

**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.

Biography

Anne JENY is Professor in the Accounting Department at the ESSEC Business School. She obtained her Ph.D. degree at HEC School of management in 2003 and taught at the HEC, ESCP-EAP and EDHEC business schools before joining ESSEC Business School in 2002. She teaches at ESSEC in the MIM program, the PhD, as well as in executive education, including customized programs (BPCE, Clarins, SNCF, Banque de France). Her fields of expertise are in financial accounting, financial analysis, value creation and firms' valuation, with a specialization on intangible assets and media and entertainment sector.

Her research interests are Intangibles, financial information and capital markets, IPO, audit quality, and public-private partnerships. She has published articles in the following journals, Auditing: A Journal of Practice and Theory (2015), Journal of Accounting and Public Policy (2011), Accounting in Europe (2009), Review of Accounting and Finance (2007), European Accounting Review (2006), Comptabilité-Contrôle-Audit (2004, 2005, 2009), Accounting, Auditing and Accountability Journal (2001).

Research Areas

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

Publications

Academic Publications

Articles

"L'adaptation des fiscalistes aux nouvelles conditions de l'optimisation fiscale. Une approche par les capacités dynamiques" (A. Jeny, B. Leca, H. Bouthinon-Dumas), *Revue Internationale de Droit Economique*, Issue 4

"Pitching non-English language research: A dual-language application of the Pitching Research Framework" (A. Jeny, R. Faff,), *Accounting and Management Information Systems*, Jun 2018, Vol. 17, Issue 2, p. 266-290

"New avenues of research to explain the rarity of females at the top of the accountancy profession" (A. Jeny, E. Santacreu-Vasut), *Palgrave Communications*, Mar 2017, Vol. 3, p. 1-10

"The validity of auditor industry specialization measures" (A. Jeny, S. Audoussert-Coulier, L. Jiang), *Auditing: A Journal of Practice and Theory*, Feb 2016, Vol. 35, Issue 1, p. 139-161

"La valorisation de l'immatériel dans les services" (A. Jeny), *Innovation & Société*, Dec 2013, Issue 38, p. 1-50

"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*, Jan 2011

"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

Banks as Masters of Debt, Cost Calculators and Risk-Sharing Mediators: A Discreet Regulatory Role Observed in French Public-Private Partnerships. In: *Finance: The Discreet Regulator. How Financial Activities Shape and Transform the World* (with E. Penalva-Icher, C. Richard, E. Lazega). (U.K.) : Palgrave MacMillan, Isabelle Huault and Chrystelle Richard. 2012, p. 113-133

Ne pas tuer le messenger : 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

Professional Publications

Articles

"Did Facebook overvalue WhatsApp?" (A. Cazavan-Jeny, L. Paugam), *Accountancy*, Feb 2014, p. 1-3

Working Papers

"CEO compensations in a Stakeholders 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

"What impact will the digital economy have on accounting? The challenge of intangible assets' recognition.". In : *7ème Etats Généraux de la Recherche Comptable*, Etats Généraux de la Recherche Comptable. Paris (France) : Autorité des Normes Comptables (ANC), 2017, p. 1-26

"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

"Not Recognising Intangible Assets Is Creating Huge Amounts of Goodwill". *The Corner*, 06 Apr 2018, p. 1-6

"Bowie, l'homme immatériel". *Les Echos.fr*, 24 May 2016, p. 1-4

"L'acquisition de WhatsApp : Actifs incorporels et évaluations records". *Les Echos.fr*, 29 Oct 2014, p. 1-2

"La nécessaire valorisation financière des marques". *Le Journal des Grandes Ecoles*, 01 Jun 2014, p. 1-1

"Did Facebook pay too much?". *Accountancy*, 01 Apr 2014, p. 54-55

"Measuring a firm's worth in a world where intangible assets drive value". *Reflète Essec Magazine*, 01 Feb 2014, p. 58-58

"Too much of a good thing?". *Accountancy*, 01 Sep 2013, p. 74-75

"Paroles d'expert : "Tant qu'il y aura des paradis fiscaux, cela ne marchera pas"". *Actuel expert-comptable*, 24 Jun 2013, p. 3-4

"Sévir contre l'évasion fiscale : l'information financière est-elle hors de contrôle ?". *Les Echos.fr*, 11 Jun 2013, p. 1-4

"Industrie des médias, développement durable et les enjeux de la valorisation des immatériels". *Les Echos.fr*, 24 May 2013, p. 1-2

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

Book Reviews

"International Accounting". (T. Douppnik, H. Perera) *The International Journal of Accounting*, 2012, vol. 10.1016/j.intacc.2012.10.002, Issue 3, p. 1-4

Teaching

Teaching at ESSEC

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

Other Activities

Scientific Activities

Editorial Board Membership

Comptabilité Contrôle Audit, AFC

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

Conference Presentations

"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, Danemark, 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"