



RÉPUBLIQUE
FRANÇAISE

*Liberté
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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 Emmanuel Moulin, Director General of the Treasury

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: Martine Léonard (SFAF), Alain de Marcellus (Capgemini), Yannick Ollivier (CNCC), Chiara del Prete (EFRAG), 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 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), François Lantin (University of Lyon 3)

Key Speaker: Maria Dolores Urrea Sandoval (ICAC)

12:15 – 12:30 – Perrier report: Making Paris financial market a reference for the climate transition *presented by Yves Perrier*

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), **Ugo Bassi** (European Commission), **Benoît de Juvigny** (AMF)*

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

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

AUTORITE DES NORMES COMPTABLES

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Webinar

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