

Accounting, Economics and Law A Convivium

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**SASE Research Network P Annual Conference
Virtual (online), 2 – 5 July, 2021**

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: "Intangible Flow Theory in Economics: Human Participation in Economic and Societal Production" By Tiago Cardao-Pito (Routledge,2021)
- ✓ Co-Creating a Research Agenda for Social Innovation
- ✓ **Corporate Governance (I):** Corporate Governance and Sustainable Business Models
- ✓ Corporate Governance (II): The Unfolding Quest for Sustainability
- ✓ Corporate Governance (III): Finance and Sustainable Business Models
- ✓ Empirical Research in Accounting (and elsewhere): Are We Earning Our Keep?
- ✓ **Financial Accounting (I):** Accounting Foundations
- ✓ Financial Accounting (II): Roots and Limits of the Shareholder Value Model
- ✓ Financial Accounting (III): Accounting Measurement Issues
- ✓ Financial Crises, Financial Flows, and Public Finances
- ✓ Institutions and Money in a Context of Internationalization
- ✓ International Tax Avoidance and Transparency
- ✓ Will a Hippocratic Oath Help Attenuate Unethical Behavior By Accountants and Accounting Firms?

The full program: <http://yuri.biondi.free.fr/downloads/SASE2021Program.pdf>

Our journal CONVIVIUM: <https://www.degruyter.com/journal/key/AEL/html>

Our LinkedIn group: <https://www.linkedin.com/groups/7419651/>

Our Facebook group: <https://www.facebook.com/CONVIVIUM.AEL/>

Reuven Avi-Yonah, Yuri Biondi, and Shyam Sunder

5157:

Author Meets Critics: "Intangible Flow Theory in Economics: Human Participation in Economic and Societal Production" By Tiago Cardao-Pito (Routledge,2021)

Book Author

Tiago Cardao-Pito
ISEG, Universidade de Lisboa [University of Lisbon]
Lisbon
Portugal

Critics

Jakob Kapeller
Institute for Socio-Economics, University of Duisburg-Essen
Duisburg
Germany

Christine Cooper
University of Edinburgh
Edinburgh
United Kingdom

5192:

Co-Creating a Research Agenda for Social Innovation

Paper ID# 17573: Introduction to the Panel

Adrian Zicari, ESSEC, Paris, France

Paper ID# 17583: Social Innovation, Why This Panel

Tanusree Jain, Trinity Business School, Dublin, Ireland

Paper ID# 17586: Our Proposition for an Innovative Session

Concepcion Galdon, Instituto de Empresa, Madrid, Spain

Moderator

Adrian Zicari

ESSEC

Paris

France

Session Organizers

Tanusree Jain

Trinity Business School, Dublin, Ireland

Concepcion Galdon

Instituto de Empresa, Madrid, Spain

Adrian Zicari

ESSEC, Paris, France

Mario Alves

FGV, Sao Paulo, Brazil

5254:

Corporate Governance (I): Corporate Governance and Sustainable Business Models

Paper ID# 17687: The Evolving Corporation: The Pivot from Shareholder Primacy to Sustainable Value Creation

Thomas Clarke, University of Technology Sydney, Sydney, Australia

Paper ID# 17319: Profitability or Employment? Cross-Country Comparison of the World's Largest Corporations

Shinichi Hirota, Waseda University, Tokyo, Japan

Paper ID# 16556: Do We Need: "a New Model for Corporate Governance"?

Shann Turnbull, International Institute for Self-governance, Sydney, NSW, Australia

Moderator

Thomas Clarke
University of Technology Sydney
Sydney
Australia

Session Organizer

Yuri Biondi
CNRS & University of Dauphine Paris
Paris
France

5260:

Corporate Governance (II): The Unfolding Quest for Sustainability

Paper ID# 17976: The Financial and the Non-Financial: Interactions of Substance and Communication in the UE Approach

Emmanuel Picavet, Université Paris 1 Panthéon-Sorbonne, UFR 10 & UMR 8103, Paris, France

Paper ID# 17858: A Psycholinguistic Perspective: Sustainability Disclosure Quality and Sustainability Performance

Chrislyn Tang, University of Barcelona, Barcelona, Spain

Paper ID# 18043: Organizational Sensemaking in Corporate Social Responsibility Evolution: Comparative Studies of Two Oil Companies

Yuanyuan Wu, Faculty of Business Administration, Lakehead University, Orillia, ON, Canada and **Liyun Qi**, School of Economics and Management, Dalian University of Technology, Dalian, China

Paper ID# 17866: The French Société à Mission: A Renewal in Non-Shareholder Stakeholders' Rights to Sue a Corporation for Misconduct?

Kevin Levillain, Blanche Segrestin and Armand Hatchuel, MINES ParisTech, Paris, France

Moderator

Emmanuel Picavet
Université Paris 1 Panthéon-Sorbonne, UFR 10 & UMR 8103
Paris
France

Session Organizer

Yuri Biondi
CNRS & University of Dauphine Paris
Paris
France

5285:

Corporate Governance (III): Finance and Sustainable Business Models

Paper ID# 17689: Corporate Governance: A Contemporary Survey

Thomas Clarke, University of Technology Sydney, Sydney, Australia

Paper ID# 17293: Exploring Sustainable Business Model Innovation in Emerging Companies : The Case of Fintech Start-ups

Olfa Chelbi, Centre de recherche en gestion, Palaiseau, France

Paper ID# 17821: Caught between Path-Dependence and Green Opportunities - Assessing the Impetus for Green Banking in South Africa

Manuel Neumann and Carsten Elsner, University of Kassel, Kassel, Germany

Moderator

Thomas Clarke
University of Technology Sydney
Sydney
Australia

Session Organizer

Yuri Biondi
CNRS & University of Dauphine Paris
Paris
France

5071:

Empirical Research in Accounting (and elsewhere): Are We Earning Our Keep?

Paper ID# 16674: Elephants in the Room: Accounting Seminars

James Ohlson, Hong Kong Polytechnic University, Hong Kong, China

Paper ID# 16742: Beyond $p < 0.05$: Bayesian Inference to Best Explanation

Sanjay Kallapur, Indian School of Business, Hyderabad, India

Accounting Research's "Flat Earth" Problem

William M. Cready, The Naveen Jindal School of Management, The University of Texas at Dallas

Moderator

Shyam Sunder, Yale School of Management, New Haven CT, USA

Discussants

Jonathan Glover, Columbia University, New York City NY, USA

Sanjay Kallapur, Indian School of Business, Hyderabad, India

Session Organizers

James Ohlson
Hong Kong Polytechnic University
Hong Kong
China

Yuri Biondi
CNRS & University of Dauphine Paris
Paris
France

5257:

Financial Accounting (I): Accounting Foundations

Paper ID# 16857: Yuji Ijiri's Fairness Question: Perspectives from Analytic Ethics and Game Theory

Tae Wan Kim, Pierre Jinghong Liang and John Hooker, Tepper School of Business, Carnegie Mellon University, Pittsburgh, PA

Paper ID# 18138: Mattessich and the Introduction of Measurement Theory in Accounting Theory

Nohora Garcia, Universidad Nacional de Colombia, Bogota, Colombia

Paper ID# 18027: Corporate Sustainability and the Realization Principle in Accounting

Clemence Garcia, Gakushuin University, Tokyo, Japan

Paper ID# 17605: Accounting and Reporting for Co-Operatives: A UK Perspective

Elisavet Mantzari, Birmingham Business School, Birmingham, United Kingdom and **Maureen McCulloch**, Oxford Brookes Business School, Oxford, United Kingdom

Moderator

Clemence Garcia
Gakushuin University
Tokyo
Japan

Session Organizer

Yuri Biondi
CNRS & University of Dauphine Paris
Paris
France

5258:

Financial Accounting (II): Roots and Limits of the Shareholder Value Model

Paper ID# 16927: Get the Picture?: The Myopic Vision of the Pathways Commission

Paul Williams, North Carolina State University, Raleigh, NC and **Eileen Taylor**, NCSU College of Management, Raleigh, NC

Paper ID# 17074: Accounting and the Political Imaginaries of Shareholder Value: Between Value Creation and Crisis

Horacio Ortiz, CNRS and ECNU, Paris, France

Paper ID# 17141: Multidimensional Corporate Sustainability: An Inclusive Model for Evaluation of Sustainability

Guler Aras, Yildiz Technical University, Istanbul, Turkey

Paper ID# 17031: Accounting and Commons: Insights from the Care Method

Edouard Jourdain, EHES, Paris, France and **Victor Counillon**, Dauphine, Paris, France

Moderator

Paul Williams
North Carolina State University
Raleigh NC
USA

Session Organizer

Yuri Biondi
CNRS & University of Dauphine Paris
Paris
France

5259:

Financial Accounting (III): Accounting Measurement Issues

Paper ID# 16833: Accounting Standards and Discount Rates in DB Pension Scheme Evaluation: The Contractual Accrual Rate

Con Keating, Brighton Rock Group, London, United Kingdom

Paper ID# 17382: The Impact on Fair Value Accounting of Market-Multiple Based Valuation Methods

Alessandro Migliavacca, Department of Economics and Statistics Cogneetti de' Martiis - University of Turin, Turin, Italy

Paper ID# 17458: Auditability of Goodwill Measurement: The Impairment-Only Approach from an Evolutionary Point of View

Hendrik Sander, University of Duisburg-Essen, Essen, Germany

Moderator

Shyam Sunder
Yale School of Management
New Haven CT
USA

Session Organizer

Yuri Biondi
CNRS & University of Dauphine Paris
Paris
France

5256:

Financial Crises, Financial Flows, and Public Finances

Paper ID# 16860: On the Efficiency in the Use of Recovery Fund Resources. Lessons from Cohesion Policy History

Fiorella Vinci, Università degli Studi eCampus, Novedrate, Italy

Paper ID# 17663: Bagehot's Giant Bubble Failure

Andrew Odlyzko, University of Minnesota, Minneapolis, MN

Paper ID# 17272: Changing Landscape of Providing Consumer Credits

Maria Lissowska, Warsaw School of Economics, Warszawa, Poland

Moderator

Maria Lissowska
Warsaw School of Economics
Warszawa
Poland

Session Organizer

Yuri Biondi
CNRS & University of Dauphine Paris
Paris
France

5068:

Institutions and Money in a Context of Internationalization

Paper ID# 16811: Long Term Partnership Dimension: Institutionalisation of International Relations and Economic Exchanges

Olga Karasseva, CEMI, PARIS, France

Paper ID# 16810: Public Finances and Migrants' Remittances in the Republic of Moldova

Dorina Rosca, Ladyss-CNRS, Paris, France

Paper ID# 16655: An Accounting History of Credit Money

Maxime Izoulet, CEMI, MOULINS, France

Moderator

Maxime Izoulet
Centre d'Etude des Modes d'Industrialisation
Paris
France

Session Organizer

Maxime Izoulet
Centre d'Etude des Modes d'Industrialisation
Paris
France

5255:

International Tax Avoidance and Transparency

Paper ID# 16673: International Tax Law - Status Quo, Trends and Perspectives

Reuven Avi-Yonah, University of Michigan, Ann Arbor, MI

Paper ID# 16809: Transparency Just for Show: Evaluating Country By Country Data

Saila Stausholm¹, Petr Jansky² and Marek Sedivy², (1)Copenhagen Business School, Copenhagen, Denmark, (2)Charles University Prague, Prague, Czech Republic

Paper ID# 17012: Reducing Tax Avoidance of Multinational Groups By a New Substantiation of the Arm's Length Principle?

Anna-Lena Scherer, Dr. Ute Schmiel and Dr. Hendrik Sander, University of Duisburg-Essen, Essen, Germany

Paper ID# 17174: Corporate Tax Disclosure and Impression Management: The Case of French Listed Firms

Florence Depoers, Université Paris Nanterre, Nanterre, France and **Tiphaine Jérôme**, Université Grenoble, Grenoble, France

Moderator

Reuven Avi-Yonah
University of Michigan
Ann Arbor MI
USA

Session Organizer

Yuri Biondi
CNRS & University of Dauphine Paris
Paris
France

5150:

Will a Hippocratic Oath Help Attenuate Unethical Behavior By Accountants and Accounting Firms?

Paper ID# 17892: Accounting's Hippocratic or Hypocritical Oath?

Paul F Williams, North Carolina State University, Raleigh, NC

Paper ID# 17895: The Professional Underpinnings of an Ethical Oath

Sue Ravenscroft, Iowa State University, Ames, IA

Paper ID# 17902: Will a Hippocratic Oath Help Attenuate Unethical Behavior By Accountants and Accounting Firms?

Shyam Sunder, Yale School of Management, New Haven, CT

Paper ID# 17906: The Need for a Moral Compass in the Finance and Accounting Professions: Hippocratic Oath Versus Codes of Ethics

Guler Aras, Yildiz Technical University, Istanbul, Turkey

Moderator

Guler Aras

Yildiz Technical University

Istanbul

Turkey

Session Organizers

Guler Aras,

Yildiz Technical University, Istanbul, Turkey

Shyam Sunder

Yale School of Management, New Haven CT, USA