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 Meet Critics: “Understanding Mattessich and Ijiri: A Study of Accounting Thought” By N. García (Emerald, 2018)
✓ Author Meet Critics: “Firms as Political Entities” by I. Ferreras (Cambridge University Press, 2017)
✓ **Accounting (I):** Accounting Theory and Models of Reference
✓ **Accounting (II):** Transnational Accounting Regulation
✓ **Accounting (III):** Sociological Perspectives on Accounting and Auditing
✓ **Corporate Governance (I):** Investigating the Japan's Context and Experience
✓ **Corporate Governance (II):** Behavioral and Institutional Perspectives
✓ **Corporate Responsibility in International Law: A Case of Investment Arbitration**
✓ **Economy and Society: Perspectives from Social Studies**
✓ **Financial Regulation (I):** How to Make Banks Responsible?
✓ **Financial Regulation (II):** Bank Supervision and Credit Control
✓ **Fintech: Challenge to Governance and Regulation in Financial Markets**
✓ **Integrated Reporting (I):** Implications for Corporate Governance and Regulation
✓ **Integrated Reporting (II):** Regional and Sectoral Case Studies
✓ **Public Governance and Global Finance: Institutional Perspectives**
✓ **Taxation: Tax, Tax Avoidance and Society**
✓ **Who Are Residual Claimants on a Company’s Net Assets?**

The full program: [http://yuri.biondi.free.fr/downloads/SASE2018Program.pdf](http://yuri.biondi.free.fr/downloads/SASE2018Program.pdf)


Our LinkedIn group: [http://www.linkedin.com/groups/CONVIVIUM-7419651](http://www.linkedin.com/groups/CONVIVIUM-7419651)

Reuven Avi-Yonah, Yuri Biondi, and Shyam Sunder
SATURDAY, JUNE 23, 2018. 04:15 PM - 05:45 PM

Imadegawa Campus: Ryoshinkan Building - RY409

3394:

**Author Meet Critics: "Understanding Mattessich and Ijiri: A Study of Accounting Thought" By N. García (Emerald, 2018)**

Moderator
Shyam Sunder
Yale School of Management
New Haven CT
USA

Session Organizer
Yuri Biondi
Centre national de la recherche scientifique
Paris
France

Book Author

Nohora Garcia
Universidad Nacional de Colombia
Bogota
Colombia

Critics:

Shyam Sunder
Yale School of Management
New Haven CT
USA

Pierre Liang
Carnegie Mellon University
Pittsburgh PA
USA

Yoshitaka Fukui
Aoyama Gakuin University
Tokyo
Japan
Author Meets Critics: "Firms as Political Entities" by Isabelle Ferreras (Cambridge University Press, 2017)

Moderators
Yuri Biondi, Centre national de la recherche scientifique, Paris, France
Gregor Murray, University of Montreal, Quebec, Canada

Critics:
Robert Boyer
Institute of the Americas

Virginia Doellgast
Cornell ILR School

Michael Piore
MIT

Antoine Reberioux
University Paris 7 Diderot

Book Author
Isabelle Ferreras
University of Louvain/FNRS

Session Organizers
Yuri Biondi, Centre national de la recherche scientifique, Paris, France
Gregor Murray, University of Montreal, Quebec, Canada

This panel was jointly organized with research network ‘K: Institutional Experimentation in the Regulation of Work and Employment’
Accounting (I): Accounting Theory and Models of Reference

9193: Yuji Ijiri and the Refinements to the Conventional Accounting Theory  
Nohora Garcia, Universidad Nacional de Colombia, Bogota, Colombia

The Economic Consequences of Discrete Recognition and Continuous Measurement  
Pingyang Gao, Booth School of Business, The University of Chicago, and Xu Jiang, Fuqua School of Business, Duke University

Amir Rezaee, Associate Professor, ISG, Paris, France

Excused: Articulation, Profit or Loss and OCI in the IASB Conceptual Framework: Different Shades of Clean (or Dirty) Surplus  
Carien van Mourik, Open University, London, United Kingdom and Yuko Katsuo, Gakushuin University, Tokyo, Japan

Moderator  
Yoshitaka Fukui  
Aoyama Gakuin University  
Tokyo  
Japan

Session Organizer  
Yuri Biondi  
Centre national de la recherche scientifique  
Paris  
France
Accounting (II): Transnational Accounting Regulation

9847: Accounting and Convergence in Corporate Governance: Economic or Legal Path Dependence?
Martin Gelter, Fordham University, New York, NY

9217: The Influence of External Foreign Pressures (gaiatsu) on Accounting and Accountability Reforms: Evidence from Japan
Noriyuki Tsunogaya, Nagoya University, Nagoya, Japan and Patel Chris, Macquarie University, Sydney, Australia

10258: Why and How the Rest of the World Adopts IFRS (When the US Does Not)
Zehra Kavame Eroglu, Fordham University School of Law, New York, NY

Moderator
Shyam Sunder
Yale School of Management
New Haven CT
USA

Session Organizer
Yuri Biondi
Centre national de la recherche scientifique
Paris
France
SATURDAY, JUNE 23, 2018. 02:30 PM - 04:00 PM
Imadegawa Campus: Ryoshinkan Building - RY410

3430:

**Accounting (III): Sociological Perspectives on Accounting and Auditing**

**10384:** The Audit Court Society: Applying an Eliasian Theoretical Framework to the Analysis of the up-or-out System in Audit Firms
*Carlos Ramirez,* ESSEC Business School, Cergy Pontoise, France, Sebastien Stenger, Institut Supérieur de Gestion, Paris, France and Claire Garnier, HEC Montreal, Montreal, QC, Canada

**9408:** It's Not Critical! Drawing the Boundaries of Critical Research in Accounting: An Analysis of Reject Decisions in Critical Perspectives on Accounting.
*Celine Baud,* Université Laval, Quebec, QC, Canada, Marion Brivot, Université Laval, Quebec city, QC, Canada and Cynthia Courtois, Université du Québec à Trois-Rivières, Trois-Rivières, QC, Canada

Moderator
Carlos Ramirez
ESSEC Business School
Cergy Pontoise
France

Session Organizer
Yuri Biondi
Centre national de la recherche scientifique
Paris
France

Discussant
Noriyuki Tsunogaya
Nagoya University
Nagoya
Japan
Corporate Governance (I): Investigating the Japan's Context and Experience

**9900:** Stock Repurchases and Corporate Control: Evidence from Japan  
*Hideaki Miyajima*, Waseda University, Tokyo, Japan

**9956:** Accounting for Goodwill and Procyclical Effects on M&a Activity  
*Clemence Garcia*, Gakushuin University, Tokyo, Japan

**9548:** How Do Financial Markets Adapt? An Institutional Comparison between Junior Stock Markets in Europe and Japan  
*Valérie Revest*, TRIANGLE, LYON, France, *Caroline Granier*, Sant'Anna School of Advanced Studies, Pisa, Italy and *Alessandro Sapio*, Parthenope University of Naples, Naples, Italy

Moderator  
Hideaki Miyajima  
Waseda University  
Tokyo  
Japan

Session Organizer  
Yuri Biondi  
Centre national de la recherche scientifique  
Paris  
France
Corporate Governance (II): Behavioral and Institutional Perspectives

8860: Short-Termism, Excessive Executive Compensation, and the Discounting Traits of Managers -the Analysis By Using fMRI Experiment-
Masatoshi Gotoh, Kobe University, Kobe, Japan, Hidetoshi Yamaji, Kobe University, Itami, Japan and Yoshinori Yamakawa, NTT-data, Tokyo, Japan

9447: Gender Quota and Inequalities inside the Boardroom
Antoine Reberioux, University Paris 7 Diderot, Paris, France and Gwenael Roudaut, Ecole Polytechnique, Palaiseau, France

9959: Innovation of Japanese Big Businesses and Ownership Structure
Takuya Kawanishi¹, Yasuhiro Arikawa² and Hideaki Miyajima², (1) Prefectural University of Kumamoto, Kumamoto, Japan, (2) Waseda University, Tokyo, Japan

Moderator
Hidetoshi Yamaji
Kobe University
Itami
Japan

Session Organizer
Yuri Biondi
Centre national de la recherche scientifique
Paris
France
MONDAY, JUNE 25, 2018. 10:45 AM - 12:15 PM

Imadegawa Campus: Ryoshinkan Building - RY410

3279:

**Corporate Responsibility in International Law: A Case of Investment Arbitration**

**9186:** The Limits of Soft Law  
**Bryan Druzin,** Chinese University of Hong Kong, Hong Kong, China

**9185:** On the Calculation of Environmental Damages  
**Hatsuru Morita,** Tohoku University, Sendai, Japan

**9187:** Counterclaims in Investment Arbitration Based on Environmental Damages  
**Tomoko Ishikawa,** Nagoya University, Nagoya, Japan

Moderator  
**Tomoko Ishikawa**  
Nagoya University  
Nagoya  
Japan

Session Organizer  
**Tomoko Ishikawa**  
Nagoya University  
Nagoya  
Japan
3426:

**Economy and Society: Perspectives from Social Studies**

**9915:** When Polanyi Meets Bourdieu. A Political Sociology of the Economy  
**Benjamin Lemoine,** IRISSO, Paris-Dauphine University, Paris, France and Vincent Gayon, Université Paris Dauphine - IRISSO, Paris, France

**9254:** Rationality, Norms, and the Sociological Reconstruction of Economic Theory  
**Mark Gould,** Haverford College, Haverford, PA

**8595:** Negotiating Justice? The "Activation" of Convicts through Sentences in France  
**Anais Henneguelle,** ISP, ENS Cachan, Paris, France

Moderator  
Benjamin Lemoine  
IRISSO, Paris-Dauphine University  
Paris  
France

Session Organizer  
Yuri Biondi  
Centre national de la recherche scientifique  
Paris  
France

Discussant  
Horacio Ortiz  
CNRS, IRISSO, Université Paris Dauphine, UMR 7170  
Paris  
France
SUNDAY, JUNE 24, 2018. 09:00 AM - 10:30 AM

Imadegawa Campus: Ryoshinkan Building - RY409

3424:

**Financial Regulation (I): How to Make Banks Responsible?**

Between Shareholder Value and Prudential Regulation: An Empirical Perspective on Bank Shareholder Equity (2001-2015)

**Yuri Biondi**, Centre National de la Recherche Scientifique - CNRS, Paris, France and Imke Graeff, ESCP/Labex Réfi and Allen and Overy, Paris, France

10387: The Financial System We Need & the Banking System (Lessons from the UAE, Australia, Italy and Turkey)

**Nihel Chabrak**, United Arab Emirates University - Collge of Business and Economics, Al Ain, United Arab Emirates, **Guler Aras**, Yildiz Technical University, Istanbul, Turkey, Michele Andreaus, Trento University, Trento, Italy, Thomas Clarke, University of Technology Sydney, Sydney, Australia and M. L. Pajuelo, United Arab Emirates University, Dubai, United Arab Emirates

10217: Global Financial System in Local Justice Systems - How to Make Management Accountable?

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

Moderator

Jay Cullen
University of Sheffield
Sheffield
United Kingdom

Session Organizer

Yuri Biondi
Centre national de la recherche scientifique
Paris
France
SUNDAY, JUNE 24, 2018. 10:45 AM - 12:15 PM

Imadegawa Campus: Ryoshinkan Building - RY409

3425:

**Financial Regulation (II): Bank Supervision and Credit Control**

**8978:** Securitisation, Ring-Fencing and Housing Bubbles: Financial Stability Implications of UK & EU Bank Reforms  
*Jay Cullen*, University of Sheffield, Sheffield, United Kingdom

**8631:** Islamic Monetary Instrument: Does Profit Rate Better Than Interest Rate to Control Money Supply in Order to Achieve Financial Stability?  
*Trisiladi Supriyanto*, Ibn Khaldun University, Bogor, Indonesia

**9159:** Inequality and Monetary Policy  
*Nurlan Turdaliev*, University of Windsor, Windsor, ON, Canada

Moderator  
Asgeir Torfason  
University of Iceland  
Reykjavik  
Iceland

Session Organizer  
Yuri Biondi  
Centre national de la recherche scientifique  
Paris  
France
Fintech: Challenge to Governance and Regulation in Financial Markets

Jim Haslam, University of Sheffield, UK, Sheffield, United Kingdom

8710: Fin-Tech, Financial System, Regulation and Governance
Shyam Sunder, Yale School of Management, New Haven, CT

8711: What Is the Role of Finance in a Good Economy
Paul F Williams, North Carolina State University, Raleigh, NC

8715: Innovation, Fintech and Financial Markets
Hiromi Yamaoka, Bank of Japan, Tokyo, Japan

Moderator
Guler Aras
Yildiz Technical University
Istanbul
Turkey

Session Organizer
Guler Aras
Yildiz Technical University
Istanbul
Turkey
SUNDAY, JUNE 24, 2018. 02:30 PM - 04:00 PM

Imadegawa Campus: Ryoshinkan Building - RY409

3420:

**Integrated Reporting (I): Implications for Corporate Governance and Regulation**

**8641**: Integrated Reporting and Integrated Thinking As a Means to Responsible Use of Corporate Power

*Guler Aras*, Yildiz Technical University, Istanbul, Turkey and *Paul F Williams*, North Carolina State University, Raleigh, NC

**9206**: He Environmental Reporting Practices of French Public Companies: The Accounting Issues Faced with Climate Risks

*Sandra Rigot*, university Paris North, Paris, France

**8476**: Does Regulation Matter? An Empirical Study of Voluntary and Mandatory CSR-Reporting

*Karin Jonnergard* and *Ulf Larsson-Olaison*, Linnaeus University, Växjö, Sweden

Moderator
*Karin Jonnergard*
Linnaeus University
Växjö
Sweden

Session Organizer
*Yuri Biondi*
Centre national de la recherche scientifique
Paris
France
Integrated Reporting (II): Regional and Sectoral Case Studies

9592: Current Reporting Practices of Islamic Banks: Impact of Human Development and National Culture
Rochania Ayu Yunanda¹, Mohammad Ali Tareq¹ and Akbariah Mahdzir¹, (1) MOT-MJIIT Universiti Teknologi Malaysia, Kuala Lumpur, Malaysia, (2) Tazkia University College of Islamic Economics, Bogor, Indonesia

9558: Executive Leaders Compensation and Listed SMEs on Euronext: Rethinking Global Corporate Governance?
Laurence Gialdini, Aix Marseille Université, FEG - CERGAM, Aix en Provence, France

Canh Thien Dang, University of Nottingham, Nottingham, United Kingdom

Moderator
Sandra Rigot
University Paris North
Paris
France

Session Organizer
Yuri Biondi
Centre national de la recherche scientifique
Paris
France
Public Governance and Global Finance: Institutional Perspectives

10018: Imaginaries of State Sovereignty in Global Finance: Mathematical Calculation, Moral Hierarchies and Political Legitimacy
Horacio Ortiz, CNRS, IRISSO, Université Paris Dauphine, UMR 7170, Paris, France

9738: The Importance of Path Dependence for Economic Theory: A Systemic Approach to Distribution Integrating Institutional Components
Anastasia Biermann, Goethe University Frankfurt, Frankfurt, Germany

Martha Liliana Arias Bello, Universidad de Los Andes, Bogotá, Colombia

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

Session Organizer
Yuri Biondi
Centre national de la recherche scientifique
Paris
France

Discussant
Benjamin Lemoine
IRISSO, Paris-Dauphine University
Paris
France
MONDAY, JUNE 25, 2018. 09:00 AM - 10:30 AM
Imadegawa Campus: Ryoshinkan Building - RY409

3419:

**Taxation: Tax, Tax Avoidance and Society**

**8452:** Trump’s Corporate Tax Agenda: Rhetoric Versus Reality  
*Sandy Brian Brian Hager*, City, University of London, London, United Kingdom

**9708:** Tax Ethics for Purpose-Driven Companies  
*John Paul*¹, Dov Fischer³ and Michael Kraten², (1)Brooklyn College, Brooklyn, NY, (2)Providence College, Providence, RI

**10180:** The Internal Revenue Service: An Evaluation from the Chilean Economic Elite  
*Jorge Atria*, Centre for Social Conflict and Cohesion Studies (COES), Santiago de Chile, Chile; Pontificia Universidad Católica de Chile, Santiago de Chile, Chile

**Excused:** U.S. Corporate Shareholder Tax Integration  
*Nir Fishbien*, The University of Michigan Law School, Ann Arbor, MI

**Moderator**  
*Jorge Atria*  
Centre for Social Conflict and Cohesion Studies (COES)  
Santiago de Chile  
Chile

**Session Organizer**  
*Yuri Biondi*  
Centre national de la recherche scientifique  
Paris  
France

**Discussant**  
*Sandy Brian Hager*  
City, University of London  
London  
United Kingdom
**Who Are Residual Claimants on a Company's Net Assets?**

**8604:** Profit Sharing Among Stakeholders  
**Eiko Arata**, Musashi University, Tokyo, Japan

**8605:** Origin and Attribution of Abnormal Profit: Rethinking the Concept of Equity  
**Satoru Otaka**, Yokohama National University, Yokohama, Japan

**8606:** Structure of Corporate Governance in Japanese Zaibatsu before World War II  
**Takashi Shimizu**, University of Tokyo, Tokyo, Japan

Moderator  
Yoshitaka Fukui  
Aoyama Gakuin University  
Tokyo  
Japan

Session Organizer  
Yoshitaka Fukui  
Aoyama Gakuin University  
Tokyo  
Japan