

# Marion BOISSEAU-SIERRA

Cambridge Judge Business School · University of Cambridge  
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## Research interests

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Financial accounting · International accounting · Accounting quality and standards  
Public sector accounting (country level) · Public debt · Credit Rating Agencies

## Education & Academic positions

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since 2018	<b>Assistant Professor in Accounting</b>	University of Cambridge, UK
2013–2018	<b>PhD in Accounting and Finance</b> <i>Dissertation: 'Three essays on public sector debt accounting' · Advisor: Prof. Édith GINGLINGER</i>	Paris Dauphine University, France
2017–2018	<b>Visiting PhD Student</b> <i>At: McDonough School of Business – Accounting Department · Invited by: Prof. William BABER</i>	Georgetown University, USA
2012–2013	<b>MSc Research in Finance</b>	Paris Dauphine University, France
2010–2011	<b>MSc European Economics</b>	College of Europe, Belgium
2008–2010	<b>MSc Economics &amp; Business</b> <i>2009: Exchange student at Erasmus Rotterdam University (Netherlands)</i>	École Normale Supérieure de Cachan, France

## Teaching

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### University of Cambridge

since 2018	Financial Accounting	Undergraduate & Master
since 2020	Detecting Earnings Management	EMAcc
2020	Global Consulting Project (supervising)	MBA
2019	Cambridge Venture Projects (marking)	MBA
2019	Critical Issues in Accounting (conference on Accounting for Cybersecurity)	Master

### Paris Dauphine University

2016	Business Modeling (Excel & VBA)	Master
2014–2016	Financial Analysis	Master
2016	Intermediate Financial Accounting	Undergraduate
2013–2014	Introduction to Financial Accounting	Undergraduate
2013	Management and Corporate History	Undergraduate
2012	Microeconomics	Undergraduate

## Working papers

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Empirical research

“Sovereign Ratings Solicitation Status”

with Reining PETACCHI (Georgetown U.)

## Selected work in progress

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“Sovereign Accounting Quality: International Evidence and Consequence”  
with Jenny CHU (U. of Cambridge), Luminita ENACHE (U. of Calgary), and Shivaram  
RAJGOPAL (Columbia U.)

“The Role of Local Credit Scoring in the Economy: Evidence From The French Central  
Bank’s Credit Scoring System”  
with Anywhere SIKOSHI (Harvard U.)

## Publications

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### *Empirical research*

“Market Consequences of Sovereign Accounting Errors”. *Management Science*. 2024.  
DOI: 10.1287/mnsc.2023.00724. with Jenny CHU and Shivaram RAJGOPAL.

### *Qualitative research*

“Pension Management between financialization and intergenerational solidarity: a  
socio-economic analysis and a comprehensive model”. *Socio-Economic Review*. 2017.  
DOI: 10.1093/ser/mwx015. with Yuri BIONDI.

“Accounting for pension obligations in the European Union: A case study for EPSAS  
and transnational budgetary supervision”. *Accounting, Economics, and Law*. 2017.  
DOI: 10.1515/ael-2017-0027. with Yuri BIONDI.

“Accounting for Public Debt and Deficit”. In: *Global Encyclopedia of Public Administra-  
tion, Public Policy, and Governance*. Ed. by Ali Farazmand. Springer, 2016, pp. 1–9.  
DOI: 10.1007/978-3-319-31816-5\_2294-1.

“Accounting for Employee Benefits”. In: *Global Encyclopedia of Public Administration,  
Public Policy, and Governance*. Ed. by Ali Farazmand. Springer, 2016, pp. 1–10.  
DOI: 10.1007/978-3-319-31816-5\_2287-1. with Yuri BIONDI.

“Financial Sustainability and Public Debt Management in Central Government”. In: *Finan-  
cial Sustainability in Public Administrations*. Ed. by M. P. R. Bolívar. Palgrave Macmillan,  
2017. URL: [ssrn.com/abstract=2914112](https://ssrn.com/abstract=2914112). with Yuri BIONDI.

“Review of ‘Public Sector Accounting and Auditing in Europe. The Challenge of Harmo-  
nization’ by Brusca, Caperchione, Cohen and Manes Rossi”. *Accounting, Economics, and  
Law*. 6.2, 2017, pp. 161–168. DOI: 10.1515/ael-2016-0007.

## Research Presentations

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- 2024 Bayes Business School (UK) (planned) · Zürich (Switzerland) (planned)
- 2023 Kingston University (UK) · Haskayne and Fox Accounting Conference (Canada)
- 2022 Haskayne and Fox Accounting Conference (Canada) · CIGAR Workshop (Germany)
- 2020 Bangor University (UK)
- 2019 5th European Accounting Symposium for Young Scholars (Cyprus) · Solvay Business  
School (Belgium)
- 2018 Ohio State University (US) · University of Cambridge (UK) · Warwick Business School  
(UK) · Bocconi (Italy) · EDHEC (France) · École Hôtelière de Lausanne (Switzerland)
- 2016 International Conference on Pension Insurance and Saving (France)

- 2015 Comparative International Governmental Accounting Research Conference (Malta) · European Group of Public Administration – Public Sector Financial Management (Switzerland)

## Conference Participation

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- 2023 Rotterdam Accounting Workshop (Netherlands) · LUMS/AMBS/ICAEW Conference (UK) · Information, Markets, and Organizations Conference at Harvard (US) · McGill Accounting Research Conference (Canada) · Review of Accounting Studies Conference (RAST) (UK)
- 2020 20th Annual OECD Senior Financial Management and Reporting Officials Symposium – Academic Observer (France)
- 2019 LSE/LUMS/AMBS/ICAEW Conference (UK) · 19th Annual Meeting of OECD Senior Financial Management and Reporting Officials – Academic Observer (France)
- 2018 Cherry Blossom Conference (US)

## Professional Activities

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### *Ad hoc reviewer*

- Journals European Accounting Review · Journal of Corporate Finance · Accounting, Economics and Law: A Convivium · Public Money & Management
- Conferences FARS Midyear Meeting
- Book chapter In: *Measurement of Assets and Liabilities in Public Sector Financial Reporting: theoretical basis and empirical evidence*. Ed. by Josette Caruana, Marco Bisogno, and Mariafrancesca Sicilia. Emerald Publishing, 2023.

### *Co-organized Events*

- 2022 Cambridge Accounting Research Camp Cambridge
- 2018 Round table “Public debt measures and excesses: Quantifying and deciphering public finances in times of crisis” Paris
- 2016 Plenary round table “How to account for pension obligations: Concerns of Representation, Accountability and Intergenerational Solidarity?” · 14th International Conference on Pension Insurance and Saving Paris

## Awards, Grants, and Scholarships

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- 2020 Teaching Award, Cambridge Judge Business School
- 2019 Young Researcher Prize, University Paris Dauphine Foundation
- 2017 Travel grant, University Paris Dauphine
- 2011-2014 Doctoral Fellowship, French Ministry of Research
- 2006-2010 Full Student Fellowship as Normalienne

## Professional Experience

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- 2011–2012 **Rating Advisor · Specialisation : Public Sector** Crédit Agricole–CIB, Paris, France  
Financial Analysis · Elaborate rating assessments for non-rated entities · Advise to rated entities to maintain or improve their rating
- 2009 **Summer Intern in Microfinance · P2P Credit · Social Business** Babyloan, Paris, France  
Coordination with Microfinance Institutes (MFIs) · Prospective of potentials news MFIs

2008 **Summer Intern during the Olympic Games** Embassy of Spain in China, Beijing, China

## Miscellaneous

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Certification Diploma in International Public Sector Accounting Standards from the Chartered Institute of Public Sector Finance & Accountancy (2015)

Membership French Association on Public Finance and Economics (FIPECO)

Language French, English, German, Spanish (fluent) · Mandarin (3 years of study)

Citizenships French · Spanish