

VIth FINANCIAL REPORTING WORKSHOP

GRENOBLE, June 4th and 5th, 2015

Accounting and Technology

The Institut Universitaire de Technologie 2 de Grenoble is proud and happy to welcome the VIth Financial Reporting Workshop. The event will take place on June 4th and 5th, 2015.

We are pleased to pursue the long history of cross-cultural fertilization between Grenoble and Italy. During the 19th century, technology-based cultural exchanges supported by famous Grenoble inhabitants were focused on artistic works. Ernest Hébert first was a guest in Roma before he became the director of the Villa Medici. His cousin, Marie-Henri Beyle, better known as Stendhal, felt such an overwhelming fascination for Italian art that he experienced a stroke since then coined the Stendhal Syndrome. Nowadays, half of Grenoble's population is able to claim having Italian roots.

Grenoble is also one of the most dynamic and innovative towns in France, thanks to its investments in energy technologies and nanotechnologies; Forbes ranked Grenoble as the 5th most inventive town in the world in 2013, and 2nd in Europe in 2014.

Conference theme: Accounting and Technology

A part of today's accounting research tools rely on mathematical and geometrical grounds. The phenomenon is not new: Luca Pacioli had already formalized the accounting process in analogies with shapes in a geometrical space. In the current race for more efficiency and competitiveness, the complexity of our world is often interpreted as a need for the provision of a bigger quantity of data, with the possibility of a new form of overwhelming supply, hindering or easing the readability of sometimes hidden or invisible items. This raises the following issue: do we have an "overwhelming fascination" with an ever-expanding volume of data leading to a new form of a Stendhal Syndrome? Indeed, the possibility to approach and treat information remains a challenge to current accountants, whether academics or professionals. Lately, metadata and big data have been considered as the Holy Grail to reach a better understanding of our environment and actors, by seeking patterns, underlying structures. Algorithms are expected to make sense of what is not straightforward to the human eye, yet their specification needs exercises. This quest is also the one of a better grasp of uncertainty, and implies that the production of tools may influence the future quality and reliability of the carried information, whether financial, extra-financial or internal.

While the general theme of the conference will be "Accounting and Technology", the scientific committee suggests some research paths, which are neither exhaustive nor exclusive:

- **Technologies and financial reporting:**
 - *The financing of technology and/or inventive companies:* are there specificities of funds dedicated to technologies? Is it possible to understand/map the risks technologies are exposed to? Can technologic assets – such as patents – pledge as collaterals in funds seeking?
 - *The evaluation of technologic assets:* is there an evaluation methodology able to capture the technologic characteristics, the contingent factors of technological or other assets?
 - *The definition and recognition of specific/strategic assets* is a subsequent issue: Is the proposed change in the definition of “asset” in the latest Draft IASB Conceptual Framework significant? How measurable is a technologic asset if uncertain, invisible or intangible? Is measurability complexity a factor increasing auditing difficulty? How can we accurately report and measure strategic assets under high uncertainty, invisibility and intangibility?
 - Regarding technologies, what are the *funds providers' disclosures needs* (financial markets – business angels – VC/investment funds – debt providers)?
- **Technologies, legal framework and risks:**
 - Modern technologies can be associated to rights (of usage, ownership...); how important are the legal rights in the asset definition? Can they help to define its risk exposure?
 - Are rights contributing to a reduction or an increase in risk exposure and visibility?
- **Can metadata/big data become complementary tools at the service of Accounting? :**
 - What sort of supplemental information can meta data and big data provide?
 - Can big data support the fraud identification or/and other kinds of risks?
 - How to master big data: how can accountants participate into the process of data collection?
- **Current and future reporting frameworks for risk/environmental disclosure:** is a worldwide framework desirable and can we design it? How? What data are necessary to the understanding of environmental impact?
- **The introduction and the effectiveness of IAS/IFRS:** has complexity been better captured by Intangibles? By R & D costs and/or assets? By accounting in general?
- **The relationship between financial reporting and corporate governance:** which new models of governance can we design for more complex organisational structures (local authorities, public-private partnership...)?
- **Accounting choice and earnings quality** also addresses the interrelated link between tool preference and its consequences.

The VIth workshop also ambitions to build on transnational and local specificities, and to reinforce the link between researchers and the industry, inviting companies and professionals to join and express their needs relative to financial, extra-financial or internal information issues. In this perspective, the conference is also open to field topics:

- Case studies on technological companies or dealing with technologies will be welcome.

- Comparative studies, such as the one of technological SMEs, are also expected to capture the distinctive industrial and entrepreneurial fabrics of different countries or regions.
- The sustainability of the impact of information provision on the daily exercise of the professionals can be questioned ...

Exceptionally, the VIth FRW will offer a French language track.

The workshop is also welcoming special sessions and calls for applied researches. Special sessions can be organised on specific topics; they should count 3 papers. If you'd like to organize a special session or provide with an applied research topic, your suggestions are welcome before December 15th.

Submission of papers: Important dates and possible publications

Should you wish to have a paper considered for presentation at the workshop, please email a 1.000 word abstract or a full paper by 15 February 2015 to the following e-mail address: frwrenoble@canal-iut.fr

Submitting authors will be informed of the decision of the Scientific Committee by 15 March 2015. Full papers are expected by 15 May 2015.

Selected conference papers may be published in a joint special issue of La Revue du Financier (for a publication in French or in English) and Financial Reporting (in English).

At the choice of the authors, conference papers might also be considered and have a fast track for publication in an ordinary issue of Financial Reporting and in La Revue du Financier.

Conference website

You can find more information at www.frworkshop.com

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