

4^{èmes}
États
Généraux
DE L'AUTORITÉ
DES NORMES
COMPTABLES

14 et 15 novembre 2013

4th Symposium on Accounting Research

Thursday 14th and Friday 15th November 2013

Maison de la Chimie - 28 rue Saint Dominique - 75007 Paris

No charge – Compulsory booking

PROGRAMME

Thursday 14th November 2013

(9 am – 6 pm)

8:30-9:00 am – REGISTRATION

9:00-9:15 am - INTRODUCTION

Introduction by Jérôme Haas, Chairman of the ANC

9:15-10:45 am – CURRENT DEVELOPMENTS IN FRENCH AND INTERNATIONAL ACCOUNTING STANDARD-SETTING

A presentation will be made by the ANC staff of major current developments in French and international accounting standards.

Speakers: **Isabelle Grauer-Gaynor** (Directrice des normes internationales à l'ANC), **Géraldine Viau-Lardennois** (Directrice des normes privées), **Dominique Nechelis** (Chef de projet à l'ANC)

10:45-11:15 am – BREAK

11:15-12:45 am – ACCOUNTING RESEARCH : FIRST ASSESSMENT OF ANC SUPPORT TO ACCOUNTING RESEARCH

This session will be the occasion to take stock of the ANC's support to accounting research, with :

- *A presentation of the first assessment of the ANC policy in the field of accounting research*
- *A presentation of several recent research projects undertaken or supported by the ANC.*

Speaker : **Jérôme Haas** (Président de l'ANC), **Stéphanie Talbot** (Directrice générale de l'ANC), **Bernard Colasse** (Professeur émérite en sciences de gestion, Paris-Dauphine), **Benoît Pigé** (Professeur agrégé en sciences de gestion à l'Université de Franche-Comté et diplômé d'expertise comptable), **Charlotte Disle** (Maître de conférence en sciences de gestion à l'IAE de Grenoble, Membre du CERAG).

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12:45-2:00 pm – LUNCH

2:00-2:30 pm – ACCOUNTING RESEARCH : FIRST ASSESSMENT OF ANC SUPPORT TO ACCOUNTING RESEARCH (CONTINUATION)

- *Presentation of the project supported by the ANC, the Caisse des dépôts et consignations and the Institut d'économie industrielle (IDEI) de Toulouse*

Speaker : **Jean Tirole**, Chairman of the Toulouse School of Economics, associate professor at the MIT, directeur d'études cumulant à l'École des Hautes Etudes en Sciences Sociales, membre de l'Académie des Sciences Morales et Politiques et du Conseil d'Analyse économique (CAE)

2:30-4:00 pm – STRATEGIC DEBATE: HOW CAN EUROPE ENSURE THAT IT HAS THE BEST ACCOUNTING STANDARDS?

This session will provide the opportunity for an exchange of views about the influence of Europe in the international accounting standard-setting governance. A presentation of two reports will be made on the role of the European Union: a MEDEF-AFEP Report prepared by a Committee chaired by Michel Pébereau (July 2013) and the report of Philippe Maystadt (to be published, November 2013).

Speakers : **Michel Pébereau** (BNP Paribas, Président d'honneur), **Philippe Maystadt - video -** (former Belgian Minister of Finance, former President of the European Investment Bank, European Commissioner Barnier's Special Adviser on the enhancement of the role of the EU in promoting high quality accounting standards), **Anne-Françoise Melot** (Chef d'unité adjoint, Comptabilité et Information financière à la DG MARKT de la Commission Européenne)

4 :00-4:30 pm – BREAK

4:30-6:00 pm – THE ACCOUNTING PROFESSION IN THE 21ST CENTURY : SPEAKING DIFFERENT ACCOUNTING LANGUAGES ?

This session will provide the opportunity to discuss current developments in the context surrounding the accounting profession and to reflect about the ways and means to best equip professionals to face these challenges, remain on top of accounting issues, thus serving the economy and contributing to the international debate in this field.

Speakers: **Marie-Astrid Le Theule** (Maître de conférences en sciences de gestion à l'INTEC et expert-comptable), **Alain Burlaud** (Professeur titulaire de la Chaire comptabilité et contrôle de gestion du CNAM, ancien directeur général de l'Institut des techniques économiques et comptables), **Gilles Borremans** (expert-comptable), **Nicolas de Paillerets** (Directeur des normes comptables, Groupe Orange)

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Friday 15th November 2013

(9 am – 12h30 pm)

NON FINANCIAL REPORTING

8:30-9:00 am – REGISTRATION

9:00-9:15 am – INTRODUCTION

Introduction by Jérôme Haas, Chairman of the ANC

9:15 – 10:15 am: “SUPPLY”: PROJECTS, PRODUCTS AND LEGAL REQUIREMENTS

In recent years, several international initiatives have emerged, advocating the development of non-financial reporting, meant to complement financial reporting. In the same time, this objective has also gradually emerged in French and European law. This session will present an overview of these initiatives, including academic work supported by the ANC on this topic.

Speakers : *Pierre-Jean Dupic* (project Manager at the ANC), *Jean-Claude Dupuis* (General director of the Chair on Global Responsibility and intangible capital – IAE Paris), *Nathalie Gontier* (Management Science at IAE Grenoble, member of CERAG)

10:15 – 11:00 am: “DEMAND” EMANATING FROM STAKEHOLDERS

This session will provide an opportunity to economic stakeholders to present their expectations and needs in terms of non-financial reporting, as French stakeholders’ positions and expectations are crystallizing.

Speakers: *Philippe Audouin* (CFO, member of the Directoire of Eurazeo ; Vice chairman of Financial Executives’ association), *Pascal Imbert* (Chairman, Solucom ; Chairman of Middlednext), *Marie-Pierre Peillon* (Director of Research – Groupama Asset Management ; Chairperson of the French Society of Financial Analysts - SFAF)

11:00-11:30 am – BREAK

11:30-12:30 pm – THE WAYS FORWARD

Although the production of non financial information goes beyond the traditional field of accounting standards-setting, the ANC wishes to intensify work in this field, which raises the question of the measure of the long-term performance of companies. High level contributions will attempt to set visions for the future, and participants in the room will be invited to contribute.

Speakers: *Jacques Attali, René Ricol, Dominique Ledouble*

Conclusion: *Jérôme Haas*