

Marion BOISSEAU-SIERRA

Cambridge Judge Business School · University of Cambridge
Turmpington Street · Cambridge CB2 1AG · United Kingdom

m.boisseau-sierra@jbs.cam.ac.uk
www.jbs.cam.ac.uk/people/marion-boisseau-sierra

Research interests

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

Education

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

Academic & Professional Experience

- since 2018 **Assistant Professor in Accounting** University of Cambridge, UK
Jan–Jun 2025 Visiting Scholar, HEC Paris
- 2011–2012 **Rating Advisor** Crédit Agricole–CIB, Paris, France
- summer 2009 **Analyst in Microfinance** Babyloan, Paris, France
- summer 2008 **Support in welcoming the Spanish Olympic Delegation** Embassy of Spain in China, Beijing, China

Publications

Archival

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

Qualitative

“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/acl-2017-0027. with Yuri BIONDI.

"Accounting for Public Debt and Deficit". In: *Global Encyclopedia of Public Administration, 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: *Financial Sustainability in Public Administrations*. Ed. by M. P. R. Bolívar. Palgrave Macmillan, 2017. URL: ssrn.com/abstract=2914112. with Yuri BIONDI.

"Review of 'Public Sector Accounting and Auditing in Europe. The Challenge of Harmonization' by Brusca, Caperchione, Cohen and Manes Rossi". *Accounting, Economics, and Law*. 6.2, 2017, pp. 161–168. DOI: 10.1515/acl-2016-0007.

Archival Research Work in Progress

"The Effect of Solicitation on Sovereign Ratings" (under review)
with Reining PETACCHI (Georgetown U.) and Joseph WEBER (MIT)

"Sovereign Debt Accounting Transparency: International Evidence"
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 (Syracuse U.)

"Countries' Transition from Cash to Accrual Accounting"

sole authored

Research Presentations

- 2025 AAA FARS Mid Year Meeting (US) · SARAC: Swiss Accounting Research Alpine Camp (Switzerland) · ESSEC Business School (France) · Financial Management & Accounting Research Conference (Cyprus) (scheduled) · Lancaster University (UK) (scheduled) · Universitas Airlangga (Indonesia) (scheduled - online)
- 2024 Bayes Business School (UK) · DebtCon7: Interdisciplinary Sovereign Debt Research and Management Conference (France) · ECAS: Early Career Accounting Scholars Conference (UK)
- 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

- 2025 ESMT Accounting Conference (Germany) (scheduled) · ESSEC Summer Accounting Conference (France) (scheduled)
- 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)

Teaching Experience

University of Cambridge

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| since 2018 | Financial Accounting | Undergraduate & Master |
| since 2020 | Detecting Earnings Management | Master |
| 2020 | Global Consulting Project (supervising) | MBA |
| 2019, 2024 | Cambridge Venture Projects (marking) | MBA |
| 2019 | Critical Issues in Accounting (conference on Accounting for Cybersecurity) | Master |

Paris Dauphine University

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| 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 |

Professional Activities

Editorial activities

- Guest Editor Public Money & Management, Special Issue: *The credit rating of public sector entities: state of the art and paths forward* (2025) with Claudio COLUMBANO (U. di Roma)

Ad hoc Reviewer

- Journals European Accounting Review · Journal of Corporate Finance · Accounting, Economics and Law: A Convivium · Public Money & Management · New Zealand Economic Papers
- 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

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| 2022 | Cambridge Accounting Research Camp | Cambridge |
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- 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

- 2024-2026 Cambridge Endowment for Research in Finance (CERF) Fellowship
- 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

Miscellaneous

- 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
- Personal 2 children (born in 2020 and 2024)