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: E. Balleisen’s “Fraud: An American History from Barnum to Madoff” (2017)
- Accounting (I): Accounting Theories and Models
- Accounting (II): The US Exceptionalism
- Corporate Governance (I): Auditing and Distress
- Corporate Governance (II): How to Cope with Conflicts of Interest
- Good Finance: What Should Finance be for?
- Institutions and Development (I): Case Studies
- Institutions and Development (II): Wealth and Income Distributions
- Intangibles and the Public Good(s)
- Money and Banking (I): Digital Currencies and Payment Systems
- Money and Banking (II): Bank Business Models and Central Banking
- Public Sector Management and Accounting: Policy by Budget?
- Regulatory Arbitrage (I): Law, Finance, and Shadow Banking
- Regulatory Arbitrage (II): Accounting, Law, and Leases
- Sustainability (I): Theory and Practice
- Sustainability (II): Accounting, Accountability and Transparency
- Taxation and Social Responsibility
- The Case for Small and Medium Enterprises (SME) in Accounting and Finance

The full program: [http://yuri.biondi.free.fr/downloads/SASE2019Program.pdf](http://yuri.biondi.free.fr/downloads/SASE2019Program.pdf)
Our LinkedIn group: [https://www.linkedin.com/groups/7419651/](https://www.linkedin.com/groups/7419651/)
Our Facebook group: [https://www.facebook.com/CONVIVIUM.AEL/](https://www.facebook.com/CONVIVIUM.AEL/)

Reuven Avi-Yonah, Yuri Biondi, and Shyam Sunder
3896:

FRIDAY, JUNE 28, 2019. 10:15 AM - 11:45 AM
University Center (Bldg U) - U601

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS

Book Author
Katja Langenbucher
Goethe University House of Finance

Critic
Reuven Avi-Yonah
University of Michigan

Critic
John Cioffi
University of California, Riverside

Critic
Matthias Thiemann
Sciences Po, Paris
Author Meets Critics: "Finance at Work" edited by V. Boussard (Routledge 2017)

THURSDAY, JUNE 27, 2019. 02:00 PM - 03:30 PM
University Center (Bldg U) - U601

Session Organizer
Valerie Boussard
Université Paris Nanterre

Book Editor
Valerie Boussard
Université Paris Nanterre

Critic
Felix Buehlmann
University of Lausanne

Critic
Alex Preda
King's College London

Critic
Natascha van der Zwan
Leiden University
4038:
**Author Meets Critics: Edward Balleisen's "Fraud: An American History from Barnum to Madoff" (2017)**

SATURDAY, JUNE 29, 2019. 09:00 AM - 10:30 AM
University Center (Bldg U) - U601

Session Organizer
Camilo Leslie
Tulane University

Book Author
Edward Balleisen
Duke University

Critic
Neil Fligstein
University of California, Berkeley

Critic
Marc J. Schneiberg
Reed College

Critic
Camilo Leslie
Tulane University
4061: Accounting (I): Accounting Theories and Models

THURSDAY, JUNE 27, 2019. 02:00 PM - 03:30 PM
University Center (Bldg U) - U620

#12532: Unifying Europe through Budgetary Standards? The Governance of European Public Sector Accounting Standards (EPSAS)
Sebastian Botzem, University of Bremen, Bremen, Germany

#10844: The Decline of Substance over Form in Accounting
Dov Fischer, Brooklyn College, Brooklyn, NY

CANCELLED: Mattessich and the Introduction of Formal Infrastructures in Accounting Theory
Nohora Garcia, Universidad Nacional de Colombia, Bogota, Colombia

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

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
Accounting (II): The US Exceptionalism

THURSDAY, JUNE 27, 2019. 03:45 PM - 05:15 PM
University Center (Bldg U) - U620

#10955: Global Standards without the United States? Institutional Work and the U.S. Non-Adoption of IFRS
Kirstin Becker1, Holger Daske1 and Christoph Pelger2, (1) University of Mannheim, Mannheim, Germany, (2) Universität Innsbruck, Innsbruck, Austria

#11395: Driving Force or Veto Power? The Role of the SEC in the (Non-)Adoption of IFRS in the U.S.
Kirstin Becker1, Holger Daske1, Christoph Pelger2 and Stephen Zeff3, (1) University of Mannheim, Mannheim, Germany, (2) Universität Innsbruck, Innsbruck, Austria, (3) Rice University, Houston, TX

#11920: Speculations about the Implications of the Pathways Commission Vision for How We Understand Accounting
Paul Fisher Williams, North Carolina State University, Raleigh, NC and Eileen Taylor, North Carolina State University, Raleigh, NC

Moderator
Shyam Sunder
Yale School of Management

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
#11397: Carillion, Financialized: ‘Impairment Shocks’ and the Fragile Temporality of Extractive Capitalism
Adam Leaver, Sheffield University Management School, University of Sheffield, Sheffield, United Kingdom, Julie Froud, Alliance Manchester Business School, University of Manchester, Manchester, United Kingdom of Great Britain and Northern Ireland, Colin Haslam, Queen Mary University of London, London, United Kingdom, Daniel Tischer, University of Bristol, Bristol, United Kingdom and Karel Williams, Alliance Manchester Business School, Manchester, United Kingdom

#12479: Reflecting on the IASB and the Market “communion”: The Accounting Trilogy on How to Become “rich in ideas”
Nihel Chabrak, United Arab Emirates University - College of Business and Economics, Al Ain, United Arab Emirates, Jim Haslam, University of Sheffield, UK, Sheffield, United Kingdom and Inès Bouden, University of Paris-Est Marne-la-Vallée

CANCELLED: The Activeness of Audit Committee and Earnings Volatility of Listed Companies in Shenzhen Stock Exchange of China
Xinao Li, Qiusheng Zhang, Beijing, China

CANCELLED - The Connection between Law, Accounting and Finance in Case of Valuing Value Creating and Capturing Companies: A Road with Many Obstacles
T Verdoes and J Boon, University of Leiden, Leiden Law School, Leiden, Netherlands

Moderator
Adam Leaver
Sheffield University Management School

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
4076:
**Corporate Governance (II): How to Cope with Conflicts of Interest**

SATURDAY, JUNE 29, 2019. 10:45 AM - 12:15 PM
University Center (Bldg U) - U617

#12665: How to Manage Conflict of Interest? Hard Law or Soft Law Approach
Hana Horak, University of Zagreb, Zagreb, Croatia and Lucia Tomic, Hrvatska postanska banka, Zagreb, Croatia

#11350: Letting Companies Choose between One-Tier and Two-Tier Board Models: An Empirical Analysis of European Jurisdictions
Martin Gelter, Fordham University, New York, NY and Mathias Siems, Durham University, Durham, United Kingdom

CANCELLED: The Effects of Lawyer Representation in Labor Dispute Arbitration on the Outcome —— Analysis Based on Labor Dispute Arbitration Cases in China
Yueting Ji and Jing Chai, Renmin University of China, Beijing, China

Moderator
Martin Gelter
Fordham University

Discussant
Reuven Avi-Yonah
University of Michigan

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
4073: 
Financial Regulation: The Fabric of Financial Market Regulation

THURSDAY, JUNE 27, 2019. 03:45 PM - 05:15 PM
University Center (Bldg U) - U601

#11062: At the Boundaries of the French Securities Markets Regulator (AMF): Its Role in the Co-Production of Financial Regulation with the Financial Sector and Public Actors
Caroline Vincensini, ENS Paris Saclay, Cachan, France

#12547: Information, Criticism and Value Judgments in Institutional Dialogue in the Financial Sphere.
Emmanuel Picavet, université Paris 1 Panthéon-Sorbonne, UFR 10 & UMR 8103, Paris, France

#12113: The Stories They Tell - How Companies Construct Narratives about Their Business Models
Mario Abela, Queen Mary University of London, Surbiton, United Kingdom

CANCELLED: Political Economy of Finance: Securities Market Regulation
Jure Jeric, Oxford University, Oxford, United Kingdom

Moderator
Caroline Vincensini
ENS Paris Saclay

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
4031: **Good Finance: What Should Finance be for?**

THURSDAY, JUNE 27, 2019. 10:15 AM - 11:45 AM  
University Center (Bldg U) - U601

#12622: Good Finance with the Emphasis on Good Rather Than Finance  
Paul F Williams, North Carolina State University, Raleigh, NC

#12624: Good Finance  
Shyam Sunder, Yale School of Management, New Haven, CT

#12627: Good Finance to Restore Sustainable Financial Markets  
Guler Aras, Yildiz Technical University, Istanbul, Turkey

Session Organizer  
Guler Aras  
Yildiz Technical University
4068: Institutions and Development (I): Case Studies

THURSDAY, JUNE 27, 2019. 08:30 AM - 10:00 AM
University Center (Bldg U) - U617

#13042: Financial Globalization in Historical Perspective: Governance Corporate and Shareholder Value in Colombia
Aida Patricia Calvo, Universidad Nacional de Colombia, Bogota, Colombia

#12831: The Corporatization Effects on the Non-Financial State Companies Performance from the Countries of the Pacific Alliance (1998-2018)
Martha Liliana Arias Bello, University Javeriana (Professor), Bogotá, Colombia

#12709: Financialization and Its Avatars: Mutualities, Corporate Personhood, and the Judicialization of Finance in Postsocialist Romania
Narcis Tulbure, Bucharest University of Economic Studies, Bucharest, Romania

#12246: The Mexican Economy Slow Growth: An Alternative for Growth?
Gustavo Vargas, UNAM, Mexico City, Mexico

Moderator
Aida Calvo
Universidad Nacional de Colombia

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
#4069: **Institutions and Development (II): Wealth and Income Distributions**

**THURSDAY, JUNE 27, 2019. 10:15 AM - 11:45 AM**  
University Center (Bldg U) - U617

#12159: **Institutional Varieties of Distribution – an Empirical Investigation of Three Different Prototypes of Capitalism**  
Anastasia Biermann, Goethe University Frankfurt, Frankfurt, Germany

#12837: **The Spatial Mediation of the Structural Crisis of the Finance-Dominated Accumulation Regime in Sweden: A Régulation Perspective**  
Claes Belfrage, University of Liverpool, Liverpool, United Kingdom and Markus Kallifatides, Stockholm School of Economics, Stockholm, Sweden

#12156: **Inequalities and Use of Financial Products Against the Concept of the Life Cycle of a Household**  
Maria Lissowska, Warsaw School of Economics, Warszawa, Poland

**Moderator**  
Anastasia Biermann  
Goethe University Frankfurt

**Session Organizer**  
Yuri Biondi  
Centre National de la Recherche Scientifique - CNRS
CANCELLED: 
Institutions and Development (III): Policy Models and Experiences

THURSDAY, JUNE 27, 2019. 02:00 PM - 03:30 PM
University Center (Bldg U) - U617

CANCELLED: The Role of RATE of Profit in Monetary Policy for Economic Justice
Trisiladi Supriyanto, Ibn Khaldun University, Bogor, Indonesia

EXCUSED: Impact of Middle Class on Economic, Social and Institutional Outcomes: A Study across Indian States
Ahalya Ramanathan, Research scholar, New Delhi, India

Moderator
Gustavo Vargas
UNAM, Mexico City

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
4071: 
Intangibles and the Public Good(s)

SATURDAY, JUNE 29, 2019. 10:45 AM - 12:15 PM
University Center (Bldg U) - U620

#12251: The Coase Lighthouse Fable and the Untrustworthiness of the Scholarly Literature
Andrew Odlyzko, University of Minnesota, Minneapolis, MN

#12319: Commons and the Collaborative Economy From “Old” to “New” Cooperativism: Modes of Coordination and Governance
Benjamin Coriat, University Paris 13, Villetaneuse, France

#11893: Tax Credit and R&D Fiscal Returns in France

EXCUSED
#11390: The Rise and Fall of Intangible Assetization As a Public Policy – the Case of France
Anne Jeny, ESSEC Business School, Cergy-Pontoise, France, Laure Celerier, University of Ottawa, Ottawa, ON, Canada and Eve Chiapello, EHESS, Paris, France

Moderator
Antoine Reberioux, University Paris 7 Diderot, Paris, France

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
4066:
**Money and Banking (I): Digital Currencies and Payment Systems**

FRIDAY, JUNE 28, 2019. 02:00 PM - 03:30 PM
University Center (Bldg U) - U617

#10973: Chinese Digital Payment Systems Wechat Pay and Alipay: An Analysis from the Point of View of a Pragmatist Anthropology of Money
Horacio Ortiz, CNRS, IRISSO, Université Paris Dauphine, UMR 7170, Paris, France

#11203: Dispatches from the E-Future: Swedish Cashlessness and the Fraying Currency Tether
Gustav Peebles, The New School, New York, NY

#12164: Regulation of Digital Assets: Icos and the SEC
Yuliya Guseva, Rutgers Law School, Newark, NJ

From Initial Coin Offerings to Central Bank Digital Currencies
Marco dell’Erba, Post-Doctoral Global Fellow, New York University School of Law

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

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
Money and Banking (II): Bank Business Models and Central Banking

FRIDAY, JUNE 28, 2019. 03:45 PM - 05:15 PM
University Center (Bldg U) - U617

#11873: Explaining Financialization: Historical-Institutional Balance-Sheet Evidence from the US, 1960-2016
Kurt Mettenheim, Escola de Administração de Empresas de São Paulo, Fundação Getulio Vargas (FGV-EAESP), São Paulo, Brazil

#13066: The Cash Flow Problem in Bank Accounting and the Effects of Credit Creation on Central Bank Balance Sheet Expansion and Stability
Asgeir B. Torfason, University of Iceland, Reykjavík, Iceland

#10582: Wavelet Analysis of the Conventional and Islamic Stock Market Relationship Ten Years after the Global Financial Crisis
Fredj Jawadi, University of Lille, Lille, France, Nabila Jawadi, IPAG, Paris, France and Abdoulkarim Cheffou, EDC, Paris, France

#13002: European Monetary Fund: Feasibility and Operational Constraints
Bernard Coupez (1), Jacqueline Musabende (2) and Frank Cotae (2), (1)Board of the French Markets Regulator (Autorité des Marchés Financiers), Paris, France, (2)Mount Royal University, Calgary, AB, Canada

Moderator
Kurt Mettenheim
Escola de Administração de Empresas de São Paulo, Fundação Getulio Vargas (FGV-EAESP)

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
Public Sector Management and Accounting: Policy by Budget?

SATURDAY, JUNE 29, 2019. 09:00 AM - 10:30 AM
University Center (Bldg U) - U620

#13004: Role of Integrated Financial Management Information System (IFMIS) in Public Financial Management Reforms
Jacqueline Musabende and Frank Cotae, Mount Royal University, Calgary, AB, Canada

#10971: Institutional Logics and Budgeting Processes: A Longitudinal Case Study of the University of Bologna
Rebecca Levy Orelli, University of Bologna, Bologna, Italy and Pasquale Ruggiero, University of Siena, Siena, Italy

Moderator
James L. Chan
Professor Emeritus of Accounting
University of Illinois at Chicago, USA

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
Regulatory Arbitrage (I): Law, Finance, and Shadow Banking

FRIDAY, JUNE 28, 2019. 02:00 PM - 03:30 PM
University Center (Bldg U) - U601

#10685: Regulatory Arbitrage, Economic Clichés and Expert Talk
Katja C Langenbucher, Goethe University House of Finance, Frankfurt, Germany

#10598: Regulating Securitised Banking in the Age of Market-Based Finance – the Unfinished Agenda
Vincenzo Bavoso, University of Manchester, Manchester, United Kingdom

#12459: Regulatory Arbitrage and the Case of the Shadow Banking System at EU Level
Evgenia Ralli, European University Institute, Florence, Italy

#11357: Regulatory Arbitrage and Non-Judicial Debt Collection in Central and Eastern Europe - Tax Avoidance and Money Laundering
Catalin Stanescu, University of Copenhagen, Ploiesti, Romania and Camelia Bogdan, University of Florida, Bucharest, Romania

Moderator
Reuven Avi-Yonah
University of Michigan

Session Organizer
Matthias Thiemann
Sciences Po Paris

Session Organizer
Jan Friedrich
Goethe Universitaet

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
4060:
**Regulatory Arbitrage (II): Accounting, Law, and Leases**

FRIDAY, JUNE 28, 2019. 03:45 PM - 05:15 PM
University Center (Bldg U) - U601

#11212: Regulating Financial Matters by Written Rules: Problems and Alternatives
Shyam Sunder, Yale School of Management, New Haven, CT and Jonathan Glover, Columbia University, New York City, NY

#12668: The Path towards IFRS 16 – a Paradigm Change in Transnational Accounting Standard Setting
Matthias Thiemann, Sciences Po Paris, Paris, France and Jan Friedrich, Goethe Universitaet, Frankfurt am Main, Germany

#12528: Accounting Standard-Setting and Financial Engineering: Synthetic Leases in the USA and Germany
Jan Friedrich, Goethe Universitaet, Frankfurt am Main, Germany

#12049: Asset Reclassification in the IASB Conceptual Framework – an Approach to Mitigate Regulatory Arbitrage
Tessa Kunkel, Goethe University Frankfurt am Main, Frankfurt am Main, Germany

Moderator
Shyam Sunder
Yale School of Management

Session Organizer
Matthias Thiemann
Sciences Po Paris

Session Organizer
Jan Friedrich
Goethe Universitaet

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
4064:

**Sustainability (I): Theory and Practice**

FRIDAY, JUNE 28, 2019. 08:30 AM - 10:00 AM
University Center (Bldg U) - U617

#12482: Sustainability: Finance, Governance and Accounting
Nihel Chabrak, United Arab Emirates University - College of Business and Economics, Al Ain, United Arab Emirates, Jim Haslam, University of Sheffield, UK, Sheffield, United Kingdom, Michel Aglietta, Centre d’Etudes Prospectives et d’Informations Internationales, Paris, France and Jacques Richard, Paris Dauphine University, PARIS, France

#12684: Sustainability in a Vuca World
Guler Aras, Yildiz Technical University, Istanbul, Turkey

#10533: Sustainability of the Ready-Made Garments (RMG) Industry of Bangladesh
Yousuf Kamal, University of Dhaka, Dhaka, Bangladesh

Moderator
Jim Haslam
University of Sheffield, UK

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
4065:
**Sustainability (II): Accounting, Accountability and Transparency**

FRIDAY, JUNE 28, 2019. 10:15 AM - 11:45 AM
University Center (Bldg U) - U617

#12680: An Accountability Based Model for Integrated Reporting of Corporate Social Performance
Guler Aras, Yildiz Technical University, Istanbul, Turkey and Paul Fisher Williams, North Carolina State University, Raleigh, NC

#11048: The Changing Nature of Social and Environmental Accounting. a Longitudinal Analysis
Rebecca Levy Orelli, Barbara Petracci and Pierpaolo Pattitoni, University of Bologna, Bologna, Italy

#10722: Does Transparency Come at the Cost of Charitable Services? Evidence from Investigating British Charities
Canh Thien Dang, University of Warwick, Coventry, United Kingdom; CREDIT, University of Nottingham, Nottingham, United Kingdom

Moderator
Paul Williams
North Carolina State University

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
4072:
**Taxation and Social Responsibility**

THURSDAY, JUNE 27, 2019. 10:15 AM - 11:45 AM
University Center (Bldg U) - U620

#13077: Company law, Corporate Governance and Tax Avoidance in the EU
Sigurt Vitols, WZB Berlin Social Science Center, Berlin, Germany

#11475: Responsible Corporate Tax Behavior – an Emerging Sustainability Practice
Sara Jespersen, Copenhagen Business School, Frederiksberg, Denmark

#12453: The Political Manipulation of U.S. State Revenue Policies
Inyoung Cho, Korea University, Seoul, Korea, Republic of (South) and Ryu Seeun, University of North Carolina at Chapel Hill, Chapel Hill, NC

#: Bridging the Red-Blue Divide: A Proposal for U.S. Regional Tax Relief
Reuven Avi-Yonah, University of Michigan Law School; Orli Avi-Yonah, Catholic Social Services of Washtenaw County, Family Assessment Clinic; Nir Fishbien, University of Michigan at Ann Arbor - Law School - SID Candidate; Haiyan Xu, University of Michigan Law School; University of International Business and Economics (UIBE) Law School

Moderator
Reuven Avi-Yonah
University of Michigan

Discussant
Camelia Bogdan
University of Florida

Session Organizer
Yuri Biondi
Centre National de la Recherche Scientifique - CNRS
4063:  
**The Case for Small and Medium Enterprises (SME) in Accounting and Finance**

FRIDAY, JUNE 28, 2019. 10:15 AM - 11:45 AM  
University Center (Bldg U) - U620

#11059: New Models for Financing and Financial Reporting for European SMEs: A Practitioners’ View  
Razvan Hoinaru, Queen Mary University of London, London, United Kingdom, Dimitrios Psarrakis, Europen Parliament, Brussels, Belgium and Oana Georgiana Stanila, The University of Economic Studies, Bucharest, Romania

#11801: Outside the Mainstream of Corporate Governance: Lessons from European SMEs Experiences  
Laurence Gialdini, Aix Marseille Université, FEG - CERGAM, Aix en Provence, France and Caroline Weber, MIDDLENEXT, Paris, France

#10806: A Legal Framework for Small Company Financial Disclosure: Do We Need One?  
Zehra G. Kavame Eroglu, Deakin Law School, Faculty of Business and Law, Melbourne, Australia and Martin Gelter, Fordham University, New York, NY

Moderator  
Razvan Hoinaru  
Queen Mary University of London

Session Organizer  
Yuri Biondi  
Centre National de la Recherche Scientifique - CNRS