

# Marion BOISSEAU-SIERRA

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

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

## 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 Academic Visit at HEC Paris (Jan–Jul 2025) Academic Visit at Ohio State University (Sept–Oct 2025) Academic Visit at Georgetown University (Jan–Jul 2026)	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 Academic 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/ael-2016-0007.

## Selected Media Contribution

"Coronavirus deaths and swelling public sector debt share a data-quality problem". *The Conversation*. 2020.

## 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

"Sovereigns' Pension Disclosure"  
with Daniel YANG (Vanderbilt U.)

## Research Presentations

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- 2026 FARS: Midyear Meeting of the Financial Accounting and Reporting Section (US) · Paris Dauphine University (France) · University of Vienna (Austria, online)
- 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) · EDHEC (France) · University of Navarra (Spain) · CUNEF (Spain) · Universidad Adolfo Ibáñez (Chile, 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) · 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) · Yale Municipal Research Conference (US) · 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*

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*

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) · Accounting & Development Forum (ADF)
- Language French, English, German, Spanish (fluent) · Mandarin (3 years of study)
- Citizenships French · Spanish · British