



# Accounting & extra-financial information



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# 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*

**9:15 – 10:45** – Accounting and extra-financial information: an overview of the current status and practices

*Academic panorama by Hervé Stolowy (HEC)*

*Testimonials from businesses:*

*BOUYGUES – Fabrice Bonnifet*

*SANOFI – Emmanuelle Cordano*

*Testimonials from Angelo Caso (OIC) and Paul Druckman (FRC)*

*Key speaker: Gary Buesser (FASB)*

**10:45 – 11:05** – Break

**11:05 – 12:30** – Benefits... and challenges of a sustainable company: *discussion around ESG reporting*

*Presentation of research projects by Sandra Rigot (University Sorbonne Paris Cité) and Samira Demaria (University Côte d'Azur) on Climate indicators reporting and by Sophie Spring and Géraldine Giordano (University of Montpellier) on Carbon emission accounting in Europe.*

*Roundtable: Bertrand Janus (Total), François Jegard (CSOEC), Anne-Catherine Husson-Traore (Novethic), Alain Deckers (European commission)*

*Key speaker: Linda Mezon (AcSB)*

**13:30 – 14:45 – Perspectives... and what is at stake for a global high-performing company: *taking into account intangibles***

*Presentation of a research project by Elisabeth Albertini (IAE- Paris 1) and Stéphane Lefrancq (CNAM) on "Revisiting Intellectual capital in the postindustrial era"*

*Roundtable: Corinne Baudoin (SFAF), Florian Bercault (Estiméo), Françoise Flores (IASB), Jérôme Julia (Observatoire de l'Immatériel),  
Key speaker: Yasunobu Kawanishi (ASBJ)*

**14:45 – 15:15 – Break**

**15:15 – 16:30 – Moving towards a comprehensive company report? *For whom, which objectives, by whom...***

*Presentation of a research project « Integrated reporting and the Capital's diffusion » by Delphine Gibassier (University of Birmingham)  
Reactions from Philippe Peuch-Lestrade (IIRC)*

*Roundtable: Jean Bouquot (CNCC), Fabienne Brillant (SFAF), Elisabeth Gambert (Afep), Lionel Khalil (Mars France),  
Key Speaker: Andreas Barckow (DRSC)*

**16:30 – 17:30 – Final roundtable: European public interest and Company reporting**

*Presentation of a research project on "The European public good" by Christopher Hossfeld (ESCP) and Yvonne Muller-Lagarde (University of Nanterre)*

*Roundtable: Jean-Paul Gauzès (EFRAG Chair), Olivier Guersent (European Commission), Sue Lloyd (IASB Vice-Chair), Robert Ophèle (AMF Chair)  
Moderator: Patrick de Cambourg (ANC Chair)*

**17:30 – 18:00 – Closing remarks by Patrick de Cambourg**

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