



PERSONAL INFORMATION

Yuri Biondi

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Sex M | Date of birth 26/09/1971 | Nationality Italian

RESEARCH INTERESTS

economic theory; dynamic systems analysis; theory of the firm, corporate governance and social responsibility; financial and prudential regulation; accounting theory and regulation; public sector accounting and finances; relations between economics, accounting, law and finance in business and non-business entities.

WORK EXPERIENCE

Tenured Research Fellow

Since 2007

Cnrs, Paris, France - <http://www.cnrs.fr/>

▪ Research work on accounting, economics and law; financial systems dynamics; economic theory

Sector: Scientific Research

Research Director – Labex ReFi

Since 2012

ESCP Europe, Paris, France - <http://www.labex-refi.com/fiar/>

▪ Research Unit Director and Executive Committee Member of the Financial Regulation Research Lab (Labex Refi).

Sector: Scientific Research and Academic Education

Since 2005

Research Network Convener

SASE, France and USA - <https://sase.org/>

▪ Annual Meeting Organisation; Convener of the permanent research network P devoted to 'Accounting, Economics and Law'

Sector: Scientific Research and Academic Education

Since 2011

Fellow and Special Interest Group (SIG) Coordinator

European Law Institute (ELI), Vienna, Austria - <http://europeanlawinstitute.eu/>

▪ Convener of the SIG on 'Business and Financial Law'

Sector: Academic Education, Law- Making and Review

Since 2009

Editor in chief (founder)

Accounting, Economics and Law: A Convivium (De Gruyter) - <http://www.degruyter.com/view/j/ael>

▪ Founder and editor in chief of a transnational and interdisciplinary journal focused on financial regulation, corporate governance, economic organisation and control, institutional analysis.

Sector: Publishing

Chairman (member since 2010)

2011-13

Financial Accounting Standards Committee (FASC), American Accounting Association (AAA)

▪ Review, opinion-making and elaboration on accounting regulation

Sector: Academic Education, Accounting Standards- Making and Review

Financial Analyst

1997-1999

Unicredit Headquarters, Investment Banking Division, Milano, Italy - <https://www.unicreditgroup.eu/en.html>

▪ Junior Manager and financial analyst in international finance, structured finance and project-financing

Sector: Investment Banking



TEACHING EXPERIENCE

- Research Professor**
ESCP Europe, Paris, France
- 2012-16
- Graduate courses in 'Corporate Integrated Reporting, Governance and Social Responsibility,' 'International Accounting and Financial Analysis,' 'Research Methods'
- Associated/Affiliated Professor**
- 2006-12
- Cnam, Paris, France
- Graduate courses in 'Corporate governance and social responsibility'; 'Financial analysis'

COMMISSIONS OF TRUST

- Accounting in Europe**
- 2013-
- Editorial Board Member
- The Japanese Accounting Review**
- 2013-
- Advisory Board Member
- Politiques et Management Public**
- 2013-
- Editorial Board Member
- Revue d'Economie Industrielle**
- 2013-
- Editorial Board Member
- ANVUR (Italy)**
- 2012 / 2016
- Scientific Evaluation Expert
- AERES (France)**
- 2010
- Scientific Evaluation Expert

EDUCATION AND TRAINING

- HDR (post-doctoral thesis and graduation)**
- 2009-10
- University of Paris I Pantheon-Sorbonne, Paris, France
- Accounting, Economic and Legal Theory and Analysis of Institutions and Organisations
- PhD in Economics**
- 2000-03
- University of Lyon, France
- Economic Organisation of the Business Firm
- PhD in Business Economics**
- 2000-03
- University of Brescia, Italy
- Accounting and Economics of the Business Firm
- Laurea – Economic and Social Disciplines (DES)**
- Bocconi University of Milan, Milano, Italy
- 1990-95
- Mathematical Economics, Quantitative Methods of Analysis, Law, History, Political and Social Sciences, Economic Policies, Business Economics, Corporate Finance and Accounting, Final Thesis on accounting and economic organisation of public sector entities

PERSONAL SKILLS

Mother tongue(s) Italian



Other language(s)

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken interaction	Spoken production	
English	C2	C2	C2	C2	C2
French	C2	C2	C2	C2	C2
German	A1	A2	A1	A1	A1

Levels: A1/2: Basic user - B1/2: Independent user - C1/2 Proficient user
Common European Framework of Reference for Languages

Supervision of graduate students and post-docs

- 2 Postdoctoral fellowships, 6 PhD theses (1 completed), 18 Master theses
Labex ReFi (University of Paris I Sorbonne and ESCP Europe); Ecole Polytechnique; Cnam, Paris, France

Job-related skills

- proficient leadership and coordination of research projects and networks
- communication skills as keynote speaker and conference presenter
- organisation of academic events
- complex and dynamic systems analysis, agent-based modelling
- qualitative and quantitative methods of investigation in economics, law and finance
- legal-economic and institutional analysis
- accounting regulation expertise
- prudential regulation expertise
- company law and corporate governance expertise



RESEARCH WORK

- Publications
- Presentations
- Projects
- Conferences
- Seminars
- Honours and awards
- Memberships

- References

Selected works – Publications

- The Pure Logic of Accounting: A Critique of the Fair Value Revolution, *Accounting, Economics, and Law: A Convivium*, 2011, 1 (1), Article 7. DOI: <http://dx.doi.org/10.2202/2152-2820.1018>
- (with Serge Galam & P. Giannoccolo) The Formation of Share Market Prices Under Heterogeneous Beliefs and Common Knowledge. *Physica A* (June 2012). DOI: <http://dx.doi.org/10.1016/j.physa.2012.06.015>
- The Problem of Social Income: The Entity View of the Cathedral. *Seattle University Law Review*, 2011, 34 (4). URL: <http://ssm.com/abstract=1854803>

Selected works – Keynote speeches

- Invited speaker at the European Court of Auditors (ECA) Workshop on public sector accounting "Better Accounts, Better Budgets, Better Spending?" Luxembourg, 25-26 January 2016
- Keynote speaker, Opening Academic Year and Certified Public Accountant Day, National University of Colombia, Bogota, 17 and 18 March 2016
- Keynote speaker at 'The Purpose of the Corporation' Symposium, European Parliament, Brussels, 11 February 2014
- Invited speaker at the 'Sustainable Companies: We Make it Happen', Final Conference of the Sustainable Companies Project, University of Oslo Law Faculty, Oslo, 5-6 December 2013. DOI: <http://dx.doi.org/10.1515/2152-2820.1068>
- Keynote speaker at 'Current Issues surrounding IFRS' Symposium, Waseda Accounting Research Center, Tokyo, 9 February 2012. URL: <http://yuri.biondi.free.fr/downloads/CM20120209English.pdf>

Selected works – Organised Conferences

- European Parliament Workshop on 'Which Accounting Regulation for Europe's Economy and Society', European Parliament, Strasbourg, 20 May 2015. URL: <http://yuri.biondi.free.fr/downloads/strasbourg2015.pdf>

Selected works – Seminars

- 'Accounting and Accounting and the Formation of Share Market Prices Over Time', Yale University Seminar, New Haven, November 2015
- 'Formation of securities market price over time', visiting fellow at Laboratorio Fibonacci (UMI 3483), Scuola Normale Superiore di Pisa, February 2013

Honours and Awards

- Biographee in *Who's Who in The World*, since the 27th Edition – 2010. URL: <http://www.marquiswhoswho.com/>

Memberships

- SASE; CONVIVIUM; ELI; AAA; EGPA; CIGAR

References and mentorships

- Shyam Sunder (Yale University) – shyam.sunder@yale.edu
- Thomas Clarke (UTS Sydney) - Thomas.Clarke@uts.edu.au
- Lynn Stout (Cornell Law School) - lynnstout@cornell.edu
- Olivier Weinstein (University of Paris 13 North) - olivier.weinstein@wanadoo.fr

APPENDIX

- Academic degrees
- Published academic articles
- Thematic issues and symposia (editor)
- Books
- Book chapters
- Official reports
- Conferences and seminars (invited speaker)
- Scientific events (organiser)
- Conference presentations

Academic Degrees

Post-Doctoral Degree - Habilitation à diriger des recherches (HDR) : « Théorie et analyse économiques, comptables et juridiques des organisations et des institutions » [Accounting, Economics and Law], University of Paris 1 Panthéon-Sorbonne, 15 January 2010.

PhD Degree, Economics – Doctoral diploma in French-Italian double doctoral program: "La nature économique de l'entreprise au croisement des théories économiques et de la comptabilité", University of Lyon, 5 December 2003.

PhD Degree, Business Economics - Doctoral diploma in French-Italian double doctoral program: "La nature économique de l'entreprise au croisement des théories économiques et de la comptabilité", University of Brescia, 5 December 2003.

Graduate Degree - Mémoire de DEA en *Analyse et Histoire Economiques des Institutions et des Organisations* (AHEIO) : « Le revenu d'entreprise selon Gino Zappa: analyse et perspectives », Université de Lyon, 6 September 2000.



Graduate Degree – Tesi di Laurea in *Discipline Economiche e Sociali* (DES) : « Economia e organizzazione delle aziende scolastiche (il bilancio quale strumento informativo e di valutazione) » [Economics and Organisation of education entities (accounting system as information and evaluation tool), Bocconi University of Milan, 17 September 1995.

Published academic articles

2017

(with Marion Boisseau Sierra) Pension management between financialization and intergenerational solidarity: A socio-economic analysis and a comprehensive model, *Socio-Economic Review*, 2017. DOI: <http://dx.doi.org/10.1093/ser/mwx015>

Biondi, Yuri and Righi, Simone, Much Ado About Making Money: The Impact of Disclosure, News and Rumors Over the Formation of Security Market Prices Over Time (August 15, 2017). *Journal of Economic Interaction and Coordination*, Forthcoming, DOI: 10.1007/s11403-017-0201-8

Biondi, Yuri and Graeff, Imke, Rethinking Bank Shareholder Equity: The Case of Deutsche Bank (July 29, 2017). *Accounting Forum* (2017), DOI: 10.1016/j.accfor.2017.06.003

2016

The HM 'Treasure's Island': The Application of Accruals-based Accounting Standards in the UK Government. *Accounting in Europe*, Volume 13, Issue 1, 2016. DOI: <http://dx.doi.org/10.1080/17449480.2016.1142096>

Public debt accounting and management in UK: Refunding or Refinancing? Or, the Strange Case of Doctor Jekyll and Mr Hyde in the aftermath of the Global Financial Crisis, *Accounting Forum*, Volume 40, Issue 2, June 2016, Pages 89–105. DOI: <http://dx.doi.org/10.1016/j.accfor.2016.02.003>

Accounting representations of public debt and deficits in European central government accounts: An exploration of anomalies and contradictions. *Accounting Forum* (2016), forthcoming. DOI: <http://dx.doi.org/10.1016/j.accfor.2016.05.003>

Empowering Market-Based Finance: A Note on Bank Bailouts in the Aftermath of the North Atlantic Financial Crisis of 2007. *Accounting, Economics and Law: A Convivium*. Volume 6, Issue 1, February, Pages 79–84, DOI: <http://dx.doi.org/10.1515/ael-2016-0004>

Sovereign Debt Restructuring, Refinancing and the Financial Market. A Comment on Lienau's 'Rethinking Sovereign Debt'. *Accounting, Economics, and Law: A Convivium*. 6 (3) December. DOI: <https://doi.org/10.1515/ael-2016-0024>

2015

'The HM "Treasure's Island": the application of accruals-based accounting standards in the UK government', *Accounting in Europe*. DOI: <http://dx.doi.org/10.1080/17449480.2016.1142096>

'Accounting and the formation of share market prices over time: A mathematical institutional economic analysis through simulation and experiment', *Applied Economics*. DOI: <http://dx.doi.org/10.1080/00036846.2015.1021461>

(with Simone Righi) 'What does the financial market pricing do? A simulation analysis with a view to systemic volatility, exuberance and vagary', *Journal of Economic Interaction and Coordination*. DOI: <http://dx.doi.org/10.1007/s11403-015-0159-3>

An Economic Analysis of 'Comply or Explain Principle' under a Review Panel Regime, *Accounting, Economics and Law: A Convivium*. 5 (3) 2015. DOI: <http://dx.doi.org/10.1515/ael-2014-0025>

2014

(with Pierpaolo Giannoccolo), Innovation and regulation in telecommunications industry: A comparative institutional economic analysis, *Revue d'Economie Industrielle*, 2014. URL: <http://rei.revues.org/5839>

Biondi, Yuri. 'Better Accounting for Corporate Shareholding and Environmental Protection'. *European Company Law* 11, no. 2 (2014): 128–131.

(with Larry Bensimhon) 'Financial Bubbles, Common Knowledge and Alternative Accounting Regimes: An Experimental Analysis of Artificial Spot Security Markets. Accounting for or from the Market?' *The Japanese Accounting Review*, 3 (2013), 21-59. DOI: <http://dx.doi.org/10.11640/tjar.3.2013.02>

(with Eiko Tsujiyama, Jonathan Glover, Nicole Jenkins, Bjorn Jorgensen, John Lacey, Richard Macve) Biondi, Yuri et al. (2014) 'Old Hens Make the Best Soup': Accounting for the Earning Process and the IASB/FASB Attempts to Reform Revenue Recognition Accounting Standards, *Accounting in Europe*, 2014, Vol. 11, No. 1: 1–21. DOI: <http://dx.doi.org/10.1080/17449480.2014.903718>.

(with Pierpaolo Giannoccolo) Share Price Formation, Market Exuberance and Financial Stability Under Alternative Accounting Regimes, *Journal of Economic Interaction and Coordination*, Volume 9 (2014), Issue 2. DOI: <http://dx.doi.org/10.1007/s11403-014-0131-7>

(with Michela Soverchia), 'Accounting Rules for the European Communities: A Theoretical Analysis', *Accounting, Economics and Law: A Convivium*. Volume 4, Issue 3, April 2014. DOI: <http://dx.doi.org/10.1515/ael-2013-0063>

Harmonising European Public Sector Accounting Standards (EPSAS): Issues and Perspectives for Europe's Economy and Society. *Accounting, Economics and Law: A Convivium*. Volume 4, Issue 3, September 2014. <http://dx.doi.org/10.1515/ael-2014-0015>

2013



« The Governance and Disclosure of the Firm as an Enterprise Entity », *Seattle University Law Review*, March 2013

« Les transformations récentes des comptes de l'Etat en Grande Bretagne, ou la nouvelle 'Ile du Trésor', » *Gestion & Finances Publiques*, n° 2/3 – Février/Mars 2013, p. 57-64

Vers un management à visage humain ? A propos de « La société managériale. Essai sur les nanotechnologies de l'économie et du social », par Anne et Éric Pezet, Montreuil, La ville brûle, 2010, 141 p., lu par Yuri Biondi, *Travail et emploi*, Numéro (131), janvier 2013

(with Antoine Rebérioux) The Governance of Intangibles: Rethinking Financial Reporting and the Board of Directors, *Accounting Forum* 36 (2012), pp. 279-293. DOI: <http://dx.doi.org/10.1016/j.acfor.2012.03.003>

(with Pierpaolo Giannoccolo) "Complementarities and Coopetition in presence of Intangible Resources: Industrial economic and Regulatory Implications," *Journal of Strategy and Management*, volume 5, issue 4 (2012): 437 - 449. DOI: <http://dx.doi.org/10.1108/17554251211276399>

« Hyman Minsky's Financial Instability Hypothesis and the Accounting Structure of Economy », *Accounting, Economics and Law : A Convivium*, 3 (3). DOI: <http://dx.doi.org/10.1515/ael-2013-0045>

(with Riccardo Mussari), « Les transformations de l'action publique au prisme des réformes comptables et financières », *Politiques et Management Public*, 3 (2013). <http://dx.doi.org/10.3166/pmp.30.285-287>

« Modèles comptables et politiques d'austérité : Représentations et enjeux de la maîtrise du déficit et de la dette des administrations publiques, en Europe et ailleurs », *Politiques et Management Public*, 3 (2013). <http://dx.doi.org/10.3166/pmp.30.289-313>

"Problems with Fair Value Accounting: Critique and Alternatives", *The Quarterly Review of Corporation Law and Society*, Vol. 9 No. 1, p. 59-92 (English and Japanese versions)

2012

(with Pierpaolo Giannoccolo et Serge Galam), Formation of share market prices under heterogeneous beliefs and common knowledge, *Physica A*, Volume 391, Issue 22, 15 November 2012, Pages 5532–5545. DOI: <http://dx.doi.org/10.1016/j.physa.2012.06.015>

"Should business and non-business accounting be different?", *International Journal of Public Administration*. 35 (9), July 2012, p. 603-619. DOI: <http://dx.doi.org/10.1080/01900692.2012.661186> <http://ssrn.com/abstract=1414751>

"What Do Shareholders Do? Accounting, Ownership and the Theory of the Firm: Implications for Corporate Governance and Reporting." *Accounting, Economics, and Law: A Convivium*. Volume 2, Issue 2. June 2012. DOI : <http://dx.doi.org/10.1515/2152-2820.1068>

(with Luca Fantacci) "Les banques sont-elles solubles dans le marché? A propos de la comptabilisation de la dette souveraine grecque à sa « juste valeur », *Economies et Sociétés*. 2 (3) 2012: 571-84. <http://yuri.biondi.free.fr/downloads/BiondiFantacci2012.PDF>

Biondi Y (2011), The enterprise entity and the constitution of the American Economic Republic, *Accounting, Economics and Law : A Convivium*, 1 (3), article n. 2. <http://dx.doi.org/10.2202/2152-2820.1051>

(Biondi et al.) Some Conceptual Tensions in Financial Reporting. *Accounting Horizons*: March 2012, Vol. 26, No. 1, pp. 125-133. DOI: <http://dx.doi.org/10.2308/acch-50087>

2011

"The Pure Logic of Accounting: A Critique of the Fair Value Revolution," *Accounting, Economics and Law: A Convivium*, 2011 (1) 1, n° 7, <http://www.bepress.com/ael/vol1/iss1/7>

"Disagreement-based Trading and Speculation: Implications for financial Regulation and economic Theory," *Accounting, Economics and Law: A Convivium*, 2011 (1) 1, n° 11, <http://www.bepress.com/ael/vol1/iss1/11>

"The Problem of Social Income: The Entity View of the Cathedral," *Seattle University Law Review*, Vol. 34, No. 4, 2011. DOI: <http://ssrn.com/abstract=1854803>

(Biondi et al.) "A Perspective on the Joint IASB/FASB Exposure Draft on Accounting for Leases," *Accounting Horizons*, 25 (4), December 2011: 861-871. DOI: <http://dx.doi.org/10.2308/acch-50048>

(Biondi et al.), "Accounting for Revenues: A Framework for Standard Setting," *Accounting Horizons*, 25 (3), September 2011. <http://dx.doi.org/10.2308/acch-50027>

(Biondi et al.), "Some Conceptual Tensions in Financial Reporting," *Accounting Horizons* (2012, 26 (1): 125-133). DOI: <http://dx.doi.org/10.2308/acch-50087>

(with V. Bignon et X. Ragot) Экономический анализ справедливой стоимости [An economic analysis of fair value], *Voprosi Ocenki Quarterly*,

"Cost of capital, discounting, and relational contracting: Endogenous optimal return and duration for joint investment projects", *Applied Economics*, Volume 43, Issue 30, December 2011, pages 4847-4864. DOI: <http://dx.doi.org/10.1080/00036846.2010.498362>

2010

« Système comptable et nature économique de l'entreprise », *Economie appliquée* 2010 (2).

(with C. Richard Baker and Zhang Q.) "Disharmony in international accounting standards setting: The Chinese approach to accounting for business combinations." *Critical Perspectives on Accounting*, 21(2), February 2010: 107-117. <http://dx.doi.org/10.1016/j.cpa.2009.11.004>

(with Stéphanie Chatelain-Ponroy, Philippe Eynaud, Samuel Sponem) « Quel modèle de gouvernance pour les associations ? », *Politiques et Management*



Public (PMP), 2010. DOI : <http://pmp.revues.org/pdf/1717>

(with V. Bazi et L. Gialdini), Gouvernance et marchés financiers : nouvelles données après la crise ?, *Revue d'Analyse Financière*, publiée par la Société Française des Analystes Financiers, 2010 (4).

2009

(with Nathalie Coutinet), « Derrière la rémunération des dirigeants, la question de la gouvernance et de la performance de l'entreprise », *Revue Française de Gouvernance d'Entreprise (RFGE)*, Institut Français des Administrateurs (IFA), n° 6 (2), 2009 : 107-113

"Governing the Business Enterprise: Ownership, Institutions, Society", *Comparative Research in Law and Political Economy (CLPE)*, 5 (3), 2009.
<http://ssrn.com/abstract=1440889>

"The Governance and disclosure of the Firm as an Enterprise Entity", *Comparative Research in Law and Political Economy (CLPE)*, n. 21, 5 (3), 2009.
<http://ssrn.com/abstract=1440871>

(with I. Chambost) « "Gouvernance, transparence et encastrement cognitif des marchés financiers : Le cas des analystes financiers", *Revue Française de Gouvernance d'Entreprise (RFGE)*, n° 5, 2009.

2008

(with S. Ponroy-Chatelain et S. Sponem) « De la quantification comptable et financière dans le secteur public : promesses et usages de la gestion par les résultats », *Politiques et Management Public*, n° 3, 2008. DOI : <http://pmp.revues.org/pdf/1532>

(with L. Gialdini et M.-H. Bihl) « Finance et management stratégique, projet d'élaboration d'outils autour d'une Gouvernance Responsable : l'exemple du système comptable », *Revue Française de Gouvernance d'Entreprise (RFGE)*, n° 4, 2008.

« De Charybde de la comptabilité de caisse en Scylla de la comptabilité patrimoniale ou du périlleux périple de la comptabilité de l'État en France (et ailleurs) », *Revue de la régulation*, n° 3/4, 2^e semestre 2008, Dossier : Normes et institutions de la finance. DOI : <http://regulation.revues.org/5003>

« Entité Entreprise, monnaie, et comptabilité. Jalons pour un itinéraire de théorie économique », *Economie appliquée*, 2008 (2).

"Schumpeter's economic theory and the dynamic accounting view of the firm: Neglected pages from the Theory of Economic Development", *Economy and Society*, 2008, 37 (4): 525-547. DOI: <http://dx.doi.org/10.1080/03085140802357927>

2007

(with T. Suzuki) "Socio-Economic Impacts of International Accounting Standards", *Socio-Economic Review*, 2007, Vol. 5, No. 4, pp. 585-602.
<http://ser.oxfordjournals.org/content/5/4.toc>

(with Zhang Q.) "Accounting for the Chinese context: a comparative analysis of IASB's and China's financial reporting standards," *Socio-Economic Review*, 2007. <http://ser.oxfordjournals.org/content/5/4.toc>

"Following the Money. The Enron Failure and the State of Corporate Disclosure", *Review of Political Economy*, Vol. 19, No. 2, pp. 281-283, April 2007. DOI: <https://ssrn.com/abstract=890661>

« Des régulations comptables nationales et internationale : monopole ou coexistence concurrentielle », traduction annotée de la conférence magistrale de Shyam Sunder pour la Journée IFRS 2007 de l'AFC, 14 septembre 2007, *La Revue du Financier*, (168-2).

2006

"The double emergence of the modified internal rate of return. The neglected contribution of DuVillard (1755-1832) in a comparative perspective", *European Journal of History of Economic Thought*, Autumn 2006.

2003-2005

"G. Zappa, T. Veblen, J.R. Commons e l'impresa come istituzione economica", *Storia del Pensiero Economico*, 2005 (1), p. 93-120.

"Azienda, equilibrio e dinamica economica: G. Zappa e gli Eretici di M. Pantaleoni", *Pensiero Economico Italiano*, 2005/1.

« La valorisation des actifs dans le cadre conceptuel de la future normalisation comptable internationale, particulièrement au regard des normes 36 et 38 », *Comptabilité Contrôle Audit*, Novembre 2004, p. 55-71.

« Les "Recherches sur les rentes" (Genève 1787) de DuVillard et le taux interne de rentabilité », *Revue d'Histoire des Mathématiques (RHM)*, 2003, (Revue internationale à comité de lecture de la Société Mathématique de France).

« L'actif comptable entre normalisation internationale et enjeux financiers », in Ch. HOARAU (2003) cur., Dossier Normes IAS IFRS, *La Revue du Financier*, 144, 2003, p. 25-34.

Thematic issues and symposia (editor)

International Tax Avoidance Symposium, Thematic Issue, Accounting, Economics and Law: A Convivium, (7) (1) March

Biondi, Yuri, Graeff, Imke (2017), Which Accounting Regulation for Europe's Economy and Society, Thematic Issue, Accounting, Economics and Law: A



Convivium, (7) (2), July

Symposium on 'Sovereign Debt Restructuring. Politics, Reputation, and Legitimacy in International Finance', Accounting, Economics and Law - A Convivium. Volume 6, Issue 3. <https://www.degruyter.com/view/j/ael.2016.6.issue-3/issue-files/ael.2016.6.issue-3.xml>

Symposium on 'The Power of Inaction. Bank Bailouts in Comparison' by Cornelia Woll, Accounting, Economics and Law - A Convivium. Volume 6, Issue 1. <http://www.degruyter.com/view/j/ael.2016.6.issue-1/issue-files/ael.2016.6.issue-1.xml>

Symposium: 'The Comply or Explain Principle: Fair or Foul?', Accounting, Economics and Law: A Convivium. 5 (3) December 2015. Link: <http://www.degruyter.com/view/j/ael.2015.5.issue-3/issue-files/ael.2015.5.issue-3.xml>

Symposium: 'Securities Exchanges in the Chinese Context: Features, Trends and Perspectives', Accounting, Economics and Law: A Convivium. 5 (1) March 2015. Link: <http://www.degruyter.com/view/j/ael.2015.5.issue-1/issue-files/ael.2015.5.issue-1.xml>

Thematic issue: Harmonising European Public Sector Accounting Standards (EPSAS): Issues and Perspectives for Europe's Economy and Society, Accounting, Economics and Law: A Convivium. Volume 4, Issue 3, December 2014. URL: <http://dx.doi.org/10.1515/ael-2014-0015>

Symposium: "Have Academic Accountants and Financial Accounting Standard Setters Traded Places?". Accounting, Economics and Law: A Convivium. Volume 4, Issue 1, March 2014. URL: <http://www.degruyter.com/view/j/ael.2014.4.issue-1/issue-files/ael.2014.4.issue-1.xml>

Book Review Symposium on 'Accounting for Value' by Stephen Penman (Columbia U Press, 2010). Accounting, Economics and Law: A Convivium. Volume 4, Issue 2, July 2014. URL: <http://www.degruyter.com/view/j/ael.2014.4.issue-2/issue-files/ael.2014.4.issue-2.xml>

(with Riccardo Mussari) « Les transformations de l'action publique au prisme des réformes comptables et financières », *Politiques et Management Public*, 3 (2013)

Book Review Symposium on "Shareholder Value Myth" by Lynn Stout, Accounting, Economics and Law: A Convivium, 3 (1) (2013)

Local or Global Accounting? Perspectives on International Accounting, Politics and the Polity, Accounting, Economics and Law: A Convivium, 3 (2) (2013)

Banking, Finance, and the Minsky's Financial Instability Hypothesis, Accounting, Economics and Law: A Convivium, 3 (3) (2013)

Accounting, Economics and Law: A Convivium: Volume 2, Issue 2 (2012) – Ownership and the Business Firm: Implications for Corporate Governance and Social Responsibility

Accounting, Economics and Law: A Convivium: Volume 1, Issue 3 (2011) - Corporations and the US constitution: Perspectives on "Citizens United" and its aftermath

(with Stéphanie Chatelain-Ponroy, Philippe Eynaud, Samuel Sponem) La gouvernance des associations, numéro spécial, *Politiques et Management Public* (PMP), 2010

(with Vincent Bazi et Laurence Gialdini), « Dossier : Gouvernance et marchés financiers : nouvelles données après la crise ? », *Revue d'Analyse Financière*, revue de la Société Française des Analystes Financiers, 4^e trimestre 2010

"Governing the Business Enterprise: Ownership, Institutions, Society", special issue, *Comparative Research in Law and Political Economy* (CLPE), 5 (3), 2009. <http://ssrn.com/abstract=1440889>

(with T. Suzuki) « The Socio Economics of Accounting », special issue, *Socio-Economic Review*, 2007, n. 5 (4).

Books

2012

Y. Biondi and S. Zambon eds, Accounting and Business Economics: Insights from National Traditions, New York and London: Routledge 2012.

2010

« L'entité entreprise au croisement de l'économie, du droit et de la comptabilité », Sarrebruck: EUE, 2010.

2009

(with X. Ragot et V. Bignon) « Une analyse économique de la « juste valeur » : La comptabilité comme vecteur de crise », Centre Cournot pour la Recherche en Économie, *Prisme* n.15, Août 2009.

English translation: "An economic Analysis of fair value: Accounting as a vector of crisis", *Prisme* n. 15, August 2009.

2007

(with A. Canziani, & Th. Kirat, co-editors) "The Firm as an Entity: Implications for Economics, Accounting and Law", New York and London: Routledge 2007.

2002-2004

(with X. Ragot et V. Bignon) « Une analyse économique de la « juste valeur » : L'évolution des principes comptables dans la réglementation européenne », with un commentaire de R. Barker (Cambridge University, IASB Scientific Committee) et la réponse des Auteurs, Centre Cournot pour la Recherche en Économie, *Prisme* n.4, mars 2004.



English translation: "An economic Analysis of fair value: The evolution of accounting principles in European Legislation", with a commentary by R. Barker (Cambridge University, IASB Scientific Committee) and a rejoinder by the Authors, Prisme n. 4, mars 2004. URL: <http://ssrn.com/abstract=1474228>

« Gino Zappa e la rivoluzione del reddito. Azienda, moneta e contabilità nella nascente economia aziendale » [G. Zappa et la révolution du revenu d'entreprise. Entreprise, monnaie et comptabilité dans les fondations de l'économie d'entreprise italienne], Padoue : CEDAM, 2002.

Book Chapters

2017

Biondi, Yuri and Sierra, Marion, Financial Sustainability and Public Debt Management in Central Government (June 21, 2017). M. P. R. Bolívar ed. "Financial Sustainability in Public Administrations," Basingstoke (UK): Palgrave Macmillan Pub. 2017, DOI: 10.1007/978-3-319-57962-7_7

2016

(with Marion Sierra Boisseau) Accounting for Employee Benefits, entry in: Global Encyclopedia of Public Administration, Public Policy, and Governance. Edited by Ali Farazmand, July 2016. DOI: http://dx.doi.org/10.1007/978-3-319-31816-5_2287-1

Debt Capacity and Financial Sustainability in Central Government, entry in: Global Encyclopedia of Public Administration, Public Policy, and Governance. Edited by Ali Farazmand, November 2016. DOI: http://link.springer.com/referenceworkentry/10.1007/978-3-319-31816-5_2269-1

2015

The Accounting Representation of the Enterprise Entity: An Historical Perspective, in: IFRS in a Global World. International and Critical Perspectives on Accounting, Editors: Bensadon, Didier, Praquin, Nicolas, Springer

L'entité entreprise et ses parties prenantes : une base commune pour le modèle comptable ?, Mélanges en honneur de M. Le Prof. Christian Hoarau.

2014

'Les transformations récentes du modèle de la régulation comptable : Une analyse institutionnelle', in Yvonne Lagarde et al. (2014) 'Normalisation Comptable Internationale : Actualités et Enjeux'

'The Enterprise Entity and its Stakeholders: a Common Frame of Reference for Accounting, Economics and Law of the Business Firm', in Ivan Tchotourian (2014) dir., Company Law and Corporate Social Responsibility, Bruxelles: Bruylant. forthcoming

2013

"Liquidity and Prudence: Perspectives from Accounting and Valuation", in Y. Biondi, L. Fantacci et al. (2013), Prudence vs. Liquidity. Alternative Approaches to Money, Finance and Accounting, proceedings, Bocconi U of Milan and Autorité des Normes Comptables

2012

Accounting, Economics and Law of the Enterprise Entity: A.C. Littleton and the German-American connection in Biondi Y. and S. Zambon (2012), Accounting and Business Economics: Insights from National Traditions, New York and London: Routledge

Accounting and Business Economics: Understanding the past to face the present and prepare the future in Biondi Y. and S. Zambon (2012), Accounting and Business Economics: Insights from National Traditions, New York and London: Routledge

Bignon, Biondi et Ragot in The SAGE Handbook of Corporate Governance, edited by Thomas Clarke and Douglas Branson, May 2012, SAGE Publications Ltd

2011

(with Giuseppe Marzo) "Decision Making Using Behavioral Finance for Capital Budgeting", chapter 23, forthcoming in "Capital Budgeting Valuation: Financial Analysis for Today's Investment Decisions" to be published by John Wiley & Sons, Inc in 2011. Edited by Kent Baker and Phillip English, Robert Kolb Finance Series.

« L'entité entreprise et ses parties prenantes : une base commune pour le modèle comptable ? », in Autorité des Normes Comptables (ANC), Premiers Etats Généraux de la recherche comptable (16 Décembre 2010), 2011, p. 50-53

"The enterprise entity and its stakeholders: a common basis for the accounting model?," French Accounting Authority (ANC), First Symposium on Accounting Research (16 December 2010), 2011, p. 50-53

2010

"Money without value, accounting without measure: how economic theory can better fit the economic and monetary system we live in," forthcoming in "Money and Calculation. Economic and sociological perspectives." Edited by Massimo Amato, Luigi Doria and Luca Fantacci, London: Palgrave 2010

« Accounting for mergers and acquisitions in China and abroad: an enterprise entity view », in Asia Pacific Advances in Mergers and Acquisitions : M&A's Value-



Creation, Industry Restructure and Economic Safety, vol. 3, edited by Zhang Qiusheng, Cui Yongmei, and Ke Jinchuan, NJ, USA: Science Press USA Inc., p.1-11

2008

(with I. Chambost et L. Klee) « La juste valeur, enfin une évaluation proche de la réalité », in A. Pezet et S. Sponem (dir.), *Petit Bréviaire des idées reçues en management*, Paris: La Découverte, 2008, chapitre 21, p. 210-218

« Du financement au contrôle de l'entité entreprise : une réflexion à partir de la tradition en comptabilité dynamique », in *La genèse de la décision. Chiffres publics, chiffres privés dans la France du XX^e siècle*, Philippe Verheyde, Béatrice Touchelay dir., Paris, éditions Biere, 2008.

« Ricordando Gino Zappa e la rivoluzione del reddito », in M.A. Romani cur. (2008), *Gino Zappa*, collection: Maestri della Bocconi, Milan : EGEA.

2007

(with A. Canziani e Th. Kirat) « Coming back to the enterprise entity », chapitre 1 in Y. Biondi et al. (2007) eds., *The Firm as an Entity: Implications for Economics, Accounting, and Law*, New York and London: Routledge, p. 3-8

"The economic theory of the firm as an entity", chapitre 2 in Y. Biondi et al. (2007) eds., *The Firm as an Entity: Implications for Economics, Accounting, and Law*, New York and London: Routledge, p. 9-18.

"Accounting and the economic nature of the firm as an entity", chapitre 14 in Y. Biondi et al. (2007) eds., *The Firm as an Entity: Implications for Economics, Accounting, and Law*, New York and London: Routledge, p. 237-265

2006

"Accounting and the Economic Analysis of the Firm as an Entity", chapitre 4 in M. Dietrich (2006) ed., *The Economics of the Firm: Analysis, Evolution and History*, NY and London: Routledge.

English translation: « Duvillard's Recherches sur les Rentes (1787) and the Modified Internal Rate of Return: a Comparative Analysis », chap. II-6, in G. Poitras (2006) éd., *Pioneers of Financial Economics*, Vol. I: Contributions Prior of Irving Fisher, Edward ELGAR Publishing.

2002-2004

(with X. Ragot) « Les dangers de la « juste valeur » : une analyse économique », Les points de vue des investisseurs sur les normes IFRS, recueil coordonné par N. Véron, AFG et FFSA, Paris : 15 décembre 2004.

(with F. Amatucci) « Project Finance nel settore sanitario italiano: esperienze e modalità di applicazione » [Le financement de projet dans le secteur de la santé en Italie : expériences et modalités d'application], in AA.VV., *Rapporto OASI 2001*, EGEA, Milano, 2002.

Official Reports

(Directed by: Y. Biondi, Th. Kirat et F. Marty) « Rapport scientifique » pour le Ministère de la recherche, programme ACI : « Normes, Pratiques et Régulations des Politiques Publiques », concernant le projet intitulé : « Les enjeux du nouveau cadre comptable et financier de l'Etat dans le domaine de l'encadrement des contrats administratifs », 2005-2007, rendu le 4 Janvier 2008.

(FASC, AAA) Comment letter on exposure draft on "Revenue Recognition (Topic 605): Revenue from Contracts with Customers," sent to FASB/IASB on 13 March 2012, FASB repository: 2011-230, Comment Letter No. 94

Conferences and Seminars (invited speaker)

2004

« Le système comptable entre capital et patrimoine. Enjeux théoriques et institutionnels », Université de Reims (Département d'économie et de gestion), le 9 février 2004.

« Une analyse économique de la juste valeur : L'évolution des principes comptables dans la réglementation européenne », Conférence internationale sur l'harmonisation comptable européenne, organisée par le Centre Cournot pour la recherche en économie, Paris, le 24 mars 2004.

« Information comptable et marchés financiers », Université de Grenoble, CERAG, le 16 juin 2004.

2005

« L'entité entreprise au croisement de la comptabilité, du contrôle et de la gouvernance », EM Lyon – IFGE, le 31 mars 2005.

« Normes comptables publiques et normes comptables privées », Séminaire à l'Université de Nice, 9 Juin 2005.

2006

« Principes et cadre conceptuel des nouvelles normes comptables publiques françaises », Université de Aix-Marseille, le 12 Juin 2006.



2007

« Ricordando Gino Zappa e la rivoluzione del reddito », commémoration lue à la Conférence en hommage de Gino Zappa organisée par l'Université Bocconi de Milan, le 26 novembre 2007.

"Accounting for Mergers and Acquisitions in China: An Enterprise Entity View", Mergers and Acquisitions Forum 2007 - Strategic M&A, Industry Restructure and Network Sinergy, Center for China Mergers & Acquisitions Research, Beijing Jiaotong University, le 15 Juillet 2007, Pékin (Chine).

« Entreprise et régulation comptable : une perspective institutionnelle comparée », Ecole Thématique CNRS – « Les méthodes de l'analyse institutionnelle », La Rochelle, 17-21 septembre 2007.

2008

« La position de la nouvelle constitution comptable et financière de l'Etat français (LOLF) dans le contexte international », ENTPE, Lyon, le 23 Janvier 2008.

(with A. Rebérioux) "The Governance of Intangibles", IPR Conference on "Governance, Intangibles and Corporate Social Responsibility", Collegio S. Chiara, University of Siena, le 29 Septembre 2008.

"Accounting, Economics and Law of the Firm as an Enterprise Entity", Hokkaido University, le 8 Octobre 2008, Hokkaido, Japon.

"Accounting and the Institutional Economics of the Firm: Theoretical insights and governance implications", Kyoto University, le 11 Octobre 2008, Kyoto, Japon.

2009

"The Governance of Intangibles", ERIM Research Seminar, Erasmus University Rotterdam (EUR), le 23 Mars 2009.

(with P. Giannoccolo) "Innovation and intangibles in telecommunications industry: a mathematical institutional economic analysis of functional separation", Séminaire du département d'économie de Telecom ParisTech, Paris, le 8 octobre 2009.

Séminaire sur « La probabilisation du risque » tenu par Pierre-Charles Pradier, cycle « Probabilismes », Centre Cournot pour la Recherche en Economie, le 30 Septembre 2009.

Orateur invité au colloque « Quelle régulation face à l'incertitude de la finance ? », MSH Paris, le 27 Novembre 2009

Séminaire sur la question de la juste valeur, Maison Européenne des Sciences Humaines et Sociales, Lille, le 8 décembre 2009

"In search of responsible governance and control: A conceptual framework for socially responsible investment, management, and reporting," International Conference and Doctoral Consortium on "Evaluation metrics of corporate social and environmental responsibility", ISEOR et Academy of Management (Divisions: MC, ODC, ONE, RM, SIM, and PTC), Université Lyon 3 "Jean Moulin", Lyon, les 8-10 Juin, 2009.

2010

Séminaire EconomiX, Université Paris X Nanterre, 11 Février 2010, La juste valeur et la stabilité financière

Séminaire Esdes Lyon, 4 Février 2010, Le contrôle de la Finance

Séminaire Chaire FIDR (X) 26 Mars 2010, The governance of Intangibles

Invité au séminaire sur "Une finance sans intérêts : Paradigmes traditionnels et perspectives nouvelles", Université Bocconi de Milan - Institut d'Etudes Avancées (IEA) de Nantes, Nantes, 12-13 March 2010

Invité et membre du comité scientifique du 3ème congrès transatlantique : "Comptabilité, contrôle, audit et gestion des coûts dans la globalisation et la normalisation", organisé par l'Institut International des Coûts (IIC), l'Academy of Management (AoM), et l'American Accounting Association (AAA), Lyon, le 14 juin 2010

Séminaire à l'Université de Bologne, « entreprise, coûts et prix », mai 2010

Invited speaker to the conference on "Evolution de la régulation bancaire et financière face à la crise", Centre de Formation Professionnelle Notariale de Paris - [CFPNP](#), 22 November 2010

Invité au séminaire de la Fondation Banque de France, « Share price formation, market exuberance and accounting design », le 23 Novembre 2010

« L'entité entreprise et ses parties prenantes : une base commune pour le modèle comptable ? », Premiers Etats Généraux de la recherche comptable, *Autorité des Normes Comptables (ANC)*, Paris, le 16 Décembre 2010

2011

Orateur invité au Second Symposium of the Berle Centre of Law, Corporations and Society, Seattle Law School, 21-22 January 2011

Séminaire à la Rouen Business School, le 12 janvier 2011

Séminaire à l'Université Bocconi de Milan, le 11 février 2011

Séminaire à l'Université de Bergamo, le 24 mars 2011

Orateur invité au panel sur Accounting History Research, American Accounting Association, Denver, Août 2011.

<http://yuri.biondi.free.fr/downloads/AAA2011HistoryResearchPanel.pdf>



Invited symposium speaker and scientific committee member, "Accounting Renaissance: Arising from the Crisis and Looking to the Future. Learning from Histories and Institutions," Venice, 4-5 November 2011. <http://www.accountingrenaissance.org/>

Comité scientifique du colloque international sur « Performance et institutions : de l'efficience au pluralisme ? », Université de Reims, les 17-18 novembre 2011

Orateur invité à la PWD session on "Managing norms and risks: a new field of interest for management consulting (MC)," 2011 Academy of Management (AOM) Meeting, August 12-16, San Antonio, Texas

Invited keynote speaker at the International Workshop on Accounting for Cooperatives hosted by Centre for Research in Business Management (Centro de Investigación en Gestión de Empresas), Universitat Politècnica de València (UPV), Valencia, Spain, 29-30 September 2011

Invited speaker to The Unexpected Conference on "SOCIOPHYSICS: Do humans behave like atoms?", CREA, Paris, November 14-16, 2011

Invited speaker at the deuxièmes Etats Généraux de la Comptabilité, Autorité des Normes Comptables (ANC), Décembre 2011

2012

Keynote Speaker au Symposium International organisée par la Waseda University, Tokyo, Février 2012

Keynote Speaker au Workshop organisée par la School of Public Management, Waseda University, Tokyo, Février 2012

Séminaire à la Kejo University, Japan, Février 2012

Séminaire de la chaire FDIR, Paris, mars 2012

2013

'Better accounting for shareholding and environmental protection', 'Sustainable Companies: We Make it Happen' - Final Conference of the Sustainable Companies Project, University of Oslo Law Faculty, Oslo, 5-6 December 2013

"Governmental Accounting and Austerity Policies: Accounting Representations of Public Debt and Deficit in Europe and Abroad," Seminar at Max Planck Sciences Po Center (MaxPo), Ökonomie, Politics and Society (SCOOPS) Seminar Series, Paris, 3 October 2013

Plenary speaker at 3rd International Conference of the Financial Engineering and Banking Society on "Financial Regulation & Systemic Risk", LabEx-ReFi, Paris, 6-8 June 2013

"Accounting and the Formation of Share Market Prices Over Time: A Mathematical Institutional Economic Analysis Through Simulation and Experiment," Scuola Normale Superiore di Pisa, Laboratorio Fibonacci, Pisa, 27 février 2013

"Accounting, Economics and Law of Entities: Implications for Control, Governance and Regulation," WIAS Conference, Waseda University, Tokyo, Japon, 11 January 2013

"What do financial markets do? Share price formation under common knowledge and heterogeneous beliefs," WIAS Conference, Waseda University, Tokyo, Japon, 17 January 2013

"Accounting and economics for business combinations: A comparative institutional analysis between International, American and Chinese accounting standards and practices," WIAS Conference, Waseda University, Tokyo, Japon, 19 January 2013

"Accounting and Economics of Revenue Recognition," WIAS Conference, Waseda University, Tokyo, Japon, 28 January 2013

Invited speaker at Symposium on Governmental Accounting and Finances, Hokkaido University, Sapporo, Japan, 26 January 2013

2014

The Purpose of the Corporation Symposium, Parlement Européen, 11 february 2014

Research Seminar at University of Lille, SMAC-LIFL, 6 February 2014

'The Problem of Social Income: The Entity View of the Cathedral', Plenary keynote address at The International Institute of Social and Economic Sciences (IISES), 11th International Academic Conference, Reykjavik, Iceland, 24-27 June, 2014

Discussant on 'The sociology of financial agency' (S. Montagne, H. Ortiz), Maison des Sciences Economiques (MSE), Paris, 13 October 2014

2015

Symposium on 'IFRS: A Transnational Perspective', European Accounting Association, Annual Meeting, Glasgow, April 2015.

Invited contributor to the 'Sustainable Market Actors' workshop, University of Oslo, Faculty of Law, 28-29 January 2015

Plenary keynote speaker on 'The Governance of the Firm as an Enterprise Entity', Swedish Occupational Pensions Conference (Pensioner & Förmåner Journal), Stockholm, 15 April 2015

Presentation at the 3rd Workshop On Sociophysics, CEVIPOF, Paris, 30-31 March 2015

Invited Research Seminar at Stockholm University, 16 April 2015



Invited speaker at the 'International Economic Law and the Challenge of Global Inequality' Conference, Center for Transnational Legal Studies, King's College, Somerset House, London, 17-18 April 2015

'Modeling financial market dynamics', Interdisciplinary Seminar Series (SOMS), COSS Professorship, ETH Zurich, 5 May 2015

Applied Economics Lunch Seminar, Paris School of Economics (PSE), 2 June 2015

Invited contributor to the 'Sustainable Market Actors' workshop series, University of Oslo, Faculty of Law, 28-29 January and 24 April 2015

Invited presenter at the PhD seminar on Companies and Markets 2015, University of Oslo, Faculty of Law, 5-8 October 2015

Invited presenter at Yale University Workshop, New Haven (CT), 5 November 2015

Invited presenter at Imperial College London, Centre of Complexity Science, London, 19 November 2015

Invited presenter at the International Conference on 'Corporate groups and regulatory evasion: Evolving trends and possible solutions', University of Oslo, Faculty of Law, 9-11 December 2015

2016

Invited speaker at the European Court of Auditors (ECA) Workshop on public sector accounting "Better Accounts, Better Budgets, Better Spending?" Luxembourg, 25-26 January 2016

Keynote speaker, Opening Academic Year and Certified Public Accountant Day, National University of Colombia, Bogota, 17 and 18 March 2016

Invited Speaker, 'Harmonising European Public Sector Accounting Standards (EPSAS)', Università Cattolica del Sacro Cuore Milano, 28 January 2016

Invited speaker at 'Traduire la RSE dans un reporting extra-financier', Ordre des Experts Comptable, Lille, 25 March 2016

Invited Speaker, 'Accounting for circular economy: Representation and evaluation issues', Oslo University Seminar, Faculty of Law, Oslo, 3 May 2016

Invited speaker, « Les normes comptables internationales, une nouvelle représentation de l'entreprise ? », colloque de Cerisy "Vers une république des biens communs ?" du 8 au 15 septembre 2016

Invited presenter at the PhD seminar on Companies and Markets 2016, University of Oslo, Faculty of Law, 10-14 October 2016

Invited presenter at the SMART Conference on "Life-cycle based management and reporting for sustainable business", University of Oslo, Faculty of Law, 29-30 November 2016

Keynote speeches and visiting professor at Meiji Gakuin University and Waseda University, Tokyo (November 2016)

2017

Invited speaker on 'Financial Transparency, Risks and Regulations', Oslo University Conference, Faculty of Law, Oslo, 31 January - 1 February 2017

Invited speaker on 'International Trade and Investment', Oslo University Conference, Faculty of Law, Oslo, 9 - 10 May 2017

Presentation at the Bank of England Conference on "Financial Services Indices, Liquidity and Economic Activity" in honour of Oswald Distinguished Professor William A. Barnett, Bank of England, London, 23- 24 May 2017

Speaker at the Law and Money 3rd Annual Conference: Law, Finance & Sustainability, SMART Network, University of Sheffield, 11th September 2017

Invited speaker at the Festival for New Economic Thinking, Young Scholars Initiative (YSI) - Finance, Law and Economics, Edinburgh, 19-20 October 2017

Keynote speaker on "Investors Trust, information Quality and Capital Market Growth" at the Turkish Capital Markets Summit, TCMA, Istanbul, 14-15 November 2017

Scientific events (organiser)

2017

(with Reuven Avi-Yonah and Shyam Sunder) Research Network n° P on 'Accounting, Economics, and Law,' SASE Annual Meeting, Lyon (France), 29 June – 1 July 2017. <http://yuri.biondi.free.fr/downloads/SASE2017Program.pdf>

European Law Institute - ELI SIG Workshop 2017, Inaugural Workshop on Business and Financial Law, Vienna, 23 June 2017. <http://yuri.biondi.free.fr/ELI/>

RIODD Annual Meeting, Scientific Committee Member, University Paris Dauphine PSL, Paris, 19- 20 October 2017

2016

(with Reuven Avi-Yonah and Shyam Sunder) Research Network n° P on 'Accounting, Economics, and Law,' SASE Annual Meeting, Berkeley (CA), 24-26 June 2016. <http://yuri.biondi.free.fr/downloads/SASE2016Program.pdf>

(With Marion Boisseau-Sierra) Plenary Roundtable on 'How to account for pension obligations: Concerns of Representation, Accountability and



Intergenerational Solidarity', 14th International Conference on Pensions, Insurance and Savings, University of Paris Dauphine and Berkeley University, Paris, 10th May 2016. <http://yuri.biondi.free.fr/downloads/Dauphine2016.pdf>

Plenary Symposium on "Collective Action, Commons and the Firm: Interdisciplinary Perspectives", EURAM 2016, Paris, 2 June. http://yuri.biondi.free.fr/downloads/EURAM2016_Symposium.pdf

2015

European Parliament Workshop on 'Which Accounting Regulation for Europe's Economy and Society', European Parliament, Strasbourg, 20 May 2015. URL: <http://yuri.biondi.free.fr/downloads/strasbourg2015.pdf>

Panel organiser and scientific committee member, EUFIN 2015 workshop on European Financial Reporting, ESSEC Business School and SKEMA Business School, Paris, France, 3-4 September 2015. URL: http://yuri.biondi.free.fr/downloads/EUFIN2015_EPSAS.pdf

(with Reuven Avi-Yonah and Shyam Sunder) Research Network n° P on 'Accounting, Economics, and Law,' SASE Annual Meeting, London, 2-4 July 2015. URL: <http://yuri.biondi.free.fr/downloads/SASE2015Program.pdf>

Symposium on 'IFRS: A Transnational Perspective', EAA 2015 Annual Congress, Glasgow, 28-30 April 2015. URL: <http://yuri.biondi.free.fr/downloads/EAA2015Symposium.pdf>

2014

SASE Annual meeting, Universities of Chicago and Northwestern, Chicago, July 2014, Network Organizer on Accounting, Economics and Law (P) <http://yuri.biondi.free.fr/downloads/SASE2014Program.pdf>

2013

SASE Annual meeting, Università di Milano, Milano, June 2013, Network Organizer on Accounting, Economics and Law (P) <http://yuri.biondi.free.fr/downloads/SASE2013Program.pdf>

Panel Organization on "Past and Future of Prudential Regulation in Europe in the aftermath of the Global Financial Crisis", 2013 CES Conference - 20th International Conference of Europeanists: "Crisis & Contingency: States of (In)Stability", Council for European Studies, Amsterdam, 25-27 June 2013 <http://yuri.biondi.free.fr/downloads/CES2013Session.pdf>

Workshop on "prudence vs. liquidity", Bocconi University of Milan, 1 mars 2013

Panel Organization, PMP International Conference, Paris, October 25-27, 2013. http://yuri.biondi.free.fr/downloads/PMP2013_EPSAS.pdf

Scientific Advisor and lead organiser of the second Critical Studies in Accounting and Finance Conference 2013, UAEU, Abu Dhabi, United Arab Emirates, 15-17 December 2013. <http://www.cbe.uaeu.ac.ae/en/csafc/>

2012

SASE Annual meeting, M.I.T., Cambridge (MA, USA), June 2012, Network Organizer on Accounting, Economics and Law (P). <http://yuri.biondi.free.fr/downloads/SASE2012Program.pdf>

AAA Annual meeting, Washington DC, August 2012, Panel Organizer on "Accounting and the Principle of Prudence: Perspectives and Implications". <http://yuri.biondi.free.fr/downloads/AAA2012Prudence.pdf>

AAA Annual meeting, Washington DC, August 2012, Panel Organizer on "The Move towards Fair Value Accounting: Evolutionary Perspectives". <http://yuri.biondi.free.fr/downloads/AAA2012FASC.pdf>

AAA Annual meeting, Washington DC, August 2012, Panel Organizer on "How to do accounting standard-setting all around the world: Global, national, transnational?". <http://yuri.biondi.free.fr/downloads/AAA2012AccountingGlobalisation.pdf>

2011

(with Reuven Avi-Yonah and Shyam Sunder) Organisation of the Research Network n° P on "Accounting, Economics, and Law", Inaugural Event, SASE Annual Meeting, Madrid, 23-25 June 2011. <http://yuri.biondi.free.fr/downloads/SASE2011Program.pdf>

Organisation of a Panel Session on "Assets/liabilities versus revenues/expenses accounting: current issues and implications for accounting, economics and law," American Accounting Association (AAA) Annual Meeting, Denver, August 6 - August 10, 2011. <http://yuri.biondi.free.fr/downloads/AAA2011InternationalAccountingPanel.pdf>

Organisation of a Panel Session on "Accounting model and regulation: Lessons from Recent Accounting History," American Accounting Association (AAA) Annual Meeting, Denver, August 6 - August 10, 2011. <http://yuri.biondi.free.fr/downloads/AAA2011AccountingHistoryPanel.pdf>

Organisation d'une journée d'études internationale sur "Innovation in Network Industries: Accounting, economic and regulatory implications," Innovation and Regulation Chair International Workshop, Institut Telecom, Paris, 16 March 2011. <http://innovation-regulation2.telecom-paristech.fr/>

2010



(with Reuven Avi-Yonah et Shyam Sunder) "Evolutionary Regulation: Perspectives for Economy and Society", organisation d'une conference, 22nd SASE Annual Meeting, Philadelphia, les 24-26 Juin 2010. <http://yuri.biondi.free.fr/SASE2010/index.html>

(with Thomas Clarke) "Corporate Governance and the Crisis of Financialization", organisateur d'un track au meeting annuel de la European Academy of Management (EURAM) : "Back to the Future", Rome, les 19 – 22 Mai 2010. <http://yuri.biondi.free.fr/downloads/EURAM2010Program.pdf>

Organisation of a special panel on "Accounting and the financial crisis", American Accounting Association (AAA) Annual Meeting, San Francisco, July 31-August 4, 2010. <http://yuri.biondi.free.fr/downloads/AAA2010Panel.pdf>

Organisation of the International Conference on "Innovation, Governance and Finance: Current Issues and New Challenges", MSH-PN, Paris, les 8-9 Novembre 2010. <http://yuri.biondi.free.fr/downloads/MSH-PN-Conference2011.pdf>

2009

"Overcoming financialisation and its crisis: ideas from and suggestions for accounting, economics, and law", organisateur d'une mini-conference, 21st SASE Meeting, Paris, les 16-18 Juillet 2009. <http://yuri.biondi.free.fr/downloads/SASE2009program.pdf>

"Social and Moral Norms: Institutional perspectives on accounting, financial markets and the firm", organisateur d'une session spéciale au meeting annuel 2009 de l'American Accounting Association (AAA), New York, le 3 Août 2009. <http://yuri.biondi.free.fr/downloads/AAA09Session.pdf>

(with N. Chabrak et M. Labidi) "Should financial crises keep happening? Understanding and remedying the current impasse", coorganisateur de la 1st Mediterranean Critical Studies in Accounting and Finance Conference, Hammamet, Tunisie, les 6-7 Juillet 2009.

Coorganisateur de la Conférence internationale sur la Gouvernance des Associations, au Cnam, Paris, les 7 et 8 Septembre 2009. <http://gouvernance-associations.cnam.fr/>

(with O. Weinstein et B. Coriat) "Institutional complementarities and the firm: financialisation, globalisation and beyond", coorganisateur du ENEF 2009 Meeting, Maison des Sciences de l'Homme - Paris Nord, Paris, le 17-19 Septembre 2009.

2008

« Rendre compte de la Responsabilité Sociale de l'Entreprise », organisateur d'une session spéciale au Colloque annuel ADERSE, organisé par le Cerag, à Grenoble, les 10-11 Janvier 2008.

"Governing the Business Enterprise: Ownership, Institutions, and Society" / « Gouverner l'Entreprise : Propriété, Institutions, Société », promoteur et organisateur de la Conférence internationale EAEPE au CNAM, à Paris, les 22 et 23 Mai 2008. <http://yuri.biondi.free.fr/EAEPE.CNAM.2008/index.html>

2007

(with T. Suzuki) "Europe Meets America: Exploring Diverse Research Perspectives", organisateur d'une session spéciale (choix du Président) au meeting annuel de l'American Accounting Association (AAA), Chicago IL, les 5-8 Août 2007.

(MATRICE) « Les contrats de partenariats public-privé. Analyse économique, enjeux comptables, budgétaires et financiers. Application au secteur hospitalier », organisateur de la journée d'études, Université Paris IX Dauphine, Paris, le 26 janvier 2007 (with Frédéric Marty).

2006

(with M. Dietrich) "The Firm: Economics, Accounting, and Law", organisateur d'une session spéciale, meeting annuel EAEPE, Istanbul, Turkey, 2-4 Novembre 2006. <http://yuri.biondi.free.fr/downloads/EAEPE2006Session.pdf>

(with T. Suzuki) « The unexplored implications of fair value and International Financial Reporting Standards (IFRS) », organisateur d'une session spéciale, 18^e meeting SASE, Trier, Germany, le 30 Juin - 2 Juillet 2006. <http://yuri.biondi.free.fr/downloads/SASE2006.pdf>

(MATRICE) « Normes comptables publiques en France : principes et cadre conceptuel, nouvelles données », organisateur de la journée d'études, Université Paris IX Dauphine, le 27 février 2006.

2005

(with E. Chiapello) "Accounting and Economics", organisateur d'une session spéciale, SASE 17th Meeting: "What counts? Calculation, Representation, Association", Budapest, le 30 Juin - 2 Juillet 2005. <http://yuri.biondi.free.fr/downloads/SASE2005.pdf>

Conference presentations

2017

Biondi, Yuri and Graeff, Imke (2017), Rethinking Bank Shareholder Equity: The Case of Deutsche Bank. Accounting, Economics and Law Research Network Conference, SASE 2017 Annual Meeting, Lyon, 29 June–1 July 2017.

Biondi, Yuri, Boisseau-Sierra, Marion (2017), "Accounting for pension obligations in the EU: A case study for EPSAS and transnational budgetary supervision", 83rd International Atlantic Economic Conference (IAES), Berlin, Germany, 22-25 March 2017

Biondi, Yuri, Boisseau-Sierra, Marion (2017), "Financial sustainability and debt in central government", 83rd International Atlantic Economic Conference (IAES), Berlin, Germany, 22-25 March 2017



Biondi, Yuri, Boisseau-Sierra, Marion (2017), "Financial sustainability and debt in central government", EGPA Spring Workshop - PSG XII, Malta, 4-5 May 2017

Biondi, Yuri, Boisseau-Sierra, Marion (2017), "Financial sustainability and debt in central government", Presentation at 16th Biennial CIGAR Conference, Porto (Portugal), 7 - 9 June 2017

Biondi, Yuri, Zhou, Feng (2017), Presentation at 3rd International Workshop on "Financial Markets and Nonlinear Dynamics" (FMND), Paris, 1-2 June 2017

Biondi, Yuri, Zhou, Feng (2017), Presentation at the 22nd annual Workshop on the Economic Science with Heterogeneous Interacting Agents (WEHIA), Catholic University of Milano, June 12-14, 2017

Biondi, Yuri, Zhou, Feng (2017), Presentation at the 34th Symposium on Money, Banking and Finance, University of Paris Ouest Nanterre, Paris, 5-6 July 2017

Biondi, Yuri, Graeff, Imke (2017), Presentation at the 34th Symposium on Money, Banking and Finance, University of Paris Ouest Nanterre, Paris, 5-6 July 2017

2016

(with Simone Righi) Presentations at the Third International Symposium in Computational Economics and Finance (ISCEF), Paris, 14-16 April, 2016

(with Simone Righi) Presentation at the 21st annual Workshop on the Economic Science with Heterogeneous Interacting Agents (WEHIA), Jaume I University of Castellón, June 22-24, 2016

2015

Presentation at the EGPA Permanent Study Group XII "Public Sector Financial Management" Workshop, Zurich, 7-8 May 2015.

(with Simone Righi) Presentation at 20th Annual Workshop on the Economic Science with Heterogeneous Interacting Agents (WEHIA 2015), 21-23 May, 2015, Sophia Antipolis, France

(with Marion Sierra) Presentation at 15th Biennial CIGAR Conference, University of Malta, Valletta (Malta), 4 - 5 June 2015

(with Simone Righi) Presentations at the 2nd International Workshop on "Financial Markets and Nonlinear Dynamics" (FMND), Paris, 4-5 June 2015

Presentation at 2015 EGPA Annual Conference, Toulouse, 26-28 August 2015

Econophysics Colloquium (EC) 2015, Prague, 14-16 September 2015

(with Simone Righi) Presentation at the 27th Annual EAEPE Conference 2015, Research Area S (Evolutionary Economic Simulation), University of Genova, Genoa, 17-19 September 2015

2014

(with S. Righi) 'What Does the Financial Market Pricing Do? A Simulation Analysis with a View to Systemic Volatility, Exuberance and Vagary', Presentation at the Third International Symposium in Computational Economics and Finance (ISCEF), Paris, 10-12 April, 2014. <http://www.iscef.com/>

'Accounting and the Formation of Share Market Prices Over Time: A Mathematical Institutional Economic Analysis Through Simulation and Experiment', Presentation at the Third International Symposium in Computational Economics and Finance (ISCEF), Paris, 10-12 April, 2014. <http://www.iscef.com/>

'Governmental Accounting and Austerity Policies: Accounting Representations of Public Debt and Deficit in Europe and Abroad', EGPA Permanent Study Group XII "Public Sector Financial Management" Workshop, ISCTE Business School, Lisbon (Portugal), May 8-9, 2014. Presentation at 8th International EIASM Public Sector Conference, Edinburgh, U.K., 2-4 September, 2014

'Governmental Accounting and Austerity Policies: Accounting Representations of Public Debt and Deficit in Europe and Abroad', Presentation at 8th International EIASM Public Sector Conference, Edinburgh, U.K., 2-4 September, 2014

'The Strange Case of Doctor Jekyll (Alias the UK HM Treasury) and Mr Hyde (Alias its Public Debt Management) in the Aftermath of the Global Financial Crisis', Presentation at 12th World Congress of Accounting Educators and Researchers, Firenze, Italy, 14 November 2014

'Much ado about making money: The impact of disclosure, news and rumors over the formation of security market prices over time', Presentation at the 26th Annual EAEPE Conference 2014, Research Area S (Evolutionary Economic Simulation), University of Cyprus, Nicosia, 6-8 November 2014

2013

Presentation at the 17 IRSPM Conference: 'Public sector responses to global crisis. New challenges for politics and public management', Prague, 10-12 April 2013

Presentation at the Innovation in Public Finance - IPF 2013 Conference, Milan, 17-19 June 2013

Accounting and Prudential Regulation, Bocconi University of Milan, Workshop on "prudence vs. liquidity", Milan, 1 mars 2013

Presentation at Eastern Economic Association 39th Annual Conference, New York, 7-9 May 2013

Presentation at SASE 2013, accounting and public action, 27-29 June 2013



"Accounting and the Formation of Share Market Prices Over Time: A Mathematical Institutional Economic Analysis Through Simulation and Experiment," Eastern Economic Association, New York, 9-11 May 2013

Presentation at the 25th Annual EAEPE Conference 2013, Université Paris Nord (University of Paris 13, Campus Bobigny), Paris, 7- 9 November 2013

Presentation at 14th Biennial CIGAR Conference on "In the Eye of the Storm: Public Sector Accounting, Financial Crisis and Austerity", University of Birmingham, United Kingdom, 2nd - 3rd September 2013

Presentation at 18th Annual Workshop on the Economic Science with Heterogeneous Interacting Agents (WEHIA 2013), June 20-22, 2013, Reykjavik University, Iceland

2012

SASE Annual meeting, M.I.T., Cambridge (MA, USA), June 2012, "Are Banks soluble in financial markets?", paper presentation, with Luca Fantacci

2011

(with P. Giannoccolo) "Share price formation, market exuberance and accounting design", First COST International Conference on "Remodeling finance and its governance in times of uncertainty", University of Paris 8, May, 12-14, 2011

(with M. Soverchia) "Accounting Rules for the European Communities: A Theoretical Analysis", 13th Biennial CIGAR Conference, Ghent, 9-10 June 2011

(with P. Giannoccolo) "Complementarities, R&D-related intangible resources and the corporate accounting system: an economic map for welfare-improving industry regulation", ENEF Meeting on "Strategy & Economics of the Firm", Strasbourg, 7-8 September 2011

(with P. Giannoccolo and S. Galam), "Share price formation, market exuberance and the accounting lighthouse", "Rethinking Economic Policies in a Landscape of Heterogeneous Agents," International POLHIA Conference, Catholic University of Milan, October 13-15, 2011

(with P. Giannoccolo) "Complementarities, R&D-related intangible resources and the corporate accounting system: an economic map for welfare-improving industry regulation," [EAEPE](#) Annual Conference 2011, Vienna, Austria, October 27th – 30th, 2011

2010

(with P. Giannoccolo & A. Reberieux) "Financial Disclosure and the Board: A Case for Non-Independent Directors", DIME Workshop on "Innovation and the Design of Financial Systems", Paris, 4 March 2010

"Share price formation, financial instability and accounting design" (with Pierpaolo Giannoccolo), American Accounting Association (AAA) Annual Meeting, San Francisco, July 31-August 4, 2010

(with Michela Soverchia) "Reforming the European Union Financial Disclosure: A Theoretical Analysis of the "New" Accounting Rules", 32nd EGPA Annual Conference, PSG XIV on EU Administration and Multi-Level Governance, Toulouse, 8-10 September, 2010

(with Michela Soverchia) "Accounting Rules for the European Communities: A Theoretical Analysis", 6th EIASM international conference on "Accounting, auditing and management in public sector reforms", Copenhagen, 1-3 September, 2010

(with A. Reberieux) "The Governance of Intangibles: Rethinking financial reporting and the Board of Directors", Performance and Governance JMG Workshop, Scuola Superiore Sant'Anna, Pisa, 10-11 September 2010

MODAV 2010, 7th International Accounting Conference (AACF 2010), Istanbul, 14-15 October 2010, "Accounting Lighthouse in Share Market Dynamics" and "Should Merger Accounting Be Reconsidered?"

(with P. Giannoccolo) 'Share Price Formation, Share Market Exuberance and Accounting Design', Nordic Conference on Financial Accounting, Copenhagen, 25-26 November 2010

2009

(with P. Giannoccolo) "Accounting Information and Share Market Dynamics: An institutional research program", 21st SASE Meeting, Paris, le 16 Juillet 2009.

(with P. Giannoccolo et A. Rebérioux) "Financial Disclosure and Corporate Governance: The Limits of Independent Directors", 21st SASE Meeting, le 17 Juillet 2009.

(with Pierpaolo Giannoccolo) "Accounting Lighthouse in Share Market Dynamics: A Theoretical Model of Share Price Formation with Dual Informational Structure", 7th Paris Finance International Meeting (AFFI), Paris, les 17-18 Décembre 2009

(With C. R. Baker et Zhang Q.) "An international institutional comparative perspective of the Chine approach to accounting for business combinations", Asian Academic Accounting Association (4A) 10th Annual Meeting, Kadir Has University, Istanbul, les 15-18 Novembre 2009

(with A. Rebérioux) "The Governance of Intangibles: Rethinking Financial Reporting and the Board of Directors", American Accounting Association (AAA) Annual Meeting, New York, le 3 Août 2009.

(with Antoine Rebérioux) "The Governance of Intangibles: Rethinking Financial Reporting and the Board of Directors", EURAM 2009, Liverpool, le 12 Mai 2009, candidat au titre de meilleur papier du track "corporate governance".

(with C. Richard Baker et Zhang Q.) "An international comparative institutional analysis of the Chinese approach to the accounting for business combinations", American Accounting Association (AAA) Annual Meeting, New York, le 4 Août 2009.

"Accounting System and the Formation of Share Market Price: An Enterprise Entity View", American Accounting Association (AAA) Annual Meeting, New York, le 3 Août 2009.



(with C. Richard Baker et Zhang Q.) "An international comparative analysis of accounting standards for business combinations", Association Francophone de Comptabilité (AFC) 2009, Strasbourg, les 27 - 29 Mai.

"Should business and non-business accounting be different? A comparative perspective applied to the new French government accounting standards", 12th *Comparative International Governmental Accounting Research (CIGAR)* Conference: "New Challenges for Public Sector Accounting", Modena, Italie, les 28-29 Mai 2009.

"Capital budgeting under relational contracting: optimal ranking and duration criteria for schemes of concession, project-financing and public-private partnership", EGPA Conference 2009, Malthé, les 2-5 Septembre.

(with I. Chambost) « Gouvernance, transparence et encastrement cognitif des marchés financiers : Le cas des analystes financiers », Premières Journées Internationales de recherche en gestion du Morbihan : « Gouvernance, information comptable et financière », Université de Bretagne Sud, les 2-3 avril 2009, Vannes.

(with L. Gialdini et M.-H. Bihl) "Responsible governance and accountability: how finance and strategic management may achieve them?", EABIS - "The Role and Purpose of Business in Society: Challenges and Issues for Global and Corporate Governance", 8th Annual Colloquium, Barcelona, 21-22 Septembre 2009.

(with I. Chambost) "La place et le rôle des analystes financiers dans la gouvernance et la transparence pour les marchés financiers", 8ème Conférence internationale De Gouvernance (CIGE), organisée par l'Université Paris I Sorbonne (IAE de Paris), à Florence (Italie), les 10 et 19 Juin 2009.

« Governance and Reporting of Intangibles », Conférence 2009 de l'Accounting Section VHB & de l'International Association for Accounting Education and Research (IAAER) : "Financial & Management Accounting, Auditing & Corporate Governance", LMU Munich, le 5-7 Février 2009, Munich, Allemagne.

(with C. Richard Baker et Zhang Q.) "An international comparative institutional analysis of the Chinese approach to accounting for business combinations", 7th International Conference on the Chinese Economy - "Thirty years of reforms: What about Capitalism in China?", CERDI-IDREC (Université d'Auvergne) et CCES (Fudan University, Shanghai, Chine), Clermont-Ferrand, 22-23 Octobre 2009.

2008

(with A. Rebérioux) « The Governance of Intangibles: Rethinking Financial Reporting and the Board of Directors », EAEPE Annual Meeting, Rome, les 6-9 Novembre 2008.

« Du financement au contrôle de l'entité entreprise », Troisième Journée d'études sur la « Genèse de la Décision », Université Paris Dauphine, le 8 Février 2008.

(with L. Gialdini et M.-H. Bihl) « Un nouveau cadre pour une gouvernance responsable alliant management stratégique et finance », Colloque annuel RIODD, ESDES Lyon, Lyon, le 5 juin 2008.

(with L. Gialdini et M.-H. Bihl) « Pour un dialogue entre stratégie et finance autour de la gouvernance responsable », 7^{ème} Conférence Internationale de Gouvernance d'Entreprise (CIGE), Université de Bordeaux, Bordeaux, le 5 juin 2008.

(with C.R. Baker and Q. Zhang) "Should Merger Accounting Be Reconsidered? A Discussion Of The Chinese Approach To Accounting For Business Combinations", *Critical Perspectives on Accounting* International Conference 2008, les 25-26 Avril, à New York.

"How to make the public sector accountable? A conceptual assessment of the new French government accounting standards", EGPA Conference 2008: "Innovation in the Public Sector", Rotterdam, les 3-6 Septembre.

"Resources, structures and individuals in the theory of the firm as an entity", ENEF Meeting 2008, "Knowledge, Organisation and the Firm", Istituto Superiore S. Anna, Pisa, les 11-12 Septembre 2008.

(with I. Chambost) « Gouvernance, transparence et encastrement cognitif des marchés financiers : Le cas des analystes financiers », 20th Asian Pacific Conference (APC) on International Accounting Issues, Paris, les 9-12 Novembre 2008.

(with C.R. Baker and Q. Zhang) "A comparative analysis and reconsideration of accounting for business combinations based on the Chinese approach", 20th Asian Pacific Conference (APC) on International Accounting Issues, Paris, les 9-12 Novembre 2008.

"Governance and Disclosure of the Firm as an Enterprise Entity", Conférence internationale EAEPE au CNAM, à Paris, les 22 et 23 Mai 2008.

2007

"How to Keep the Public Sector into Account? An Assessment of the New French Government Accounting Standards", EURAM 2007, à Paris, le 18 Mai.

"The pure logic of accounting: An Enterprise Entity View", meeting annuel de l'American Accounting Association (AAA), Chicago IL, les 5-8 Août 2007.

(With R. Baker and Qiusheng Zhang) "The Chinese approach to accounting for business combinations: an international comparative perspective", American Accounting Association (AAA) Annual Meeting, Chicago, les 8 Août 2007.

2006

« The firm as an entity: an interdisciplinary approach », meeting annuel EAEPE, Istanbul, Turkey, 2-4 Novembre 2006.

"The Pure Logic of Accounting : Issues and implications of IFRS from a dynamic accounting perspective", 18^o meeting SASE, Trier, Germany, le 30 Juin - 2 Juillet 2006.

« De Charibde en Scylla, ou du périlleux périple de la comptabilité de l'Etat en France et ailleurs », journée d'études MATRICE, Université Paris IX Dauphine, le 27 février 2006.

Intervento all'Università di Nizza, ENEF Workshop, su "The Firm as an Entity, the Accounting System and the Governance Issue", 7 Settembre 2006.

2001-2005



“Accounting and the Firm as an Entity”, SASE 17th Meeting: “What counts? Calculation, Representation, Association”, Budapest, le 1 Juin 2005.

« G. Zappa, T. Veblen, J.R. Commons : Azienda e istituzioni nella nascente Economia aziendale italiana », VIII° Colloque AISPE, Université de Palerme, 30 septembre-1 octobre 2004.

« L'entreprise de la comptabilité en économie : la question du revenu d'entreprise », Colloque “Conventions et Institutions”, Paris, le 12 décembre 2003.

« La nature économique de l'entreprise et la comptabilité », Colloque “Forum de la Régulation”, Paris, le 10 octobre 2003.

« Les “Recherches sur les rentes” (Genève 1787) de Duillard et le taux interne de rentabilité », XXXV^e Journées de Statistique, Lyon, les 2-6 juin 2003.

« Les “Recherches sur les rentes” (Genève 1787) de Duillard », Colloque « Assurances de rentes », ISFA et Institut des Actuaire, Paris, les 29-30 avril 2003.

« La nature économique de l'entreprise et la comptabilité : les apports de la nouvelle tradition contractualiste et de la vieille économie d'entreprise européenne », Colloque « Économie de la firme : quelles nouveautés ? », IREG-Université de Savoie, Annecy, les 17-18 avril 2003.

« L'impresa nella dinamica economica : Gino Zappa lettore degli Erotemi di M. Pantaleoni », 7th AISPE Conference : « The Changing Firm », Université de Brescia, le 20-22 février 2003.

« L'organisation économique entre institution et dynamique économique : la contribution méconnue de Gino Zappa », Colloque : « Institutionnalismes et Évolutionnismes », Centre Walras, Lyon, le 3 décembre 2002.

« Les “Recherches sur les rentes” (Genève 1787) de Duillard et la double émergence du taux interne de rentabilité », Séminaire d'histoire du calcul des probabilités et de la statistique, EHESS, Paris, le 7 décembre 2001.