fHervé STOLOWY



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

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

Whistleblowers

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- | In charge of the Financial Accounting course (HEC, MSc, 1st year) |
| 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-).

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

## Editorial activities

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| **Position** | **Name of journal** | **Year(s)** |
| Guest editor – Special issue on literature reviews | European Accounting Review | 2019-2021 |
| Editor | European Accounting Review | 2016-2019 |
| Associate editor | Issues in Accounting Education | 2013-2015 |
| Co-editor | Comptabilité – Contrôle – Audit | 2009-2013 |
|  |  |  |
| Editorial board member | Contemporary Accounting Research | 2014-2023 |
| Editorial board member | Journal of International Business Studies | 2020-2022 |
| Editorial board member | Auditing: A Journal of Practice and Theory | 2014-2020 |
| 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 | 2002-2001 |
| 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 | Accounting and Business research, Accounting, Organizations and Society, Journal of International Business Studies, Abacus, Critical Perspectives on Accounting, Journal of Business Finance and Accounting. | - |

## 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

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

2009- Member of the Research committee of the Accounting Standards Authority

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)

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”, 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”), 2nd edition 2017 (in coll. with Y. Ding), China Machine Press, Shanghai (1st edition 2013) (in collaboration 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”), 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. “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).
2. “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).
3. “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.
4. “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).
5. “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).
6. “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).
7. “Comptabilité créative” in *Encyclopédie de Comptabilité, Contrôle de Gestion et Audit*, 2nd edition, (Editor: B. Colasse). Economica, 2009, 187-207.
8. “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).
9. “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).
10. “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).
11. “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).
12. “Le point de vue de Hervé Stolowy, professeur de comptabilité”, in *Les leçons d’Enron*, Marie-Anne Frison-Roche (ed.), Autrement, 2003, 163-167.
13. “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.
14. “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).
15. “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*).
16. “Comptabilité créative” in *Encyclopédie de Comptabilité, Contrôle de Gestion et Audit* (Editor: B. Colasse). Economica, 2000, 157-178.
17. “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.
18. “France” in *World Accounting*, J. Gould, K. Schultzke (Eds.), Lexis Nexis, release 1996, release 1998, release 1999, release 37, November 2011.
19. “Obligations comptables des commerçants” in *Comptabilité et droit comptable*, Alain Burlaud (ed.), Gualino, 1997.
20. “Audit comptable et financier”, in *Encyclopédie du management* (editors: J. P. Helfer and J. Orsoni), Vuibert, 1992 (in coll. with A. Mikol).
21. “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).
22. “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. “Disclosures about key value drivers in M&A announcement press releases: An exploratory study”, *Abacus*, Forthcoming (in coll. with Andrei Filip, Gerald J. Lobo and Luc Paugam).
2. ““Deploying narrative economics to understand financial market dynamics: an analysis of activist short sellers’ rhetoric”, *Contemporary Accounting Research*, Forthcoming (in coll. with Luc Paugam and Yves Gendron).
3. “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).
4. “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).
5. “Non-additivity in accounting valuation: Theory and applications”. *Abacus*, 54(3), 2018, 381-416 (in coll. with L. Paugam, and J.F. Casta).
6. “The expansion of non-financial reporting: An exploratory study”. *Accounting and Business Research*, 48(5), 2018, 525-548. (in coll. with L. Paugam).
7. “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).
8. “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).
9. “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).
10. “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).
11. “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).
12. “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).
13. “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.
14. “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).
15. “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).
16. “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).
17. “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).
18. “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).
19. “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).
20. “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).
21. “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).
22. “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).
23. “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).
24. “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).
25. “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).
26. “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).
27. “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).
28. “Nothing like the Enron affair could happen in France (!)”. *European Accounting Review*, 14 (2), July 2005, 405-415.
29. “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).
30. “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).
31. “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).
32. “ ‘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).
33. “International accounting disharmony: the case of intangibles”, *Accounting, Auditing and Accountability Journal*, 2001, 14 (4), 477-496 (in coll. with Anne Jeny-Cazavan).
34. “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).
35. “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).
36. “International Accounting Education in Western Europe”, *European Accounting Review,* 7 (2), 1998, 289-314 (in coll. with M. Tenenhaus).
37. “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).
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## Conference/workshop presentations

“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).

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“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).

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“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).

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“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).

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“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).

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“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).

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## 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).

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