

**IRFS: Global Rules & Local Use**  
5th International Conference  
Prague - October 19-20th, 2017

**CONFERENCE PROGRAM**  
(Version 3, 03102017)



Day	N.	Time	Event	Description	Time	Event	Description
Thursday Oct. 19th 2017 (optional)			Door opens				
	0	17:30	WALKING TOUR OF PRAGUE				
		19:30	Wine&Sandwich EARLY BIRD WELCOME				
		8:30	Door opens				
		9:00	<b>Official start of the conference: WELCOME AAU PRESIDENTS Mr. PETR JAN PAJAS, room 2.07</b>				
			<b>Morning Section I, room 2.07</b>	<b>KEYNOTE SPEAKERS</b>			
				CHAIR: TBA			
	1	9:05	David Alexander	Directive 34, the CJEU and the prudence principle: some reality behind the rhetoric			
	2	9:15	Anne Jeny	Are financial disclosures useful?			
	3	9:30	Jiří Strouhal	Methodological approaches for computation the EBIT and their impact on ROA (on TOP100 Czech companies)			
	4	9:45	Martin Tesař	TBA			
	5	10:00	Alice Machová	Sustainability reporting			
			DISCUSSION				
		10:30	COFFEE BREAK				
			<b>Morning Section II, room 2.07</b>	<b>BEYOND THE NUMBERS</b>			<b>ASPECTS OF FINANCIAL ACCOUNTING I.</b>
				CHAIR: TBA			CHAIR: TBA
		10:40	Máďalina Dumitru, Ioana Sofian	The Evolution of the Integrated Reporting Research	10:40	Kinga Bauer	Financial Reporting for SMES in Bankruptcy as Viewed by Insolvency Practitioners: the Case of Polish Entities Which Do Not Keep Books of Account
		11:00	Cristina Landis, Paola Paglietti	Anti-corruption disclosures as part of CSR reporting in Europe: initial insights	11:00	Valentin Florentin Dumitru, Daniela Artemisa Calu, Ioana Sofian, Hasan Alkoutaini	An Analysis of the Information Technologies used in the Accounting Department in Romania. Evidence before and after the Economic Crisis
		11:20	Liliana Feleaga, Mihaela Dumistrascu	Corporate Social Responsibility in Pharmaceutical Industry	11:20	Anna Grigorjan, Natalja Gurvits, Monika Nikitina-Kalamae	IFRS Implementation in Estonia: Current Situation and the Perspectives of Future Developments
			DISCUSSION			DISCUSSION	
		12:00	LUNCH in the AAU Cafe des Taxis (included in the conference fee)				
		12:50	<b>Publishing possibilities Presentations from journals Revista Audit Financiar (RO) and Theoretical Journal of Accounting (PL) (room 2.07)</b>				
			<b>Afternoon Section I, room 2.07</b>	<b>ENTITY APPRAISAL</b>			<b>ASPECTS OF FINANCIAL ACCOUNTING II.</b>
				CHAIR: TBA			CHAIR: TBA
		13:05	Erginbay Ugurlu, Irena Jindřichovská	Profitability and Working Capital Management of Czech SMES: Empirical Evidence in the Period of Financial Crisis	13:05	Dana Kubičková, Vladimír Nulíček, Irena Jindřichovská	The Accounting Profession in Different National Backgrounds: Comparison of the Czech Republic and China
		13:25	Dagmar Čámská, Jiří Klečka	Using EBITDA Multiplier for Valuation of Companies	13:25	Lukasz Furman, Witold Furman	Disciplinary Responsibility of Accounting Professions in Poland in the Years 2013-2016
		13:45	Erkki K Laitinen, Tarmo Kadak	Quantifying performance management systems by size of companies	13:45	Julietta Siwek, Marcin Kędzior	Capital Structure Determinants for Polish Manufacturing Companies Listed on Warsaw Stock Exchange. IFRS as a Missing Factor?
			DISCUSSION	Discussion			Discussion
		14:20	COFFEE BREAK				
			<b>Afternoon Section II, room 2.07</b>	<b>ESOTERICA - 1</b>			<b>IFRS</b>
				CHAIR: TBA			CHAIR: TBA
		14:30	Pavlát Vladislav, Knihová Ladislava	Mobile Applications in IFRS Education	14:30	Finn Schoeler	Accounting information comparability across the countries prescribing IFRS
		14:50	Radka MacGregor, Robert MacGregor	European E-justice Portal – Reality of Electronic One-stop-shop for Publication of Financial Statements in the EU	14:50	Alexis Kythreotis	Is the Adoption of IFRS enough? What about Proper Implementation?
		15:10	Alina Klonowska	Evolution of Fiscal Intervention – Evidence from EU Countries	15:10	Marcin Kędzior, Dorota Kędzior, Mariusz Andrzejewski	Determinands of a Voluntary Adoption of the International Financial Reporting Standards, an Overview of Theoretical Considerations
			DISCUSSION	Discussion			Discussion
		15:50	COFFEE BREAK				
			<b>Afternoon Section III, room 2.07</b>	<b>ESOTERICA - 2</b>			<b>HEDGING AND RISK</b>
				CHAIR: TBA			CHAIR: TBA
		16:00	G. Meissner (pres. by D. Muir)	Lobbyism, Fraud, Corruption and Privatisation of War in Early Globalisation: The Case of the British East India Company and its Impact on Current Business Practices	16:00	Zita Drábková	CFEFT Risk Triangle of Accounting Errors and Frauds – Analytical Tool of Fraud Risk Management and Reduction of Information Asymmetry Between Creators and Users of Accounting Reports
		16:20	Ioana Neacșu, Liliana Feleagă	Practical Issues Regarding the Arm's Length Principle Mentioned by IAS 24	16:20	Patryk Dunal, Mariusz Andrzejewski, Paweł Oźga	The Measurement of Hedge Effectiveness in Derivatives Accounting – IAS 39 vs. IFRS 9
		16:40	Pietro Podda	Some Aspects Related to the Recognition and Measurement of Virtual Assets: Be Aware of Control	16:40	David Muir	Hedge Funds – Time to Find Reliable Information
		17:00	Eva Daniela Cvik, Radka MacGregor	The Ephemeral Value of Stock – What IFRS and GAAP Can(not) Capture According to a Czech Case Study	17:00		Discussion
		17:20		Discussion			
		18:00	OFFICIAL END				
		18:00-18:30	Concluding Toast				

Friday October 20th 2017

Venue: Anglo-American University, Letenská 5, 118 00 Prague.

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