

# Peter WALTON

Emeritus Professor

Department: Accounting and Management

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## EDUCATION

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

## EMPLOYMENT

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### Full-time academic positions

2013 - Present      Emeritus Professor, ESSEC Business School, France

### Other affiliations and appointments

- |                |  |
|----------------|--|
| 2000 - 2013    | Accounting Professor, ESSEC Business School, France        |
| 2012 - Present | Emeritus Professor, Open University, United Kingdom        |
| 2004 - 2011    | Accounting Professor, Open University, United Kingdom      |
| 1994 - 2000    | Accounting Professor, Université de Genève, Switzerland    |
| 1991 - 2002    | Visiting Professor, Paris-Dauphine, PSL University, France |

## GRANTS AND HONORS

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### Awards and Honors

2021      Anthony Hopwood award for academic leadership, European Accounting Association

## PUBLICATIONS

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### 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. and WALTON, P. (2018). The European IFRS Endorsement Process – in Search of a Single Voice. *Accounting in Europe*, 15(1), pp. 1-32.
- 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. and 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., BARKER, R., LENNARD, A., NOBES, C. and 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. (2012). Atlantic Face-off. *Accountancy*.
- WALTON, P. (2012). Still on Track. *Accountancy*, 149, pp. 72-73.
- DANJOU, P. and WALTON, P. (2012). The Legitimacy of the IASB. *Accounting in Europe*, 9(1), pp. 1-15.
- DANJOU, P. and 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). Analyse exacte, conclusions erronées. *Revue Française de Comptabilité*, (423), pp. 22-25.
- ANDRÉ, P., JENY, A., DICK, W., RICHARD, C. and WALTON, P. (2009). Fair Value Accounting and the Banking Crisis in 2008: Shooting the Messenger. *Accounting in Europe*, 6(1), pp. 3-24.
- 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. (2009). Recherche et normalisation comptables. *Revue Française de Comptabilité*, (427), pp. 2-3.
- DICK, W. and WALTON, P. (2007). A Moving Target. *Australian Accounting Review*, pp. 8-17.
- WALTON, P. (2007). Le cadre conceptuel : une ancienne querelle. *Revue Française de Comptabilité*, pp. 5.
- WALTON, P. (2007). Petit historique de l'IASB. *Option Finance*, pp. 18-19.
- WALTON, P. (2007). Quel financement pour l'IASB ? *Option Finance*, pp. 76-77.
- WALTON, P. (2006). A Research Note. Fair Value and Executory Contracts: Moving the Boundaries in International Financial Reporting. *Accounting and Business Research*.
- WALTON, P. (2006). Boardroom battles. *The Financial Regulator*, pp. 25-30.
- BOCQUERAZ, C. and 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). Got your Number. *Quality World*, pp. 23-26.
- WALTON, P. (2005). La convergence IASB-FASB et ses implications. *Revue Française de Comptabilité*, pp. 10-12.
- WALTON, P. (2003). Dancing with Dinosaurs. *Accounting & Business*, pp. 17.

- WALTON, P. (2002). Accounting Principles or Anti-abuse Rules? *Accounting & Business*, pp. 11.
- LOFT, A., JORISSEN, A. and WALTON, P. (2002). From Newsletter to Academic Journal: Creating the European Accounting Review. *European Accounting Review*, pp. 43-75.
- WALTON, P. (2002). Norwalking on Egg Shells. *Accounting & Business*, pp. 13.
- WALTON, P. (2002). Oh to be Inconsistent, Now that Winter's Here. *Accounting & Business*, pp. 10.
- WALTON, P. (2002). Shattering Complacency: Building Trust. *Accounting & Business*, pp. 20-21.
- WALTON, P. (2002). The Trouble with Comprehensive Income. *Accounting & Business*, pp. 10.
- WALTON, P. (2002). To Boldly Go..... *Accounting & Business*, pp. 9.
- DICK, W. and WALTON, P. (2001). Conformité aux normes comptables internationales : comparaison franco-allemande. *Revue Française de Comptabilité*, pp. 36-39.
- WALTON, P. (2001). Fighting Talk and the New IASB. *Accounting & Business*, pp. 10.
- WALTON, P. (2001). Oh, No! It's that Value Thing Again. *Accounting & Business*, pp. 10.
- WALTON, P. (2001). Plan comptable ? Yes, Please. *Revue Française de Comptabilité*, pp. 30-31.
- WALTON, P. (2001). Tin Hat Time at the IASB? *Accounting & Business*, pp. 10-10.
- 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. (2000). Harmonisation and Cultural Obstacles: International Accounting Standards in Switzerland and the UK. *Accounting*, pp. 72-75.
- WALTON, P. and 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.

#### Books and book editor

- WALTON, P. and AERTS, W. (2020). *Global Financial Accounting and Reporting: Principles and Analysis*. 5th ed. Cengage Learning, 520 pages.
- WALTON, P. (2019). *Piers, Paddle Steamers and Profits*. European Research Associates, 112 pages.
- WALTON, P. and AERTS, W. (2017). *Global Financial Accounting and Reporting: Principles and Analysis*. 4 ed. London: Cengage Learning.
- WALTON, P. (2016). *Blackpool Tower: A History*. Amberley Publishing, 208 pages.
- WALTON, P. and AERTS, W. (2013). *Global Financial Accounting and Reporting - Principles and Analysis (3ème édition)*. 3 ed. South-Western Cengage Learning, 510 pages.
- WALTON, P. (2009). *An Executive's Guide for Moving From U.S. GAAP to IFRS*. Business Expert Press, 127 pages.
- WALTON, P. and AERTS, W. (2009). *Global Financial Accounting and Reporting (2ème édition)*. 2 ed. South-Western Cengage Learning, 521 pages.
- WALTON, P. and 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.

WALTON, P., HALLER, A. and RAFFOURNIER, B. (1998). *International Accounting*. Thomson.

WALTON, P., HALLER, A. and RAFFOURNIER, B. (1997). *Comptabilité internationale*. Paris: Vuibert.

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

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

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

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

PREVITS, G., WALTON, P. and 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.

### Book chapters

NÄSI, S., SACCON, C., WÜSTEMANN, S. and WALTON, P. (2013). European Accounting Theory: Evolution and Evaluation. In: *The Routledge Companion to Accounting, Reporting and Regulation*. 1st ed. Routledge, pp. 72-92.

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

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

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

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

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

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

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

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

WALTON, P. (2002). International Finance and Accounting. In: *International Business*. 1st ed. Thomson, pp. 285-318.

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

SCHEID, J.C. and WALTON, P. (2001). France. In: *European Accounting Guide*. 1st ed. Aspen Law and Business, pp. 303-357.

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. In: *Juste valeur - enjeux techniques et politiques*. 1st ed. Economica, pp. 289-297.

### Conferences

ANDRÉ, P., KALIGOROU, F., WALTON, P. and YANG, D. (2013). Determinants of the Voluntary Adoption of IFRS by UK Unlisted Firms. In: 12ème Congrès International de Gouvernance 2013.

ANDRÉ, P., WALTON, P. and YANG, D. (2013). Voluntary Adoption of IFRS: A Study of Determinants for UK Unlisted Firms. In: 2013 American Accounting Association Annual Meeting.

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

ANDRÉ, P., WALTON, P. and YANG, D. (2012). Voluntary Adoption of IFRS: A Study of Determinants for UK Unlisted Firms. In: 8th EUFIN Workshop on European Financial Reporting.

### Prefaces of a journal

WALTON, P. and 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.

### Working Papers

MOTTIS, N. and WALTON, P. (2008). *Measuring research Outputs across Borders - a Comment*. ESSEC Business School.

### Book reviews

WALTON, P. (2008). Financial Reporting and Global Capital Markets: A History of the International Accounting Standards Committee, 1973-2000. Accounting History, United Kingdom.

WALTON, P. (2007). Worldwide Financial Reporting. The Development and Future of Accounting Standards. European Accounting Review, United Kingdom.

### Press

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

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. (2014). IFRS on insurance: Mission impossible? *Wiley Insight IFRS*.

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

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

## **OTHER RESEARCH ACTIVITIES**

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### **Chief Editor**

2010            Accounting in Europe

### **Editorial Board Membership**

2011 - 2015    Accounting Auditing Control

2010 - 2016    Accounting in Europe

2009 - 2011    European Accounting Review

2006 - 2007    Accounting History

2005 - 2007    European Accounting Review

2005 - 2009    Accounting Auditing Control

2005 - 2007    Accounting in Europe

2002 - 2003    The International Journal of Accounting

2002 - 2003    European Accounting Review

2001 - 2002    Accounting Auditing Control

2000            European Accounting Review

2000 - 2002    Accounting History

## **PROFESSIONAL ACTIVITIES**

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### **Consulting**

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