

# Marion BOISSEAU-SIERRA

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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

## Academic & Professional Experience

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since 2018	<b>Assistant Professor in Accounting</b> Maternity leaves in 2021 and 2024 Sabbatical Visit in Spring 2025 at HEC Paris Sabbatical Visit in Fall 2025 at Ohio State University	University of Cambridge, UK
2011–2012	<b>Rating Advisor</b>	Crédit Agricole–CIB, France
summer 2009	<b>Analyst in Microfinance</b>	Babyloan, France
summer 2008	<b>Spanish Olympic Delegation Support Assistant</b>	Embassy of Spain, China

## Education

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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> University Paris 1 – Sorbonne & ENS Paris-Saclay, France 2009 Exchange student at Erasmus Rotterdam University (Netherlands)	

## Publications

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### Journal Articles

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

“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 (U. Paris Dauphine).

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

## Other Publications

"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](https://ssrn.com/abstract=2914112). with Yuri BIONDI (U. Paris Dauphine).

"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 (U. Paris Dauphine).

"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.

## Working Papers

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"The Effect of Solicitation on Sovereign Ratings" (R&R at *Review of Accounting Studies*)  
with Reining PETACCHI (Georgetown U.) and Joseph WEBER (MIT)

"Rating Agency Disagreement on Sovereign Debt Levels"  
with Jenny CHU (U. of Cambridge) and Shivaram RAJGOPAL (Columbia U.)

## Work in Progress

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"Comparative Sovereign Accounting Practices: A Global Perspective"  
sole authored

## Research Presentations

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- 2025 FARS: Midyear Meeting of the Financial Accounting and Reporting Section (US) · HEC Paris Brownbag (France) · XIX International Accounting Research Symposium (Spain) · SARAC: Swiss Accounting Research Alpine Camp (Switzerland) · ESSEC Business School (France) · Financial Management & Accounting Research Conference (Cyprus) · Lancaster University (UK) · Universitas Airlangga (Indonesia, online) · *DebtCon8: Interdisciplinary Sovereign Debt Research and Management Conference (US)* · *ECAS: Early Career Accounting Scholars Conference (UK)* · *Georgetown University Brownbag (US)* · *Ohio State University Brownbag (US)* · *McGill University (Canada)*
- 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) · Cambridge Brownbag (UK)
- 2022 Haskayne and Fox Accounting Conference (Canada) · CIGAR Workshop (Germany) · Cambridge Accounting Research Camp (UK)
- 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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- 2025 25th Annual OECD Senior Financial Management and Reporting Officials Symposium – Academic Observer (France) · ESMT Accounting Conference (Germany) · ESSEC Summer Accounting Conference (France) · London Business School Accounting Symposium (UK) · *Review of Accounting Studies Conference (RAST) (India)*
- 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

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### *University of Cambridge*

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| since 2018 | Financial Accounting   | Undergraduate & Master |
| since 2020 | Detecting Earnings Management  | Executive 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 |

## Awards, Grants, and Scholarships

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- 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

## Professional Activities

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### 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

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

## 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 · British