

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

9th International Scientific Conference IFRS: GLOBAL RULES & LOCAL USE - BEYOND THE NUMBERS

7–8 October 2021

Programme Day 1 (7 October 2021)

- 8:30-9:00 Participants are Joining Team Meeting/Call
- 9:00 **Opening ceremony**
Irena Jindřichovská | Jan Vašenda | Prof. Michal Klíma (Rector MUP) | Prof. Jaroslav Miller (Rector AAU)
- 9:30-11:30 **Keynote Speakers I - Chair: Irena Jindřichovská**
Welcome Chitchat by Prof. David Alexander: Is the morality of sustainability sustainable? | (performed by David Muir)
Capital Markets and Financial Reporting: Real life examples | Olga Cílečková and Miroslav Šmíd, ACCA/PwC Česká republika
Entrepreneurial Self-Efficacy, Leadership Styles and Entrepreneurial Passion with a case study from Peru |
Prof. Eleftherios Thalassinos, Pireus University, co-author Dr. Diego Norena-Chavez
Effect of Covid-19 on international trade among V4 countries | Prof. Erginbay Ugurlu, Istanbul Aydin University, co-author Irena Jindřichovská
- 11:30-12:00 **Keynote Speakers I – Discussion**
- 12:00-12:45 Lunch - break discussion
- 12:45-14:15 **Reporting and IFRS I | Chair: Irena Jindřichovská, David Muir**
Analysis Of Slovak Audit Companies Operating In Audit Networks | Denisa Domaracká
Do subsidies crowd out own R&D spending? Tax evidence from the innovative Polish corporations. |
Marek Żukowski, Anna Białek-Jaworska
ERP systems in higher education. Professional training for the future workforce | Roxana Dana Igna
Tax influenced accounting | Ján Vlčko, Jitka Meluchová
- 14:15-14:45 Coffee - break discussion
- 14:45-16:15 **COVID-19 - Chair: Jan Vašenda**
Suspension of insurers' dividends as a response to the COVID-19 crisis: Evidence from the European insurance equity market |
Petr Jakubik, Saida Teleu
Vizualized dichotomy of official and unofficial CSR reporting by top Czech companies in the COVID-19 era | Radka MacGregor,
Filip Rubáček
COVID-19 confirms limits of the Magic Quadrangle being used for the assessment of the government macroeconomic policy |
Helena Fialová, Jan Fiala, Alžběta Zíková
The mediation effect of subjective norm on the relationship between attitude and entrepreneurial intention | Diego Norena-Chavez
- 16:15-16:45 Coffee - break discussion
- 16:45-18:15 **CSR/Integrated and Non-Financial Reporting | Chair: Radka MacGregor Pelikánová**
Exploration of dimensions of ethical code | Irena Jindřichovská, Dana Kubíčková
Rate of non-financial information reporting by the Czech accounting units | Marie Černá, Jana Hinke, Lenka Kolářová
Annual reports non-financial textual analysis | Zuzana Kubaščíková, Zuzana Juhászová, Miloš Tumpach, Gulnara Amanova
Environmental reporting influents after EU directive 95/2014 implementation | Marian Radu
- 18:15 **End of DAY 1**

Partners of the conference:



UNIVERSITY OF WARSAW
Faculty of Economic Sciences

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Journal of Risk and Financial Management

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Programme Day 2 (8 October 2021)

- 8:30-9:00 Participants are Re-joining Team Meeting/Call
- 9:00-9:10 Short invitation - David Muir, Irena Jindřichovská
- 9:10-11:30 **Keynote Speakers II - Chair: Irena Jindřichovská**
Global vs local in the field of accounting governance (regulation) | Prof. Catalin Albu, co-author prof Nadia Albu
The impact of Russian agri-food import ban on EU countries | Prof. Luboš Smutka, CULS
ESEF in 2021 - lessons learned | Aleš Králík, MFČR
Cryptocurrency revolution and a traditional finance curriculum | Peter Lerner, AAU
Global Positioning and strategies of the Chinese Pharmaceutical Industry | Prof. Bernadette Andreoso, University of Limerick, Ireland
- 11:30-12:00 **Keynote Speakers II - Discussion**
- 12:00-12:45 Lunch - break discussion
- 12:45-14:15 **Reporting and IFRS II - Chair: Dana Kubíčková**
Impairment of assets in energy sector | Anna Białek-Jaworska
Voluntary IFRS Adoption in the Slovak Republic – myth or real option | Branislav Parajka
Clarity and comprehensibility of tax documents for users without economic education | Zdeněk Toušek, Enikő Lőrinczová, Vlasta Víchová
Pfizer self-presentation about sustainability and CSR – the message from its 2020 reports | Robert MacGregor
- 14:15-14:45 Coffee - break discussion
- 14:45-16:15 **Legal Aspects and International Trade - Chair: Jaroslav Halík**
Differentiation of delivery of goods and provision of services to entities from other member states | Petr Vondraš, Jana Hinke
South Korean Capitalism: Formation of Institutional Comparative Advantage | Martina Šípková
Establishment of an e-shop in the Czech Republic | Jaroslav Halík
The macroeconomic effects of international tourism in Eastern and Central European countries | Pietro Andrea Podda, Harold Neal, Stefan Vulović
The drivers of real estate prices in Ukraine: an estimation | Pietro Andrea Podda, Harold Neal, Alfred Kočí
- 16:15-16:45 Coffee - break discussion
- 16:45-18:15 **Quantitative studies and management | Chair: Alžběta Zíková**
Weak Form Market Efficiency Hypothesis Testing – Autocorrelation Analysis and Unit Root Test | Alžběta Zíková, Jitka Veselá
Ethics education in economic universities – a view from students | Andreia Manea
Data reporting and tools for identifying erroneous data | Josef Košťálek, Pavla Koťátková Stránská
Business model's classification: a literature review | Patrik Budský
- 18:15 **End of DAY 2 - Official ending and closing remarks | Irena Jindřichovská, Jan Vašenda**

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