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)
**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 (Eurazeo), 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 Touron, 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**