

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

7th International Scientific Conference

IFRS: GLOBAL RULES & LOCAL USE - BEYOND THE NUMBERS

10–11 October 2019 Metropolitan University Prague
Dubečská 900/10, Prague 10, Czech Republic

DAY 1 (10 October 2019)

PROGRAMME, SUBJECT TO CHANGE

- 8:30 Registration
- 9:00 **Opening ceremony**
Room No. 117 doc. Irena Jindřichovská | prof. Michal Klíma | doc. Lubomír Lízal | doc. Helena Fialová | assoc. prof. Bruce Dehning
- 9:30–10:30 **Keynote Speakers I** - Chair: doc. Irena Jindřichovská
Room No. 117 European Public Interest or European Politicians' Interest? | prof. David Alexander
Future of the EU and the Euro | prof. Lubor Lacina
Digital Technologies in Banking: Going for a New Global Monetary System? | prof. Eleftherios Thalassinos
Impact of Sanctions on Agricultural Trade in EU and Russia | prof. Luboš Smutka
- 10:30–11:00 Coffee Break
Room No. 305
- 11:00–12:30 **Keynote Speakers II** - Chair: prof. David Alexander
Room No. 117 IFRS & Capital Markets in the Czech Republic | Aleš Králík
Literature Review on the Effect of Implementation of IFRS 13 Fair Value Measurement | prof. Anne Jeny
IFRS9 and Cyclical Risks for Banking Sector | prof. Jan Frait
- 12:30–13:30 Lunch
Room No. 205
- 13:30–13:50 Best Papers Award | Central European Economic Journal representative dr. Tomasz Gajderowicz - Faculty of Economic Sciences,
Room No. 117 University of Warsaw
- 13:50–15:00 **Reporting and IFRS** - Chair: dr. Mihaela Mocanu
Room No. 117 Degree of Compliance of the Romanian Companies' Sustainability Reports Concerning the GRI Conceptual Framework | Alexandra Oana Marinescu
Recent Reforms in the Customs System of the Republic of Uzbekistan | Lea Melniková
Sustainability Reporting in Agro-Food Segment - Case-Study Using Content Analysis | Irena Jindřichovská, Sarhad Khdir

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Central European
Economic Journal



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- 13:50–15:00 **Legal Aspects** - Chair: dr. Dana Kubičková
Room No. 206 Transposition of Directive 2013/34/EU on Financial Statements in the Light of the CJ EU Case Law | Robert MacGregor, Monika Kratochvílová, Radka MacGregor Pelikánová
Corporate Internal Codes to Prevent Bribing and Similar Unethical Practices: Does it Really Work? | Pietro Andrea Podda, Harold Neal
Influencing Factors of Adopting Integrated Reporting Practices. A FTSE 100 Perspective | Alina Bratu
- 15:00–15:30
Room No. 305 Coffee Break
- 15:30–16:45 **IFRS and EU** - Chair: prof. Luboš Smutka
Room No. 117 Creation of EU Capital Markets Union and the Role of IFRS | Vladislav Pavlát
The Independence Gap in Financial Audit. A Conceptual Perspective | Mihaela Mocanu
Geopolitics and geoeconomics of trade relations between Russia and the European Union during the second decade of the 21st century | Lubomir Cívín, Luboš Smutka
- 15:30–16:45 **CSR/Integrated and Non-Financial Reporting** - Chair: prof. Anne Jeny
Room No. 206 Impact of Cohesion Fund Support on Corporate Social Responsibility and Annual Reports of Czech Private Enterprises | Robert MacGregor, Tereza Němečková, Radka MacGregor Pelikánová
Virtual Reality in Financial Reporting: Are Accountants Endangered Species? | Ladislava Knihová
Reporting Good and Bad News: Case of the Pharmaceutical Industry | Mihaela Stratulat
- 17:15 Prague walking tour
- 19:00 Conference Dinner
- For invited participants only

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DAY 2 (11 October 2019)

PROGRAMME, SUBJECT TO CHANGE

- 8:30–9:00 Registration
- 9:00–10:30 **Quantitative Studies** – Chair: dr. Mihaela Mocanu
Room No. 117 Usability of Regression Beta Factor When Evaluating Shares Traded on PSE | Jitka Veselá, Alžběta Zíková
IFRS Compliance in Romania: The Case of Companies Listed on Bucharest Stock Exchange | Silvia Petre
Exploring the Trend of Czech FDIs and its Link to Changing Institutional Environment | Irena Jindřichovská, Erginbay Ugurlu
Value Creation - 10 Years of Evolution Across Industries and Business Models | Patrik Budský, Jan Dvořák
- 9:00–10:30 **Management and Economic Policy I** – Chair: dr. Jaroslav Halík
Room No. 206 Goodwill: Is this the Next Bubble? | David Muir
The Impact of IFRS Adoption on Audit Fees and Audit Quality | Marta Tache
EU Employment Policy: Implementation and Case Studies | Zuzana Horváthová, Josef Abrahám, Iva Fischerová
Crucial Problem of Firms in the Czech Republic Labour Market Would be a Puzzle for Arthur Okun |
Helena Fialová, Jan Fiala, Alžběta Zíková
- 10:30–11:00 Coffee Break
Room No. 305
- 11:00–13:00 **Interdisciplinary Works** – Chair: dr. Alžběta Zíková
Room No. 117 Value Perception by Human Brain and the Ψ -Rational Component of Economic Decision Making | Jan Fiala
Are there any Differences in the Perception of Financial Reporting and Accounting Profession in Different Accounting Models?
Comparison of the Czech Republic and Great Britain | Dana Kubičková
Financial Solutions to Foreign Markets Expansion | Jaroslav Halík
Is Volunteering a Way How Students Get the Practice? | Lucie Zárubová, Lenka Švecová
Opportunity Cost in Economics and Finance - Who Has it Right? | Miroslav Svoboda
- 11:00–13:00 **Management and Economic Policy II** – Chair: dr. Radka Macgregor Pelikánová
Room No. 206 Tax Uncertainty. The Case of Romania | Simona Marilena Stănculescu
Diversity Management. Analysis of the Impact of National Culture on Organisational Culture | Tomasz Bronislaw Czapan
Revenue Management in Hospitality Industry (Case Study of a Selected Congress Hotel) | Petr Lžičar, Josef Abrahám, Filip Rubáček
Real Estate Investment Funds Discount and Premium to NAV | Jan Chaloupka
Socially Responsible Consumer Behavior and Customer Segmentation in the Retail Banking Sector | Petra Jílková
Financial Bilingualism as a Success Factor for Effective Investment Decisions: the Case of Contingent Assets and Liabilities
under the IFRS and the US GAAP | A. Bagiová, J. Meluchová, M. Mateášová
Blockchain Technology and Verification of Information from Financial Statements | Z. Kubaščíková, M. Tumpach, Z. Juhászová, G. Almanova
Disclosure of Information on the Application of Standards in the Financial Statements of Commercial Insurance Companies |
Z. Juhászová, Z. Kubaščíková, M. Tumpach
- 13:00–14:00 Lunch, Concluding toast
Room No. 205

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