Hervé STOLOWY

Une image contenant personne, Visage humain, sourire, habits

Description générée automatiquement

Last update: May 8, 2024

Professor, Department of Accounting and Management Control

Office address:

HEC Paris

1 rue de la Libération

78351 – Jouy-en-Josas Cedex

France

Office tel: +33 1 39 67 94 42

Office fax: +33 1 39 67 70 86

#### Office e-mail: [stolowy@hec.fr](mailto:stolowy@hec.fr)

Personal home-page: <http://www.hec.fr/stolowy>

Date of birth: 17 April 1958

French citizenship

# EDUCATION

|  |  |
| --- | --- |
| 1992 | “*Habilitation à diriger des recherches*” (Approved Doctoral Dissertation Supervisor) |
| 1990 | Ph. D. in Financial Accounting, University Paris I Panthéon Sorbonne |
| 1986 | “*Expert comptable* degree” (French C.P.A.). Best dissertation award. |
| 1983 | Masters in Private Law, University Paris XII Val de Marne |
| 1979 | B.A. in Russian and American Studies, University Paris IV Sorbonne |
| 1979 | ESCP (*Ecole Supérieure de Commerce de Paris*). Received “ESCP diploma”, a graduate degree in business administration. Majored in accounting and auditing. |

Mother language: French. Foreign languages: English, Russian.

# SPECIAL INTERESTS

Financial accounting

International accounting

Sustainability

Non-financial information

Accounting fraud, accounts manipulation, earnings management

Short sellers, activist short sellers

Whistleblowers

Narratives

Intangibles

Statement of cash flows.

# ACADEMIC ACTIVITIES

Recruitment at HEC: September 1994.

## Main courses taught

Financial accounting and financial statement analysis (HEC MBA Program - course given in English)

Introduction to financial accounting (HEC MSc)

Intermediate financial accounting (HEC MSc)

Advanced accounting (HEC MSc)

International accounting and auditing (HEC MSc - course given in English and French)

Accounting and financial reporting (doctoral program)

Financial accounting (Masters in Auditing)

## Academic positions within HEC

|  |  |
| --- | --- |
| 2001-2021 | In charge of the Financial Accounting course (HEC, MSc, 1st year) |
| 1996-2019 | Member of the Research Committee |
| 2009-2010  2003-2004  1999-2001 | Member of the Evaluating Committee |
| 1997-2001 | Director of MS HEC in Auditing |
| 1996-1997 | Department representative of the Doctoral program |
| 1995-1997 | In charge of the “management of not-for-profit organizations” elective |

## Courses taught and academic positions at other institutions

### Faculty member

|  |  |
| --- | --- |
| 1983-1994 | ESCP, faculty member: Assistant, Assistant-Professor, Associate-Professor and Professor in the Department of Accounting and Management Control |

### Other activities

|  |  |
| --- | --- |
| 2012-2013 | Member of the examination panel for the French competition for University professorship in Management (Nomination in the “*arrêté*” dated 30 May 2013) |
| 1998 | Visiting Professor, University of Padua, Italy |
| 1988- | Member of the French C.P.A. (*expertise comptable*) examination panels |
| 1987-1996 | Member of the ENA admissions panel |
| 1990 | Cour des Comptes - Government Accounting Office, Organization of seminars in private accounting |
| 1989 | Visiting Professor, University of Lancaster, Great Britain |
| 1986-1995 | ENA (*Ecole Nationale d’Administration*), Adjunct faculty in “Accounting and financial statements analysis” |
| 1982-1983 | TECOMAH, lecturer in law and accounting |
| 1981-1983 | ESC Poitiers and Nantes - courses on trade relations with countries with planned economies |

# administrative ACTIVITIES AT HEC

Head of the Department of Accounting and Management Control (2004-2006)

Member of the Research Committee (since September 1996)

Member of the Evaluation Committee (1998-2000, 2003-2004 and 2009-2010)

# SCIENTIFIC ACTIVITIES

## PhD thesis supervision

### Theses defended

Anne Cazavan-Jeny (2003), Philippe Touron (2006), Sophie Marmousez (2008), Sophie Audousset-Coulier (2008), Olivier Vidal (2008), Marc de Bourmont (2009), Tiphaine Jérôme (co-supervision with Thomas Jeanjean) (2013).

## Scientific memberships

Member of the French Accounting Association (AFC)

Member of the European Accounting Association (EAA)

Member of the American Accounting Association (AAA)

Member of the Canadian Academic Accounting Association (CAAA)

Member of the Management Committee of the European Accounting Association (2011-2014)

Member of the Executive Committee, vice-president (2003-2007) and president (2007-2009) of the French Accounting Association.

French representative at the Executive Committee of the European Accounting Association (2003-2008)

Member of the executive committee and treasurer of the French Accounting Association (1988-1992)

Secretary-Treasurer of the IAAER (1997-2000).

Member of the *Centre de Recherche en Contrôle et en Comptabilité Internationale* (CRECCI), IRGAE, University of Montesquieu Bordeaux IV (2002-2010).

Fellow of the *Center for International Accounting Education and Research* (CIAER), Niagara University, USA (2001-2003).

## Editorial activities

|  |  |  |
| --- | --- | --- |
| **Position** | **Name of journal** | **Year(s)** |
| Ad-hoc Editor | The Accounting Review | 2024 |
| Ad-hoc Editor | Contemporary Accounting Research | 2023-2024 |
| Editor [Associate editor] | Schmalenbach Journal of Business Research | 2021-2023 |
| Guest editor – Special issue on literature reviews | European Accounting Review | 2019-2021 |
| Editor [Senior editor] | European Accounting Review | 2016-2019 |
| Associate editor | Issues in Accounting Education | 2013-2015 |
| Co-editor | Comptabilité – Contrôle – Audit | 2009-2013 |
|  |  |  |
| Editorial board member | European Accounting Review | 2024-2027 |
| Editorial board member | Contemporary Accounting Research | 2014-2026 |
| Editorial board member | Journal of International Business Studies | 2020-2025 |
| Editorial board member | Auditing: A Journal of Practice and Theory | 2014-2026 |
| Editorial board member | Canadian Journal of Administrative Sciences | 2012-2016 |
| Editorial board member | Comptabilité – Contrôle – Audit | 2013-Present |
| Editorial board member | China Journal of Accounting Research | 2012-Present |
| Editorial board member | Journal of Accounting and Public Policy | 2007-Present |
| Editorial board member | Finance – Contrôle – Stratégie | 2004-Present |
| Editorial board member | The International Journal of Accounting | 1998-2015 |
| Editorial board member | Review of Accounting and Finance | 2002-2011 |
| Editorial board member | European Accounting Review | 2001-2011 |
| Editorial board member | Journal of International Accounting Research | 2005-2010 |
| Book review editor | The International Journal of Accounting | 2004-2010 |
| Editorial board member | Journal of Accounting Education | 2003-2005 |
| Editorial board member | Comptabilité – Contrôle – Audit | 1998-2008 |
| Editorial board member | Revue de Droit Comptable | 1996-1998 |
| Reviewer | Abacus, Accounting and Business Research, Accounting in Europe, Accounting, Organizations and Society, Critical Perspectives on Accounting, International Journal of Auditing, Journal of Business Finance and Accounting, Organization Studies, The Accounting Review | - |

## Organization of events

Organization of the *French Accounting Association training day on research methodologies in accounting, control and auditing*: Structural equation modeling with the PLS approach. April 3, 2014, HEC Paris.

Chairman of the Standing Scientific Committee of the European Accounting Association (2010-2013)

Member of the scientific committee of the 29th EAA Annual Congress (Dublin, 22-24 March 2006)

Member of the scientific committee of the 28th EAA Annual Congress (Göteborg, 18-20 May 2005)

Member of the scientific committee of the 26th EAA Annual Congress (Sevilla, 2-4 April 2003)

Member of the scientific committee of the 25th EAA Annual Congress (Copenhagen, 23-25 April 2002)

Organization of the *Special Issue Symposium for China Journal of Accounting Research (CJAR)*, Shanghai, China, 29-30 March 2012 (in collaboration with Yuan Ding and Sijia Su).

Organization of the *Illinois* *International Accounting Symposium* (*The International Journal of Accounting*), HEC, 8-10 June 2006 (in collaboration with Yuan Ding and Thomas Jeanjean).

Chairman of the Scientific Committee and member of the Organizing Committee of the *IAAER* 8th World Congress (International Association for Accounting Education and Research), October 23-25, 1997, Paris.

Co-organization of the French Accounting Association symposium: Pédagogie en comptabilité et relations entre milieux académiques et professionnels - France / USA, October 19, 1994, ESCP.

Organization of the French Accounting Association seminar: Le tableau de financement à l’ère des réformes, June 8, 1989, ESCP.

## Awards

2021 Pierre Vernimmen - BNP Paribas Teaching Award: Career Achievement Award for teaching excellence

2017 Award for “Excellence in accounting” 2017 in the category “Academics”, Autorité des normes comptables (ANC)

2013 Best Paper Award: “Evidence on the impact of adopting English as an external reporting language and foreign investment, analyst following, and liquidity, American Accounting Association International Accounting Section 2013 Mid-year meeting, 21-23 February (in coll. with M. Erkens, T. Jeanjean and T. Yohn).

2005 Best Paper Award: “Differences from IAS: Measurement, Determinants and Implications”. International Research Conference for Accounting Educators, IAAER, Bordeaux, 29-30 September 2005 (in coll. with Y. Ding, O.-K. Hope and T. Jeanjean).

2005 HEC Foundation award for the book: *Corporate Financial Reporting: A Global Perspective*, 2002, Thomson, London (in coll. with M. Lebas).

2004 Nomination to the Teaching Award Pierre Vernimmen BNP-Paribas

2003 Teaching Award Pierre Vernimmen BNP-Paribas

2002 Nomination to the Teaching Award Pierre Vernimmen BNP-Paribas

1986 Best CPA dissertation award.

## Participation in EU funded research projects

2007-2010: INTACCT (The European IFRS Revolution: Compliance, Consequences and Policy Lessons).

1998-2001: MERITUM (MEasuRing Intangibles To Understand and improve innovation Management).

# PROFESSIONAL EXPERIENCE

## Professional experience prior to joining HEC

|  |  |
| --- | --- |
| 1991 | Ernst & Young (ESCP sabbatical year) - Audit Manager |
| 1985-1987 | Assistance in founding the National Center for Training in Management, Niamey, Niger (I.L.O.) |
| 1984-1986 | S.O.R.E.G.A. accounting firm, Paris – C.P.A. trainee |
| 1981-1983 | DAFSA - Financial analyst |

## Part time consulting and expertise activities

2010-2013 Member of the Consultative committee of the Accounting Standards Authority (*Autorité des normes comptables*) (Nomination in the “*arrêté*” dated 14 December 2010)

2007-2010 Member of the Consultative committee of the National Accountancy Council (*Conseil national de la comptabilité*) (Nomination in the “*arrêté*” dated 19 November 2007)

2009 Member of the Research committee of the Accounting Standards Authority

2007-2009 Member of the “Standards Advice Review Group [SARG] created to advise the Commission on the objectivity and neutrality of the European Financial Reporting Advisory Group’s (EFRAG’s) opinions” (Decision of the European Commission published in the Official Journal of the European Union dated 6 February 2007).

2004-2013 Member of the working group of independent persons on accounting methods used for preparation of the financial statements of the French State - shareholder (Nomination in the “*arrêté*” dated 28 January 2004 and 30 November 2010).

1997 Member of the working group on “Statement of cash flows”, *Ordre des Experts Comptables* (revision of the Opinion dating 1988)

1994 Member of the working group on “Statement of cash flows”, European Commission, Consultative forum on accounting.

1990-2003: Member of the *Compagnie Régionale des Commissaires aux Comptes de Paris* - French Institute of Statutory Auditors.

1989-2007: Member of the *Ordre des Experts Comptables de Paris* - French Institute of C.P.A.

# RESEARCH AND PUBLICATIONS

## Books

1. “Financial Accounting and Reporting – A Global Perspective”, 7th edition 2024 (in coll. with Y. Ding and L. Paugam), 6th edition 2020 (in coll. with Y. Ding and L. Paugam), 5th edition 2017 (in coll. with Y. Ding) (4th edition 2013, 3rd edition, 2010, 2nd edition, 2006, 1st edition 2002) (in coll. with M. Lebas and Y. Ding), Cengage Learning, Andover, UK.
2. 财务报告与分析：一种国际化视角 (Cai wu bao gao yu fen xi: yi zhong guo ji hua shi ye) (Chinese adaptation of “Financial Accounting and Reporting – A Global Perspective”), 3rd edition 2021 (in coll. with Y. Ding and L. Paugam), 2nd edition 2017 (in coll. with Y. Ding), China Machine Press, Shanghai (1st edition 2013) (in coll. with Y. Ding and M. Lebas), CEIBS Publishing, Shanghai.
3. “Comptabilité et analyse financière – Une perspective globale” (French adaptation of “Financial Accounting and Reporting – A Global Perspective”), 5th edition 2024 (in coll. with Y. Ding, L. Paugam and G. Langlois), Editions EMS, Caen, 4th edition 2017 (in coll. with Y. Ding and G. Langlois), 3rd edition 2013, 2nd edition 2010, 1st edition 2006 (in collaboration with M. Lebas, Y. Ding and G. Langlois), De Boeck, Brussels.
4. *Comptabilité financière de l’entreprise*, 2003, Montchrestien in coll. avec C. Cauvin, P. Delvaille, Y. Ding, J.-Y. Eglem, C. Guerlain, C. Hossfeld, A. Le Manh, C. Maillet, A. Mikol, D. Pham, C. Simon) : co-editor (with J.-Y. Eglem).
5. “Corporate Financial Reporting: A Global Perspective”, 2002, Thomson, London (in coll. with M. Lebas).
6. “Les mécanismes comptables de l’entreprise”, 1990, 4th ed. 2001, Montchrestien (in coll. with C. Bonnier, C. Cauvin, P. Delvaille, Y. Ding, J.-Y. Eglem, C. Guerlain, C. Maillet, A. Mikol, D. Pham, C. Simon): co-editor of the 3rd and the 4th edition (with J.-Y. Eglem).
7. “Les tableaux de financement et de flux”, 1989, 2nd ed. 1998, PUF, Que Sais-Je ?, n° 2488.
8. “Cas pratiques corrigés de contrôle de gestion”, 1997, Gualino (in coll. with A. Mikol).
9. “Cas pratiques de comptabilité analytique et contrôle de gestion”, 6th ed. 1995, Dunod-Clet (in coll. with A. Mikol).
10. “Comptabilité analytique et contrôle de gestion”, 2nd ed. 1993, Dunod-Clet (in coll. with A. Mikol and J. C. de Guardia).
11. “Cas pratiques de révision, évaluation et contrôle interne”, 3rd ed. 1992, Dunod-Clet (in coll. with P. Delvaille, C. Hébert and A. Mikol).
12. “Dictionnaire Organisation et Gestion”, 1991, La Villeguerin Editions (in coll. with A. Mikol).
13. “Le tableau de financement - guide d’application de la recommandation de l’Ordre des Experts comptables”, 1991, Editions Comptables Malesherbes.
14. “Les mécanismes financiers de l’entreprise”, 2nd ed. 1991, Montchrestien (in coll. with J. Y. Eglem, A. Mikol, A. Pujol).
15. “Comment travailler avec ses auditeurs, experts comptables et commissaires aux comptes”, 1987, Dunod (in coll. with A. Mikol).

## Chapters in collective books

1. “Le lanceur d’alerte. Un essai de perspective historique”, in *Histoire, management et société. Mélanges en l’honneur d'Henri Zimnovitch* (Editor: Y. Levant). Paris, Classiques Garnier, 2022, 367-380.
2. “De la dénonciation à l’alerte éthique – Histoire et institutionnalisation du « whistleblowing » comme mode de contrôle social” in *L’histoire comme méthode pour comprendre le management – Mélanges en l’honneur du professeur Marc Nikitin* (Editors: M. Floquet, P. Labardin and Y. Levant). Paris: L’Harmattan, 2017, 123-136 (in coll. with N. Berland).
3. “Le format des états financiers : évolutions et réflexions” in *La comptabilité en action – Mélanges en l’honneur du professeur Geneviève Causse* (Editors: A. Burlaud and A. Thauvron). Paris: L’Harmattan, 2016, 129-159 (in coll. with J. Richard).
4. “IFRS and France: A marriage of convenience” in *IFRS in a global world - Essays in honor of Professor Jacques Richard”* (Editors: D. Bensadon and N. Praquin). Switzerland: Springer, 2016, 247-261.
5. “La recherche sur les tableaux de flux : panorama, analyse et recherches futures” in *Comptabilité, Finance, et Politique - Mélanges en l’honneur du Professeur Christian Hoarau* (Editor: A. Burlaud). Paris: Experts-Comptables Services, 2015, 157-172 (in coll. with B. Colasse and J.-Y. Eglem).
6. “De la qualité comptable : mesure et enjeux” in *Comptabilité, société, politique - Mélanges en l’honneur du Professeur Bernard Colasse* (Editors: M. Nikitin and C. Richard). Paris: Economica, 2012, 97-111 (in coll. with J.-F. Casta).
7. “Le bilan d'une nation selon la Banque Mondiale, IFRS et comptabilité environnementale” in *Comptabilité, contrôle et société - Mélanges en l'honneur du Professeur Alain Burlaud* (Editors: C. Hoarau, J.L. Malo, C. Simon). Paris: Foucher, 2012, 171-181 (in coll. with J. Richard).
8. “Comptabilité créative” in *Encyclopédie de Comptabilité, Contrôle de Gestion et Audit*, 2nd edition, (Editor: B. Colasse). Economica, 2009, 187-207.
9. “Les analystes financiers contribuent-ils à la qualité de l’information financière ?” in *L’Art du Management Leadership Performance Développement durable*, HEC Paris, Les Echos, Pearson, Paris, B. Ramanantsoa (ed.), 2008, 103-110 (in coll. with T. Jeanjean).
10. “La manipulation des comptes : motivations et pratiques” in *L’Art du Management 3*, HEC Paris, Dunod, Paris, 2005, 151-156 (in coll. with G. Breton).
11. “Manipulation of accounts” in *The Blackwell Encyclopedia of Management, Volume 1: Accounting*, second edition, Colin Clubb (ed.), 2005, Blackwell Publishing, 290-295 (in coll. with G. Breton).
12. “Les documents de synthèse”, “Un cadre d’analyse : les tableaux de financement et de flux” in *Comptabilité financière de l’entreprise*, 2003, Montchrestien (in coll. with C. Cauvin, P. Delvaille, Y. Ding, J.-Y. Eglem, C. Guerlain, C. Hossfeld, A. Le Manh, C. Maillet, A. Mikol, D. Pham, C. Simon).
13. “Le point de vue de Hervé Stolowy, professeur de comptabilité”, in *Les leçons d’Enron*, Marie-Anne Frison-Roche (ed.), Autrement, 2003, 163-167.
14. “Change in international accounting harmonisation : the French viewpoint”, in *Informazione societaria e nuovi processi di armonizzazione internazionale – Alle soglie del cambiamento,* Stefano Zambon (Ed.), il Mulino, 2002, 185-192.
15. “Introduction aux mécanismes comptables : approche par les opérations”, “Les documents de synthèse”, “Les provisions”, “Un cadre d’analyse : les tableaux de financement et de flux” in *Les mécanismes comptables de l’entreprise*, 1990, 4th ed. 2001, Montchrestien-Gualino (in coll. with C. Bonnier, C. Cauvin, P. Delvaille, Y. Ding, J.-Y. Eglem, C. Guerlain, C. Maillet, A. Mikol, D. Pham, C. Simon).
16. “Dictionnaire de la comptabilité 1996”, “Dictionnaire fiduciaire comptable 1998”, “Dictionnaire RF Comptable 2001”, La Villeguérin Editions, (in coll. with the editing team of the *Revue Fiduciaire Comptable*).
17. “Comptabilité créative” in *Encyclopédie de Comptabilité, Contrôle de Gestion et Audit* (Editor: B. Colasse). Economica, 2000, 157-178.
18. “L’intégration de la comptabilité générale, de la comptabilité analytique et des flux de trésorerie : une réponse aux besoins des entreprises” in “Questions de contrôle” (Editor: L. Collins). PUF, 1999, 243-265. “A integração da contabilidade geral, da contabilidade analítica e dos fluxos de tesouraria : uma resposta às necessidades das empresas” in “Questões de contrõlo e gestão”, Rés-Editora, 2001, 257-283.
19. “France” in *World Accounting*, J. Gould, K. Schultzke (Eds.), Lexis Nexis, release 1996, release 1998, release 1999, release 37, November 2011.
20. “Obligations comptables des commerçants” in *Comptabilité et droit comptable*, Alain Burlaud (ed.), Gualino, 1997.
21. “Audit comptable et financier”, in *Encyclopédie du management* (editors: J. P. Helfer and J. Orsoni), Vuibert, 1992 (in coll. with A. Mikol).
22. “Les principales opérations réalisées par l’entreprise”, “Un cadre d’analyse des flux : le tableau de financement” in *Les mécanismes comptables de l’entreprise*, 1990, 2nd ed. 1995, Montchrestien (in coll. with C. Bonnier, D. Boussard, P. Delvaille, J. Y. Eglem, C. Hébert, A. Mikol, G. Sauvageot, C. Simon, V. Taupin).
23. “Les événements postérieurs à la clôture de l’exercice” in *Principes comptables et information financière*, 1988, Editions Comptables Malesherbes (in coll. with members of the ESCP Department of Accounting and Management Control).

## Articles in English

1. “Breaking incommensurability boundaries? On the production and publication of inter-paradigmatic research”, *Qualitative Research in Accounting and Management*, 20(5), 2023, 675-694 (in coll. with Yves Gendron and Luc Paugam).
2. “Sustainability reporting: Is convergence possible?”, *Accounting in Europe*, 20(2), 2023, 139-165 (in coll. with Luc Paugam).
3. “Name and shame: A comparative and international analysis of whistleblowing laws”, *Journal of Business Law*, 2022, vol. 5, pp. 357-382 (in coll. with Nicole Stolowy).
4. “Competing for narrative authority in capital markets: activist short sellers vs. financial analysts”, *Accounting, Organizations and Society*, 2022, 100, 101334 (in coll. with Luc Paugam and Yves Gendron).
5. “Disclosures about key value drivers in M&A announcement press releases: An exploratory study”, *Abacus*, 58(1), 2022, 62-104 (in coll. with Andrei Filip, Gerald J. Lobo and Luc Paugam).
6. ““Deploying narrative economics to understand financial market dynamics: an analysis of activist short sellers’ rhetoric”, *Contemporary Accounting Research*, 38(3), 2021, 1809-1848 (in coll. with Luc Paugam and Yves Gendron).
7. “Do Investors actually value sustainability indices? Replication, development, and new evidence on CSR visibility”, *Strategic Management Journal*, 40(9), 2019, 1471-1490 (in coll. with Rodolphe Durand and Luc Paugam).
8. “Building the legitimacy of whistleblowers: A multi-case discourse analysis”. *Contemporary Accounting Research*, 36(1), 2019, 7-49 (in coll. with Yves Gendron, Jodie Moll and Luc Paugam).
9. “Non-additivity in accounting valuation: Theory and applications”. *Abacus*, 54(3), 2018, 381-416 (in coll. with L. Paugam, and J.F. Casta).
10. “The expansion of non-financial reporting: An exploratory study”. *Accounting and Business Research*, 48(5), 2018, 525-548. (in coll. with L. Paugam).
11. “Media bias and the persistence of the expectation gap: An analysis of press articles on corporate fraud”. *Journal of Business Ethics*, 144(3), 2017, 637-659 (in coll. with J. Cohen, Y. Ding and C. Lesage).
12. “The effect of business and financial market cycles on credit ratings: Evidence from the last two decades”. *Abacus*, 53 (1), 2017, 59-93 (in coll. with G. Lobo, L. Paugam, and P. Astolfi).
13. “Non-financial information: State of the art and research perspectives based on a bibliometric study”. *Comptabilité – Contrôle - Audit*, 21 (3), 2015, 15-92 (in coll. with M. Erkens and L. Paugam).
14. “International evidence on the impact of adopting English as an external reporting language”. *Journal of International Business Studies*, 46 (2), 2015, 180-205 (in coll. with T. Jeanjean, M. Erkens and T. Yohn).
15. “The construction of a trustworthy investment opportunity: Insights from the Madoff fraud ”. *Contemporary Accounting Research*, 31 (2), 2014, 354-397 (in coll. with M. Messner, T. Jeanjean and R. Baker).
16. “Analyst coverage, earnings management and financial development: An international study”. *Journal of Accounting and Public Policy*, 32 (1), 2013, 1-25 (in coll. with F. Degeorge, Y. Ding and T. Jeanjean).
17. “Corporate fraud and managers’ behavior: Evidence from the press”. *Journal of Business Ethics*, 95 (Supplement 2), 2010, 271-315 (in coll. with J. Cohen, Y. Ding and C. Lesage). Republished in: *Entrepreneurship, Governance and Ethics* (Editors: Cressy, Robert, Cumming, Douglas, Mallin, Christine). Springer, 2012, 155-199.
18. “Why do you speak English (in your annual report)?” *The International Journal of Accounting*, 45 (2), 2010, 200-223 (in coll. with T. Jeanjean and C. Lesage).
19. “Determinants of board members’ financial expertise: Empirical evidence from France”. *The International Journal of Accounting*, Vol. 44, No. 4, 2009, 378-402 (in coll. with T. Jeanjean).
20. “Observations on measuring the differences between domestic accounting standards and IAS: A reply”, *Journal of Accounting and Public Policy*, 28 (2), 2009, 154-161 (in coll. with Y. Ding and T. Jeanjean).
21. “Do accounting standards matter? An exploratory analysis of earnings management before and after IFRS adoption”, *Journal of Accounting and Public Policy*, 27 (6), 2008, 480-494 (in coll. with T. Jeanjean).
22. “Towards an understanding of the phases of goodwill accounting in four Western capitalist countries: From stakeholder model to shareholder model”, *Accounting, Organizations and Society*, 33 (7-8), 2008, 718-755 (in coll. with Y. Ding and J. Richard).
23. “The impact of firms’ internationalization on financial statement presentation: Some French evidence”, *Advances in Accounting, incorporating Advances in International Accounting*, 24, 2008, 145-156 (in coll. with Y. Ding and T. Jeanjean).
24. “Identifying and coping with balance sheet differences: a comparative analysis of U.S., Chinese, and French oil and gas firms using the ‘statement of financial structure’ ”, *Issues in Accounting Education*, 22 (4), 2007, 591-606 + Teaching notes (p. 32-43) (in coll. with Y. Ding and G. Entwistle).
25. “R&D productivity: an exploratory international study”, *Review of Accounting and Finance*, 6 (1), 2007, 86-101 (in coll. with Y. Ding and M. Tenenhaus).
26. “Differences between Domestic Accounting Standards and IAS: Measurement, Determinants and Implications”. *Journal of Accounting and Public Policy*, 26 (1), 2007, 1-38 (in coll. with Y. Ding, O.-K. Hope and T. Jeanjean).
27. “Timeliness and Conservatism: Changes over Time in the Properties of Accounting Income in France”. *Review of Accounting and Finance*, 5 (2), 2006, 92-107 (in coll. with Y. Ding).
28. “Disclosure and determinants studies: An extension using the divisive clustering method (DIV)”. *European Accounting Review*, 15 (2), 2006, 181-218 (in coll. with M. Chavent, Y. Ding, L. Fu and H. Wang).
29. “Why do national GAAP differ from IAS? The role of culture”, *The International Journal of Accounting,* 40 (4), 2005, 325-350 (in coll. with Y. Ding and T. Jeanjean).
30. “Reply to discussion of ‘Why do national GAAP differ from IAS? The role of culture’ ”, *The International Journal of Accounting,* 40 (4), 2005, 359-362 (in coll. with Y. Ding and T. Jeanjean).
31. “Using ‘statement of intermediate balances’ as tool for international financial statement analysis in airline industry”. *Advances in International Accounting,* 18, 2005, 169-198 (in coll. with R. Baker and Y. Ding).
32. “Nothing like the Enron affair could happen in France (!)”. *European Accounting Review*, 14 (2), July 2005, 405-415.
33. “Differences in R&D Disclosure Practices: Evidence in a French and Canadian Context”. *Advances in International Accounting*, 2004, 17, 55-72 (in coll. with Y. Ding et G. Entwistle).
34. “Accounts manipulation: A literature review and proposed conceptual framework”, *The Review of Accounting and Finance*, 2004, 3 (1), 5-65 (in coll. with G. Breton).
35. “Regulatory flexibility and management opportunism in the choice of alternative accounting standards: an illustration based on large French groups”, *The International Journal of Accounting*, 2003, 38 (2), 195-213 (in coll. with Y. Ding).
36. “ ‘Shopping Around’ for Accounting Practices: the Financial Statement Presentation of French Groups”. *Abacus*, 39 (1), 2003, 42-65, (in coll. with Y. Ding et M. Tenenhaus).
37. “International accounting disharmony: the case of intangibles”, *Accounting, Auditing and Accountability Journal*, 2001, 14 (4), 477-496 (in coll. with Anne Jeny-Cazavan).
38. “Accounting for Brands in France and Germany compared with IAS 38 (Intangible Assets) - An Illustration of the Difficulty of International Harmonization”, *The International Journal of Accounting*, 2001, 36 (2), p. 147-167 (in coll. with A. Haller and V. Klockhaus).
39. “Value Added in Financial Accounting: A Comparative Study of Germany and France”, *Advances in International Accounting*, 11, 1998, 23-51 (in coll. with A. Haller).
40. “International Accounting Education in Western Europe”, *European Accounting Review,* 7 (2), 1998, 289-314 (in coll. with M. Tenenhaus).
41. “The American Influence in Accounting: Myth or Reality? The Statement of Cash Flows Example”*, The International Journal of Accounting*, 1992, 27 (3), 185-221 (in coll. with S. Walser-Prochazka).

## Articles in French

1. “La publication d’une information financière non conforme à la loi et aux normes : déterminants et conséquences”. *Comptabilité – Contrôle – Audit*, 15 (1), 2009, 159-198 (in coll. with N. Smaili and R. Labelle).
2. “Les déterminants de la stratégie de ‘capitalisation’ des frais de recherche et développement en France”. *Finance Contrôle Stratégie*, 7 (4), 2004, 87-106 (in coll. with Y. Ding and M. Tenenhaus).
3. “Audit financier et contrôle interne – L’apport de la loi Sarbanes-Oxley”. *Revue Française de Gestion*, 2003, 29 (147), 133-143 (in coll. with M. Molinari et E. Pujol).
4. “La gestion des données comptables : une revue de la littérature”, *Comptabilité – Contrôle – Audit*, May 2003, 9 (1), 125-151 (in coll. with G. Breton).
5. “Information comptable et financière sur internet”, *Revue Fiduciaire Comptable*, 296, June 2003, 12-16.
6. “Les facteurs déterminants de la stratégie des groupes français en matière de communication sur les activités de recherche et développement”, *Finance – Contrôle – Stratégie*, 2003, 6 (1), 39-62 (in coll. with Y. Ding).
7. “L’internationalisation de la présentation des états financiers des sociétés françaises : une étude empirique longitudinale”, *Comptabilité – Contrôle – Audit*,8 (1), 2002, 45-68 (in coll. with Y. Ding).
8. “Le crédit-bail – Suivi comptable et fiscal”, *Revue Fiduciaire Comptable*, 281 (February), 2002, 31-72 (in coll. with the team of RF Comptable).
9. “La comptabilisation des marques : en France, en Allemagne et selon les règles de l’IASC”. *Comptabilité – Contrôle – Audit*, 7 (1), 2001, p. 41-60 (in coll. with A. Haller and V. Klockhaus).
10. “Rattachement des produits à l’exercice – Les commissions dans les agences immobilières”, *Revue Fiduciaire Comptable*, 257, December ,1999, 18-23.
11. “20 ans d’harmonisation comptable internationale”, *Comptabilité – Contrôle – Audit*, special issue, May 1999, 45-60 (in coll. with C. Simon).
12. “Documentation comptable sur internet”, *Revue Fiduciaire Comptable,* 245*,* November 1998, 20-26.
13. “L’enseignement de la comptabilité internationale”, *Comptabilité - Contrôle - Audit,* 1 (4), 1998, 129-151 (in coll. with M. Tenenhaus).
14. “L’avis de l’Ordre des experts comptables sur le tableau des flux de trésorerie”, *Revue Française de Comptabilité,* 295, December 1997, 35-39.
15. “Apports partiels d’actif - suivi comptable et administratif”, *Revue Fiduciaire Comptable*, June 1996, No. 220, 17-30.
16. “La comptabilité créative”, *Revue Fiduciaire Comptable*, October 1995, No. 212, 26-32.
17. “Existe-t-il vraiment une comptabilité créative ?”, *Revue de Droit Comptable*, December 1994, No. 94.4, 79-107.
18. “Les groupements de moyens de professions libérales”, *Revue Fiduciaire Comptable*, October 1994, No. 201, 23-48 (in coll. with E. Gawtarnik).
19. “Les frais de transport sur ventes - essai de typologie”, *Revue de Droit Comptable*, September 1994, No. 94.3, 61-70.
20. “Le dépôt des comptes annuels (suite)”, *Revue de Droit Comptable*, September 1994, No. 94.3, 71-73.
21. “Le Nouveau Code Pénal : une solution à l’absence de dépôt des comptes annuels ?”, *Revue de Droit Comptable*, June 1994, No. 94.2, 55-70.
22. “Un nouvel exemple de comptabilité créative : l’imputation des frais d’augmentation de capital sur la prime d’émission”, *Revue de Droit Comptable*, March 1994, No. 94.1, 69-80.
23. “Le changement de date de clôture : une solution miracle pour améliorer les résultats ?”, *Revue de Droit Comptable*, December 1993, No. 93.4, 107-116.
24. “Les engagements de mutuelle et de prévoyance”, *Revue Française de Comptabilité*, November 1993, No. 250, 56-63.
25. “Techniques financières : enregistrement et impact sur l’analyse des comptes”, *Revue Fiduciaire Comptable*, March 1993, No. 184, 22-34 and 39-40 (in coll. with C. de la Baume).
26. “Les financements de l’exploitation et leur comptabilisation”, *Revue Fiduciaire Comptable*, September 1992, No. 178, 29-69.
27. “Cas pratique de comptabilité américaine : la “capitalisation” du crédit-bail”, *Revue Française de Comptabilité*, June 1992, No. 235, 28-30.
28. “L’influence américaine en comptabilité financière : mythe ou réalité ? l’exemple du tableau de flux de trésorerie”, *Banque*, April 1992, No. 526, 397-401 (in coll. with S. Walser-Prochazka).
29. “Evaluation et comptabilisation des engagements liés aux indemnités de départ à la retraite”, *Les Petites Affiches*, December 20, 1991, No. 152, 12-19, December 23, 1991, No. 153, 9-15*, Revue de Droit Comptable*, March 1992, No. 92-1, 3-48.
30. “Le tableau de financement : un aperçu de la pratique internationale”, *Analyse Financière*, 1st quarter 1991, No. 84, 64-72.
31. “A quoi sert l’audit ? - expert comptable et commissaire aux comptes” in Audit et Management*, Les Cahiers Français*, October-December 1990, No. 248, p. 5.
32. “Méthodologie de l’audit financier - les flow-charts” in Audit et Management, *Les Cahiers Français*, October-December 1990, No. 248, 66-67
33. “Bibliographie commentée” in Audit et Management, *Les Cahiers Français*, October-December 1990, No. 248, 86-88.
34. “Aspects comptables du droit pénal des affaires”, *Revue de Droit Comptable*, September 1989, No. 89-3, 61-94 (in coll. with S. Schlanger and N. Stolowy).
35. “Les tableaux de financement et de flux : la pratique internationale - un essai de synthèse”, *Revue de Droit Comptable*, June 1989, No. 89-2, 5-49.
36. “Les événements postérieurs à la clôture de l’exercice”, *Revue Fiduciaire Comptable*, March 1989, No. 140, 27-55.
37. “Chronique d’un délit : l’image infidèle”, *Revue de Droit Comptable*, September 1988, No. 88-3, 29-54 (in coll. with S. Schlanger and N. Stolowy).
38. “Le calendrier d’une fusion-absorption”, *Revue Française de Comptabilité*, July-August 1988, No. 192, 36-41 (in coll. with N. Stolowy).
39. “L’utilisation du tableau de financement par les analystes boursiers”, *Analyse Financière*, 2nd quarter 1988, 88-95.
40. “Jeu bancaire : la lecture d’un décompte d’agios”, *Revue Française de Comptabilité*, June 1988, No. 191, 45-49.
41. “L’organisation comptable de la petite et moyenne entreprise”, *Revue Fiduciaire Comptable*, June 1988, No. 132, dossier-Conseil, 35-55.
42. “Présentation de la norme américaine SFAS n° 76 Extinguishment of debt”, *Revue de Droit Comptable*, March 1988, No. 88-1, 7-16.
43. “Le pouvoir d’investigation du commissaire aux comptes”, *Revue de Droit Comptable*, December 1987, No. 87-4, 99-115 (in coll. with N. Stolowy).
44. “Les incompatibilités à l’exercice du commissariat aux comptes : un essai de synthèse”, *Revue Française de Comptabilité*, December 1987, No. 185, 60-64 (in coll. with N. Stolowy).
45. “Que pensent les entreprises du Nouveau Plan comptable ?”, *Revue Française de Gestion*, November-December 1986, 48-52 (in coll. with D. Boussard and A. Mikol).
46. “Les tableaux financiers (extrait d’une enquête)”, *Revue du Financier*, November 1986, No. 49, 17-26 (in coll. with D. Boussard and A. Mikol).
47. “Le point de vue des ‘financiers’ sur les nouvelles informations comptables - le compte de résultat et les SIG (extrait d’une enquête)”, *Revue du Financier*, October 1986, No. 48, 12-20 (in coll. with D. Boussard and A. Mikol).
48. “Les événements postérieurs à la clôture de l’exercice - un essai de synthèse”, *Revue du Commissaire aux Comptes*, September 1986, No. 15, 309-336.
49. “Mesure de performance des magasins et de leurs dirigeants dans des groupes de distribution”, *Revue du Financier*, March-April 1986, No. 44, 31-42.
50. “L’informatisation intégrale du tableau de financement : un exemple de démarche”, *Revue Française de Comptabilité*, February 1986, No. 165, 24-34 (in coll. with E. Gawtarnik).
51. “L’avis personnel des experts comptables sur le Plan Comptable 82”, *Revue Française de Comptabilité*, January 1986, No. 164, 34-37 (in coll. with D. Boussard and A. Mikol).
52. “Les attitudes face aux innovations du P.C.G. 1982”, *Revue Française de Comptabilité*, July-August-September 1985, No. 159-160, 17-21 and 20-25 (in coll. with D. Boussard and A. Mikol).
53. “Impact du changement du plan comptable”, *Revue du Financier*, March-April 1985, No. 38, 39-47 (in coll. with D. Boussard and A. Mikol).
54. “Les documents de synthèse”, *Revue du Financier*, March-April 1985, No. 38, 32-38 (in coll. with D. Boussard and A. Mikol).
55. “L’application du plan comptable”, *Revue du Financier*, March-April 1985, No. 38, 22-31 (in coll. with J. L. Vélot).
56. “Le cadre juridique du plan comptable général 1982”, *Revue du Financier*, March-April 1985, No. 38, 18-21 (in coll. with J. L. Vélot).
57. “Le flow-chart : un outil au service de l’auditeur”, *Revue Française de Comptabilité*, January 1985, No. 153, 16-23 (in coll. with J. L. Vélot).

## Published proceedings

“Analyse des déterminants de la compétence financière des conseils d’administration en France”. *27th Annual Meeting of the French Accounting Association (CD-Rom),* Tunis, 10-12 May 2006 (in coll. with T. Jeanjean).

“ ‘Capitalisation’ des frais de R&D en France : déterminants et pertinence”. *24th Annual Meeting of the French Accounting Association (CD-Rom),* Louvain-la-Neuve, Belgium, 22-23 May 2003 (in coll. avec Y. Ding).

“La référence à des normes ‘alternatives’ par les grands groupes français : une étude empirique sur la période 1985-1999”. *23rd Annual Meeting of the French Accounting Association (CD-Rom),* 15-16 May 2002, Toulouse (in coll. avec Y. Ding).

“L’internationalisation de la présentation des états financiers des sociétés françaises : une étude empirique longitudinale”, *22nd Annual Meeting of the French Accounting Association,* May 17-19 2001, Metz (in coll. with Y. Ding and M. Tenenhaus).

“L’intégration de la comptabilité générale, de la comptabilité analytique et des flux de trésorerie - une réponse aux besoins des entreprises”, *19th Annual Meeting of the French Accounting Association*, May 14-16, 1998, Nantes (in coll. with P. Touron).

“The Definition of International Accounting Through Textbook Contents”, *8th IAAER World Congress*, Paris, October 1997 (CD-Rom).

“La comptabilité internationale : essai de définition sur la base d’ouvrages et de syllabus”, *17th Annual Meeting of the French Accounting Association*, May 1996, Valenciennes.

“Et si le SFAS 106 devenait applicable en France ou La comptabilisation des avantages autres que les retraites, consentis aux retraités”, *Annual Meeting of the French Accounting Association*, May 1993, Toulouse.

“Les tableaux de financement et de flux : la pratique internationale”, Seminar of the French Accounting Association, June 1989, Paris.

“L’utilisation du tableau de financement par les analystes boursiers”, *Annual Meeting of the French Accounting Association*, April 1988, Nice.

## Conference/workshop presentations

“Deploying narrative economics to understand financial market dynamics: an analysis of activist short sellers’ rhetoric”. University of Essex (United Kingdom, December 2018), HEC Paris–S&O research center (Paris, December 2018), ESCP Europe (January 2019), Alliance Manchester Business School (February 2019), ESSEC Business School (February 2019), Fundación Ramón Areces (Madrid, March 2019), Nanyang Technological University (March 2019), AFC Annual Meeting (Paris, May 2019), S&O Research Day (Jouy-en-Josas, May 2019), EAA Annual Meeting (Cyprus, May 2019), and 13th Tel Aviv International Conference in Accounting (June 2019) (in coll. with Y. Gendron and L. Paugam).

“The significance of whistleblowers’ stories for constructing legitimacy: a discourse analysis”. HEC Montréal (Montréal, January 2016) ESSEC Business School (Cergy Pontoise, February 2016), Alliance Manchester Business School (Manchester, March 2016), congress of the European Accounting Association (Maastricht, May 2016), congress of the French Accounting Association (Clermont-Ferrand, May 2016), congress of the American Accounting Association (New York City, August 2016) (in coll. with Y. Gendron, J. Moll and L. Paugam).

“The association between expected synergies and post-acquisition performance in cross-border mergers and acquisitions”. EUFIN (Paris, September 2015), King’s College (London, November 2015), XI Workshop on Empirical Research in Financial Accounting (Cordoba, November 2015), HEC Paris (January 2016), Lancaster University (UK, February 2016), Tel Aviv University (Israel, March 2016), congress of the European Accounting Association (Maastricht, May 2016), congress of the French Accounting Association (Clermont-Ferrand, May 2016) (in coll. with Gerald Lobo and Luc Paugam).

“Determinants and consequences of credit ratings actions during bull vs. bear markets”. ESSEC (October 2013), University of Paris Est-Créteil (December 2013), University of Lille 2 – SKEMA (January 2014), HEC Lausanne (February 2014) (in coll. with P. Astolfi, G. Lobo and L. Paugam).

“Accounting for Stakeholders or Shareholders? The Case of R&D Reporting”. Congress of the European Accounting Association (Paris, May 2013) (in coll. with Y. Ding and T. Jeanjean).

“The internally generated goodwill as an aggregation of interacting assets”, “Measuring Value Creation from Synergies between Assets” (new title). Paris Dauphine University (June 2010), the University of Montpellier (June 2010), the University of Houston (September 2010), the College of Management Academic Studies (October 2010) and the University of Trier (February 2011), congress of the European Accounting Association (Rome, April 2011), congress of the French Accounting Association (Montpellier, May 2011), congress of the Canadian Academic Accounting Association (Toronto, May 2011), congress of the European Accounting Association (Paris, May 2013) (in coll. with J.-F. Casta and L. Paugam).

“Evidence on the Impact of Adopting English as an External Reporting Language on Foreign Investment, Liquidity, and Analyst Following”, AAA International Accounting Section Midyear Meeting (Savannah, Georgia, February 2013) congress of the European Accounting Association (Paris, May 2013) (in coll. with T. Jeanjean, M. Erkens and T. Yohn).

“Really “Lost in translation”? The economic consequences of issuing an annual report in English”, “Economic consequences of adopting English for annual reports” (new title). 2009 American Accounting Association Annual Meeting, 2010 AAA International Accounting Section Midyear Meeting, HEC Paris (2010), Paris Dauphine University (2010), University of Trier (2010), Stockholm School of Economics, INTACCT 2010 Paris Meeting, WHU–Otto Beisheim School of Management (December 2012), HEC Montreal (April 2013), congress of the European Accounting Association (Ljubljana, May 2012), congress of the French Accounting Association (Grenoble, May 2012) (in coll. with T. Jeanjean et M. Erkens).

“Information and trust in financial decision making: Insights from the Madoff case”. York University (October 2010), Paris Dauphine University (February 2011) and the University of Manchester (February 2011), University of Bristol (March 2011), congress of the European Accounting Association (Rome, April 2011), congress of the French Accounting Association (Montpellier, May 2011) (in coll. with Richard Baker, Thomas Jeanjean and Martin Messner).

“Expectation Gap and Corporate Fraud: Is Public Opinion Reconcilable With Auditors’ Duties?”. The University of Manchester (October 2010), congress of the European Accounting Association (Rome, April 2011), congress of the French Accounting Association (Montpellier, May 2011), congress of the Canadian Academic Accounting Association (Montréal, May 2013) (in coll. with Jeffrey Cohen, Yuan Ding and Cédric Lesage).

“The role of managers’ behavior in corporate fraud”. Workshop *Governance and financial reporting*, University Paris I Panthéon Sorbonne & HEC Montréal, Paris, 15 February 2008; *Workshop HEC Paris, Department of Accounting and Management Control*, 28 March 2008; *Research Center in International Accounting and Management Control*, University of Montesquieu Bordeaux IV, 2 April 2008; *Annual meeting of the French Accounting Association*, Cergy, 29 May 2008; *Annual* *meeting of the American Accounting Association*, Anaheim, CA, 4 August 2008; Seminar on “Financial Market Regulation and Competition between Market Places”, IAE Paris, November 7, 2008 (in coll. with Jeffrey Cohen, Yuan Ding and Cédric Lesage).

“Why do you speak English (in your annual report)?”. *Illinois International Accounting Symposium*, Warsaw, 6 June 2008 (in coll. with Thomas Jeanjean and Cédric Lesage).

“Do financial analysts curb earnings management? International evidence”. *Research Center in International Accounting and Management Control*, University of Montesquieu Bordeaux IV, March 11, 2004; *City University of Hong Kong*, May 6, 2004; *Third International Conference on Governance and Forensic Accounting*, Montreal, June 4, 2004; *BSI Gamma Foundation Conference*, Vienna, November 11, 2004; *French Finance Association 2004 Annual Meeting*, Paris, December 17, 2004; *Korea University Accounting Symposium*, Seoul, South Korea, 6 May 2005; *Workshop corporate finance*, Paris Dauphine University, April 6, 2006; *Annual* *meeting of the American Accounting Association*, Washington D.C., August 8, 2006; *Research Afternoon in Accounting*, Katholieke Universiteit Leuven, October 26, 2006; *Research Seminar*, Monash University, Australia, 11 December 2006; Annual meeting of the European Accounting Association, Lisbon, Portugal, April 25-27, 2007; Research seminar, University of Graz, May 8, 2007; Annual meeting of the French Accounting Association, Poitiers, May 24, 2007 (in coll. with François Degeorge, Yuan Ding and Thomas Jeanjean).

“The usefulness of disclosing both direct and indirect cash flows: An empirical study”. Research seminar HEC Lausanne, 13 February 2006; Research seminar CRECCI, Bordeaux, 28 February 2006 ; Workshop Accounting – Audit – Publications, IAE of Paris, 10 March 2006 ; EAA 29th Annual Congress, Dublin, Ireland, 22-24 March 2006 (in coll. with Y. Ding and T. Jeanjean).

“Analyse des déterminants de la compétence financière des conseils d’administration en France”. Joint workshop of the Académie des Sciences et Techniques Comptables et Financières and the Institut Français des Administrateurs (IFA), 9 march 2006 (in coll. with T. Jeanjean).

“Differences from IAS: Measurement, Determinants and Implications”. Research seminar, *Research Center in International Accounting and Management Control* (CRECCI), University of Montesquieu Bordeaux IV, January 24, 2005; EAA Annual Congress, Göteborg, Sweden, 18-20 May 2005; CEIBS research seminar, Shangai, China, 2 June 2005; AAA Annual Congress, San Francisco, USA, 7-10 August 2005; Accounting Spring camp, Tilburg University, The Netherlands, 27 April 2006 (in coll. with Y. Ding, O.-K. Hope and T. Jeanjean).

“Accounting regulation and social actors: An international study on goodwill”. Workshop ‘Comptabilité – Audit – Publication’, IAE of Paris, 24 September 2004 ; Workshop EIASM, Siena, 30 September - 2 October 2004 ; EAA Annual Congress, Göteborg, Sweden, 18-20 May 2005 (in coll. with Yuan Ding and Jacques Richard).

“Why do firms opt for alternative-format financial statements? Some evidence from France”. Research seminar, HEC Montréal, Canada, October 29, 2004; *Research Center in International Accounting and Management Control* (CRECCI), University of Montesquieu Bordeaux IV, December 14, 2004; (in coll. with Y. Ding and T. Jeanjean).

“Disclosure and determinants studies: An extension with the divisive clustering method (DIV)”. *27th Annual meeting of the European Accounting Association*, April 1-3, 2004, Prague, Czech Republic (in coll. with Y. Ding, Linghui Fu, and Huiwen Wang).

“Why do national GAAP differ from IAS? The role of culture”. *Research Center in International Accounting and Management Control*, University of Montesquieu Bordeaux IV, January 29, 2004; The Illinois International Accounting Conference, Athens University, Greece, March 4-6, 2004 (in coll. with Y. Ding and T. Jeanjean).

“Provisions for risks and expenses in large French firms: disclosure and determinants”. *Research Center in International Accounting and Management Control*, University of Montesquieu Bordeaux IV, October 17, 2003, Bordeaux, France (in coll. with Y. Ding, Linghui Fu, and Huiwen Wang).

“Income Statements ‘by nature’ and Analysis of Company Performance – An Application to U.S. Airline Companies”. *Annual Meeting of the American Accounting Association (Research Forum)*, 6 August 2003, Honolulu, USA (in coll. with R. Baker et Y. Ding).

“ ‘Capitalisation’ des frais de R&D en France : déterminants et pertinence”. *Research Center in International Accounting and Management Control* (CRECCI), University of Montesquieu Bordeaux IV, 28 January 2003, Bordeaux, France (in coll. with Y. Ding).

“R&D productivity: an international comparison”. Conference ‘Values and prices of intangible assets: the controversies that matter for companies and markets’, University Luigi Bocconi, Milan, October 25, 2002; *Research Center in International Accounting and Management Control* (CRECCI), University of Montesquieu Bordeaux IV, 7 December 2002, Bordeaux, France; The International Accounting Summer Conference, Göttingen University, Germany, June 20, 2003; The London Business School Accounting Symposium, London, United Kingdom, July 4, 2003 (in coll. with Y. Ding and M. Tenenhaus)

“International differences in R&D disclosure practices: Evidence in a French and Canadian Context”. *Research Center in International Accounting and Management Control*, University of Montesquieu Bordeaux IV, 30 September 2002, Bordeaux, France ; *Tsinghua University*, 23 December 2002, Beijing, China; *Beihang University*, 24 December, 2002, Beijing, China; March 15-16, *26th Annual Meeting of the European Accounting Association*, April 2-4, 2003, Sevilla, Spain (in coll. with Y. Ding and Gary Entwistle).

“Les facteurs déterminants de la stratégie des groupes français en matière de communication sur leurs activités de recherche et développement”. *Research Center in International Accounting and Control* (CRECCI), University of Bordeaux IV, 30 September 2002 (in coll. with Y. Ding).

“Timeliness and Conservatism: Evolution of the Properties of Accounting Income in France”. *Research Center in International Accounting and Management Control*, University of Montesquieu Bordeaux IV, May 15, 2002, Bordeaux, France; *University of International Business and Economics*, December 24, 2002, Beijing, China; *4th Asia-Pacific Journal of Accounting & Economics Symposium*, January 6-8, 2003, Shanghai, China (in coll. with Y. Ding).

“The reference to ‘alternative’ standards by French large groups: an empirical study over the period 1985-1999”. Illinois International Accounting Symposium, CIERA, University of Illinois at Urbana-Champaign, USA, March 15-16, *25th Annual Meeting of the European Accounting Association*, April 25-27, 2002, Copenhagen, Denmark (in coll. with Y. Ding).

“Proposition d’un cadre conceptuel pour les manipulations comptables”,Laboratoire de Finance de l’Institut de Recherche en Gestion (IRG), Ecole Supérieure des affaires (ESA), University of Paris Val de Marne, 4 February 2002 ; Research Center in International Accounting and Control (CRECCI), University of Bordeaux IV, 15 May 2002 (in coll. with G. Breton).

“The Internationalization of Financial Statements Presentation: an Empirical Study of French Groups”, *24th Annual Meeting of the European Accounting Association*, April 18-20, 2001, Athens, Greece – Conference on Emerging Issues in International Accounting, Niagara University, USA, August 2-4, 2001 (in coll. with Y. Ding).

“A Review of Research on Accounts Manipulation”, FNEGE Seminar, “Doing research in financial accounting”, 15 March 2000, La Londe les Maures, France; *23rd Annual Meeting of the European Accounting Association*, April 29-31, 2000, Munich, Germany (in coll. with G. Breton).

“Accounting for Brands in IAS 38 of IASC (Intangible Assets) Compared with French and German Practices. An Illustration of the Difficulty of International Harmonization”. Conference on “Emerging Issues in International Accounting”, August 5-7, 1999, Niagara Falls, USA (in coll. with A. Haller and V. Klockhaus).

“How Accounting Standards Approach and Classify Intangibles – An International Survey”, Annual Meeting of the European Accounting Association, May 5-7, 1999, Bordeaux, France (in coll. with A. Jeny).

“International Accounting Education in Western Europe”, Workshop - Amos Tuck School at Dartmouth College, May 29, 1998, Hanover, USA (in coll. with M. Tenenhaus).

“The Integration of Financial Accounting, Management Accounting and Cash Flow Accounting: The Users’ Opinion”, Annual Meeting of the European Accounting Association, April 6-9, 1998, Antwerpen, Belgium (in coll. with P. Touron). Workshop - Amos Tuck School at Dartmouth College, May 29, 1998, Hanover, USA (in coll. with P. Touron).

“Accounting for Brands in ED50 of IASC (Intangible Assets) Compared with French and German Practices - An Illustration of the Difficulty of International Harmonization”, Annual Meeting of the European Accounting Association, May 2-4 1996, Bergen, Norway (in coll. with A. Haller).

“Value Added Accounting in Germany and France - A Conceptual and Empirical Comparison”, Annual Meeting of the European Accounting Association, May 11-12, 1995, Birmingham, Great Britain (in coll. with A. Haller).

“Privatizing a Bulgarian State Enterprise: Some Technical and Cultural Aspects of Shifting Accounting Paradigms. A Case Study with International Financial Analyses”, Annual Meeting of the European Accounting Association, April 1994, Venice, Italy (in coll. with M. Berry).

“Les engagements de mutuelle et de prévoyance”, Association IMA-NAA, January 18, 1994, Paris (in coll. with G. Briens).

“Evaluation et comptabilisation des engagements de retraite”, Summer Programs of the French Institute of C.P.A, September 1993, Versailles (in coll. with G. Briens and J. Mackey).

“The “Unified Accounting System”: How to Implement On-Line Cash-Flow Accounting”, Annual Meeting of the European Accounting Association, April 1993, Turku, Finland.

“Evaluation et comptabilisation des engagements de retraite”, Summer Programs of the French Institute of C.P.A., September 1992, Versailles (in coll. with J. Mackey).

“Stratégie financière et tableau de financement”, international symposium: “L’Analyse Financière par les flux: mode ou modèle”, December 1990, Nice.

“Teaching Accounting Systems”, Annual Meeting of the European Accounting Association, April 1988, Nice (in coll. with P. Dobler).

## Working papers

“The Economic Consequences of Increasing the International Visibility of Financial Reports”, *HEC Working Paper*, n° 957/2011 (in coll. with T. Jeanjean, M. Erkens).

“Information, trust and the limits of intelligent accountability in investment decision making: Insights from the Madoff case”, *HEC Working Paper*, n° 956/2011 (in coll. with R. Baker, T. Jeanjean, M. Messner).

“Why do you speak English (in your annual report)?”. *HEC Working Paper,* n° 904/2008 (in coll. with T. Jeanjean and C. Lesage).

“Determinants of board members’ financial expertise - Empirical evidence from France”. *HEC Working Paper,* n° 903/2008 (in coll. with T. Jeanjean).

“La publication d'une information financière non conforme à la loi et aux normes : déterminants et conséquences”. *HEC Working Paper,* n° 901/2008 (in coll. with N. Smaili and R. Labelle).

“The role of managers’ behavior in corporate fraud ». HEC Working Paper*,* n° 900/2008 (in coll. with J. Cohen, Y. Ding and C. Lesage).

“Towards an understanding of the phases of goodwill accounting in four Western capitalist countries: From stakeholder model to shareholder model”. HEC Working Paper*,* n° 872/2007 (in coll. with Y. Ding and J. Richard).

“Differences between Domestic Accounting Standards and IAS: Measurement, Determinants and Implications”. HEC Working Paper*,* n° 826/2005 (in coll. with Y. Ding, O.-K. Hope and Jeanjean).

“Nothing like the Enron affair could happen in France (!)”. HEC Working Paper*,* n° 815/2005.

“Does analyst following curb earnings management? International Evidence”. HEC Working Paper*,* n° 810/2005 (in coll. with F. Degeorge, Y. Ding and T. Jeanjean).

“Why Do Firms Opt for Alternative-Format Financial Statements? Some Evidence from France”. HEC Working Paper*,* n° 808/2005 (in coll. with Y. Ding and T. Jeanjean).

“Disclosure and determinants studies: An extension using the divisive clustering method (DIV)”. HEC Working Paper*,* n° 798/2004 (in coll. with Y. Ding).

“International Differences in R&D Disclosure Practices: Evidence in a French and Canadian Context”. HEC Working Paper*,* n° 783/2003 (in coll. with Y. Ding et G. Entwistle).

“R&D Productivity: an International Study”. HEC Working Paper*,* n° 781/2003 (in coll. with Y. Ding et M. Tenenhaus).

“Income Statements ‘by nature’ and Analysis of Company Performance – An Application to U.S. Airline Companies”. HEC Working Paper*,* n° 780/2003 (in coll. with R. Baker et Y. Ding).

“The reference to ‘alternative’ standards by French large groups: an empirical study over the period 1985-1999/La référence à des normes ‘alternatives’ par les grands groupes français : une étude empirique sur la période 1985-1999”. HEC Working Paper (bilingual)*,* N° 762/2002 (in coll. with Y. Ding).

“The Internationalization of Financial Statements Presentation: an Empirical Study of French Groups/L’internationalisation de la présentation des états financiers des sociétés françaises : une étude empirique longitudinale”. HEC Working Paper (bilingual)*,* N° 727/2001 (in coll. with Y. Ding and M. Tenenhaus).

“Survey of financial statement analysis courses in Europe and the United States”. HEC Working Paper 714/2000 (in coll. with C. Stickney).

“Enhancing knowledge of accounting standards on intangibles: a useful step to improve innovation measurement and reporting » in “Classification of intangibles”. HEC Working Paper 712/2000 (in coll. with A. Jeny).

“A framework for the classification of accounts manipulations”. HEC Working Paper 708/2000 (in coll. with G. Breton).

“Accounting for brands in IAS 38 of IASC (Intangible assets) compared with French and German practices: An illustration of the difficulty of international harmonization/ Une illustration des difficultés de l’harmonisation internationale : la comptabilisation des marques en France, en Allemagne et selon les règles de l’IASC”. HEC Working Paper (bilingual)*,* N° 675/1999 (in coll. with A. Haller and V. Klockhaus).

“L’intégration de la comptabilité générale, de la comptabilité analytique et des flux de trésorerie / The Integration of Financial Accounting, Management Accounting and Cash Flow Accounting: The User’s Opinion ”, HEC Working Paper (bilingual)*,* N° 523/1997 (in coll. with P. Touron).

“Corporate Governance : une synthèse de la littérature”, HEC Working Paper, No. 606/1997 (in coll. with N. Nguyen, F. Degeorge, A. Hyafil, M. Lebas, F. Lenglart, R. Maeder, B. Marois, J. P. Nioche, D. Pham, G. Trépo).

“Accounting for Brands - A Comparison Between IASC, France and Germany”, HEC Working Paper, No. 572/1996 (in coll. with A. Haller).

“Value Added Accounting in Germany and France”, HEC Working Paper, No. 547/1995 (in coll. with A. Haller).

“Et si le SFAS 106 devenait applicable en France ? ou la comptabilisation des engagements de mutuelle et de prévoyance”, ESCP Working Paper, No. 93-115, 1993.

“L’influence américaine en comptabilité financière : mythe ou réalité ? l’exemple du tableau des flux de trésorerie - The American Influence in Accounting: Myth or Reality? An Illustration: Statement of Cash Flows”, ESCP Working Paper (bilingual), No. 91-101, 1991 (in coll. with S. Walser-Prochazka).

“Le tableau de financement à l’ère des réformes”, ESCP Working Paper, No. 90-91, 1990.

“Etudes en comptabilité internationale”, ESCP Working Paper, No. 90-89, 1990 (in coll. with members of the Department of Accounting and Management Control).

“L’élaboration du tableau de financement”, ESCP Working Paper, No. 87-71, 1987.

“Principes comptables et information financière”, ESCP Working Paper, No. 87-69, 1987 (in coll. with members of the Department of Accounting and Management Control).

“Le nouveau plan comptable en 1985 : le point de vue des financiers”, ESCP Working Paper, No. 86-63, 1986 (in coll. with D. Boussard and A. Mikol).

“L’application du nouveau plan comptable en 1984”, ESCP Working Paper, No. 85-50, 1985 (in coll. with D. Boussard and A. Mikol).

## Dissertation and research reports

“L’importance relative et le seuil de signification”, research for the French Institute of Statutory Auditors, May 1994.

“Tableaux de financement et diagnostic de l’entreprise”, dissertation for the Ph.D. in Financial Accounting, University Paris I, 1990.

“Le tableau de financement et son élaboration : quelles solutions pour l’expert comptable ?”, dissertation for the French C.P.A. exam, award for the Best dissertation, 1986.

“Mesure de performance des magasins et de leurs dirigeants dans des groupes de distribution”, dissertation for the 1st year of Ph. D. (*Diplôme d’Etudes Approfondies*), University Paris I, 1984.

“Dossier d’informations de base sur l’U.R.S.S.”, research report for the French Center for Foreign Trade, 1981.

### **Articles in newspapers and magazines, interviews**

Réglementation européenne sur l'économie durable : « non, les normes ne sont pas neutres ». L'Opinion 17 December 2023. Available at: <https://www.lopinion.fr/economie/non-les-normes-ne-sont-pas-neutres-la-tribune-de-luc-paugam-maximilien-rouer-et-herve-stolowy>. (in coll. with M. Rouer et L. Paugam).

Book Review: “Creative accounting, fraud and international accounting”, Michael Jones (ed.), *The Accounting Review*, Volume 87, Number 3, 2012, 1087-1091.

“Les comptes discrets de l’Ifop”. Interview by Benjamin Masse-Stamberger, *L’Express*, 11 April 2005, p. 135.

“Nouvelles normes comptables : SOS formation !”. Interview by Nathalie Quéruel, *Le Monde*, April 6, 2004, p. VII.

“Enron : un cas d’école aux conséquences innombrables”, Doctoral Seminar, 24th Annual Meeting of the French Accounting Association, Louvain-la-Neuve, 22 May 2003.

Book Review: “The Murphy-Kirk-Beresford Correspondence 1982-1996: Commentary on the Development of Financial Accounting Standards”, Robert J. Bricker et Gary J. Previts (eds.), *The European Accounting Review*, Volume 12, Number 2, 2003, 393-397.

“L’affaire Enron redonne du tonus à l’enseignement de l’Audit”. Interview by Alain Faujas, *Le Monde*, 17 September 2002, p. X.

“L’affaire Vivendi Universal”. Interview by Martial You on *BFM*, 2 July 2002.

“Conseil : les petits profitent des déboires des géants”. Interview by Antoine Reverchon, *Le Monde*, 28 May 2002, p. 7.

“SuperMessier dit-il la vérité ?”. Interview by Yves Aoulou, *Management*, May 2002, p. 22 et 25.

“L’effet Enron - L’impossible vérité”. Interview by Julie Joly, *L’Express*, 7 March 2002, p. 114.

“Les salaires élevés et le côté formateur du métier séduisent toujours”. Interview by Antoine Reverchon, *Le Monde*, 12 February 2002, p. VIII.

Book review of “Comparative Studies in Accounting Regulation in Europe”, John Flower and Chris Lefebvre (eds.), *The International Journal of Accounting*, Volume 33, number 4, 1998, 517-519.

“Actifs incorporels : une norme internationale controversée”, *Les Echos*, November 2, 1998, p. 65.

Book review of “Encyclopédie de gestion”, Y. Simon and P. Joffre (eds.), *Comptabilité - Contrôle - Audit*, No. 4, Vol. 1, March 1998, 155-157.

“Vers la fin de la défaisance de dettes”, *Les Echos*, February 4, 1997, 1p.

“Un statut légal pour les bureaux de change”, *Les Echos*, September 28, 1996, p. 57 (in coll. with A. Pujol).

“Actifs incorporels : vers une reconnaissance encadrée”, *Les Echos*, November 20, 1995, p. 53.

“Dépôt des comptes annuels : vers davantage de transparence”, *Les Echos*, October 24, 1994, p. 22.

“Crédit interentreprises : l’espoir lié à la baisse des taux...”, *Banque*, January 1994, No. 544, p. 76 (in coll. with A. Pujol).

“Réduction des délais de paiement : la nouvelle loi ne résout pas le problème...”, *Option Finance*, April 19, 1993, 1 page (in coll. with A. Pujol).

“Réduire le crédit interentreprises”, *Les Echos*, October 30-31, 1992, p. 38 (in coll. with A. Pujol).

“Le nouveau tableau des flux de trésorerie”, *Option Finance*, April 29, 1991, No. 160, 28-29.

“Tableaux de financement et de flux de trésorerie”, *Option Finance*, 1st part - June 12, 1989, No. 69, 42-47, 2nd part, June 19, 1989, No. 70, 30-33, 3rd part, June 26, 1989, No. 71, 28-33.