



RÉPUBLIQUE
FRANÇAISE

*Liberté
Égalité
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11^{èmes}
États
Généraux
DE LA RECHERCHE
COMPTABLE
13 décembre 2021

Accounting, Growth & Sustainability

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 – 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:** Yasunobu Kawanishi (ASBJ)*

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:** Sung-Ho Joo* (KASB)*

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), **Thierry Giami*** (SFAF), **Emmanuel Monnet** (Worldline), **Hubert Tondeur** (CSOEC)*

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

15:00 – 15:30 – Break

15:30 – 16:45 – The challenge of the non-financial information: long-term in crisis time?

*Presentation of the research project by **Alexandre Rambaud** (AgroParisTech) on: "Impact investing: accounting theories and treatment" and presentation of EFRAG's work on standard-setting of sustainability information by **Maud Gaudry** (PMO European Project Task-Force)*

Roundtable: ***Alain Deckers** (EU Com), **Fabienne Grall** (Saint-Gobain), **Michel Madelain** (IFRS), **Rambaud** (AgroParisTech)*

Key Speaker: ***Georg Lanfermann** (DRSC)*

16:45 – 17:45 – Final roundtable: public good and accounting impacts of growth

Keynote Speech: ***Andreas Barckow** (IASB)*

Roundtable: ***Andreas Barckow** (IASB), **John Berrigan*** (EU Com), **Robert Ophèle*** (AMF), **Emmanuel Faber** (B4IG)*

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

17:45 – 18:00 – Patrick de Cambourg

**to be confirmed*

AUTORITE DES NORMES COMPTABLES

5, place des Vins-de-France

75573 Paris cedex 12



**Ministère de l'Économie et des Finances
Centre de conférences Pierre Mendès France
139, rue de Bercy - 75012 Paris**

Webinar

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www.anc.gouv.fr



webmestre.anc@anc.gouv.fr