

# 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
2024–25	Visiting Scholar, HEC Paris	
2024–26	Research Fellow, Cambridge Endowment for Research in Finance	
2013–2018	<b>PhD in Accounting and Finance</b>	Paris Dauphine University, France
	<i>Dissertation: 'Three essays on public sector debt accounting' · Advisor: Prof. Édith GINGLINGER</i>	
2017–2018	<b>Visiting PhD Student</b>	Georgetown University, USA
	<i>At: McDonough School of Business – Accounting Department · Invited by: Prof. William BABER</i>	
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>	École Normale Supérieure de Cachan, France
2009	Exchange student at Erasmus Rotterdam University (Netherlands)	

## 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, 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

## Archival Research Publication

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

## Working paper

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

## Selected works 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.)

## Qualitative Research Publications

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"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 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](https://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/ael-2016-0007.

## Research Presentations

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- 2024 Bayes Business School (UK) · DebtCon7: Interdisciplinary Sovereign Debt Research and Management Conference (France) · ECAS: Early Career Accounting Scholars Conference (UK) (planned) · SARAC: Swiss Accounting Research Alpine Camp (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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### *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

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

Personal 2 children (born in 2020 and 2024)