

Accounting, Economics and Law A Convivium

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SASE Research Network P Annual Meeting
University of California, Berkeley
Berkeley (CA), June 24-26, 2016

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

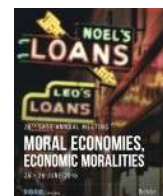
The full program: <http://yuri.biondi.free.fr/downloads/SASE2016Program.pdf>

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/>



Friday, June 24, 2016

9:00 AM-10:30 AM

[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 - Collge of Business and Economics; Christine Cooper, University of Strathclyde; Paul Williams, North Carolina State University; Lesley Catchpowle, 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

Friday, June 24, 2016

10:45 AM-12:15 PM

[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

Friday, June 24, 2016

2:30 PM-4:00 PM

[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

Friday, June 24, 2016

2:30 PM-4:00 PM

[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

Friday, June 24, 2016

4:15 PM-5:45 PM

[Social Fabrique of Prices and Values](#)

P: Accounting, Economics, and Law

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

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

Participants:

[Managing Risks with the Fairest Value: How Different Market Concepts Are Used to Obtain What Is Wanted in Financial Risk Management of Banking and Insurance](#)

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 Sognaes, University of Cambridge; Ekin Kurtic, Harvard University

Saturday, June 25, 2016

9:00 AM-10:30 AM

[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

Saturday, June 25, 2016

10:45 AM-12:15 PM

[Author Meets Critics: 'Political Standards, Corporate Interest, Ideology, and Leadership in the Shaping of Accounting Rules for the Market Economy' By K. Ramanna \(Chicago U Press, 2015\)](#)

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 Giraudeau, Harvard University

Saturday, June 25, 2016

2:30 PM-4:00 PM

[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:

[The Regulatory Practice of the French Financial Regulator, 2006-2011. from Substantive to Procedural Financial Regulation?](#)

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

Saturday, June 25, 2016

4:15 PM-5:45 PM

[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

Sunday, June 26, 2016

9:00 AM-10:30 AM

[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

Sunday, June 26, 2016

9:00 AM-10:30 AM

[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

Sunday, June 26, 2016

10:45 AM-12:15 PM

[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