

# Accounting, Economics and Law A Convivium

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**SASE Research Network P Annual Conference**  
**University of Amsterdam, Amsterdam (The Netherlands), 9 – 11 July, 2022**

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:

- ✓ HYBRID PANEL - Digital Currency: Sovereign Monopoly or Private Competition
- ✓ Author Meets Critics: "Political Economy of Financialization in the United States: A historical-institutional balance-sheet approach" by Kurt Mettenheim (Routledge, 2022)
- ✓ Auditing and Accountability between Professions, Responsibility and Ethics
- ✓ Building a Venture Capital Market in Europe: Public Efforts and Private Institutions (I)
- ✓ Building a Venture Capital Market in Europe: Public Efforts and Private Institutions (II)
- ✓ **Finance and Society (I):** Public and Public Debts
- ✓ Finance and Society (II): Money and Debt Issuances
- ✓ Financial Accounting and Reporting: Numbers for Economy and Society
- ✓ Non-Financial Reporting and Environmental Sustainability
- ✓ **Taxation, Globalisation and Fairness (I):** The Social Fabric of Tax Morale
- ✓ Taxation, Globalisation and Fairness (II): Taxing Multinational Enterprises
- ✓ Too Big to Fail, Too? the Rise of Asset Managers
- ✓ Turning the Lens Around: Ethics in Academia

The full program: <http://yuri.biondi.free.fr/downloads/SASE2022Program.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



6036: HYBRID PANEL

## Digital Currency: Sovereign Monopoly or Private Competition

**ID# 20977:** The Relationship between Public and Private Monies in Historical Perspective  
**Luca Fantacci**, Bocconi U, Milano, Italy

**ID# 21555:** The Capital Commons: Digital Money and Citizens' Finance  
**Robert C. Hockett**, Cornell Law School, Ithaca, NY

**ID# 19910:** Central Bank Digital Currencies Offer Catch up Opportunities to Developing Countries!  
**Philippe Moutot**, European Central Bank, Frankfurt, Germany

**ID# 21554:** Accounting and Currency  
**Shyam Sunder**, Yale School of Management, New Haven, CT

Moderator  
Yuri Biondi, CNRS & University of Dauphine Paris, France

Session Organizers

Yuri Biondi  
CNRS & University of Dauphine Paris  
Paris  
France

Shyam Sunder  
Yale School of Management  
New Haven CT  
USA

5933:

**Author Meets Critics: "Political Economy of Financialization in the United States: A historical-institutional balance-sheet approach" by Kurt Mettenheim (Routledge, 2022)**

Session Organizer

Kurt Mettenheim

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

São Paulo

Brazil

Book Authors

Olivier Butzbach

University of Campania "Luigi Vanvitelli"

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Kurt Mettenheim

FGV-EAESP

Sao Paulo

Brazil

Book critics

Jeffrey Frieden, Harvard University, Cambridge, MA

Philip Mader, Institute of Development Studies, Brighton, United Kingdom

Mindy Peden, John Carroll University, University Heights, OH

6037:

## **Auditing and Accountability between Professions, Responsibility and Ethics**

**ID# 19476:** Between a Corporatist Past and a Globalized Future: The Argentinian Accounting Profession and the “Social Balance Sheet”

**Adrian Zicari**, ESSEC, Paris, France and Carlos Ramirez, ESSEC, Cergy, France

**ID# 20660:** Epistemic Responsibility, Ethics and the Alternative Models of Accountability in Control and Regulation

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

**ID# 21309:** Il Ruolo Del Revisore Contabile Nella Legislazione Italiana

**Vanessa Tortora**, Università G. d'Annunzio, Pescara, Italy

**ID# 19976:** The Survival of Joint Audits in France: Economical or Political Considerations?

**Alain Schatt**, HEC Lausanne, Lausanne, Switzerland

Moderator

Adrian Zicari

ESSEC

Paris

France

Session Organizer

Yuri Biondi

CNRS & University of Dauphine Paris

Paris

France

5985:

## **Building a Venture Capital Market in Europe: Public Efforts and Private Institutions (I)**

**ID# 20774:** The European Green State: (The Structural Lack of) Conditionality in State-Financed Venture Capital

**Franziska Cooman** and Laura Horn, Roskilde University, Roskilde, Denmark

**ID# 20775:** Building a VC Market in Europe: What about Corporate Law?

**Casimiro Nigro** and Alperen Afsin Gözlügül, Goethe University, Frankfurt/Main, Germany

**ID# 20777:** Chasing Unicorns: Recent EU Initiatives in the Context of the Evolving Role of Public Development Funds in European Venture Capital Markets

**Matthias Thiemann** and **Dan Mocanu**, Sciences Po, Paris, France

Session Organizers

Matthias Thiemann

Sciences Po

Paris

France

Casimiro Nigro

Goethe University

Frankfurt/Main

Germany

Discussant

Yuri Biondi

CNRS & University of Dauphine Paris

Paris

France

5996:

## **Building a Venture Capital Market in Europe: Public Efforts and Private Institutions (II)**

**ID# 20870:** The Private Dimension of VC Markets – or, the Significance of Corporate Law

**Anne Lafarre**, Tilburg University, Netherlands

**ID# 20875:** Venture Capital and European Corporate Law

**Casimiro Nigro**, Goethe University, Frankfurt/Main, Germany

**ID# 20878:** Legal Barriers to Contingent Control in Venture Capital Financing

**Alvaro Pereira**, University of Leeds, United Kingdom

**ID# 20902:** Venture Capital Contracting: Empirical Evidence from Continental Europe

**Marco Corradi** and Genevieve Helleringer, ESSEC, France

Session Organizers

Casimiro Nigro

Goethe University

Frankfurt/Main

Germany

Matthias Thiemann

Sciences Po

Paris

France

Discussant

Yuri Biondi

CNRS & University of Dauphine Paris

Paris

France

6040:

## **Finance and Society (I): Private and Public Debts**

**ID# 20296:** The Unlikely Continuity: The Communist Origins of Romanian Consumer Credit Laws

**Catalin Stanescu**, University of Southern Denmark, Ploiesti, Romania

**ID# 20719:** Will Covid Pandemic Change the Market of Financial Services for Consumers?

**Maria Lissowska**, Warsaw School of Economics, Warszawa, Poland

**ID# 19980:** Public Debt Dynamics and Fiscal Sustainability in Selected North African Countries: Recurrent Explosive Behaviour Tests

**Sidi Mohammed Chekouri**, economic growth, fiscal policy, Tlemcen, Algeria, **Mohamed Benbouziane**, monetary economics and financial econometrics, Tlemcen, Algeria and **Chibi Abderrahim**, Economic growth, fiscal policy, Tlemcen, Algeria

**ID# 21282:** European Bad Assets and Their Impact on Maastricht Debt and Deficit Calculations

**Vanessa Endrejat**, Max Planck Institute for the Study of Societies, Cologne, Germany

Moderator

Maria Lissowska

Warsaw School of Economics

Warszawa

Poland

Session Organizer

Yuri Biondi

CNRS & University of Dauphine Paris

Paris

France

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## **Finance and Society (II): Money and Debt Issuances**

**ID# 21254:** Beyond Debt and Equity

**Aaron Z. Pitluck**, Illinois State University, Normal, IL

**ID# 19983:** Digital Payments in China: Some Questions for a Pragmatist Anthropology of Money

**Horacio Ortiz**, CNRS and ECNU, Paris, France

**ID# 21484:** Extinction Bonds: Addressing Biodiversity Issues through Sustainable Finance

**Martina Macpherson**, Global Network for Sustainable Financial Markets, London, United Kingdom

Moderator

Aaron Pitluck

Illinois State University

Normal IL

USA

Session Organizer

Yuri Biondi

CNRS & University of Dauphine Paris

Paris

France

Discussant

Luca Fantacci

Bocconi U

Milano

Italy



6042:

## **Financial Accounting and Reporting: Numbers for Economy and Society**

**ID# 19871:** Images of Women in the Annual Reports of Saudi Public Corporations in the Context of Saudi Vision 2030: Constituting Reality on Behalf of the State

**Nihel Chabrak**, United Arab Emirates University - College of Business and Economics, Al Ain, United Arab Emirates, **Danny Chow**, Maynouth University, Dublin, Ireland, **Jim Haslam**, Durham University, Durham, United Kingdom and **M. L. Pajuelo**, United Arab Emirates University, Dubai, United Arab Emirates

**ID# 19509:** An Analysis of the Effects of Accounting Characteristics on Compensation Contracts and Organizational Ownership Decisions: Public or Private?

**Toshiaki Wakabayashi**, Sophia University, Tokyo, Japan

**ID# 20244:** Is Accounting Neutral to the Economy? Stylized Facts of the Effects of IFRS Adoption in the European Union on Real Investments

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

Moderator

Shyam Sunder

Yale School of Management

New Haven CT

USA

Session Organizer

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EXCUSED:

**ID# 18869:** Is Fair Really Fair? on the Ethics of Fair Value Accounting – Distributive Effects, Distributive Injustice, and Implications for Social Peace

**David J. Rapp**, Institut Supérieur de Gestion, Paris, France and Jeffrey M. Herbener, Grove City College, Grove City, PA

6043:

## **Non-Financial Reporting and Environmental Sustainability**

**ID# 21063:** Developing a New Financial Reporting Standard for Environmental Change: A Counter-Accounting Experiment

**Richard Murphy, Adam Leaver** and Mira Lieberman-Boyd, University of Sheffield, Sheffield, United Kingdom

**ID# 20231:** ISSB: A Revolution in the Global Reporting Eco-System?

**Guler Aras**, Yildiz Technical University, Istanbul, Turkey

**ID# 20320:** Taking Economics Seriously – the Rights and Obligations Approach in Green Accounting

**Tessa Kunkel**, Copenhagen Business School, Copenhagen, Denmark and Jan Friedrich, ESCP, Paris, France

**ID# 21433:** The Impact of Changing GDP Accounting Conventions on Evidence for Decoupling

**Gregor Semieniuk**, University of Massachusetts Amherst, Amherst, MA

Moderator

Adam Leaver

Manchester Business School, University of Manchester

Manchester

United Kingdom

Session Organizer

Yuri Biondi

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6038:

## **Taxation, Globalisation and Fairness (I): The Social Fabric of Tax Morale**

**ID# 18822:** Tax Expenditures and Horizontal Equity: A Lost Lesson from Stanley S. Surrey  
**Nir Fishbien**, University of Michigan Law School, Ann Arbor, MI (USA)

**ID# 19225:** The World of Accounting: When Numbers Conceal the Geography -  
Accountability Politics in the Globalization Era  
**Isabelle Chambost** and **Stephane Lefrancq**, CNAM, Paris, France

**ID# 21251:** Between Enforcement and Education: Tax Administration and the Challenges of  
Tax Knowledge and Tax Morale in a Country with Extreme Economic Concentration.  
**Jorge Atria**, Universidad Diego Portales, Chile, Santiago, Chile

Moderator  
Israel Klein  
Ariel University  
Jerusalem  
Israel

Discussant  
Ute Schmiel  
University of Duisburg-Essen  
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Session Organizer  
Yuri Biondi  
CNRS & University of Dauphine Paris  
Paris  
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## **Taxation, Globalisation and Fairness (II): Taxing Multinational Enterprises**

**ID# 19125:** Wealth Taxation of Multinational Corporations from a Tax Equity Perspective

**Ute Schmiel**, University of Duisburg-Essen, Essen, Germany

**ID# 19351:** A (MORE THAN) \$250 Billion Question

**Israel Klein**, Ariel University, Jerusalem, Israel

**ID# 19775:** The Splitting of Corporate Taxes in Germany and the Formulaic Profit

Distribution of a CCCTB: Comparison of Objectives and Design

**Sandra Mueller-Thomczik** and Lukas Reiter, Fernuniversität Hagen, Hagen, Germany

Moderator

Ute Schmiel

University of Duisburg-Essen

Essen

Germany

Discussant

Nir Fishbien

University of Michigan Law School

Ann Arbor, MI (USA)

Session Organizer

Yuri Biondi

CNRS & University of Dauphine Paris

Paris

France

6022:

## **Too Big to Fail, Too? The Rise of Asset Managers**

**ID# 21320:** The Macro-prudential Regulation of the Investment Fund Industry: A Comparative Study of the UK, the US and the Eurozone  
**Matthias Thiemann**, Sciences Po, Paris, France

**ID# 21321:** Venture Capitalists as Agents of Capitalist Transformation: Structural Power and Assetization in Asset Manager Capitalism  
**Franziska Cooman**, Roskilde University, Roskilde, Denmark

**ID# 21322:** From Exit to Control: The Structural Power of Finance under Asset Manager Capitalism  
**Benjamin Braun**, Max Planck Institute for the Study of Societies, Cologne, Germany

Moderator and Discussant  
Jens van't Klooster  
KU Leuven  
Leuven  
Belgium

Session Organizer  
Benjamin Braun  
Max Planck Institute for the Study of Societies  
Cologne  
Germany

5943:

## **Turning the Lens Around: Ethics in Academia**

**ID# 20558:** Accounting Research: Search for Understanding or Just Keeping Score?

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

**ID# 20559:** Turning the Lens Around: Ethics in Academia

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

**ID# 20569:** Responsibility to be Good in Academia

**Guler Aras**, Yildiz Technical University, Istanbul, Turkey

**ID# 21298:** Ethics Is Ethics

**Cynthia Jeffrey**, Iowa State University, Iowa City, IA

Moderator

Guler Aras

Yildiz Technical University

Istanbul

Turkey

Discussant

Sue Ravenscroft

Iowa State University

Ames IA

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