



The Second Critical Studies in Accounting and Finance (CSAF) Conference

15 – 17 December 2013

“Financing Development and Reshaping Globalization:

Production, Finance and Transnational Relations after the Global Financial Crisis”

Venue: Abu Dhabi (United Arab Emirates)

Conference Website: <http://www.fbe.uaeu.ac.ae/csafc2013/index.shtml>

Presentation

Since the global financial crisis of 2008, the transnational economic order, driven by globalization and laden with financialization has arrived at a major breaking-point in which concerns about and unaddressed issues of management, governance and regulation have been raised. Accounting and other control technologies have become one of the central concerns in this new tenuous economic context; and the customary governance responses which are based upon shareholder value and primacy, and self-regulated financial markets, no longer appear as an adequate response to the systemic issues related to financial stability, socio-economic development, over-indebtedness and sustainability. Both microeconomic and macroeconomic tools and frameworks designed to deal with transnational relations appear to be out-of-date, and have proved to be dysfunctional in various critical arenas concerned with financing development and providing useful and reliable finance to serve (not to be served by) our economy and society.

Popular press, regulators' official documents, and academic papers and conferences have discussed these issues, trying to disentangle the congeries of what is happening and put forward contingent cogent solutions. But it is increasingly clear that, behind the intricacies of each peculiar event, the whole system of regulation, governance and disclosure is unfit for purpose and perhaps serves to exacerbate the situation. Therefore, together with the art of policy-making that aims to bring the globalised world through the crisis, a new understanding of what can be done appears to be required.

Following the first international CSAF conference held in Tunisia in 2009, under the auspices of the President of the Tunisian Republic, this second international conference attempts to contribute to the ongoing debate on the financial crisis and potential policy-based remedies, by shifting towards a greater recognition of the fundamental implications of the current impasse for financial institutions, organizations and technologies (including accounting and control) confronted with the urgent need for financial resources to deliver socio-economic development. This does not concern only private firms and households, but also local and central governments all round the world, in various monetary areas and contexts.

Purpose

The second CSAF conference aims to provide a platform for policy-makers, professionals and academics from different countries, disciplines and networks of research to present cutting edge research findings and to exchange insightful perspectives and analyses. Assembled scholars may raise ever important concerns about finance, economy and society, and may thus contribute to new understandings and remedies for the current impasse of financial institutions, organizations (entities), and technologies and instruments.

Papers are expected to address one or more general topics (regulation, governance, control, development, sustainability and risk) aligned to various levels of analysis: institutions; organizations; and technologies and instruments. The institutional level includes financial governance, regulation and the dynamics of the financial system at the macroeconomic level; for instance, the role of

international financial institutions and central banks. The organizational level includes internal organizational control and management, and the dynamics of the financial system at the meso-economic level; for instance, the recent growth of sovereign funds, or the governance of businesses in the face of financialization. Technologies include various financial techniques and instruments?, with special attention to those related to legal-financial engineering, accounting and control; for instance, the international accounting convergence towards International Financial Reporting Standards issued by IASB and their impact on financial and socio-economic systems.

In particular, the role of accounting and control in the ongoing crisis is central to the debate on the financial system. Contributions may address accounting regulation and its institutional framework (architectural), accounting policies and representations of financial intermediaries (organizational), or specific tools or standards or quantitative modes of evaluation and control (instrumental).

Matters of interest

All institutional levels, topics, and combinations of them are welcome, although special attention will be devoted to the following issues, which involve national, transnational and international regulatory regimes which require urgent reform:

- 1. Finance, Economy and Society, including:**
 - a. What does finance do? How to change? speculation and short-termism to serve the economy and society**
 - b. Employment and Income Distribution Issues**
 - c. International division of labor**
 - d. Tax havens, financial-legal engineering and Tax evasion**
 - e. Trade Issues and Regulations**
 - f. Balance of payments, government debt and deficit, and foreign direct investment issues**
- 2. Reshaping globalization, including:**
 - a. How to establish and enforce transnational rules?**
 - b. International institutions and agreements (OMC, IMF, IASB, ...): analyses and perspectives**
 - c. Regional and bilateral agreements: analyses and perspectives**
 - d. Financial institutions and architectures between bottom-up (soft) and top-down (hard) laws and regulations**

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3. **International Monetary regimes, including:**
 - a. **Debtor-Creditor Relationships and Global Reserves**
 - b. **International finance and global money**
 - c. **Commodity trading and exchange**
 4. **International Accounting and Auditing Systems, including:**
 - a. **Historical case studies and historical comparative analyses**
 - b. **Comparative analyses of national accounting standards and regulations**
 - c. **Islamic accounting in theory, practice and its regulatory frameworks**
 - d. **Accounting in UAE**
 - e. **Accounting and protection of investors and society: Shariaa' and western models**
 5. **Alternative Finance: Theories and Practices, including:**
 - a. **Islamic Finance**
 - b. **Cooperative Banking and credit unions?**
 - c. **Local Monies and Local Exchange Systems**
 - d. **Financial Market regulations**
 6. **Models of Banking, including:**
 - a. **Varieties of Banking Regulation**
 - b. **What banks do and should do?**
 - c. **Islamic Banking: theory and practice**
 7. **Research and Development, Innovation, Intellectual Property Regimes and Sustainability, including:**
 - a. **New modes of knowledge production and the evolution of research and innovation systems**
 - b. **Relations between Universities, Industry and finance**
 - c. **The TRIPS Agreement (trade-related aspects of intellectual property rights) and the implications of the globalization of intellectual property rights on trade and development**
 - d. **The globalization of R&D**
 - e. **Commons and Alternative Regimes**

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- f. International Law and Regulations of Property Rights**
- 8. Aid, Donations and Corporate Social Responsibility (CSR), including:**
 - a. Green investing**
 - b. Environmental and Social Responsibility**
 - c. Poverty eradication and labor conditions**
 - d. Transnational Supply Chains facing Opportunistic Corporate Behaviors**
 - 9. Governance, Industry and Financialization, including:**
 - a. The role of Hedge Funds and Private Equity**
 - b. Executive Compensation**
 - c. International Supply Chains, Delocalization and Outsourcing**
 - d. Transnational Corporations and the International Division of Labor**
 - e. Industrial Investment Vs. Financial Rent seeking**
 - f. Corporate Governance in UAE**
 - g. Varieties of corporate governance: Islamic accountability and other alternatives to shareholder primacy**
 - 10. Sovereign Funds and Institutional Investors, including:**
 - a. Santiago Principles**
 - b. Accounting for Sovereign Wealth Funds**
 - c. Long Term Investment and Sustainable Finance**
 - d. Foreign Direct Investments (FDI) and local socio-economic development: Investment or Speculation?**
 - e. Prudence and Financial Stability**

Submission* and Deadline

Submission of full papers or long detailed abstracts (1,500 words) +biography +research summary	30 June 2013
Acceptance	30 July 2013
Collection of conference papers	15 November 2013

* Online Submission – visit the conference website

The proceedings of the conference will be distributed to all participants. Selected papers may be collected in a special journal issue or a collective book.

Papers and presentations may be given in English or Arabic. Arabic papers should provide an extended summary in English.

Accepted papers will be organized into special parallel sessions (SPS) and regular parallel sessions (RPS). Sessions may be organized into mini-conferences (series of parallel sessions) on specific topics.

Location and participation fees

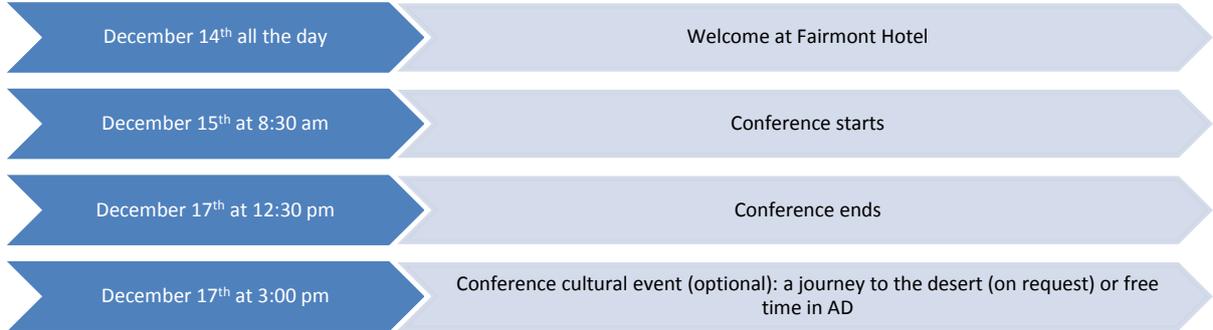
The whole conference and accommodation will be located in a luxury Emiratis hotel with all comforts and facilities (**Fairmont**), in Abu Dhabi, which is a pleasant and renowned tourist destination in the United Arab Emirates, on the Arabian Gulf.

As an affirmative action, three different conference fees (including conference registration, four-night' accommodation, meals all along the conference event except for December 17th) will be charged:

- Developing countries participants (even without a paper): USD 500 for four nights;
- Other academic participants (even without a paper): USD 900 for four nights.
- Professionals: USD 600 per day without accommodation

Conference Schedule

Conference dates: 15-17 December 2013



Organizing Committee

<p>Dr. Nihel Chabrak Associate Professor Accounting Department CBE – UAEU Co-Founder of CSAF Conference in 2009 and Chair of the Organizing Committee of CSAFC2013 nihel.chabrak@uaeu.ac.ae Mobile: +971(0)50.33.08.075</p>	<p>Dr. Yuri Biondi Tenured Research Fellow Cnrs – ESCP Europe, France Co-Founder of CSAF Conference in 2009 and Scientific Advisor http://yuri.biondi.free.fr/ybiondi_en.HTM</p>
<p>Prof. Essam E. Moustafa Hussein Dr. Ibrahim Mohamed Abdalla Dr. Omar Abdulrahman Al Noaimi Dr. Chiraz Labidi Dr. Emilie Rutledge</p>	