Hervé STOLOWY

Une image contenant personne, Visage humain, sourire, habits

Description générée automatiquement

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Date of birth: 17 April 1958

French citizenship

# EDUCATION

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| 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

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| --- | --- |
| 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

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

### Other activities

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| 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

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| **Position** | **Name of journal** | **Year(s)** |
| Editor [Associate editor] | Contemporary Accounting Research | 2025 |
| Ad-hoc Editor | The Accounting Review | 2024 |
| Ad-hoc Editor | Contemporary Accounting Research | 2023-2024-2025 |
| 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 |
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| 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

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| 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”), 4th edition 2025, 3rd edition 2021 (in coll. with Y. Ding and L. Paugam), 2nd edition 2017 (in coll. with Y. Ding), 1st edition 2013 (in coll. with Y. Ding and M. Lebas), China Machine Press.
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. “Rent extraction amid borrowers’ adversity: Evidence from activist short sellers’ attacks”, *Review of Finance*, Forthcoming (in coll. with Albert Mensah, Jeong-Bon Kim and Luc Paugam).
2. “Shaping collective action in financial markets through popular expertise: An analysis of Due Diligence posts on WallStreetBets”, [*Accounting, Organizations and Society*](https://www.sciencedirect.com/science/article/pii/S0361368224000485), 114 (June): 101588 (in coll. with Yves Gendron, Alexandre Madelaine and Luc Paugam).
3. “Breaking incommensurability boundaries? On the production and publication of inter-paradigmatic research”, [*Qualitative Research in Accounting and Management*](https://www.emerald.com/insight/content/doi/10.1108/qram-09-2022-0147/full/html), 20(5), 2023, 675-694 (in coll. with Yves Gendron and Luc Paugam).
4. “Sustainability reporting: Is convergence possible?”, [*Accounting in Europe*](https://www.tandfonline.com/doi/pdf/10.1080/17449480.2023.2189016), 20(2), 2023, 139-165 (in coll. with Luc Paugam).
5. “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).
6. “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).
7. “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).
8. ““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).
9. “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).
10. “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).
11. “Non-additivity in accounting valuation: Theory and applications”. *Abacus*, 54(3), 2018, 381-416 (in coll. with L. Paugam, and J.F. Casta).
12. “The expansion of non-financial reporting: An exploratory study”. *Accounting and Business Research*, 48(5), 2018, 525-548. (in coll. with L. Paugam).
13. “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).
14. “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).
15. “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).
16. “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).
17. “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).
18. “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).
19. “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.
20. “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).
21. “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).
22. “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).
23. “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).
24. “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).
25. “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).
26. “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).
27. “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).
28. “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).
29. “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).
30. “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).
31. “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).
32. “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).
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