

Peter WALTON

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Département: Comptabilité et contrôle de gestion

Campus de Cergy

DIPLÔMES

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- | | |
|------|---|
| 1989 | Ph.D. en Comptabilité et Finance
(London School of Economics and Political Science (LSE) Royaume-Uni) |
| 1984 | M. Sc. en Comptabilité et Finance
(London School of Economics and Political Science (LSE) Royaume-Uni) |
| 1968 | B.A. Français, Allemand et Economie
(London University Royaume-Uni) |

CERTIFICATS

- | | |
|------|--|
| 1971 | FCCA Chartered Certified Accountant
(Association of Chartered Certified Accountants (ACCA) Royaume-Uni) |
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CARRIÈRE

POSITIONS ACADÉMIQUES PRINCIPALES

- | | |
|----------------|---|
| 2013 - Présent | Professeur émérite (ESSEC Business School France) |
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AUTRES POSITIONS ACADÉMIQUES

- | | |
|-------------------|--|
| 1991 - 2002-12-31 | Professeur visitant (Université Paris Dauphine-PSL France) |
| 1994 - 2000-12-31 | Professeur de Comptabilité (Université de Genève Suisse) |
| 2012 - Présent | Professeur Emérite (Open University Royaume-Uni) |

2004 - 2011-12-31 Professeur de Comptabilité (Open University Royaume-Uni)

2000 - 2013-12-31 Professeur de Comptabilité (ESSEC Business School France)

PUBLICATIONS

ARTICLES

[WALTON, P. \(2006\). A Research Note. Fair Value and Executory Contracts: Moving the Boundaries in International Financial Reporting. *Accounting and Business Research*.](#)

[WALTON, P. \(2002\). Accounting Principles or Anti-abuse Rules? *Accounting & Business*, pp. 11.](#)

[WALTON, P. \(2012\). Atlantic Face-off. *Accountancy*.](#)

[WALTON, P. \(2003\). Dancing with Dinosaurs. *Accounting & Business*, pp. 17.](#)

[DICK, W. et WALTON, P. \(2007\). A Moving Target. *Australian Accounting Review*, pp. 8-17.](#)

[WALTON, P. et MESSINA, M. \(1998\). The Impact of Government on Company Cash Flows in France and the UK. *Journal of International Accounting, Auditing and Taxation*, pp. 273-293.](#)

[WALTON, P. \(2000\). Accounting in Developing Countries: Challenges for the 21st Century. *United Nations: International Accounting and Reporting Issue: 2000 Review*, pp. 134-141.](#)

[WALTON, P. \(2002\). Norwalking on Egg Shells. *Accounting & Business*, pp. 13.](#)

[WALTON, P. \(2001\). Oh, No! It's that Value Thing Again. *Accounting & Business*, pp. 10.](#)

[WALTON, P. \(2006\). Boardroom battles. *The Financial Regulator*, pp. 25-30.](#)

[WALTON, P. \(2007\). Quel financement pour l'IASB ? *Option Finance*, pp. 76-77.](#)

[WALTON, P. \(2002\). Shattering Complacency: Building Trust. *Accounting & Business*, pp. 20-21.](#)

[WALTON, P. \(2012\). Still on Track. *Accountancy*, 149, pp. 72-73.](#)

[WALTON, P. \(2002\). The Trouble with Comprehensive Income. *Accounting & Business*, pp. 10.](#)

[BOCQUERAZ, C. et WALTON, P. \(2006\). Creating a Supranational Institution: The Role of the Individual and the Mood of the Times. *Accounting History*, pp. 271-288.](#)

[LOFT, A., JORISSEN, A. et WALTON, P. \(2002\). From Newsletter to Academic Journal: Creating](#)

[the European Accounting Review. *European Accounting Review*, pp. 43-75.](#)

[WALTON, P. \(2006\). Got your Number. *Quality World*, pp. 23-26.](#)

[WALTON, P. \(2000\). Harmonisation and Cultural Obstacles: International Accounting Standards in Switzerland and the UK. *Accounting*, pp. 72-75.](#)

[WALTON, P. \(2015\). IFRS in Europe – an Observer’s Perspective of the Next Ten Years. *Accounting in Europe*, 12\(2\), pp. 135-171.](#)

[WALTON, P. \(2005\). La convergence IASB-FASB et ses implications. *Revue Française de Comptabilité*, pp. 10-12.](#)

[WALTON, P. \(2009\). Les délibérations de l'IASB en 2002 et 2003 : une analyse statistique. *Accounting Auditing Control*, 15\(1\), pp. 35-54.](#)

[WALTON, P. \(2002\). Oh to be Inconsistent, Now that Winter's Here. *Accounting & Business*, pp. 10.](#)

[WALTON, P. et RUTTERFORD, J. \(2014\). The War, Taxation and the Blackpool Tower Company. *Accounting History Review \(ex Accounting, Business and Financial History\)*, 24\(2-3\), pp. 103-117.](#)

[WALTON, P. \(2007\). Petit historique de l'IASC/IASB. *Option Finance*, pp. 18-19.](#)

[WALTON, P. \(2001\). Plan comptable ? Yes, Please. *Revue Française de Comptabilité*, pp. 30-31.](#)

[WALTON, P. \(2009\). Recherche et normalisation comptables. *Revue Française de Comptabilité*, \(427\), pp. 2-3.](#)

[WALTON, P., BARKER, R., LENNARD, A., NOBES, C. et TROMBETTA, M. \(2014\). Response of the EAA Financial Reporting Standards Committee to the IASB Discussion Paper: A Review of the Conceptual Framework for Financial Reporting. *Accounting in Europe*, 11\(2\), pp. 149-184.](#)

[WALTON, P. \(2001\). Fighting Talk and the New IASB. *Accounting & Business*, pp. 10.](#)

[WALTON, P. \(2007\). Le cadre conceptuel : une ancienne querelle. *Revue Française de Comptabilité*, pp. 5.](#)

[WALTON, P. \(2009\). Analyse exacte, conclusions erronées. *Revue Française de Comptabilité*, \(423\), pp. 22-25.](#)

[WALTON, P. \(2001\). Tin Hat Time at the IASB? *Accounting & Business*, pp. 10-10.](#)

[WALTON, P. \(2002\). To Boldly Go..... *Accounting & Business*, pp. 9.](#)

[DICK, W. et WALTON, P. \(2001\). Conformité aux normes comptables internationales : comparaison franco-allemande. *Revue Française de Comptabilité*, pp. 36-39.](#)

[ANDRÉ, P., JENY, A., DICK, W., RICHARD, C. et WALTON, P. \(2009\). Fair Value Accounting and the Banking Crisis in 2008: Shooting the Messenger. *Accounting in Europe*, 6\(1\), pp. 3-24.](#)

[DANJOU, P. et WALTON, P. \(2011\). La légitimité du normalisateur comptable international IASB : commentaires sur "Normalisation comptable internationale : le retour du politique ?". *Accounting Auditing Control*, 17\(3\), pp. 101-114.](#)

[DANJOU, P. et WALTON, P. \(2012\). The Legitimacy of the IASB. *Accounting in Europe*, 9\(1\), pp. 1-15.](#)

[WALTON, P. \(2020\). Accounting and Politics in Europe: Influencing the Standard. *Accounting in Europe*, 17\(3\), pp. 303-313.](#)

[WALTON, P. \(2018\). Discussion of Barker and Teixeira \(\[2018\]. Gaps in the IFRS Conceptual Framework. *Accounting in Europe*, 15\) and Van Mourik and Katsuo \(\[2018\]. Profit or loss in the IASB Conceptual Framework. *Accounting in Europe*, 15\). *Accounting in Europe*, 15\(2\), pp. 193-199.](#)

[VAN MOURIK, C. et WALTON, P. \(2018\). The European IFRS Endorsement Process – in Search of a Single Voice. *Accounting in Europe*, 15\(1\), pp. 1-32.](#)

COMPTE-RENDUS D'OUVRAGE

[WALTON, P. \(2008\). Financial Reporting and Global Capital Markets: A History of the International Accounting Standards Committee, 1973-2000. *Accounting History*, Royaume-Uni.](#)

[WALTON, P. \(2007\). Worldwide Financial Reporting. The Development and Future of Accounting Standards. *European Accounting Review*, Royaume-Uni.](#)

LIVRES

[WALTON, P. \(2009\). *An Executive's Guide for Moving From U.S. GAAP to IFRS*. Business Expert Press, 127 pages.](#)

[WALTON, P. et AERTS, W. \(2009\). *Global Financial Accounting and Reporting \(2ème édition\)*. 2 ed. South-Western Cengage Learning, 521 pages.](#)

[WALTON, P. et AERTS, W. \(2013\). *Global Financial Accounting and Reporting - Principles and Analysis \(3ème édition\)*. 3 ed. South-Western Cengage Learning, 510 pages.](#)

[WALTON, P. et AERTS, W. \(2006\). *Global Financial Accounting and Reporting. Principles and Analysis*. Thomson Learning, 493 pages.](#)

[WALTON, P. \(2001\). *La comptabilité anglo-saxonne*. La Découverte, 126 pages.](#)

[WALTON, P. \(1996\). *International Stock Exchange Listing*. London: Financial Times.](#)

[WALTON, P., HALLER, A. et RAFFOURNIER, B. \(1997\). *Comptabilité internationale*. Paris: Vuibert.](#)

[WALTON, P., HALLER, A. et RAFFOURNIER, B. \(1998\). *International Accounting*. Thomson.](#)

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[WALTON, P. et AERTS, W. \(2017\). *Global Financial Accounting and Reporting: Principles and Analysis*. 4 ed. London: Cengage Learning.](#)

[WALTON, P. \(2019\). *Piers, Paddle Steamers and Profits*. European Research Associates, 112 pages.](#)

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[WALTON, P. et AERTS, W. \(2020\). *Global Financial Accounting and Reporting: Principles and Analysis*. 5th ed. Cengage Learning, 520 pages.](#)

ARTICLES OU VIDÉOS DE VULGARISATION

[WALTON, P. \(2014\). IFRS on insurance: Mission impossible? *Wiley Insight IFRS*.](#)

[WALTON, P. \(2015\). No Good Solutions for Insurance Companies. *Wiley Insight IFRS*.](#)

[WALTON, P. \(2009\). Pourquoi les banques espagnoles résistent mieux ? *La Tribune*, pp. 11.](#)

[WALTON, P. \(2015\). Ten Years of IFRS in the EU: All's Well That Starts Well. *Wiley Insight IFRS*.](#)

[WALTON, P. \(2015\). UN Reviews State of Financial Reporting. *Wiley Insight IFRS*.](#)

[WALTON, P. \(2009\). European Adoption of IFRS: A Poisoned Chalice? *EAA Newsletter*, pp. 11-14.](#)

CHAPITRES

[NÄSI, S., SACCON, C., W?STEMANN, S. et WALTON, P. \(2013\). European Accounting Theory: Evolution and Evaluation. Dans: *The Routledge Companion to Accounting, Reporting and Regulation*. 1st ed. Routledge, pp. 72-92.](#)

[WALTON, P. \(2001\). European Harmonization \(Revised\). Dans: *International Accounting and Finance Handbook: 2001 Cumulative Supplement*. 1st ed. John Wiley & Sons, Inc. pp. 1-14.](#)

[WALTON, P. \(2013\). Fair Value and Accounting. Dans: *Handbook of Key Global Financial Markets, Institutions, and Infrastructure*. 1st ed. Elsevier, pp. 423-433.](#)

[SCHEID, J.C. et WALTON, P. \(2001\). France. Dans: *European Accounting Guide*. 1st ed. Aspen Law and Business, pp. 303-357.](#)

[WALTON, P. \(2006\). IASB et élaboration des IFRS. Dans: *Comptabilité financière en IFRS*. 1st ed. Pearson Education, pp. 311-325.](#)

[BAUDOT, L. et WALTON, P. \(2013\). Influences on the Standard-Setting and Regulatory Process. Dans: *The Routledge Companion to Accounting, Reporting and Regulation*. 1st ed. Routledge, pp. 318-337.](#)

[WALTON, P. \(2002\). International Finance and Accounting. Dans: *International Business*. 1st ed. Thomson, pp. 285-318.](#)

[WALTON, P. \(2001\). L'éphémère introduction du coût de remplacement en Grande-Bretagne : bilan d'une tentative pour remettre en cause le modèle en coûts historiques. Dans: *Juste valeur - enjeux techniques et politiques*. 1st ed. Economica, pp. 289-297.](#)

[ANDRÉ, P., JENY, A., DICK, W., RICHARD, C. et WALTON, P. \(2009\). Ne pas tuer le messager : la comptabilité dans la crise. Dans: *Le leadership responsable. Un allié sûr contre la crise*. 1st ed. Gualino. Lextenso éditions, pp. 205-210.](#)

[WALTON, P. \(2010\). Origins and Rationale fo IFRS Convergence. Dans: *QFINANCE*. 1st ed. Bloomsbury Publishing Plc, pp. 347-350.](#)

[WALTON, P. \(2013\). Recognition and Measurement. Dans: *The Routledge Companion to Accounting, Reporting and Regulation*. 1st ed. Routledge, pp. 113-127.](#)

[VAN MOURIK, C. et WALTON, P. \(2013\). The Role of Conceptual Frameworks in Accounting Standard-Setting. Dans: *The Routledge Companion to Accounting, Reporting and Regulation*. 1st ed. Routledge, pp. 113-127.](#)

[WALTON, P. \(2007\). CCA - An Unsuccessful Attempt to Change the Measurement Basis. Dans: *The Routledge Companion to Fair Value and Financial Reporting*. 1st ed. Routledge, pp. 173-180.](#)

PRÉFACES / INTRODUCTIONS DE REVUE

[WALTON, P. et EVANS, L. \(2013\). Editorial. *Accounting in Europe*, 10\(2\).](#)

[WALTON, P. \(2013\). Les débats du Board de l'IASB de février 2013. *Revue Française de Comptabilité*, \(463\), pp. 3.](#)

COMMUNICATIONS DANS UNE CONFÉRENCE

[ANDRÉ, P., KALIGOROU, F., WALTON, P. et YANG, D. \(2013\). Determinants of the Voluntary](#)

[Adoption of IFRS by UK Unlisted Firms. Dans: 12ème Congrès International de Gouvernance 2013.](#)

[ANDRÉ, P., WALTON, P. et YANG, D. \(2012\). Voluntary Adoption of IFRS: A Study of Determinants for UK Unlisted Firms. Dans: 8th EUFIN Workshop on European Financial Reporting.](#)

[ANDRÉ, P., WALTON, P. et YANG, D. \(2013\). Voluntary Adoption of IFRS: A Study of Determinants for UK Unlisted Firms. Dans: 2013 American Accounting Association Annual Meeting.](#)

[ANDRÉ, P., WALTON, P. et YANG, D. \(2012\). Voluntary Adoption of IFRS: A Study of Determinants for UK Unlisted Firms. Dans: 33e Congrès de l'Association Francophone de Comptabilité \(AFC\) 2012.](#)

DIRECTION D'OUVRAGE

[PREVITS, G., WALTON, P. et WOLNIZER, P. \[Eds\] \(2011\). *A Global History of Accounting, Financial Reporting and Public Policy: Asia and Oceania*. Emerald, 236 pages.](#)

[PREVITS, G., WALTON, P. et WOLNIZER, P. \[Eds\] \(2011\). *A Global History of Accounting, Financial Reporting and Public Policy: Americas*. Emerald, 205 pages.](#)

[PREVITS, G., WALTON, P. et WOLNIZER, P. \[Eds\] \(2012\). *A Global History of Accounting, Financial Reporting and Public Policy: Eurasia, the Middle East and Africa \(Volume 4\)*. Emerald, 249 pages.](#)

[PREVITS, G., WALTON, P. et WOLNIZER, P. \[Eds\] \(2010\). *A Global History of Accounting, Financial Reporting and Public Policy: Europe*. Emerald, 302 pages.](#)

[WALTON, P. \[Ed\] \(2007\). *The Routledge Companion to Fair Value and Financial Reporting*. Routledge, 404 pages.](#)

[VAN MOURIK, C. et WALTON, P. \[Eds\] \(2013\). *The Routledge Companion to Fair Value and Financial Reporting*. Routledge, 546 pages.](#)

DOCUMENTS DE TRAVAIL

[MOTTIS, N. et WALTON, P. \(2008\). *Measuring research Outputs across Borders - a Comment*. ESSEC Business School.](#)

ACTIVITÉS PROFESSIONNELLES

Consulting

2014 - 2019: Conseiller, groupe d'experts intergouvernemental des nations unies sur les International Standards of Accounting and Reporting (ISAR)

ACTIVITÉS DE RECHERCHE

Direction d'une revue - Rédacteur en chef

2010 - 2010: Rédacteur en chef - Accounting in Europe

Membre d'un comité de lecture

2000 - 2002: Membre du comité de lecture - Accounting History

2006 - 2007: Membre du comité de lecture - Accounting History

2005 - 2007: Membre du comité de lecture - Accounting in Europe

2010 - 2016: Membre du comité de lecture - Accounting in Europe

2001 - 2002: Membre du comité de lecture - Comptabilité, Contrôle, Audit

2005 - 2009: Membre du comité de lecture - Comptabilité, Contrôle, Audit

2011 - 2015: Membre du comité de lecture - Comptabilité, Contrôle, Audit

2000 - 2000: Membre du comité de lecture - European Accounting Review

2002 - 2003: Membre du comité de lecture - European Accounting Review

2005 - 2007: Membre du comité de lecture - European Accounting Review

2009 - 2011: Membre du comité de lecture - European Accounting Review

2002 - 2003: Membre du comité de lecture - The International Journal of Accounting