

*10e Rendez-vous européens de Strasbourg
20 et 21 mai 2015, Parlement européen*

ATELIER

Which Accounting Regulation for Europe's Economy and Society

Mercredi 20 mai 2015, Parlement européen

(09h45-12h45)

Mercredi 20 mai 2015, Parlement européen

(14h30-17h30)

ATELIER LABEX

Référents :

Theodor STOLOJAN (Member of the European Parliament),
Yuri BIONDI (Cnrs – ESCP Europe),
Imke GRAEFF (PhD – ESCP Europe),
Razvan HOINARU (Assistant to M. STOLOJAN, PhD - Queen Mary University of London)

Objectifs :

Round Table I – Accounting Regulation and the Public Good

Keywords: financial stability, prudence, fair value accounting, procyclicality, stakeholders' needs, accounting entity, accountability, financial and extra-financial information and reporting, transnational accounting and global financial markets, accounting standards-setting governance

Round table II – Accounting for the European private sector: Reconsidering accounting objectives from economy and finance

Keywords: long-term investment, procyclicality, fundamental performance, managerial evaluation and incentive, comparability

Round table III – Accounting for the European public sector: Roundtable on the ongoing reform of European Public Sector Accounting Standards (EPSAS)

Keywords: accounting standards-setting governance, public debt and deficit measurement and control, accounting standards and national statistics, fiscal sustainability and public borrowing, accounting and coordination of tax and debt policies, accounting for pension obligations

DÉROULEMENT DE L'ATELIER

(09h45-12h45)

(14h30-17h30)

Participants :

Morning panels (9h45-12h45)

09h45-10h45 Opening remarks

LE THEULE (ESCP Europe, Labex ReFi) – Moderator
STOLOJAN, Theodor Dumitru (Member of the European Parliament)
KAMALL, Syed (Member of the European Parliament)
THEURER, Michael (Member of the European Parliament)
DE CAMBOURG, Patrick (President at Autorité des Normes Comptables (ANC))
BOUTELLIS-TAFT, Olivier (CEO at Federation of European Accountants)

10h45-12h30 Round Table I – Accounting Regulation and the Public Good

HASLAM, Colin (Queen Mary University of London) – Moderator
MAYSTADT, Philippe, former President of the European Investment Bank
SCHWARZ, Claudia and Niall MERRIMAN, European Central Bank
RAMANNA, Karthik (Harvard Business School)
SUNDER, Shyam (Yale University)

Afternoon panels (14h30-17h30)

Round table II – Accounting for the European private sector: Reconsidering accounting objectives from economy and finance

SUNDER, Shyam (Yale University) – Moderator
BIONDI, Yuri (Cnrs – ESCP Europe) – opening remarks
CANZIANI, Arnaldo (Brescia University)
RICHARD, Jacques (Dauphine University of Paris; Autorité des Normes Comptables (ANC) Committee)
HASLAM, Colin (Queen Mary University of London)

Round table III – Accounting for the European public sector: Roundtable on the ongoing reform of European Public Sector Accounting Standards (EPSAS)

MUSSARI, Riccardo (Siena University) – Moderator
BIONDI, Yuri (Cnrs – ESCP Europe) – opening remarks
CALMEL, Marie-Pierre (Conseil de normalisation des comptes publics (CNOCP))
HEALD, David (University of Aberdeen Business School)
CAPERCHIONE, Eugenio (Modena University, Comparative International Governmental Accounting Research Network (CIGAR))