



Anne JENY

Ph.D., Business Administration, Accounting

Full Professor, Accounting

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EDUCATION

- 2003** Ph.D., Business Administration, Accounting, HEC Paris Business School, France
- 1996** Master, Audit and Finance, Accounting, University of Paris Dauphine, France
- 1995** Master, Economy, Finance, University of Paris Dauphine, France

PROFESSIONAL CERTIFICATION

- 2009** ITP (International Teachers Programme), Bocconi University, Italy

PROFESSIONAL EXPERIENCE

ACADEMIC:

- 2021 - Present** Professor, IÉSEG School of Management, France
- 2002 - 2020** Professor, ESSEC Business School, Cergy Pontoise, France

INTELLECTUAL CONTRIBUTIONS

Papers in refereed journals

Published

- Filip A., Hammami A., Huang Z., Jeny A., Magnan M., Moldovan R., (2021), Convergence in Motion: A Review of Fair Value Levels' Relevance, *Accounting in Europe*, 18(3), pp. 275-294
- Filip A., Hammami A., Huang Z., Jeny A., Magnan M., Moldovan R., (2021), The Value Relevance of Fair Value Levels: Time Trends under IFRS and U.S. GAAP, *Accounting in Europe*, 18(2), pp. 196-217
- Jeny A., Moldovan R., (2021), Accounting for intangible assets - insights from meta-analysis of R&D research, *Journal of Accounting Literature*, Emerald insights(8 December 2021), pp. 1-32
- Jeny A., Andreicovici I., Lui D., (2020), Disclosure Transparency and Disagreement Among Economic Agents: The Case of Goodwill Impairment, *European Accounting Review*, 29(1), pp. 1-26
- Jeny A., Paugam L., Astolfi P., (2019), The usefulness of intangible assets' disclosure for financial analysts. Insights from Purchase Price Allocation conditional on deal quality, *Comptabilité Contrôle Audit*, 25(2), pp. 5-53
- Bouthinon-Dumas H., Jeny A., Leca B., (2018), L'adaptation des fiscalistes aux nouvelles conditions de l'optimisation fiscale, *Revue Internationale de Droit Economique*, t.XXXII(4), pp. 399

Faff R., Shao X., Alqahtani F., Atif M., Bialek-Jaworska A., Chen A., Duppati G., Escobar M., Finta M., Li Y., Machado M., Nishi T., Nguyen B., Noh J. -E., Reichenecker J. -A., Sakawa H., Vaportzis E., Widyawati L., Wijayana S., Wijesooriya C., Ye G., Zhou C., (2018), Pitching non-English language research: A dual-language application of the Pitching Research Framework, *Journal of Accounting and Management Information Systems*, 12(2), pp. 266-290

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

Audoussert-Coulier S., Jeny A., Jiang L., (2016), The Validity of Auditor Industry Specialization Measures, *Auditing, A Journal of Practice and Theory*, 35(1), pp. 139-161

Jeny A., Jeanjean T., Joos P., (2011), Accounting choice and future performance: The case of R&D accounting in France, *Journal of Accounting and Public Policy*, 30(2), pp. 145-165

André P., Dick W., Richard C., Walton P., (2009), Fair Value Accounting and the Banking Crisis in 2008: Shooting the Messenger, *Accounting in Europe*, 6(1), pp. 3-24

Jeny A., Jeanjean T., (2007), Levels of voluntary disclosure in IPO prospectuses: an empirical analysis, *Review of Accounting and Finance*, 6(2), pp. 131-149

Jeny A., Jeanjean T., (2006), The negative impact of R&D capitalization: A value relevance approach, *European Accounting Review*, 15(1), pp. 37-61

Jeny A., Jeanjean T., (2005), Pertinence de l'inscription à l'actif des frais de R&D : une étude empirique, *Comptabilité Contrôle Audit*, 11(1), pp. 5-21

Jeny A., (2004), Le ratio market-to-book et la reconnaissance des immatériels ? une étude du marché français, *Comptabilité Contrôle Audit*, 10(2), pp. 99

Stolowy H., (2001), International accounting disharmony: the case of intangibles, *Accounting, Auditing & Accountability Journal*, 14(4), pp. 477-497

Communications in refereed conferences

International

Jeny A., (2023), *Client-Specific Information in Key Audit Matters and Audit Risks* 3rd Swiss Accounting Research Alpine Camp (SARAC), Crans Montana, Switzerland

Jeny A., Deneuve E., Filip A., (2023), *Client-Specific Information in Key Audit Matters and Audit Risks* Auditing Section MidYear Meeting, Las Vegas, USA

Jeny A., Filip A., Deneuve E., (2023), *Key Audit Matters Dissimilarity: Determinants and Consequences* 45th Annual Congress of the European Accounting Association, Helsinki, Finland

Jeny A., Compagnie V., Orens R., (2022), *Non-Audit Services and the Cost of Debt in Private Firms* 43ème Congrès de l'AFC, Bordeaux, France

Jeny A., Compagnie V., Orens R., (2022), *Non-Audit Services and the Cost of Debt in Private Firms* 44th Annual EAA Congress, Bergen, Norway

Jeny A., Deneuve E., Filip A., (2022), *Client-Specific Information in Key Audit Matters and Audit Risks* 43ème Congrès Annuel de l'AFC, Bordeaux, France

Jeny A., Deneuve E., Filip A., (2022), *CLIENT-SPECIFIC INFORMATION IN KEY AUDIT MATTERS AND AUDIT RISKS* 9th Workshop on Audit Quality, Milan, Italy

Jeny A., Filip A., Deneuve E., (2022), *Client-Specific Information in Key Audit Matters and Audit Risks* 44th Annual Congress of the European Accounting Association, Bergen, Norway

Books

Published

Jeny A., Julien Onillon J., (2021), *Les 12 travaux de l'analyste financier. Un récit, une enquête, une méthodologie*, 978-2-3260-0282-1, Pearson France, Paris, 304 pages

Chapters in books

Published

Penalva-Icher E., Jeny A., Richard C., Lazega E., (2012), Banks as masters of debt, cost calculators and risk-sharing mediators: A discreet regulatory role observed in French public-private partnerships, in: I. Huault and C. Richard(Eds.), *Finance: The Discreet Regulator. How Financial Activities Shape and Transform the World*, 978-1-137-03360-4, Palgrave-Macmillan, chapter 5, pp. 113-133

Jeny A., André P., Dick W., Richard C., Walton P., (2009), Ne pas tuer le messager : la comptabilité dans la crise, in: Alain Pekar Lempereur(Eds.), *Le leadership Responsable. Un allié sûr contre la crise.*, 978-2-297-01286-7, Paris : Gualino éditeur, Paris, chapter 16, pp. 203-208

Jeny A., (2007), Les normes IFRS renforceront-elles la qualité de l'information comptable sur la R&D ?, in: Nicolas Mottis(Eds.), *L'Arte de l'Innovation*, 978-2-296-02435-9, L'Harmattan, Paris, chapter 4-04, pp. 177-186

Jeny A., (2007), Fair value and valuation models, in: Routledge(Eds.), *The Routledge Companionships to Fair Value and Financial Reporting*, 9780415423564, Routledge, London, chapter 7, pp. 91-102

Research reports

Jeny A., (2023), *THE FUTURE OF FINANCIAL REPORTING 2023: THE CURRENT DEBATE ON INTANGIBLE ASSETS. WHERE ARE WE HEADING?*, ACCA (the Association of Chartered Certified Accountants), 16-18 pages

EDITORIAL ACTIVITY

Associate Editor in an academic journal

2021 Accounting in Europe

Guest editor of an a academic journal

Comptabilité Contrôle Audit – Accounting Auditing Control, France

Member of the editorial board of an academic journal

2021 Comptabilité-Contrôle-Audit, France

RESEARCH ACTIVITIES

COMMITTEE CHAIR

yyyy2018 TSM Doctoral Board Conseil, University of Toulouse 1, France

Supervision of Ph.D. Thesis:

2023 Co-director, Three essays on Key Audit Matters Dissimilarity, ESSEC Business School

2019 Director, Three Essays on goodwill impairment disclosures, ESSEC Business School

2019 Director, Three essays on insider trading in Asian countries, ESSEC Business School

2018 Director, The influence of managerial discretionary expenses on tax aggressiveness, firm reporting and audit outcomes: Evidence from corporate donations., ESSEC Business School