

CONFERENCE PROGRAM

IFRS GLOBAL RULES & LOCAL USE

4th International Conference, September 30, 2016, Anglo-American University, Prague



Version Sept 20, 2016. Please check later possible updates.

Day	P	Time	Event	Note
Thursday Sept 29		17:45	Prague tour	meet at AAU Reception, Letenská 5, Prague 1 (prior registration for this event needed)
		20:00	Wine/Beer evening	in Malostranská beseda, Malostranské náměstí 35/21, Prague 1 (prior registration for this event needed)
Friday Sept 30		8:40	REGISTRATION START	
	Morning Section I, room 2.07			Keynote Speakers
				CHAIR: Irena JINDŘICHOVSKÁ
	1	9:00	David ALEXANDER	LANGUAGE AND REGULATION
	2	9:30	Andrei FILIP	THE EFFECT OF COUNTRY-LEVEL AUDIT QUALITY AND ENFORCEMENT OF ACCOUNTING STANDARDS ON GOODWILL IMPAIRMENT AVOIDANCE
	3	10:00	Jiri STROUHAL	CZECH FINANCIAL STATEMENTS REVOLUTION - CONVERGING TO IFRS?
	4	10:30	Alice MACHOVÁ	IFRS 16 REVENUE FROM CONTRACTS WITH CUSTOMERS
		11:00	COFFEE BREAK	
	Morning Section II, room 2.07			Financial Reporting
				Chair: David ALEXANDER
	5	11:15	Allan HODGSON	IS COMPREHENSIVE INCOME COMPONENT REPORTING SUPERIOR? A FOCUS ON ANALYST REVISIONS AND REPORTING LOCATION
	6	11:40	Witold FURMAN	THE BALANCE SHEET AND THE TAX CONCEPT OF FINANCIAL RESULTS IN POLAND AS A BASIS FOR MANAGEMENT DECISIONS
	7	12:05	Radka MacGREGOR PELIKÁNOVÁ Robert MacGREGOR	THE (DIS)HARMONIZED RESIDENTIAL PROPERTY MORTGAGES IN THE EU
		12:30	MEET FOR LUNCH at AAU RECEPTION (included in conference fee); lunch in Malostranská beseda, Malostranské náměstí 35/21, Prague 1	
		13:40	Pearson – personalized learning; room 2.07	
	Afternoon Section I, room 2.07			Country-level experience
				CHAIR: ANDREI FILIP
	8	13:50	Mariusz ANDRZEJEWSKI Patrik DUNAL	THE BALANCE SHEET UNDER POLISH REGULATIONS vs. IFRS
	9	14:15	Mariusz ANDRZEJEWSKI Tomasz MASZLANKA Iwona MAZUR MASZLANKA	IFRS AND AN ISSUE OF COMPARABILITY (WARSAW STOCK EXCHANGE COMPANIES)
	10	14:40	Irena JINDŘICHOVSKÁ Martin KOHOUT	ERP SYSTEMS IN SERVICES: PRELIMINARY STUDY FROM THE CZECH REPUBLIC
	11	15:05	Natalia GENERALOVA Ekaterina POPOVA	ASSESSMENT OF AN ACCOUNTANT'S PROFESSIONAL JUDGEMENT INFLUENCE IN DETERMINING THE PRESENCE OF THE CONTROL OVER AN INVESTEE
	12	15:30	Dana KUBIČKOVÁ Irena JINDŘICHOVSKÁ	THE MANAGEMENT ACCOUNTING EVOLUTION IN CONDITIONS OF THE CZECH REPUBLIC
		15:55	COFFEE BREAK	
Afternoon Section II, room 2.07			Ethics, CSR and standard implementation issues	
			CHAIR: : DAVID ALEXANDER	
13	16:00	Vladislav PAVLÁT	ON PITTFALLS OF STANDARD-SETTING	
14	16:25	Pietro PODDA	OBJECTIVITY IN FINANCIAL ACCOUNTING : IT CANNOT EXIST	
15	16:50	David MUIR	DERIVATIVES - FINANCIAL BANE OR COMPLEMENT?	
16	17:15	Gabriele MEISSNER	PLATFORM-BASED DIGITAL BUSINESS MODELS: BLESSING OR CURSE?	
17	17:40	Natalja GURVITS Monika NIKITINA-KALAMAE	SOCIAL AUDIT IN ESTONIA: PRESENT SITUATION AND TRENDS OF FUTURE DEVELOPMENT	
	18:00	OFFICIAL END	CONCLUDING TOAST AND DISTRIBUTION OF CERTIFICATES	