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EDUCATION

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

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

Awards and Honors

2021	Anthony Hopwood award for academic leadership, European Accounting Association

PUBLICATIONS

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'IASC/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 Oceana*. Emerald, 236 pages.

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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., WŰSTEMANN, 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.

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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 messager : 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

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 Accounting in Europe

2005 - 2007 European Accounting Review

2005 - 2009 Accounting Auditing Control

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

Consulting

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