



RÉPUBLIQUE
FRANÇAISE

*Liberté
Égalité
Fraternité*



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 par 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

AUTORITE DES NORMES COMPTABLES

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Webinar

Inscription through : <https://www.xing-events.com/ZWQIRMC>



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