

# Nothing Like The Enron Affair Could Happen In France (!)

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## **Abstract**

This article reviews the reactions of the French accounting profession and academia following the collapse of both Enron and Andersen. It considers policy statements and declarations on the part of the accounting profession, legislative changes, the general impact on University accounting education programmes and specific developments in accounting teaching at my own institution, HEC. It considers the value of using corporate scandals in the teaching process and claims that more accounting theory and ethical issues should be introduced in accounting educational programmes.

## **Kew words**

Enron; Accounting education; Ethics; France; HEC Paris