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# INTEGRATING CORPORATE REPORTING

June 5, 2018

The Law Faculty  
of the Hebrew University of Jerusalem (HUJI)

Keynote Speaker - **Prof. Baruch Lev** (New York University)

## Abstract & Agenda

Corporations are involved in vital aspects of the modern social order. From capital allocation by publicly traded companies, through the supply of essential commodities such as water and electricity by state and municipal corporations, to local government corporations that design local governance and administrative structures. Consequently, the implementation of many social policies - from levying fair taxation to ensuring equal employment opportunities and fair trade - involve corporate regulatory issues. As regulatory regimes become more and more dependent on the information provided by corporations and their managers, corporate reporting has become important for objectives other than mere capital allocation.

Thus, in recent years, alongside "classic" reporting to investors and tax authorities, reporting practice has expanded and begun to serve a wider array of purposes, both business and social. Following these developments, "corporate reporting" is now a term that refers to a broad range of phenomena that encompass various processes through which information about the corporation is produced for parties who do not have direct access to information.

## Scientific Committee:

Hadas Aharoni-Barak, Keren Bar-Hava,  
Adam Hofri-Winogradow, Israel Klein, Ittai Paldor, Benjamin Segal.

The Hebrew University of Jerusalem

# INTEGRATING CORPORATE REPORTING

Tuesday, June 5, 2018 • 09:00-19:00

Leon and Yvonne Maiersdorf faculty club | Room 501  
Mt. Scopus campus | The Hebrew University of Jerusalem



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- 09:00 – 9:45 Coffee and Registration - Maiersdorf faculty club, 4th floor
- 9:45 – 10:00 Welcome and Opening Comments  
Michael Karyani • Dean, Faculty of Law, The Hebrew University of Jerusalem
- 10:00 – 12:15 Session I  
Mihailis E. Diamantis • University of Iowa, College of Law  
Corporation and the Epistemologist - The Collective Knowledge Doctrine  
Amir Rubin • Arison School of Business, IDC Herzliya  
Consensus Earnings Forecast: Negative Economic Implication  
Roger Silvers • School of Accounting, David Eccles School of Business, University of Utah  
MMOU's Enforcement Effect on Issuers' Financial Reporting Choices  
Israel Klein • Harry and Michael Sacher Institute for Legislative Research and Comparative Law, The Hebrew University of Jerusalem  
Contemptuous Reporting by Corporations
- 12:15 – 13:30 Lunch Break
- 13:30 – 15:30 Session II  
Han Stice • The Chinese University of Hong Kong  
Disclosure and Payout Policy in the Aftermath of Local Newspaper Closures  
Martin Petrin • Centre for Commercial Law, UCL Faculty of Law  
Promoting Public Policies Through Corporate Governance Mechanisms  
María Angélica Farfán Liévano  
Departamento de Ciencias Contables, Facultad Ciencias Económicas y Administrativas, Pontificia Universidad Javeriana  
Use of Integrated Reports in an Emerging Country: The Case of Colombia
- 15:30 – 15:45 Coffee and Refreshments
- 15:45 – 17:30 Session III  
Eli Amir • Coller School of Management, Tel Aviv University  
Do Firms Underreport Information on Cyber-attacks? Evidence from Capital Markets  
Kobi Kastiel • Buchmann Faculty of Law, Tel Aviv University  
The Perils of Small-minority Controllers  
Sharon Hannes • Buchmann Faculty of Law, Tel Aviv University  
The Death of Corporate Law
- 17:30 – 17:45 Coffee Break
- 17:45 – 18:45 Keynote Speech  
Baruch Lev • Stern School of Business, New York University  
The End of Accounting

For further information - Email: [law-conferences@savion.huji.ac.il](mailto:law-conferences@savion.huji.ac.il) • Tel: 02-5882557

This reservation constitutes an entry permit to the Mt. Scopus campus for registered participants