



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, İstanbul Aydın 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



Journalof Risk and Financial Management

Contacts: ifrs.conference@aauni.edu

globalrules2021@mup.cz

www.mup.cz/ifrs-globalrules-2021





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 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

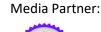
- 16:15-16:45 Coffee break discussion
- 16:45-18:15 Quantitative studies and management | Chair: Alžběta Zíková Weak Form Market Efficiency Hypothesis Testing – Autocorrelation Analysis and Unit Root Test | Alžběta Zíková, Jitka Veselá Ethics education in economic universities – a view from students | 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

Partners of the conference:



University of WARSHW Faculty of Economic Sciences



COVERED BY EMERGING SOURCES CITATION INDEX

Journalof Risk and Financial Management

Contacts: ifrs.conference@aauni.edu

globalrules2021@mup.cz

www.mup.cz/ifrs-globalrules-2021