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 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](http://yuri.biondi.free.fr/downloads/SASE2021Program.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

[https://sase.org/](https://sase.org/)
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]
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Critics

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

Christine Cooper
University of Edinburgh
Edinburgh
United Kingdom
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
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
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*

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**Session Organizer**

*Yuri Biondi*

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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  
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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
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
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, EHESS, Paris, France and Victor Counillon, Dauphine, Paris, France

Moderator

Paul Williams
North Carolina State University
Raleigh, NC
USA

Session Organizer

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CNRS & University of Dauphine Paris
Paris
France
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 Cognetti 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  
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**Session Organizer**

Yuri Biondi  
CNRS & University of Dauphine Paris  
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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
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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**

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Centre d'Etude des Modes d'Industrialisation  
Paris  
France
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

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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**

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Yildiz Technical University
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