

'Accounting, Economics and Law' SASE Research Network Conference

The University of Amsterdam
Amsterdam, 18 – 20 July, 2020

The journal *Accounting, Economics, and Law: A Convivium* (CONVIVIUM) and its editors are proud to announce the call for submissions for their research network No. P included in the SASE 2020 Annual Meeting, to be held in Amsterdam (The Netherlands), next July 18 – 20:

<https://sase.org/event/2020-amsterdam/>

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

<https://sase.org/>

Convened by the editors of CONVIVIUM, this network covers matters and initiatives of interest for our CONVIVIUM. 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 CONVIVIUM website:

<https://www.degruyter.com/view/j/ael>

Our research network is looking for proposals concerning paper communications, sessions, network conferences (sequences of sessions), and book review symposia ('authors meet critics' sessions).

Formal submissions open on 7 November 2020 and close on 10 January 2020 through the SASE website by **choosing to submit to the Research Network No. P:**

<https://sase.org/>

Please do not hesitate to contact Yuri Biondi (Cnrs, IRISSO at University Paris Dauphine PSL), Reuven Avi-Yonah (University of Michigan School of Law), or Shyam Sunder (Yale School of Management) to share and further discuss your proposals, ideas and plans for our annual research network conference.



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

- ***Inequalities and financialisation:*** Recent decades have assisted to the expanding role of financial concepts, expertise and actors in economy and society, transforming received modes of corporate remuneration and performance representation (including financial accounting), public spending, pension funding, public service provision, taxation. Along with these transformations, recent studies argue for increasing and worrying trends toward concentration of income and wealth in developed economies, with potential threats and implications for their societies. However, received economic theory disregards these matters, financial intermediaries being supposed to be neutral while budget constraints exogenous. How financialisation has contributed to this concentration of resources? How empowerment of finance has and may reshape our views on society and economic organization? How inequality can be understood through accounting, economic and legal tools of socio-economic analysis?
- ***Public Sector Accounting and Control, Public Finances, Sovereign Debt, 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 sectorial (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).
- ***Options and 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, financial institutions and their business policies lie at the core of the financial system that is essential to our economies and societies. Design, incentives and resource allocation emerge as critical issues to be addressed to overcome possible flaws in control, governance and regulation for sustainable banking and finance. Impact of new digital technologies on payment systems and information systems, including digital currencies and blockchain, is an emergent topic to be further investigated especially in connection with money, credit and the organization of money issuance and central banking.
- ***Corporate governance and control in globalization and financialisation:*** 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?
- ***Corporate governance and the variety of business enterprises:*** Current practice and regulation of corporate governance have been dominated by shareholder primacy and value, favoring rights and powers by institutional investors active through financial markets. However, traditional and emerging sectors show a larger variety of economic organization, triggering different purpose, scope and needs for corporate governance and accountability. These sectors include cooperatives, public sector enterprises, public benefit corporations, and business ventures specialized in telecommunication, information and communication. Theoretical, historical and applied analyses may address their specificities and experiences in various sectors and jurisdictions.
- ***Auditing:*** Accountability, responsibility and control have been associated with auditing, which is supposed to ensure and certify both discharge of the audited activity and its compliance with the norms. Auditing subjects the individuals and organizations to formal expert scrutiny by third party experts, and identifies activities which are not auditable. Theoretical, historical and applied analyses are aimed at understanding alternative modes of

auditing in relation to principles, regulations and practices. Relevant fields include financial and non-financial reporting of business, government and not-for-profit organizations, auditing and related professions.

- **Institutional corruption:** There is deteriorating public trust in market capitalism and a growing sense that the system has become structurally corrupted against the interests of the middle class. These claims concern decision-makers' behaviors, but also changes in rules and norms of reference. What is the evidence on these issues? Are these perceptions justified? Or are the systemic changes in wealth and income largely the product of technological advances and a more globally equal society? We welcome manuscripts that address these questions deductively or inductively, as well as proposals advancing new models for public leadership and institutional design in 21st-century economies and societies.

Past SASE Network Conferences (since 2005)

New York City, 2019: <http://yuri.biondi.free.fr/downloads/SASE2019Program.pdf>

Kyoto (Japan), 2018: <http://yuri.biondi.free.fr/downloads/SASE2018Program.pdf>

Lyon (France), 2017: <http://yuri.biondi.free.fr/downloads/SASE2017Program.pdf>

Berkeley (CA), 2016: <http://yuri.biondi.free.fr/downloads/SASE2016Program.pdf>

London, 2015: <http://yuri.biondi.free.fr/downloads/SASE2015Program.pdf>

Chicago, 2014: <http://yuri.biondi.free.fr/downloads/SASE2014Program.pdf>

Milano, 2013: <http://yuri.biondi.free.fr/downloads/SASE2013Program.pdf>

Boston, 2012: <http://yuri.biondi.free.fr/downloads/SASE2012Program.pdf>

Madrid, 2011: <http://yuri.biondi.free.fr/downloads/SASE2011Program.pdf>

Philadelphia, 2010: <http://yuri.biondi.free.fr/SASE2010/index.html>

Paris, 2009: <http://yuri.biondi.free.fr/downloads/SASE2009program.pdf>

Paris, 2008: <http://yuri.biondi.free.fr/EAEPE.CNAM.2008/index.html>

Trier (Germany), 2006: <http://yuri.biondi.free.fr/downloads/SASE2006.pdf>

Budapest, 2005: <http://yuri.biondi.free.fr/downloads/SASE2005.pdf>