of the Financial Stability Board (FSB) since March 2019.

Born in 1962, he joined *Banque de France* in 1986 after graduating from l’Institut d’Etudes Politiques de Paris. He subsequently received a Master degree in Business Administration from INSEAD. His career path at the *Banque de France* led him to hold management positions in the Financial Markets, Payments and Market Infrastructures and Economics and International Relations departments. He was seconded to the New York Fed (1997-1998) and served at the Bank for International Settlements as secretary of the G10 Committee on Payment and Settlement Systems (2007-2008). He was then appointed Director General of Financial Stability and Operations and a member of the Executive Committee of Banque de France. In this capacity he was a member of European and international committees dealing with monetary policy and financial stability issues and prudential regulation of banks (Euro Retail Payments Board, Committee on the Global Financial System, Basel Committee on Banking Supervision – co-chair of the Macroprudential Supervision Committee).

Alain Deckers



Alain Deckers has over 20 years of experience in public service at the European Commission. He has been responsible for policy reviews and policy development in areas including trade in goods, environmental policy, public procurement and financial services regulation.

He currently heads a team of responsible for corporate reporting, including both financial and non-financial reporting; audit; and credit rating agencies as part of DG Financial Stability, Financial Services and Capital Markets Union. He is also the Vice-Chairman of the European Lab@EFRAG Steering Group.

Alain Deckers graduated in physics and holds a masters in the economics of technical change, both from the University of Manchester (UK).

Jean-Paul Gauzès



Jean-Paul Gauzès has on 1 July 2016 been appointed as EFRAG Board President, nominated by the EC. Jean-Paul was from 2004 till 2014 member of the European Parliament. During the whole of this period he was a member of the Committee on Economic and Monetary Affairs (ECON). From 2008 till 2014 Jean-Paul Gauzès was the Coordinator of the European People's Party (EPP) Group in ECON. He has been the rapporteur on various important dossiers including the Directive on Alternative Investment Fund Managers (2010); the Regulation on the supervision of Credit Rating Agencies (2010); and the Regulation on the strengthening of economic and budgetary surveillance of Member States experiencing or threatened with serious difficulties with respect to their financial stability in the euro area (2012).

He is a honorary member of the Bar at the *Conseil d'Etat* and the *Cour de Cassation*. From 1998 till 2007 Jean- Paul Gauzès was member of the Executive Board and Tax and Legal Director of *Dexia Crédit Local*. From 1973 till 1998 he worked as lawyer and legal counsel in France.

Closing remarks by Olivia Grégoire, Secretary of State to the Minister of Economy, Finance and recovery in charge of the social, solidarity and responsible economy

Olivia Grégoire



Olivia Grégoire is a Communicator specialising in CSR. She was elected deputy of the 12th district of Paris in 2017, after several experiences in the private sector (DDB, Saint-Gobain), in the public sector (ministerial cabinets, Etalab) but also as an entrepreneur.

Spokesperson for LaREM group and then vice-president of the finance committee at the National Assembly, Olivia Grégoire is committed to making the economy more responsible. She chaired the special committee responsible for examining the PACTE law (Action Plan for Business Growth and Transformation).

On 26 July 2020, Olivia Grégoire was appointed Secretary of State to the Minister of the Economy, Finance and Recovery in charge of Social, Solidarity and responsible Economy.

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Webinar

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