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Foreword

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Opening Remarks

1. “Foreword” by Leah Pisar-Haas, <https://doi.org/10.1515/ael-2017-0022>
2. “Preface” by Jean-Paul Gauzès, <https://doi.org/10.1515/ael-2017-0005>
3. “Introduction” by François-Gilles Le Theule, Raphael Douady and Christian de Boissieu, <https://doi.org/10.1515/ael-2017-0007>
4. “Accountancy, Accountability and Practice” by Razvan Hoinaru, Theodor Dumitru Stolojan, Syed Kamall, Michael Theurer, Patrick De Cambourg and Olivier Boutellis-Taft, <https://doi.org/10.1515/ael-2017-0009>

In tribute to Jérôme Haas (1963–2014)

Chairman, Accounting Standards Authority of France

This is a very moving moment. It is just one year since Jérôme left us, in May 2014. I tried my best to forget, to ignore the anniversary. He would have wanted me to. He would not want us to mourn him.

What he would want from all of us here is to look towards the horizon. He would always say in French: *Il faut aller de l'avant*.

That is what you are doing here; and Mr Yuri Biondi, what you have done by gathering these great minds is the most moving tribute one could imagine and the most fitting for someone like Jérôme, whose work was very, very important to him.

Please forgive this small personal parenthesis, but I had to thank you, each and every one of you, and share some thoughts about the man I love and always will love.

Oddly, we met the same week he was named to head the *Autorité des Normes Comptables*. It was at the home of a mutual friend. At dinner, shortly after the first course was served, he humbly explained what he did for a living. I remember thinking: *Oh goodness, accounting? How am I going to make it through dinner?* By the main course, I was mesmerised – and remained so forever.

This was the magic of Jérôme Haas. He had an infectious passion for what he did. When he spoke of the challenges, his eyes lit up. And he would explain things in ways that even I could sort of understand.

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A few expressions stay with me: *Not a snapshot, but a motion film* was one of his better ones. There is also the fact that every time we would go on a trip and I complained of having to pack electrical converters when we travelled to a foreign country, he would hop onto his soapbox and give me a whole sermon about standards.

For the four years during which he ran the ANC, he was a man on a mission. I do think that even though his time was cruelly short, he fulfilled a great part of it.

Even when he fell ill – and he fell ill very suddenly and things went very, very fast – your topics were all he thought about; probably to the detriment of his treatment. But we could not know what a vicious enemy we were facing, so medical considerations were timed so as not to interfere with work priorities. In hindsight, I suppose that is a good thing. He gave his professional life everything he had.

The tragedy, of course, is that he had so much more to give. Battles to win, sceptics to convince, speeches to make, articles to write; but also places to see, books to read, music to play – oh, how he loved music.

The miracle, amidst this tragedy, is that he did not leave me alone. The day before he died, I was able to tell him that the baby we were expecting would be a boy. He was elated. We did not get a chance to discuss names, so I chose to call him Jeremiah – a biblical name that combines his name (Jérôme) and mine (Leah). I think he would have liked that equation.

Jeremiah is a marvellous child, with his father's big, curious, green eyes. He is always smiling, as if he knows that he must take care of his mother, and that he is the one who will bring her joy – which he is already doing.

I have already asked this of Mr Yuri Biondi and Mr Shyam Sunder, and would like to enlist the help of everyone here: One day, will you help explain to Jeremiah what his father did? Not just what an accounting standard is. But what he stood for and fought so hard for?

When I look at this little marvel, who will turn six months in a few days, I wonder what he will be when he grows up. A regulator? A poet? His father would want him to be a poet. But his father is also proof that these two callings are very, very compatible.

Finally, I would like to say a word about Strasbourg. This is where Jérôme's family was from. He always wanted to bring me here. But we never had time. So I asked his dear friend Macha to join me, as she has become his messenger. (Macha: Where are you hiding? There, that is beautiful Macha over there.) Whenever I feel lost or wonder what Jérôme would advise me to do in a given situation, I turn to Macha and she always helps me find the way.

Mr Yuri Biondi, the topic of this meeting is forward-looking. That was Jérôme's favourite direction. So I wish you fruitful discussions and, what is more, action to follow.

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