

## 'Accounting, Economics and Law' SASE Research Network Conference

Northwestern University and University of Chicago  
Chicago, July 10-12, 2014

The journal *Accounting, Economics, and Law: A Convivium* and its editors are proud to announce the call for papers for their research network No. P included in the SASE 2014 Annual Meeting, to be held in Chicago, next July 10-12:

[https://sase.org/2014---chicago/sase-26th-annual-conference-theme\\_fr\\_173.html](https://sase.org/2014---chicago/sase-26th-annual-conference-theme_fr_173.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.

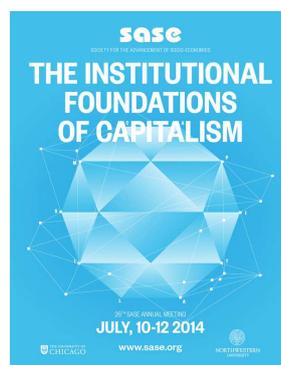
<http://www.sase.org/>

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.degruyter.com/view/j/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 20, 2014, choosing to submit to the Research Network No. P:**

[https://sase.org/2014---chicago/sase-26th-annual-conference-theme\\_fr\\_173.html](https://sase.org/2014---chicago/sase-26th-annual-conference-theme_fr_173.html)



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

- ***Public Sector Accounting and Control, Public Borrowing, and Government Spending:*** Sovereign debt and deficit crises and cuts, austerity policies, unusual central bank interventions, unbalances of currency reserves and trans-regional debt-credit relations (both within and between currency regions) raise economic and financial issues to be understood, assessed and addressed. Theoretical and empirical analyses of financial macroeconomics, accounting and control, public finances, public administration, and financial regulations are welcome in relation to sectoral (defense, healthcare, pension, risks and guarantees provision, among others), local, national, international or transnational issues and case studies, including European Public Sector Accounting Standards (EPSAS) and International Public Sector Accounting Standards (IPSAS).
- ***Accounting and the institutional foundations of economy and society:*** Whichever enterprise or public administration, every economic organization requires control through governance and regulation devices. Among others, this control is performed by accounting systems which are often regulated through standards issued by private and public bodies, based upon accounting principles and models of reference. These systems drive representations that make financial and economic activities accountable, framing and shaping the working of those organizations; these systems are then constitutive of their institutional economic order in economy and society. This point paves the way to theoretical and applied studies disentangling the place and role of accounting within the institutional foundations of economy and society, including contractual, corporate, non-business and governmental modes of socio-economic organization, at various levels and through various methods of analysis.
- ***Varieties of Financial Regulation:*** *National and regional case studies; transnational comparative analyses; perspectives and implications to assess and renew regulatory frameworks in banking and financial markets.* Regulatory shopping and competition are the usual arguments to undermine the efficiency and effectiveness of regulation, including banking and financial regulation. However, 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 emerge as critical issues to be addressed to overcome flaws in control, governance and regulation for banking and financial markets.
- ***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 welfare, growth, investment, research and development, income allocation and distribution, employment? How social control of business and corporate governance regimes do and may include broader perspectives, related to sustainability, accountability and stakeholders' representation?

Please do not hesitate to contact Yuri Biondi (Cnrs – ESCP Europe), Reuven Avi-Yonah (University of Michigan School of Law) or Shyam Sunder (University of Yale School of Management) to share and further discuss your proposals, ideas and plans for our annual conference.

Submissions of conference papers, panels, book review symposia ('authors meet critics' panels) and network mini-conferences (sequences of panels) are allowed.