

**Anne  
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**Professor,  
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## Education

Ph.D. from HEC School of Management (defended with honours and jury's congratulations), May 2003.

Thesis title "Intangible recognition by accounting and financial markets. Empirical evidence from France"

EDEN Doctoral seminar on Empirical Financial Accounting Research, Brussels, April 2006.

PWC Doctoral Colloquium, 24th annual congress of EAA, Athens, April 2001

Master of Research in Management, Univeristy of Paris IX Dauphine, 1996.

Ms in Finance and Economics, Univeristy of Paris IX Dauphine, 1995.

## Research Areas

Accounting information and capital markets, IPO, Intangibles, Earnings management

## Publications

### ✉ Academic Publications

#### Articles

"Accounting choice and future performance: The case of R&D accounting in France" (A. Cazavan-Jeny, T. Jeanjean, P. Joos), *Journal of Accounting and Public Policy*

"Fair Value Accounting and the Banking Crisis in 2008: Shooting the Messenger" (A. Cazavan-Jeny, P. André, W. Dick, C. Richard, P. Walton), *Accounting in Europe*, Jun 2009, Vol. 6, Issue 1, p. 105-126

"IFRS 1: "Il faut tout changer pour que rien ne change"" (A. Cazavan-Jeny, T. Jeanjean), *Comptabilité Contrôle Audit*, Jun 2009, Vol. 15, Issue 1, p. 105-131

"Levels of voluntary disclosure in IPO prospectuses: An empirical analysis" (A. Cazavan-Jeny, T. Jeanjean), *Review of Accounting and Finance*, Jun 2007, Vol. 6, Issue 2, p. 131-149

"The Negative Impact of R&D Capitalization: A Value Relevance Approach" (T. Jeanjean), *European Accounting Review*, Jan 2006, Vol. 15, Issue 1

"Pertinence de l'inscription à l'actif des frais R&D : une étude empirique" (T. Jeanjean), *Comptabilité Contrôle Audit*, May 2005, Vol. 11, Issue 1

"Le ratio market-to-book et la reconnaissance des immatériels- une étude du marché français" (A. Cazavan-Jeny), *Comptabilité Contrôle Audit*, Dec 2004, Vol. 10, Issue 2

"International Accounting Disharmony : The case of Intangibles" (H. Stolowy), *Accounting, Auditing & Accountability Journal*, Jan 2001

#### Book Chapters

*Ne pas tuer le messager : la comptabilité dans la crise.* In: *Le leadership responsable. Un allier sûr contre la crise* (with P. André, W. Dick, C. Richard, P. Walton). Paris (France) : Gualino - lextenso édition, Sous la direction d'Alain Lempereur. 2009, p. 203-208

*Fair value and valuation models.* In: *The Routledge Companion to Fair Value and Financial Reporting.* London and New-York (UK and USA) : Routledge, Peter Walton. 2007, p. 91-102

*Les normes IFRS renforceront-elles la qualité de l'information comptable sur la R&D ?.* In: *L'art de l'innovation.* Paris (France) : L'Harmattan, L'Harmattan. 2007, p. 177-186

### 📄 Working Papers

"CEO compensations in a Stakeholders<sub>i</sub> regime: An empirical investigation " (A. Cazavan-Jeny). Essec Research Center, DR-08015 Jul 08.

"Supply and demand for European accounting research. Evidence from EAA congresses" (A. Cazavan-Jeny, T. Jeanjean). Essec Research Center, DR-08013 Jul 08.

"Earnings Management and Value Relevance During the Mandatory Transition from Local GAAPs to IFRS in Europe" (with V. Capkun, T. Jeanjean, L. Weiss). SSRN, 1125716 Apr 08.

"Levels of Voluntary Disclosure in IPO Prospectuses: An Empirical Analysis" (T. Jeanjean). Essec Research Center, DR-06001 Jan 06.

"Value-relevance of Expensed and Capitalized Intangibles - Empirical Evidence from France" (A. Cazavan-Jeny). Essec Research Center, DR-03022 Jul 03.

"Value Relevance of R&D Reporting : A Signaling Interpretation" (T. Jeanjean). Essec Research Center, DR-03021 Jul 03.

"Enhancing knowledge of accounting standards on intangibles: A useful step to improve innovation measurement and reporting" (with H. Stolowy). HEC, 712 Jan 00.

### 📄 Other Publications

#### Articles published in Conference Proceedings

"Value Relevance of IFRS Reconciliations: The Role of Incentives and Institutions", With V. Capkun, T. Jeanjean, L. Weiss. In : *33rd Annual Congress of the EUROPEAN ACCOUNTING ASSOCIATION*, 33rd Annual Congress of the EUROPEAN ACCOUNTING ASSOCIATION. Istanbul (Turkey) : EAA (European Accounting Association, 2010

"Récompense ou incitation : étude de la rémunération des dirigeants dans le cas français", With F. Missonier-Piera. In : *31ème congrès de l'AFC*, 31ème congrès de l'AFC. Nice (France) : AFC, 2010

"Value relevance of financial information and intangible assets: a literature review". In : *31ème Congrès de l'AFC*, 31ème Congrès de l'AFC. Nice (France) : AFC, 2010

"Etude de la rémunération des dirigeants dans un modèle partenarial, le cas

Français", With J. Margaine, F. Missonier-Piera. In : *Actes du 30ème congrès de l'AFC*, AFC 2009. Strasbourg (France) : Association Francophone de Comptabilité, 2009

"Mandatory transition to IFRS: Value relevance and earnings management", With V. Capkun, T. Jeanjean, L. Weiss. In : *AAA Annual Meeting 2008*, American Accounting Association - Annual Meeting 2008. Anaheim, CA (USA) : American Accounting Association, 2008

"Mandatory transition to IFRS: Value relevance and earnings management", With V. Capkun, T. Jeanjean, L. Weiss. In : *La comptabilité, le contrôle et l'audit entre changement et stabilité*, 29ème congrès de l'AFC (Association Francophone de Comptabilité). Cergy-Pontoise (France) : AFC, 2008

"Signaling future performance through accounting choice: the case of R&D accounting in France", With T. Jeanjean, P. Joos. In : *28ème congrès de l'AFC*, 28ème congrès de l'AFC, 23-25 mai 2007, Poitiers. : AFC, 2007

"Supply and demand for European accounting research. Evidence from EAA congresses", With T. Jeanjean. In : *Acte du 28ème congrès de l'AFC*, 28ème congrès de l'AFC, 23-25 mai 2007, Poitiers. : AFC, 2007

"Supply and Demand for European Accounting Research. Evidence from EAA congresses", With T. Jeanjean. In : *Website of the Conference*, 30th Annual congress of the European Accounting Association. Lisbon (Portugal) : European Accounting Association, 2007

"CEO Compensations in a Low Transparent Environment", With F. Missonier-Piera, J. Margaine. In : *27ème Congrès de l'Association Francophone de Comptabilité (CD-Rom)*,. Tunis (Tunisie) : AFC, 2006

"Is There a Global Accounting Research? Evidence from the EAA", With T. Jeanjean. In : *27ème Congrès de l'Association Francophone de Comptabilité (CD-Rom)*,. Tunis (Tunisie) : AFC, 2006

"Analyse de la publication d'informations prévisionnelles au moment des introductions en bourse", With T. Jeanjean. In : *Actes du 26ème congrès de l'Association Francophone de Comptabilité (AFC)*,. Lille (France) : AFC, 2005

"Pertinence de l'inscription à l'actif des frais de R&D : une étude empirique", With T. Jeanjean. In : *25ème Congrès de l'Association Francophone de Comptabilité (AFC)*,. Orléans (France) 2004

"Le ratio market-to-book et la reconnaissance des immatériels. Une étude du marché français". In : *Actes du 24ème Congrès de l'Association Francophone de Comptabilité : Identification et maîtrise des risques : enjeux pour l'audit, la comptabilité et le contrôle de gestion*,. Louvain-la-Neuve (Belgique) : AFC & Université Catholique de Louvain, 2003

"Market-to-book Ratio and Recognition of Intangibles. A French Survey". In : *The Transparent Enterprise. The Value of Intangibles*,. Madrid (Espagne) : OECD et Université Autonome de Madrid, 2002

## Press Articles

"R&D : les IFRS renforceront-elles l'information comptable ?". *Les Echos*, 22 Jun 2006, p. 8-9

# Teaching

## ▮ Teaching at ESSEC

Introduction to Financial Accounting  
Financial analysis and firm's valuation  
Accounting for Intangibles

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# Other Activities

## ▮ Scientific Activities

### Editorial Board Membership

*Accounting in Europe*, Routledge Taylor & Francis Group

*Accounting in Europe*, Routledge - Taylor & Francis group

*International Journal of Managerial and Financial Accounting (IJMFA)*,  
InderScience Publishers

### Conference Presentations

"Value Relevance of R&D Accounting Treatment: A French Perspective",  
(with T. Jeanjean). Financial Reporting & Business Communication  
Conference, 7th Annual Conference, Cardiff, Grande-Bretagne, 03 Jul 2003

"Value Relevance of R&D Accounting Treatment: A French Perspective",  
(with T. Jeanjean). 26th Annual Congress of the European Accounting  
Association (EAA), Séville, Espagne, 02 Apr 2003

"Market-to-book ratio et reconnaissance des actifs immatériels", CRECCI  
(Centre de Recherche en Contrôle et comptabilité internationale), Bordeaux,  
France, 07 Dec 2002

"Empirical analysis of voluntary disclosure in IPO prospectuses" (with T.  
Jeanjean), IAAER conference, Bordeaux, September 2005.

"Analyse de la publication d'informations prévisionnelles au moment des  
introductions en bourse" (avec T. Jeanjean), 26ème congrès annuel de  
l'AFC,  
Lille, mai 2005.

"Earnings management and IPO: Roles of governance and IPO's  
procedures" (with T. Jeanjean), 28th annual congress of EAA, Göteborg,  
May 2005.

"Pertinence de l'inscription à l'actif des frais de R&D : une étude empirique"  
(avec T. Jeanjean), 25ème congrès annuel de l'AFC, Orléans, mai 2004.

"Signaling future performance through accounting choice: the case of R&D  
accounting in France" (with Thomas Jeanjean (HEC) and Peter Joos (Sloan  
school  
of management, MIT)), 27th annual congress of EAA, Prague, April 2004.

"Value relevance of R&D accounting treatment: a French perspective"(with  
Thomas Jeanjean), Financial Reporting & Business Communication

Conference, 7th annual conference, Cardiff Business School, July, 2003.

"Le ratio Market-to-Book et la reconnaissance des immatériels. Une étude du marché français", 24ème congrès annuel de l'AFC, Louvain-la-Neuve, mai 2003.

"Value relevance of R&D accounting treatment: A French perspective" (with Thomas Jeanjean), 26th annual congress of EAA, Seville, Spain, April 2003.

"Market-to-Book ratio and the Recognition of Intangibles", 25th congress of EAA, Copenhagen, Denmark, April 2002.

"The Recognition of Intangibles by Capital Markets and in Company Accounts ? A French Survey", 24th congress of EAA, Athens, Greece, April 2001.

"How companies manage and measure intangibles ? A survey of French practices" (with Hélène Löning), 23rd congress of EAA, Munchen, Germany, March 2000.

"How Accounting Standards Approach and Classify intangibles ? An International Survey" (with Hervé Stolowy), 22nd congress of EAA, Bordeaux, France, May 1999.

### ✎ **Affiliations and Academic Responsibilities**

Member of the European Accounting Association (EAA)

Member of the the American Accounting Association (AAA)

Member of the Editorial Committee of "Accounting in Europe"

### ✎ **Consulting and Other Activities**

Ad-hoc reviewer for: Review of Accounting and Finance, Finance

Ad-hoc reviewer for several academic conferences including: AFC (Association Francophone de Comptabilité), IAAER (International Association of Accounting Educators)

Pier reviewer dor research projects submitted to "Social Sciences and Humanities Research Council of Canada"