



RÉPUBLIQUE
FRANÇAISE

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11^{èmes}
États
Généraux
DE LA RECHERCHE
COMPTABLE

14 AVRIL 2022

Accounting, Growth & Sustainability

With the support of :



Programme

9:00 – 9:15 – Opening remarks

*Introduction of **Bruno Le Maire**, Minister of the Economy, Finance and Recovery (by video)*

*Welcome by **Patrick de Cambourg**, chairman of Autorité des normes comptables (ANC)*

9:15 – 10:30 – Accounting and Intangibles

*Presentation of the work of the Association Francophone de Comptabilité (AFC) working group on "Accounting and non-financial information relating to intangible assets: state of play and new perspectives" by **Véronique Blum** (University of Grenoble)*

*Roundtable: **Jean-Philippe Desmartins** (WICI Europe), **Alain de Marcellus** (Capgemini), **Chiara del Prete** (EFRAG), **Yannick Ollivier** (CNCC), **Véronique Blum** (University of Grenoble)*

*Key Speaker: **Stefano Zambon** (OIBR)*

10:30 – 11:00 – Break

11:00 – 12:15 – Accounting, control, joint-ventures and partnerships

*Presentation of the research project by **Eric Tort** and **François Lantin** (University of Lyon 3) on the implementation of IFRS 10, 11 and 12 in France and of the research project by **Frédéric Pourtier** (University of Bordeaux) on the equity method*

*Roundtable: **Edouard Fossat** (Mazars), **Sandrine Holler** (Safran), **Bertrand Perrin** (IASB), **Frédéric Pourtier** (University of Bordeaux), **Eric Tort** (University of Lyon 3)*

*Key Speaker: **Maria Dolores Urrea Sandoval** (ICAC)*

13:45 – 15:00 – Accounting and growth: what funding for growth?

*Update of research by **Pascal Barneto** (University of Bordeaux) on the distinction between debt and equity.*

Roundtable: ***Pascal Barneto** (University of Bordeaux), **Thierry Garcia** (Société Générale), **Pierre-Yves Gauthier** (SFAF), **Emmanuel Monnet** (Worldline), **Hubert Tondeur** (CSOEC)*

Key Speaker: ***Linda Mezon-Hutter** (AcSB)*

15:00 – 15:30 – Break

15:30 – 17:45 – Accounting for sustainable growth: a new paradigm?

Testimonies on current context:

***Andreas Barckow** (IASB) – IFRS agenda and connectivity*

***Alexandre Rambaud** (AgroParisTech) – The academic perspective - Impact investing: accounting theories and treatment*

***Maud Gaudry** (PMO European Project Task-Force) – The EU sustainability reporting: updates and challenges*

***Fabienne Grall** (Saint-Gobain) – The preparer perspective*

***Georg Lanfermann** (DRSC) – Challenges and solutions ahead*

***Emmanuel Faber** (ISSB) – The global sustainability standard setting: technical and political challenges*

Roundtable: ***Andreas Barckow** (IASB), **Pascal Durand** (MEP), **Emmanuel Faber** (ISSB), **Sven Gentner*** (European Commission), **Benoît de Juvigny** (AMF)*

Moderator: ***Patrick de Cambourg** (ANC)*

17:45 – 18:00 – Closing by Patrick de Cambourg

**to be confirmed*

AUTORITE DES NORMES COMPTABLES

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75573 Paris cedex 12



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Webinar

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