The Editors of “Accounting, Economics and Law: A Convivium” are pleased to announce the program of our SASE Network Annual Conference, comprising the following network conferences and panels:

- Financial and Non-Financial Reporting: Stakeholders Expectation and Value Creation
- The Economization of Everything
- Commons: Perspectives on Innovation, Land, and the Business Firm
- Austerity and Macroeconomic Policies: Issues and Perspectives
- Money and Banking (I): Regulation and Supervision of Financial Markets and Institutions
- Money and Banking (II): Coordination and Central Banking
- Money and Banking (III): Financial Risk and Crises
- Social Fabrique of Prices and Values
- Regulation and Society (I): The Corporate Groups Conundrum
- Regulation and Society (II): Regulatory Action, Disclosure, and Trust
- Accounting and Auditing (I): Perspectives on Accounting Regulation
- Accounting and Auditing (II): Auditing Process and the ‘big Four’
- Accounting and Auditing (III): Cultural Significance of Accounts
- Corporate Governance and Financialisation (I): Evidence and Implications
- Corporate Governance and Financialisation (II): Social Control of Business

The full program: http://yuri.biondi.free.fr/downloads/SASE2016Program.pdf
Our journal: http://www.degruyter.com/view/j/ael
Our LinkedIn group: http://www.linkedin.com/groups/CONVIVIUM-7419651

Reuven Avi-Yonah, Yuri Biondi, and Shyam Sunder

https://sase.org/
Accounting and Auditing (I): Perspectives on Accounting Regulation

P: Accounting, Economics, and Law

Moderator: Colin Haslam, Queen Mary University of London

Session Organizer: Yuri Biondi, Centre national de la recherche scientifique

Participants:

Fair Value Accounting (FVA) in the S&P 500: Value Relevant Information for Investors or a Moral Hazard to Society in a Financialized World?

Colin Haslam, Queen Mary University of London

Accounting and the Third Enclosure Movement

Nihel Chabrak, United Arab Emirates University - College of Business and Economics; Christine Cooper, University of Strathclyde; Paul Williams, North Carolina State University; Lesley Catchpole, University of Greenwich

(excused) Recognition and Measurement of Profit or Loss in the 2015 IASB Conceptual Framework Exposure Draft

Carien van Mourik, Open University Business School; Yuko Katsuo
Accounting and Auditing (II): Auditing Process and the 'big Four'
P: Accounting, Economics, and Law

Moderator: Nohora Garcia, Universidad Nacional de Colombia, Bogota Colombia

Session Organizer: Yuri Biondi, Centre national de la recherche scientifique

Participants:

Financial Misstatements in Canada: An Analysis of the Corporate Governance Response to Accounting and Audit Irregularities
Puri Poonam, York University

Perceptions of the Impact of the Accounting Reform in the Public Accountancy Profession in Colombia
Nohora Garcia, Universidad Nacional de Colombia; Luis Antonio Gonzalez, Universidad Nacional de Colombia
Accounting and Auditing (III): Cultural Significance of Accounts
P: Accounting, Economics, and Law

Moderator: Nihel Chabrak, United Arab Emirates University - Collge of Business and Economics

Session Organizer: Yuri Biondi, Centre national de la recherche scientifique

Participants:

The 1980s Metrological Revolution in Finance and Its Consequences: A Quantitative and Historical Study
Bourgeron Theo, University of Edinburgh

Country Differences in Earnings Management Intensity: The Influence of Culture
Bernard Raffournier, University of Geneva; Andrei Filip, ESSEC Business School

(excused) Journal Rankings and the Sustainability of Diversity in Accounting Research
Vera Palea, UNIVERSITY OF TORINO
Money and Banking (I): Regulation and Supervision of Financial Markets and Institutions
P: Accounting, Economics, and Law

Moderator: Philippe Moutot, European Central Bank
Discussant: Kurt Mettenheim, São Paulo Business School, Getulio Vargas Foundation
Session Organizer: Yuri Biondi, CNRS - ESCP Europe

Participants:

What Did the Icelandic Bankers Do Wrong? Results from the Supreme Court Convictions and Its Aftermath
Asgeir B. Torfason, Assistant Professor - University of Iceland

Capital Markets Union – Solution for Small and Medium Enterprises?
Maria Lissowska, Warsaw School of Economics

(excused) Liquidity, Mortgage Markets and the Capital Markets Union: A Legal (and Minskyan) Analysis
Jay Cullen, University of Sheffield

(excused) Capital Markets, Debt Finance and the EU Policy Design: What Has Been Learnt from Past Crises?
Vincenzo Bavoso, University of Manchester
Friday, June 24, 2016
4:15 PM-5:45 PM

**Commons: Perspectives on Innovation, Land, and the Business Firm**

_**P: Accounting, Economics, and Law**_

**Discussant:** Simon Deakin, University of Cambridge

**Moderator:** Olivier Weinstein, University Paris 13 Sorbonne Paris Cité

**Session Organizer:** Yuri Biondi, Centre national de la recherche scientifique

**Participants:**

*Rethinking the Firm As Commons. Some Preliminary Issues.*

_**Olivier Weinstein,** University Paris 13 Sorbonne Paris Cité_

*From Exclusive IPR Innovation Regimes to “Commons-Based” Innovation Regimes Issues and Perspectives*

_**Coriat Benjamin,** University Paris 13_

*Human Rights Approach to Development and LAND Reform*

_**Manuel Couret Branco,** University of Évora_
Social Fabrique of Prices and Values
P: Accounting, Economics, and Law

Moderator: Horacio Ortiz, CNRS, IRISSO, Université Paris Dauphine, UMR 7170

Session Organizer: Yuri Biondi, Centre national de la recherche scientifique

Participants:

Anne van der Graaf, Max Planck Sciences Po Center (MaxPo)

How Does Experts' Limited Attention Affect Stock Prices?
Abdullah Shahid, Cornell University; Rajib Hasan, University of Houston-Clear Lake

Values in Biodiversity Offsetting: Contradictions in Discourse and Calculation
Jessica Goddard, UC Berkeley; Ida Sognnaes, University of Cambridge; Ekin Kurtic, Harvard University
Austerity and Macroeconomic Policies: Issues and Perspectives
P: Accounting, Economics, and Law

Moderator: Maria Roubtsova, CEPN, university Paris-13

Session Organizer: Yuri Biondi, Centre national de la recherche scientifique

Participants:

The EU Competition Policy’s ‘Social’ Paradox: Moving Towards ‘Full’ Employment with Austerity?
Anca Chirita, Durham University

Are We Bound for Secular Stagnation?
Maria Roubtsova, CEPN, university Paris-13

Wealth-to-Income Ratios, Capital Share of Income, and Public Debt in Ecuador
Tristan Auvray, University Paris North; Liliana Cano, University of Toulouse 1 Capitole
P: Accounting, Economics, and Law

Book Author: Karthik Ramanna, Harvard Business School

Critics:
- Ross Watts, MIT;
- Prabhakar Kalavacherla, KPMG;
- Paul F Williams, North Carolina State University;
- Jonathan Glover, Columbia University

Moderator: Shyam Sunder, Yale School of Management

Session Organizer: Yuri Biondi, Centre national de la recherche scientifique
Saturday, June 25, 2016
10:45 AM-12:15 PM

**Regulation and Society (I): The Corporate Groups Conundrum**

**P: Accounting, Economics, and Law**

**Moderator:** Rifat Azam, Radzyner School of Law (IDC) Herzliya, Herzliya, Israel

**Session Organizer:** Yuri Biondi, Centre national de la recherche scientifique

**Participants:**

**Global Minimum Effective Tax Rate As Global General Anti Avoidance Rule**
*Rifat Azam*, Radzyner School of Law (IDC) Herzliya

**Promising Businesses: An Essay on the Legalization of Business Plans (18th-21st c.)**
*Martin Girauden*, Harvard University
Money and Banking (II): Coordination and Central Banking
P: Accounting, Economics, and Law

Discussant: Robert Boyer, Institut des Amériques, France
Moderator: Kurt Mettenheim, São Paulo Business School, Getulio Vargas Foundation
Session Organizer: Yuri Biondi, Centre national de la recherche scientifique

Participants:

What Is the Major Risk for Central Bankers Today? on the Need to Complement Current Financial Stability Policies with Other Measures and Approaches
Philippe Moutot, European Central Bank

The Comparison of the Accounting Methods for the Monetary Base Between Central Banks
Nobuko Takahashi, Kokushikan University; Ryohei Yoshikawa, Kansaigakuin University

Moral Socioeconomies and Socioeconomic Moralities in Money, Banking, and Finance.
Kurt Mettenheim, São Paulo Business School, Getulio Vargas Foundation
Saturday, June 25, 2016
2:30 PM-4:00 PM

**Regulation and Society (II): Regulatory Action, Disclosure, and Trust**
P: Accounting, Economics, and Law

**Moderator:** Thierry Kirat, IRISSO / CNRS - University PARIS DAUPHINE

**Session Organizer:** Yuri Biondi, Centre national de la recherche scientifique

**Participants:**

**Thierry Kirat**, IRISSO / CNRS - University PARIS DAUPHINE; **Frederic Marty**, CNRS - GREDEG

*Revisiting the Political Economy of Regulation: Locating a Transnational Disclosure Initiative on the Regulatory Map*
**Lisa Baudot**, University of Central Florida; **David J Cooper**, University of Alberta

*Forms of Trust and Conditions for Their Stability*
**Reynaud Reynaud**, Dauphine University and PSL
**Money and Banking (III): Financial Risk and Crises**
*P: Accounting, Economics, and Law*

**Moderator:** Kurt Mettenheim, São Paulo Business School, Getulio Vargas Foundation

**Session Organizer:** Yuri Biondi, Centre national de la recherche scientifique

**Participants:**

**Modelling Bond Markets**  
*Philippe Moutot, European Central Bank*

**The Risk-Free Rate of Return in the Politics of Global Finance**  
*Horacio Ortiz, CNRS, IRISSO, Université Paris Dauphine, UMR 7170*
Saturday, June 25, 2016

4:15 PM-5:45 PM

**The Economization of Everything**

P: Accounting, Economics, and Law

**Moderator:** Greta Krippner, University of Michigan

**Session Organizers:** Sarah Quinn, University of Washington; Greta Krippner, University of Michigan; Marion Fourcade, University of California

**Participants:**

**Neoliberal Welfare? Conditionality, Experimentality in Globalizing Social Policy**

*Jamie Peck, University of British Columbia*

**Neoliberal Progressivism? a Look into the Management of Dying and Killing**

*Roi Livne, University of California, Berkeley*

**Social Insurance and the Economization of Citizenship: Toward a New Political Economy of Moral Worth**

*Margaret Somers, University of Michigan*
Corporate Governance and Financialisation (I): Evidence and Implications
P: Accounting, Economics, and Law
Moderator: Thomas Clarke, University of Technology Sydney
Session Organizer: Yuri Biondi, Centre national de la recherche scientifique

Participants:

Corporate Governance and Compounding Inequality: Shareholder Primacy and Executive Pay
Thomas Clarke, University of Technology Sydney

Divergent Responses to Financialization in UK Big Pharma?: The Cases of Glaxosmithkline(GSK) Versus Astrazeneca
Stuart Parris, The Open University; Pauline Gleadle, University of Westminster, 35 Marylebone Road

Convergence or Emerging Diversity?: Understanding the Impact of Foreign Investors on Corporate Governance in Japan
Hideaki Miyajima, Waseda University; Ryo Ogawa, Waseda University

What determines the emergence of a new sovereign wealth fund?
Laurence Gialdini, SKEMA Business School-Université de Lille; Valerie Kinon, ICHEC; Christelle Lecourt, SKEMA Business School
Financial and Non-Financial Reporting: Stakeholders Expectation and Value Creation
P: Accounting, Economics, and Law

Moderator: Guler Aras, Yildiz Technical University

Session Organizer: Guler Aras, Yildiz Technical University

Participants:

Sustainability As Reported and Sustainability As Received: A Case of Disparate Narratives? Paul Williams
Paul F Williams, North Carolina State University

Is Abatement Reporting the New CSR/Environmental Accounting? Sue Ravenscroft
Sue Ravenscroft, Iowa State University

Debunking Shareholder Ownership of Companies Is a Necessary Precondition for Meaningful Financial Reporting to Serve Stakeholders.
Prem Sikka, Essex Business School

Financial and Non-Financial Reporting: Stakeholders and Value Creation
Shyam Sunder, Yale School of Management
Corporate Governance and Financialisation (II): Social Control of Business
P: Accounting, Economics, and Law

Moderator: Simon Deakin, University of Cambridge
Session Organizer: Yuri Biondi, Centre national de la recherche scientifique

Participants:

The Widening Scope of Directors Duties: The Increasing Impact of Corporate Environmental Responsibility
Thomas Clarke, University of Technology Sydney

Agency Theory: Explaining or Creating Problems? Good Governance and Ethical Behaviour for Sustainable Business
Guler Aras, Yildiz Technical University; Paul F Williams, North Carolina State University

Does Shareholder Protection Promote Stock Market Development?
Prabirjit Sarkar, Jadavpur University; Simon Deakin, Law Faculty, University of Cambridge

Prevention of Money Laundering and the Financing of Terrorism for Market Integrity and Growth in Latin America and the Caribbean
Stefanie Garry, Economic Commission for Latin America and the Caribbean; Juan Carlos Moreno-Brid, UNAM