



“Accounting, Economics and Law”
SASE Research Network Conference

Massachusetts Institute of Technology (MIT)
Boston (MA), June 28-30, 2012

The journal *Accounting, Economics, and Law - A Convivium* and its editors are proud to announce the call for papers for their research network n° P included on the SASE 2012 Annual Meeting, to be held at the Massachusetts Institute of Technology (MIT) in Boston, next June 28-30:

http://www.sase.org/2012-mit-cambridge/sase-24th-annual-conference_fr_82.html

SASE is an international, inter-disciplinary organization with members in over 50 countries on five continents. The academic disciplines represented in SASE include economics, sociology, political science, management, psychology, law, history, and philosophy. The membership of SASE also includes business people and policy makers in government and international organizations.

<http://www.sase.org/>

Convened by the editors of the journal, this network covers matters and initiatives of interest for the journal. Institutional design, rules and social norms are critical to the working of organizations in economy and society. Financial, economic, social, and legal processes and languages play an influential and largely neglected role in this working, and raise broad societal and global concerns. They lie at the heart of control, governance and regulation. The network explores their influence in the context of social, cultural, and political economy and history. It fosters disciplinary cross-fertilization, novel investigations and institutional analyses of their role in the dynamic relationship between individuals, organizations and institutions. Among others, issues of control, valuation, finance (and financialization), accountability, responsibility, governance, and regulation will be central to the concerns and development of the network. Methodological tolerance and pluralism are also essential to the overarching purpose of enhancing our understanding of the phenomena of interest. Further information is available on the journal website:

<http://www.bepress.com/ael/>

Our research network is looking for proposals for paper communications, panels, or network conferences (series of panels). Formal submissions should be done through the SASE website **before January 15, 2012.**

This year, specific attention will be devoted to the following themes:

- ***Varieties of Financial Regulation:*** *National and regional case studies; transnational comparative analyses; perspectives and implications for renewed regulatory frameworks.* Regulatory shopping and competition are the usual arguments to undermine the efficiency and effectiveness of regulation, including banking and financial regulation. However, some national systems such as Canada have maintained distinctive regulatory devices before the crisis, while others such as United-Kingdom have been advocating them as response to the regulatory flaws highlighted by the global financial meltdown.
- ***Money for the XXI century. Proposals for reframing the international monetary payments system:*** *past and present cases and analyses for suitable reforms.* Unbalances of currency reserves and transnational debt-credit relations among actors belonging to different monetary regions (namely between China, Germany and USA) and within them (namely in the European Union) have been denounced to be one of the main unaddressed problems raised by the financial architecture that led to the global financial crisis.
- ***What is banking and what should do for economy and society?*** Leading financial institutions and their business policies were at the core of the financial crisis that still harms our economies and societies. Misleading incentives and resource allocation from executive remuneration and regulatory reserves emerge as critical issues to be addressed to overcome flaws in banking control, governance and regulation.
- ***Corporate governance and control in globalization and financialization:*** shareholder primacy and value, special purpose entities, legal vehicles, fiscal heavens, transnational corporate groups, corporate policies neglecting or undermining systemic or third parties' risk and liability, and executive remuneration are major practices that are at issue nowadays, requiring empirical and theoretical analyses providing insights and recommendations for suitable changes and reforms: how institutional and managerial devices should frame corporate behaviors and structures? What impact do they have and should have on growth, investment, research and development, income allocation and distribution, employment?
- ***Accounting and Taxation facing globalization:*** Should fiscal income be in line with financial income stated by financial statements? How such alignment would transform fiscal and financial control and accountability for shareholders, fiscal authorities and society? Should accounting standards help states tracking corporate incomes through transnational transactions and entities? These and similar questions may be addressed by theoretical and applied perspectives from accounting and taxation, past and present national cases, comparative analyses and policy-recommendations.

Please do not hesitate to contact Yuri Biondi, Reuven Avi-Yonah or Shyam Sunder to share and further discuss your proposals, ideas and plans for our annual conference.