

# Peter WALTON

Emeritus Professor

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Department: Accounting and Management  
Control  
Campus de Cergy

## DIPLOMAS

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| 1989 | Ph.D. in Accounting and Finance<br>(London School of Economics and Political Science (LSE) United Kingdom) |
| 1984 | M. Sc. in Accounting & Finance<br>(London School of Economics and Political Science (LSE) United Kingdom)  |
| 1968 | B.A. French, German and Economics<br>(London University United Kingdom)                                    |

### CERTIFICATES

- |      |   |
|------|---|
| 1971 | FCCA Chartered Certified Accountant<br>(Association of Chartered Certified Accountants (ACCA) United Kingdom) |
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## CAREER

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### FULL-TIME ACADEMIC APPOINTMENTS

- |            |   |
|------------|---|
| 2013 - Now | Emeritus Professor (ESSEC Business School France) |
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### OTHER ACADEMIC APPOINTMENTS

- |                   |   |
|-------------------|---|
| 1991 - 2002-12-31 | Visiting Professor (Université Paris Dauphine-PSL France) |
| 1994 - 2000-12-31 | Accounting Professor (Université de Genève Switzerland)   |
| 2012 - Now        | Emeritus Professor (Open University United Kingdom)       |

2004 - 2011-12-31 Accounting Professor (Open University United Kingdom)

2000 - 2013-12-31 Accounting Professor (ESSEC Business School France)

## **PUBLICATIONS**

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### **BOOK EDITOR**

[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.](#)

[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.](#)

### **WORKING PAPERS**

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

### **PRESS ARTICLE, VIDEO OR OTHER POPULAR MEDIA**

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

[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\*.](#)

## **JOURNAL ARTICLES**

[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.](#)

[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.](#)

[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.](#)

[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.](#)

[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.](#)

[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.](#)

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

[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.](#)

[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.](#)

[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.](#)

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

[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. \(2007\). 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.](#)

## **BOOKS**

[WALTON, P. \(2016\). \*Blackpool Tower: A History\*. Amberley Publishing, 208 pages.](#)

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

[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.](#)

[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. \(2000\). \*Financial Statement Analysis\*. Business Press. Thomson Learning, 304 pages.](#)

## **BOOK CHAPTERS**

[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.](#)

## **PREFACES OF A JOURNAL**

[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.](#)

## **PRESENTATIONS AT AN ACADEMIC OR PROFESSIONAL CONFERENCE**

[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.](#)

[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.](#)

## **BOOK REVIEWS**

[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.](#)

## **PROFESSIONAL ACTIVITIES**

### **Consulting**

2014 - 2019: Adviser, UN intergovernmental working group of experts on international standards of accounting and reporting (ISAR)

## **RESEARCH ACTIVITIES**

### **Chief Editor**

2010 - 2010: Chief editor - Accounting in Europe

### **Editorial Board Membership**

2000 - 2002: Editorial board membership - Accounting History  
2006 - 2007: Editorial board membership - Accounting History  
2005 - 2007: Editorial board membership - Accounting in Europe  
2010 - 2016: Editorial board membership - Accounting in Europe  
2001 - 2002: Editorial board membership - Comptabilité, Contrôle, Audit  
2005 - 2009: Editorial board membership - Comptabilité, Contrôle, Audit  
2011 - 2015: Editorial board membership - Comptabilité, Contrôle, Audit  
2000 - 2000: Editorial board membership - European Accounting Review  
2002 - 2003: Editorial board membership - European Accounting Review  
2005 - 2007: Editorial board membership - European Accounting Review  
2009 - 2011: Editorial board membership - European Accounting Review  
2002 - 2003: Editorial board membership - The International Journal of Accounting