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# 12<sup>e</sup> États Généraux de la Recherche Comptable

December, 1st 2023  
Pierre Mendès-France conference center  
139, rue de Bercy  
Paris

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## Sustainability reporting: Development, challenges and standardization

With the support of:



# Agenda

## 9h00 – 9h15 – Opening remarks

Introduction of **Bruno Le Maire**, Minister of the Economy, Finance and Industrial and Digital Sovereignty *(Video)*

## 9h15 – 9h45 – Where does international standardisation stand?

**Emmanuel Faber (Chairman of ISSB)**: Prospects for the adoption of IFRS S1 and S2 by companies and jurisdictions, and upcoming ISSB projects. *(Video)*

**Bertrand Perrin (IASB member)**: How to account for climate risks in the financial statements and prospects for changes to IAS 36 (impairment of assets) and IAS 37 (provisions and contingent liabilities)

## 9h45 – 10h15 – Where does European standardisation stand?

**Patrick de Cambourg (Chairman of SRB - EFRAG)**: Planning of forthcoming work and consultations (SMEs standards, sector specific standards, third-country standards, support for preparers via application guidance and Q&A)

**Wolf Klinz (Chairman of FRB - EFRAG)**: Reflections on the connectivity between financial reporting and sustainable reporting

## 10h15 – 10h30 – Sustainability reporting and Sustainability Standards in Japan

**Yasunobu Kawanishi (Chairman of ASBJ and SSBJ)**: Creation of the Sustainability Standards Board of Japan

## 10h30 – 11h – Coffee break

## 11h – 11h15 – Climate standards: true and false debates – Yves Perrier (Chairman of the Institut de la Finance Durable)

## 11h15 – 11h55 – Convergence of the sustainability reporting

Academic presentation: **Hervé Stolowy (HEC Paris)** and **Luc Paugam (HEC Paris)** will present an essay entitled « Sustainability reporting: is convergence possible? » (Accounting in Europe, 2023) in which they identify four factors that prevent the convergence of the sustainable reporting in the short term.

Discussion: **Eric Duvaud (Technical Director of the sustainability reporting of ANC)**

## 11h55 – 12h40 – Operationalisation of the sustainability reporting

Practices and experience feedbacks: **Eric Mugnier (Sustainable department - EY)**

Panel discussion: **Karine Merle (MEDEF)**, **Yannick Ollivier (CNCC)**, **Camille Putois (B4IG)**

## 12h40 – 13h45 – Lunch break

### **13h45 – 14h – The role of ANC in implementing sustainability reporting**

**Robert Ophèle (Chairman of ANC)**

### **14h – 14h40 – Integration of the climate issues in the financial statements**

*Academic presentation: **Isabelle Martinez (TSM)** will present the findings of a study, co-realized with her co-author **Walid Ben Amar**, regarding the integration of climate issues in the financial statements from 2019 to 2021 of 199 European companies of Stoxx Europe 600 index from 17 countries and 6 climate exposed sectors.*

*Discussion: **Martine Léonard (Chairwoman of SFAF)***

### **14h40 – 15h20 – Connectivity between financial and sustainability statements**

*Academic presentation: **Sophie Giordano-Spring (IMM)** and **Bastien David (TSM)** will present the findings of an article entitled “Connectivity between financial and non-financial reporting: An exploration through climate accounting” (*Comptabilité, Contrôle Audit*, 2022) on the study of the connectivity of information published by 49 companies in the CAC40 ESG index in 2019*

*Discussion: **Marie Seiller (Executive Director of Corporate Accounting at AMF)***

### **15h25 – 16h25 – Interaction between regulation and financial supervision**

*Roundtable: **Marie-Anne Barbat-Layani (Chairwoman of AMF)**, **José-Manuel Campa (Chairman of EBA)**, **François Haas (Financial stability - ACPR)**, **Verena Ross (Chairwoman of ESMA)***

### **16h25 – 16h45 – The role of the external auditor**

**Florence Peybernès (Chairwoman of H3C)**

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**Inscription (physical attendance) :**

<https://www.galileo.finances.gouv.fr/index.php/862623?lang=fr>

**By webinaire :** [\[Webinaire 01/12/2023 \] – 12èmes Etats Généraux de l'Autorité des Normes Comptables \(ANC\) sur le thème « Reporting de durabilité : Actualités, enjeux et normalisation » | L'Académie \(lacademie.info\)](#)



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