

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 İlker Sakinc - <i>The effects of COVID-19 on Islamic and Traditional indices</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 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> | 2.07 |
| | COVID-19 Chair: Jan Vašenda 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> | 2.06 |
| 16:00 – 16:15 | Coffee Break | |

Partners of the conference:



UNIVERSITY OF WARSAW
Faculty of Economic Sciences

Contacts:

ifrs.conference@aauni.edu

globalrules2022@mup.cz

www.mup.cz/ifrs-globalrules-2022

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

16:15 – 17:45 Parallel Sessions

2.07, 2.06

CSR/Integrated and Non-Financial Reporting | Chair: Enikő Lórinčová 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

Partners of the conference:

Contacts:

ifrs.conference@aauni.edu

globalrules2022@mup.cz

www.mup.cz/ifrs-globalrules-2022

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

Friday October 7 (Day two) hybrid mode

| | | |
|---------------|---|-------------------|
| 9:00 – 9:05 | Short invitation (Day two program introduction) | |
| 9:05 – 10:45 | Keynote speakers and discussion Chair: David Muir Aleš Králík MFČR - <i>European Single Access Point (ESAP)</i> Alice Šrámková - <i>IFRS as an inspiration to the interpretations of National Accounting Board</i> Ondřej Fikrle (KPMG - ACCA) - <i>Historical perspectives on IFRS in different countries</i> Eleftherios Thalassinos - <i>CBDC (Central Bank Digital Currency) vs Cryptocurrencies</i> | 2.07 |
| 10:45 – 11:00 | Coffee Break | |
| 11:00 – 12:30 | Keynote speakers and discussion Chair: David Muir Bernadette Andreoso - <i>Fin Tech and Green Digital Finance: an answer to China's coal-reliant economy?</i> Zdeněk Strnad - <i>A Brief History of Insolvencies in the Times of Covid</i> Anna Białek-Jaworska, Renata Karkowska - <i>The determinants of tax base erosion: Evidence from the banking sector in Poland</i> | 2.07 |
| 12:30 – 14:30 | Lunch Break - Caffee des Taxis | |
| 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 Oklešťková (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> | |

Partners of the conference:



UNIVERSITY OF WARSAW
Faculty of Economic Sciences

Contacts:

ifrs.conference@aauni.edu

globalrules2022@mup.cz

www.mup.cz/ifrs-globalrules-2022

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

| | | |
|----------------|---|-------------|
| 16:00 – 16:15 | Coffee Break | |
| 16:15 – 17:45 | Parallel Sessions | 2.07, 2.06 |
| | Reporting and IFRS II Chair: Dana Kubičková | 2.07 |
| | Irena Jindřichovská, Dana Kubičková, 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> | |
| | Enikő Lőrinczová - <i>Cost Accounting in Agriculture</i> | |
| | CSR/Integrated and Non-Financial Reporting Chair: Ladislava Knihová | 2.06 |
| | Jiří Kašný, Radka MacGregor - <i>Codes of Ethics for Accountants – Preferences and trends implied by a century-long practice</i> | |
| | Robert MacGregor, Meruyert Zhekebayeva - <i>Code of Ethic as Moral Sword or Moral Shield - Pfizer Case study</i> | |
| | Ladislava Knihová, Petra Jílková - <i>ESG factors in sustainability reporting as a competitive advantage</i> | |
| | Gaby Meissner - <i>A case Study in failure of German and EU Capital market supervisory systems – the Wirecard case</i> | |
| 17: 45 – 18:00 | Official ending and closing remarks | 2.07 |
| | Irena Jindřichovská, Jan Vašenda | |

Partners of the conference:

UNIVERSITY OF WARSAW
Faculty of Economic Sciences

Contacts:

ifrs.conference@aauni.edu

globalrules2022@mup.cz

www.mup.cz/ifrs-globalrules-2022