Accounting, Economics and Law
A Convivium

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SASE Research Network P Annual Meeting
University of Lyon
Lyon, France, 29 June – 1 July, 2017

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:

✓ Author Meets Critics: ‘Rethinking Financial Reporting’ by Shyam Sunder
✓ Accounting for and Funding the Commons
✓ Accounting Regulation (I): Accountability for Sustainable Business and Society (1)
✓ Accounting Regulation (II): Accountability for Sustainable Business and Society (2)
✓ Accounting Regulation (III): The Formation of Accounting Rules
✓ Accounting Regulation (IV): The Role of Ideologies and Academics
✓ Auditing and the Accounting Profession
✓ Cooperative Platforms and Open Cooperatives (I): The Institutional Framework
✓ Cooperative Platforms and Open Cooperatives (II): Digital Platforms
✓ Corporate Governance (I): Challenges for Company Law and Regulation
✓ Corporate Governance (II): Institutional Investors
✓ Corporate Governance (III): Trends and Varieties of Corporate Behaviours
✓ Corporate Governance (IV): Social Norms and Practices
✓ Corporate Governance (V): Socio-Economic Links Between Economy and Society
✓ Financial Markets and Services (I): Perspectives on Regulation and Practice (1)
✓ Financial Markets and Services (II): Perspectives on Regulation and Practice (2)
✓ Money and Banking (I): Insights from Accounting for Financial Institutions (1)
✓ Money and Banking (II): Insights from Accounting for Financial Institutions (2)
✓ Money and Banking (III): Regulatory Challenges for Banking and Capital Markets
✓ Money and Banking (IV): Shadow Banking and Monetary Policy
✓ Money and Banking (V): The Case for Islamic Financial Institutions
✓ Public Sector Accounting and Finances (I): Public Sector Accounting Standards
✓ Public Sector Accounting and Finances (II): Local Governments
✓ Reshaping and Developing Accounting System: Stakeholders Approach and Social Role of Accounting
✓ The Social Fabric of Valuation: Social Norms and Practices

The full program: http://yuri.biondi.free.fr/downloads/SASE2017Program.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
Author Meets Critics: ‘Rethinking Financial Reporting’ by Shyam Sunder

June 30 - Laennec - Salle des Thèses – 14h30 – 16h00


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https://goo.gl/8cMX1a

Author
Shyam Sunder - Yale School of Management

Discussants

Colin Haslam - Queen Mary University of London

Karthik Ramanna - Oxford University

Paul F Williams, North Carolina State University
Accounting Regulation (I): Accountability for Sustainable Business and Society (1)
June 30 – Rockefeller Salle Informatique 3 – 9h00 – 10h30

Which Financial Reporting Rules Does the European Union Really Need? A Discussion of IFRS Adoption in the Light of the EU’s Societal Objectives

Vera Palea, UNIVERSITY OF TORINO, TORINO, Italy

Accounting for Future Generations – an Exploratory Study a Comparison of IFRS with Fsb Task Force Proposals on Climate-Related Financial Disclosures and Case Study

Remko Renes, Nyenrode Business University, Zeist, Netherlands, Rebecca Scholten, Cambridge University, Amsterdam, Netherlands; EY, Amsterdam, Netherlands, Tineke Lambooy, Nyenrode Business University, Amsterdam, Netherlands and Wim Bartels, KPMG, Amstelveen, Netherlands

Assessing the Banking System Role in Sustainable Development: Evidence from the UAE, Australia, Italy and Turkey

Nihel Chabrak, United Arab Emirates University - College of Business and Economics, Al Ain, United Arab Emirates

Moderator
Nihel Chabrak - United Arab Emirates University - College of Business and Economics
Accounting Regulation (II): Accountability for Sustainable Business and Society (2)
June 30 - Rockefeller - Salle Informatique 3 – 10h45 – 12h15

Biodiversity and natural capital: investor influence on company reporting and performance. Assessing the request for and use of company reporting on biodiversity and natural capital by asset managers and fund managers
Tineke Lambooy, Nyenrode Business Universiteit, Breukelen, Netherlands; Dr. K.E.H. Maas, Impact Centre Erasmus, Erasmus University Rotterdam; S. van’t Foort, BBA LLM (Hons), PhD student, Nyenrode Business University; R. van Tilburg, Msc (Utrecht University)

Integrated Thinking (reporting) for Telling a Truer Business Story?
Guler Aras, Yildiz Technical University, Istanbul, Turkey and Paul F Williams, North Carolina State University, Raleigh, NC

Narratives of Corporate Accountability: How and Why Do Corporations Assess Themselves As Accountable for Non-Financial Disclosure?
Daniela Woschnack, University of Jena, Jena, Germany

Moderator
Tineke Lambooy - Nyenrode Business Universiteit
Accounting Regulation (III): The Formation of Accounting Rules
June 30 - Rockefeller - Salle Informatique 3 – 14h30 – 16h00

Regulation of Accounting Standards-Setting in the United States before the Creation of the First Accounting Standards-Setting Body

Charles Richard Baker, Adelphi University, Garden City, NY

Macro-Level Accounting Changes in a Transitional Path: How Are They Perceived By Accounting Professionals? A Vietnamese Study

Veronique Blum, Univ Grenoble Alpes, Grenoble, France and Nhu-Tuyen Le, Grenoble Ecole de Management, Grenoble, France

Goodwill Accounting Standards in the USA, the UK, France and Japan

Clemence Garcia¹, Yuko Katsuo¹ and Carien van Mourik², (1) Gakushuin University, Tokyo, Japan, (2) Open University Business School, Milton, United Kingdom of Great Britain and Northern Ireland

Moderator
Charles Baker - Adelphi University
2782:

**Accounting Regulation (IV): The Role of Ideologies and Academics**
June 30 - Rockefeller - Salle Informatique 3 – 16h15 – 17h45

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**Epistemology of Ignorance in the U.S. Accounting Academy: Crisis? What Crisis?**

**Paul Williams**, North Carolina State University, Raleigh, NC and Sue Ravenscroft, Iowa State University, Ames, IA

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**The Non-Death of Efficiency Theory: How "Zombie Economics" Is Institutionally "Embedded"**

**Jacques-Olivier Charron**, Université Paris Dauphine, Paris, France

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**The unlikely root of stock market development: labour and professional influence on transparent accounting**

**Karin Jonnergard**¹, **Ulf Larsson-Olaison**¹ and **Jeroen Veldman**², (1) Linnaeus University, Växjö, Sweden, (2) Cass Business School, City University, London, United Kingdom

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Moderator

Paul Williams - North Carolina State University
2734:

**Accounting for and Funding the Commons (cancelled)**

*July 1 - Rockefeller Salle 214 – 10h45 – 12h15*

From Plains to Plazas: The Urban Commons as Social Infrastructure

**Martin Kornberger**, EM Lyon, Ecully, France and **Christof Brandtner**, Stanford University, Stanford, CA

*An Answer to the Tragedy of Commons with Environmental Accounting*

**Jacques Richard**, Paris Dauphine University, PARIS, France

*Cooperative Structures Versus Self Organised Structures in New Form of Finance*

**Jean-Louis Bancel**, Crédit Coopératif, Paris, France

*Discussion from a Monetary Institution Point of View*

**Jean-Michel Servet**, Graduate Institute Geneva, Geneva, Switzerland

Session Organizers

Nicole Alix - La Coop des commons

Wojtek Kalinowski - Veblen Institute

Discussant

Jean-Michel Servet - Graduate Institute Geneva

This session is co-sponsored with the SASE mini-conference on ‘Seeking a More Just and Egalitarian Economy: Realizing the Future via Co-operatives, Communes, and Other Collectives’, organised by Katherine Chen (The City College of New York and the Graduate Center, CUNY) and Joyce Rothschild (Virginia Polytechnic Institute and State University).
Auditing and the Accounting Profession
July 1 - Rockefeller Salle IML 1B – 10h45 – 12h15

Regulating the Audit Market in the European Union – Who Dominates, Who Loses?
Armin Mertens, University of Cologne, Cologne, Germany; Cologne Graduate School in Management, Economics and Social Sciences, Cologne, Germany

The Weakest Links in the European Union Anti-Money Laundering Regime: Auditors and Whistle-Blowers?
Umut Turksen, Coventry University, Coventry, United Kingdom

European Union: A Reality and an Opportunity for Chartered Accountant and Their Clients
Stefan Petrovski, Qualified Chartered Accountant & Auditor, Primexis, Paris - La Défense, France

(excused) Engagement Partner Attributes and Audit Quality: Des the Partner's Ownership Stake Matter?
Mine Aksu, Sabanci University, Istanbul, Turkey and Sebahattin Demirkan, University of Maryland, College park, MD

Moderator
Armin Mertens - Cologne Graduate School in Management, Economics and Social Sciences
Cooperative Platforms and Open Cooperatives (I): The Institutional Framework
June 30 - Rockefeller Salle Informatique 4 – 10h45 – 12h15

A Special Regulation for the Gig Economy: Which Things Would We Need to Regulate and Which Not
Adrian Todoli-Signes, University of Balearic Island, Palma de Majorque, Spain

Conflict and Compromise in the Margin of Capitalism: Coop between Shared Value and Instituted Rules
Thomas Lamarche, Université Paris Diderot, Paris, France and Nadine Richez Battezi, University Aix Marseille, Aix en Provence, France

Which Data Commons Architecture to Foster Platform Cooperativism? Preliminary Insights from the Decode Project
Bruno Carballa, University Paris 13 Sorbonne Paris Cité, Paris, France

(excused) Peer to Peer As a New Mode of Production: Some Questions
Olivier Weinstein, University Paris 13 Sorbonne Paris cité, Paris, France

Moderator
Olivier Weinstein - University Paris 13 Sorbonne Paris cité

Session Organizers
Benjamin Coriat - University Paris 13 Sorbonne Paris Cité
Olivier Weinstein - University Paris 13 Sorbonne Paris cité

Discussant
Benjamin Coriat - University Paris 13 Sorbonne Paris Cité
Cooperative Platforms and Open Cooperatives (II): Digital Platforms (cancelled)
June 30 - Rockefeller - Salle Informatique 4 – 16h15 – 17h45

Platform Capitalism, Digital Commons and Cooperativism
Benjamin Coriat, University Paris 13 Sorbonne paris cité, Paris, France

Which Data Commons Architecture to Foster Platform Cooperativism? Preliminary Insights from the Decode Project
Bruno Carballa, University Paris 13 Sorbonne Paris Cité, Paris, France

Moderator
Benjamin Coriat - University Paris 13 Sorbonne Paris Cité

Session Organizers
Benjamin Coriat - University Paris 13 Sorbonne Paris Cité
Olivier Weinstein - University Paris 13 Sorbonne Paris cité

Discussant
Olivier Weinstein - University Paris 13 Sorbonne Paris cité
Corporate Governance (I): Challenges for Company Law and Regulation
June 29 – Rockefeller Salle Informatique 3 – 14h30 – 16h00

The Role of EU Company Law and Corporate Governance in the 21st Century: The Guardian of Fundamental Social Values of the European Union?
Hana Horak, Full Professor of Commercial and Company Law, Zagreb, Croatia and Kristijan Poljanec, Teaching and Research Assistant, Zagreb, Croatia

Enforcement of Shareholder Duties: The Preferred Way to Sustainability?
Konstantinos Sergakis, University of Glasgow, Glasgow, United Kingdom

Piercing the Corporate Veil: the case between parent and foreign subsidiary corporations
Poonam Puri, Osgoode Hall Law School, York University, Toronto, Canada

(excused) Is the Benefit Corporation an Effective Instrument for a More Sustainable Economic Growth?
Diletta Lenzi, Ca’ Foscari University of Venice, Venice, Italy

Moderator
Konstantinos Sergakis - University of Glasgow
Corporate Governance (II): Institutional Investors
June 29 – Rockefeller Salle Informatique 3 – 16h15 – 17h45

Eelke Heemskerk and Jan Fichtner, University of Amsterdam, Amsterdam, Netherlands

From Benjamin Graham to Warren Buffett and John Bogle: The Political Meaning of the Struggle between Active and Passive Investors in the USA
Sabine Montagne, CNRS, Paris, France

Processes of Financialization of French SMEs: An Organizational Point of View
Sylvain Thine, CESSP-EHESS, Paris, France and Yamina Tadjeddine, BETA-Université de Lorraine, Nancy, France

Flowers out of Season: The Failure of Hedge Fund Activism in Japan
Dominic Chai¹, Simon Deakin² and John Buchanan², (1)Birkbeck, University of London, London, United Kingdom, (2)University of Cambridge, Cambridge, United Kingdom

Moderator
Sabine Montagne - CNRS
Corporate Governance (III): Trends and Varieties of Corporate Behaviours
June 30 - Rockefeller Salle Informatique 2 – 14h30 – 16h

Profitability or Longevity? Cross-Country Variations in Corporate Performance
Shinichi Hirota, Waseda University, Tokyo, Japan

Financialisation, Offshoring, and Capital Accumulation of European Non-Financial Firms
Tristan Auvray and Joel Rabinovich, University Paris North, Villetaneuse, France

The Growth of Publicly Listed Companies in Different Varieties of Capitalism
Caroline Granier, Sant'Anna School of Advanced Studies, Pisa, Italy, Valerie Revest, Triangle, University Lyon2, Lyon, France and Alessandro Sapio, Università di Napoli Parthenope, Naples, Italy

Accounting Convergence and International Investments
Jochen Zimmermann and Sebastian Andreas Tideman, University of Bremen, Bremen, Germany

Moderator
Shinichi Hirota - Waseda University
Corporate Governance (IV): Socio-Economic Links Between Economy and Society
June 30 - Rockefeller Salle Informatique 5 – 16h15 – 17h45

The Impact of Corporate Governance on Compounding Inequality
Thomas Clarke, University of Technology Sydney, Sydney, Australia

Merit in the Context of High Inequality: Economic Elite Perceptions on Inheritance Taxation in Chile
Jorge Atria, Pontificia Universidad Católica de Chile, Santiago de Chile, Chile; Centre for Social Conflict and Cohesion Studies (COES), Santiago de Chile, Chile

Value Effects of Investments in Environmental, Social and Governance (ESG) Practices
Eloisa Perez-de Toledo and Evandro Bocatto, MacEwan University, Edmonton, AB, Canada

Corporate Governance and Earnings Management: Some Observations from India
D V Ramana, Xavier Institute of Management, Bhubaneswar, India

Moderator
Thomas Clarke - University of Technology Sydney
Corporate Governance (V): Social Norms and Practices
July 1 - Rockefeller Salle 213 – 9h00 – 10h30


Pauline Gleadle, University of Westminster, 35 Marylebone Road, London, NW1 5LS, United Kingdom

Economic Cooperation & Institutionalized Calculative Trust: The Coleman-Williamson Farmer Example

Corporate Boards and Calculative Trust: Theory & Applications
René Reich-Graefe, Western New England University School of Law, Springfield, MA

Economic Intelligence and Corporate Governance
Guillaume Gentile, IRISSO, Paris-Dauphine PSL, Paris, France

Moderator
Thomas Clarke - University of Technology Sydney
Financial Markets and Services (I): Perspectives on Regulation and Practice (1)
June 29 – Laennec Salle LF108 – 14h30 – 16h00


Thierry Kirat, IRISSO / CNRS - University PARIS DAUPHINE, Paris, France, Amir Rezaee, Associate Professor, Paris, France, Frederic Marty, CNRS - GREDEG, Nice, France and Hugues Bouthinon-Dumas, ESSEC Business School, Paris, France

Toward a Unified Theory of Materiality in Securities Law

Gerlinde Berger-Walliser, University of Connecticut, Storrs, CT and Kurt Schulzke, Kennesaw State University, Kennesaw, GA

European Cash Equity Market, the Shrinking of Small-Mid Caps: What's Next?

Laurence Gialdini, Aix Marseille Université, FEG - CERGAM, Aix en Provence, France and Gael Faijean, La Financière de l'Echiquier, Paris, France

Moderator
Thierry Kirat - IRISSO / CNRS - University PARIS DAUPHINE
Financial Markets and Services (II): Perspectives on Regulation and Practice (2)
June 29 – Laennec Salle LF108 – 16h15 – 17h45

The Retail Banking Environment: Emerging Concepts and Trends
Peter Mitic and Wei Yang, Santander UK, London, United Kingdom

The Monte dei Paschi Affaire. Distressed Banks and the European Regulation on Short Selling
Marco Dell’Erba (LabEx ReFi, Paris), Giovanni Patti (University of Roma Tre)

Moderator
Gerlinde Berger-Walliser, University of Connecticut, Storrs, CT

Discussants
Laurence Gialdini, Aix Marseille Université, FEG - CERGAM, Aix en Provence, France
Poonam Puri, Osgoode Hall Law School, York University, Toronto, Canada
Money and Banking (I): Insights from Accounting for Financial Institutions (1)
June 29 – Rockefeller Salle Informatique 5 – 10h45 – 12h15

A Historical-Institutional Balance Sheet Approach to the Transformations of Banking

Olivier Butzbach, Second University of Naples, Naples, Italy and Kurt Mettenheim, São Paulo Business School, Getulio Vargas Foundation, São Paulo, Brazil

Bank Accounting and Improved Operational Cash Flow

Asgeir B. Torfason, Assistant Professor - University of Iceland, Reykjavik, Iceland

Moderator
Colin Haslam - Queen Mary University of London
Money and Banking (II): Insights from Accounting for Financial Institutions (2)
June 29 – Rockefeller Salle Informatique 5 – 14h30 – 16h00

Intended Benefits and Unintended Consequences of Improved Disclosure: Mutual Fund Disclosure Reform
John Heater, Yale University, New Haven, CT

Rethinking Bank Shareholder Equity: The Case of Deutsche Bank
Imke Graeff, ESCP Europe, Paris, France and Yuri Biondi, Centre national de la recherche scientifique, Paris, France

Moderator
Shyam Sunder - Yale School of Management

Discussant
Colin Haslam - Queen Mary University of London
Money and Banking (III): Regulatory Challenges for Banking and Capital Markets
June 29 – Rockefeller Salle Informatique 5 – 16h16 – 17h45

(excused) Capital Markets, Debt Finance and the EU Policy Design: What Has Been Learnt from Past Crises?

Vincenzo Bavoso, University of Manchester, Manchester, United Kingdom

Maintaining the Universal Banking Model - an Institutional Theory Perspective on the Endogenization of a Transnational Post-Crisis Financial Market Reform

Margit Munzer, Université de Strasbourg, Strasbourg, France; Universität zu Köln, Cologne, Germany and Christoph Pelger, Universität Innsbruck, Innsbruck, Austria

Politics in Crisis: European Capital Requirements and Changing Strategies for Governance

Benjamin Wilhelm, Justus-Liebig Universität, Gießen, Germany

Moderator and Discussant
Konstantinos Sergakis - University of Glasgow
Money and Banking (IV): Shadow Banking and Monetary Policy
June 30 - Rockefeller Salle Informatique 5 – 9h00 – 10h30

(excused) "The Money Problem": Comments on Morgan Ricks' Book
Philippe Moutot, European Central Bank, Frankfurt, Germany

Accounting for International Reserves in Emerging Market Economies and Its Implications for Monetary Policy Implementation: The Case of Brazil
Joao Pedro Scalco Macalos, Université Paris 13, Villetaneuse, France; Universidade Estadual de Campinas (Unicamp), Campinas, Brazil

The Role of Shadow Banking in the Course of Real Estate Bubbles: A Comparative Study of Recent Spain’s and UK’s Experiences
Hector Labat Moles, Université Paris 13, Paris, France

Moderator and Discussant
Asgeir Torfason - University of Iceland
Money and Banking (V): The Case for Islamic Financial Institutions
June 30 - Rockefeller Salle Informatique 5 – 10h45 – 12h15

Different Way to solve Liquidity Problem of Indonesia Islamic Microfinance
Tika Widiastuti, Imron Mawardi and Bayu Arie Fianto, Universitas Airlangga, Surabaya, Indonesia

Rate of Profit as a Pricing Benchmark and Monetary Policy to Create Islamic Financial Stability
Trisiladi Supriyanto, Ibn Khaldun University, Bogor, Indonesia

Moderator
Trisiladi Supriyanto - Ibn Khaldun University
Public Sector Accounting and Finances (I): Public Sector Accounting Standards
Thursday June 29 – 9h00 – 10h30. Laennec Salle LA104

Standardizing Legislative Oversight of Public Finance. International Economic Institutions and the Promotion of “Parliamentary Budget Offices”
Quentin Deforge, IRISSO, Université Paris-Dauphine, PSL University, Paris, France

Financial Reporting Dilemmas for the Maltese Local Government
Giorgia Mattei, University of Roma Tre, Rome, Italy and Josette Caruana, University of Malta, Msida, Malta

Accounting for the Un-Intended Consequences of International Public Sector Accounting Standards (IPSAS): The Case of UK Private Finance Initiatives (PFI) and Outsourcing Contracts
Colin Haslam, Queen Mary University of London, London, United Kingdom

Moderator
Colin Haslam - Queen Mary University of London
Public Sector Accounting and Finances (II): Local Governments
Thursday June 29 – Laennec Salle LA104 – 10h45-12h15

Inter-Institutional Collaboration and Social Innovation. Analysis of Efficiency Conditions of External Control in Local Governments

Fiorella Vinci, Università degli Studi eCampus, Novedrate, Italy

Why Did Some French Municipalities Choose Structured Loans and Others Did Not? A Socio-Economy Empirical Answer

Sophie Le Coz, BETA UMR 7522, University of Lorraine, Nancy, France


Nadia Yerly and Gabriel Trinkler, Zurich University of Applied Sciences, Winterthur, Switzerland

Moderator
Josette Caruana - University of Malta
Reshaping and Developing Accounting System: Stakeholders Approach and Social Role of Accounting
Thursday June 29 – Laennec Salle LA104 – 9H00 – 10h30

Developing Progressive Accounting through the law?
Jim Haslam, University of Sheffield, UK, Sheffield, United Kingdom

The Epistemology of Ignorance: Using Deafening Silence
Sue Ravenscroft, Iowa State University, Ames, IA

Reshaping and Developing Accounting System
Shyam Sunder, Yale School of Management, New Haven, CT

Vision for Accounting: The Pathways Commission and the Social Role of Accounting
Paul F Williams, North Carolina State University, Raleigh, NC

Moderator
Guler Aras - Yildiz Technical University

Session Organiser
Guler Aras - Yildiz Technical University
2788:

**The Social Fabric of Valuation: Social Norms and Practices**
June 29 – Laennec Salle LF108 – 10h45 – 12h15

*Assessing Firms' Strategies of Industrial Standardization: An Institutional Approach*

Jean-Pierre Chanteau, university Grenoble-Alpes, Grenoble, France and Mael Hamberger, university Grenoble-Alpes, Pau, France

*Accounting for Intangible Assets in the Pharmaceutical Industry: Towards a “Quasi-Goodwill” Category*

Clemence Garcia, Gakushuin University, Tokyo, Japan

*Pricing Companies. Ethno-Accounting of Private Equity Activity.*

Marlene Benquet, University Paris Dauphine, Paris, France

Moderator
Jean-Pierre Chanteau - University Grenoble-Alpes

Discussant
Charles Baker - Adelphi University