

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

8th International Scientific Conference

IFRS: GLOBAL RULES & LOCAL USE - BEYOND THE NUMBERS

8–9 October 2020 FULLY ONLINE (PRIOR REGISTRATION NEEDED)

DAY 1 (8 October 2020)

PROGRAMME, SUBJECT TO CHANGE

8:30–9:00 General Channel	Participants are Joining Team Meeting/Call
9:00 General Channel	Opening ceremony Peter Bolcha Irena Jindřichovská Michal Klíma (Rector MUP) Štěpán Müller (Rector AAU)
9:15–11:15 General Channel	Keynote Speakers I - Chairs: Irena Jindřichovská & Peter Bolcha Welcome Chitchat David Alexander (performed by David Muir) The role of the local context and historical background in shaping how international frameworks are implemented in CEE Nadia Albu (co-author Catalin Nicolae Albu) Implementation of European Single Electronic Format (ESEF) in the Czech Republic Aleš Králík How the COVID-19 Will Change the Global Economy? Luboš Smutka (co-author Lubomír Cívín)
11:15–11:45 General Channel	Keynote Speakers I - Discussion
11:45–12:30 Lounge Room	Lunch discussion in online Lounge Room
12:30–13:30 Lecture Hall	Reporting and IFRS I - Chair: Irena Jindřichovská Approaches for Determining Lease Terms Martin Tettenborn, Rainald Kasprík Software Development Expenditures: Reporting Differences Ladislava Volková Analysis of the Statement of Changes in Equity as a Part of the Financial Statements Prepared in Accordance with IFRS in Automobile Industry Companies in the SR Katarína Tasáryová, Renáta Pakšiová
13:30–14:30 Lecture Hall	Interdisciplinary Works - Chair: Miroslav Svoboda Indonesian Business Environment - Varieties of Capitalism and Local Culture Martina Šípková Revenue Diversification and Local Public Enterprises' Role in Shaping Debt of Municipalities Anna Białek-Jaworska Digital Customer Experience In Financial Services Ladislava Knihová
14:30–15:30 Lecture Hall	Reporting and IFRS II - Chair: Irena Jindřichovská IFRS for SMEs in Academia Debates - A Structured Literature Review Alexandra-Gabriela Marina, Adriana Tiron-Tudor Earnings Management and the Asymmetry in Distribution of Earnings: Slovak Evidence Zuzana Kubaščíková, Miloš Tumpach, Zuzana Juhászová The Effects Of IFRS 16 „Leases“ Adoption on the Banking Sector: The Case of Credit Institutions in Romania Denis Levanti
15:30–16:30 Lecture Hall	Integrated Reporting - Chair: Luboš Smutka Ecological and Integrated Reporting Using an ERP System and Human Capital Roxana Igna, Diana-Nicoleta Niță, Marius Pantazi The Effects of the Annual Publication of Non-Financial Information on the Price of Shares of the Companies Listed on the Bucharest Stock Exchange Alexandru Vrejoiu Human Capital Integrated Reporting. An Essential Factor in Accounting and Reporting in the Balance Sheet and Other Financial Statements Diana-Nicoleta Niță
16:30–17:15 Lecture Hall	International Trade - Chair: Jaroslav Halík Effects of FDI on Domestic Employment: Czech Case Peter Bolcha, Luna Santos, Mihaela Stratulat Does Withholding Tax of Interest Limit International Profit Shifting by FDI? Anna Białek-Jaworska, Lyubov Klavkiv
17:15–18:00 Lounge Room	Open discussion in online Lounge Room

Partner of the conference



Central European
Economic Journal



UNIVERSITY OF WARSAW
Faculty of Economic Sciences

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DAY 2 (9 October 2020)
PROGRAMME, SUBJECT TO CHANGE

9:00-11:00 General Channel	<p>Keynote Speakers II - Chairs: Irena Jindřichovská & Peter Bolcha COVID-19 and State support: Between Hopes and Fears for the Economy Lubor Lacina EU and China Trend in Trade in Challenging Times Erginbay Uğurlu, Irena Jindřichovská A Long Road to Fintech Peter Lerner Financial Markets and Pension Systems Across the EU Eleftherios Thalassinou</p>
11:00-11:30 Lecture Hall	<p>Keynote Speakers II - Discussion</p>
11:30-12:30 Lecture Hall	<p>Market based reporting and Nonfinancial reporting - Chair: David Muir Valuation Estimates for Three Biggest Slovak Banks in Comparison to their Parent Companies and Biggest US Banks Denis Matušovič Association Of ESG Factors' Disclosure with the Value of European Companies from Energy Industry Daniela Constantinescu, Pompei Mititean Do Romanian Banks Aim to Enhance Legitimacy when Reporting IFRS 9 for the First Time? Maria-Monica Popescu</p>
12:30-13:00 Lounge Room	<p>Lunch discussion in online Lounge</p>
13:00-14:00 Lecture Hall	<p>Legal aspects - Chair: Radka MacGregor Pelikánová Revisiting the Safety of Institutions in CEECS: A Qualitative Study in The Czech Republic Pietro Podda, Harold Neal A Bill of Exchange as a Powerful But Also a Tricky Tool Jaroslav Halík Is it Possible to Improve Methods of Intellectual Property Valuation? James M. Heller, Daria Zlachevskaia</p>
14:00-15:00 Lecture Hall	<p>Capital market - Chair: Peter Lerner Buybacks - A Gordian Knot? David Muir Does the Country's Indebtedness Have its Limits? Helena Fialová, Jan Fiala, Michaela Makešová, David Muir On the Way to Changes in CSR Reporting Vladislav Pavlát</p>
15:00-16:00 Lecture Hall	<p>Nonfinancial reporting - Chair: Pietro Podda Impact of COVID-19 on the Content of Informal CSR Reporting - a Set of Central European Case Studies Radka MacGregor Pelikánová, Filip Rubáček, Rober MacGregor Board Composition and Political Connection in State-Owned Companies from Romania, A Catalyst for Social Responsibility Luminița-Mihaela Dumitrașcu, Liliana Feleagă Is The Research On Corporate Governance And Performance Different? A Systematic Literature Review On Emerging European Countries Pompei Mititean, Daniela Constantinescu</p>
16:00-16:45 Lecture Hall	<p>Other / Accounting / Quantitative - Chair: Peter Bolcha To the Position of the Accounting Profession in the Czech Republic Dana Kubičková, Irena Jindřichovská Seasonal Effects And Patterns On Stock Markets: Monthly and Holiday Effect Jitka Veselá, Alžběta Zíková</p>
16:45-17:00 General Channel	<p>Official End of the Conference</p>

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