

Accounting, Economics and Law A Convivium

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SASE Research Network P Annual Conference
Doshisha University
Kyoto, Japan, 23 – 25 June, 2018

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>

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/>



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

SUNDAY, JUNE 24, 2018 04:15 PM - 05:45 PM

Imadegawa Campus: Ryoshinkan Building - RY421

**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'

SATURDAY, JUNE 23, 2018. 09:00 AM - 10:30 AM

Imadegawa Campus: Ryoshinkan Building - RY409

3428:

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

10115: Disclosure Incentives Versus Provision Ambiguity: Evidence from the Effects of IFRS 13 on Earnings Management
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

SATURDAY, JUNE 23, 2018. 10:45 AM - 12:15 PM

Imadegawa Campus: Ryoshinkan Building - RY410

3429:

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

SUNDAY, JUNE 24, 2018. 09:00 AM - 10:30 AM

Imadegawa Campus: Ryoshinkan Building - RY410

3422:

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

SUNDAY, JUNE 24, 2018. 10:45 AM - 12:15 PM

Imadegawa Campus: Ryoshinkan Building - RY410

3423:

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

SUNDAY, JUNE 24, 2018. 02:30 PM - 04:00 PM

Imadegawa Campus: Ryoshinkan Building - RY410

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 Andreus, 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

SUNDAY, JUNE 24, 2018. 04:15 PM - 05:45 PM

Imadegawa Campus: Ryoshinkan Building - RY410

3197:

Fintech: Challenge to Governance and Regulation in Financial Markets

8709: Fintech, Regulation and Rhetoric: A Critical Review of Emerging Literature

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

SUNDAY, JUNE 24, 2018. 04:15 PM - 05:45 PM

Imadegawa Campus: Ryoshinkan Building - RY409

3421:

Integrated Reporting (II): Regional and Sectoral Case Studies

9592: Current Reporting Practices of Islamic Banks: Impact of Human Development and National Culture

Rochania Ayu Yunanda^{1,2}, 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

8532: Better Performing NGOs Do Report More Accurately: Evidence from Investigating Ugandan NGO Financial Accounts

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

SATURDAY, JUNE 23, 2018. 02:30 PM - 04:00 PM

Imadegawa Campus: Ryoshinkan Building - RY409

3427:

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

8351: Conceptual Relevance between the Transformation of Public and Financial Administration: Financial Deregulation in Latin America Since the 1970s

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 Paul¹, Dov Fischer¹ 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

SATURDAY, JUNE 23, 2018. 10:45 AM - 12:15 PM

Imadegawa Campus: Ryoshinkan Building - RY410

3183:

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