

School of Business Administration at Anglo-American University
and Department of International Business at Metropolitan University Prague organise

10th International Scientific Conference IFRS: GLOBAL RULES & LOCAL USE - BEYOND THE NUMBERS

6–7 October 2022

Thursday October 6 (Day one) hybrid mode

9:00 – 9:15	Opening ceremony Jan Vašenda Irena Jindřichovská Jiří Schwarz (Rector AAU) Michal Klíma (Rector MUP)	2.07
9:15 – 10:45	Keynote speakers and discussion Chair: Irena Jindřichovská, Prof. David Alexander - <i>Nobes classification 1983, 40 years on</i> Prof. Erginbay Ugurlu (co-author Irena Jindřichovská) - <i>Inflation in the Czech Republic and Turkey</i>	2.07
10:45 -11.00	Coffee Break	
11:00 – 12:30	Keynote speakers and discussion Chair: Irena Jindřichovská Ondřej Fikrle (KPMG - ACCA) - <i>Historical perspectives on IFRS in different countries</i> Prof. Nadia Albu - <i>Explaining inertia and change in the accounting field in CEE: the case of audit in Romania</i> Eva Jančíková - <i>Current Trends in Cash management and cash pooling</i>	2.07
12:30 – 14:30	Lunch Break - Vojanův dvůr	
14:30 – 16:00	Parallel Sessions	2.07, 2.06
	Reporting and IFRS Chair: Irena Jindřichovská	2.07
	Lea Jančíčková (Ph.D. st), Renáta Pakšiová - <i>Research and Development in Accounting Units Reporting According to IFRS in the Slovak Republic</i> Alexey Litvinenko - <i>Comparative Analysis of The Accrual-Based and Cash-Based Credit Risk Models 2022</i> David Muir - <i>Why is Net Present Value so Hard to Evaluate?</i> Renáta Stanley, (Ph.D. st), Zuzana Kubaščíková - <i>Analysis of the Preservation of the Double-Entry Bookkeeping Principle in the Reporting of Data in the Financial Statements of the Slovak Republic</i>	
	COVID-19 Chair: Jan Vašenda	2.06
	Dmitry Ganzha (Ph.D. st) - <i>The effect of covid-19 on cashless payments</i> Adrian Isip (Ph.D. st) - <i>The provision of accounting services in times of Covid-19 pandemic</i> Slavibor Petržílka (Ph.D. st), Josef Abrahám - <i>Impact of COVID 19 Pandemic on Gastronomy Industry in CR & CEE</i>	
16:00 – 16:15	Coffee Break	

Partners of the conference:



UNIVERSITY OF WARSAW
Faculty of Economic Sciences

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16:15 – 17:45 Parallel Sessions

2.07, 2.06

CSR/Integrated and Non-Financial Reporting | Chair: Alžběta Zíková 2.07

Alexandru Ureche (Ph.D. st) - *The role of third sector organizations in creating collaborative socio-economic development frameworks in rural areas*

Florina-Nicoleta Sarmas, Vasile-Daniel Cardos, Pompei Mititean (Ph.D. st) - *Corporate governance and financial performance relationship – evidence from energy and healthcare sector*

Vasile-Daniel Cardos, Pompei Mititean (Ph.D. st) - *The impact board of director characteristics on environmental performance – evidence from energy industry*

Markéta Bednářová, (Ph.D. st) - *The digital single market and the sustainable development of the European Union: a literature search as a basis for future research*

Interdisciplinary | Chair: David Muir

2.06

Josef Šíma, Abdel Moughit Jazouli (Ph.D. st) - *Why should regulators care about culture? The case of anticorruption policies*

Patrik Budský (Ph.D. st) - *Homogeneity of Industry Aggregates and Aggregates Based on Business Models*

Dominik Stroukal - *Dark finances: bookkeeping on the dark web*

Jakub Zofčák, Josef Šíma, Aleš Rod - *Analysis of the Impact of the Gambling Ban in Prague*

18:00 – 19:15 Cultural Events (e.g., exhibition visit)

19:30 – 21:00 Dinner

Friday October 7 (Day two) hybrid mode

9:00 – 9:15 Short invitation (Day two program introduction)

9:15 – 10:45 Keynote speakers and discussion

2.07

Chair: David Muir

Aleš Králík MFČR - *European Single Access Point (ESAP)*

Alice Šrámková - *IFRS as an inspiration to the interpretations of National Accounting Board*

Zdeněk Strnad - *TBA*

10:30 – 11:00 Coffee Break

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11:00 – 12:30	Keynote speakers and discussion	2.07
	Chair: David Muir Bernadette Andreoso – <i>TBA</i> Anna Białek-Jaworska, Renata Karkowska - <i>The determinants of tax base erosion: Evidence from the banking sector in Poland</i> Eleftherios Thalassinos - <i>CBDC (Central Bank Digital Currency) vs Cryptocurrencies</i>	
13:00 – 14:30	Lunch Break - Vojanův dvůr	
14:30 – 16:00	Parallel Sessions	2.07, 2.06
	Quantitative Studies Chair: Alžběta Zíková	2.07
	Saida Teleu - <i>Credit loss modelling from a top-down stress testing perspective for a small open economy</i> Barbora Ptošková, Zdeněk Toušek, Dirk Beyer (Ph.D. st) - <i>Comparison of impact of the corporate income tax rate on country's economic growth in the Czech republic and Belgium</i> Jiří Schwarz - <i>Nowcasting Household Consumption Using Card Payments Data</i> Alžběta Zíková, Jitka Veselá - <i>Runs and variance ratio Tests to verify the stock market development</i>	
	Management and Economic Policy Chair: Helena Fialová	2.06
	Dilshod Pulatov, Sergei Voronin, Otabekov Otajon - <i>Impact of trade policy liberalization on chemical industry: case study of Uzbekistan</i> Helena Fialová, Jan Fiala, Alžběta Zíková - <i>Misery index respected and refused</i> Sára Okleštková (Ph.D. st) - <i>Research of start-up funding by business angels in the Czech Republic: a literature review</i> Jaroslav Halík - <i>The Impact of International Value-Adding Chains on Managing Central and Eastern European Companies</i>	
16:00 – 16:15	Coffee Break	
16:15 – 17:45	Parallel Sessions	2.07, 2.06
	Reporting and IFRS II Chair: Dana Kubíčková	2.07
	Irena Jindřichovská, Dana Kubíčková, Marie Fišerová - <i>Reflections of institutional legitimacy in the Czech accounting profession</i> Lukas Otava, Jean Kallenburg - <i>Fair value model efficiency in emerging vs established economies (IAS 40)</i> Rainald Kasprik - <i>IFRS 13 method 1: Probabilistic foundation for the derivation of certainty equivalents</i> Łukasz Furman, Anna Hańczyk - <i>Selected aspects of capital taxation in the Polish companies</i>	

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David Muir - *Goodwill and net worth*

CSR/Integrated and Non-Financial Reporting | Chair: Ladislava Knihová 2.06

Jiří Kašný, Radka MacGregor - *Codes of Ethics for Accountants – Preferences and trends implied by a century-long practice*

Robert MacGregor, Meruyert Zhekebayeva - *Code of Ethic as Moral Sword or Moral Shield - Pfizer Case study*

Ladislava Knihová, Petra Jílková - *ESG factors in sustainability reporting as a competitive advantage*

Gaby Meissner - *A case Study in failure of German and EU Capital market supervisory systems – the Wirecard case*

17: 45 – 18:00 Official ending and closing remarks 2.07
Irena Jindřichovská, Jan Vašenda

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