

IFRS: Global Rules & Local Use - AAU Prague, 10.10.2014		
8.35-8.55	Registration	ENTRANCE TO ROOM 001
9.00-9.15	Welcome	PETER BOLCHA & DAVID ALEXANDER
9.15-11.15	Plenary session room 001	<u>CHAIR</u> : IRENA JINDRICOVSKA
	David Alexander	THE UNSUSTAINABILITY OF INTEGRATED REPORTING
	Paul Andre	GOODWILL AND GOODWILL IMPAIRMENT: WHO REALLY CARES?
	Jiri Strouhal	ARE CZECH COMPANIES WILLING TO PRESENT THEIR FINANCIAL STATEMENTS?
	Donna Street	THE PREDICTIVE ABILITY OF GEOGRAPHIC SEGMENT DISCLOSURES: IAS 14R VERSUS IFRS 8
	Martin Skacelik	IFRS IN PRACTICE – ISSUES AND OBSERVATIONS – ONE YEAR AFTER
11.15-11.30	Coffee break	Room 002
Split into parallel sections		
11.30-13.00	Parallel Section 1 room 001 FINANCIAL REPORTING AND IMPLEMENTATION OF IFRS (THEORETICAL ISSUES) <u>CHAIR</u> : DAVID ALEXANDER	
	Dana Kubickova & Irena Jindrichovska	IS THERE A LACK OF ECONOMIC THEORY IN ECONOMIC EDUCATION? - A PILOT STUDY OF THE ENGLISH-SPEAKING WORLD AND THE CEE
	Ema Masca & Ramona Neag	ACCOUNTING CONSERVATISM IN EUROPE: A LITERATURE REVIEW
	Karol Marek Klimczak & Anna Marta Pikos	LINGUISTIC QUALITIES OF FINANCIAL STATEMENTS IN POLAND: PREPARER AND USER PERSPECTIVE
13.00-14.00	LUNCH	See instructions for lunch possibilities
14.00-15.30	Section 1 Continue room 001 FINANCIAL REPORTING AND IMPLEMENTATION OF IFRS (EDUCATIONAL AND PSYCHOLOGICAL MATTERS) <u>CHAIR</u> : DONNA STREET	

	Diana Elisabeta Balaciu, Lucian Cernusca & Ioana Teodora Mester	AN EMPIRICAL STUDY REGARDING STUDENTS' BEHAVIOUR CONCERNING CREATIVE ACCOUNTING TECHNIQUES
	Vasile Gorgan	FACTORS INFLUENCING UNDERGRADUATE ACCOUNTING STUDENT SATISFACTION. A SURVEY FROM A ROMANIAN UNIVERSITY
	Irina-Doina Pascan	THE EFFECT OF MANDATORY ADOPTION OF IFRS ON THE QUALITY OF FINANCIAL STATEMENTS: THE CASE OF ROMANIAN LISTED ENTITIES
15.30-15.50	Coffee break	Room 002
15.50-17.45	Section 1 Continue room 001 FINANCIAL REPORTING AND IMPLEMENTATION OF IFRS (RISK. VALUATION ISSUES) <u>CHAIR:</u> Paul Andre, Jiri Strouhal	
	Valentin Florentin Dumitru	DIFFICULTIES IN THE IMPLEMENTATION OF AN ERP SYSTEM: EVIDENCE FROM A TRANSITION ECONOMY
	Elena Mirela Nichita	EMPIRICAL RESEARCH REGARDING RISK AND RISK MANAGEMENT IN ROMANIAN JOURNALS
	Lucie Cviklová	IMPORTANCE OF PROPERTY RIGHTS SYSTEM FOR MANAGEMENT PRACTICES
	Kinga Bauer & Joana Toborek-Mazur	INFORMATIVE ROLE OF CONSOLIDATED FINANCIAL STATEMENTS DRAWN UP IN ACCORDANCE WITH IFRS: THE CASE OF COMPANIES AT BANKRUPTCY-RESTRUCTURING PROCEEDINGS IN POLAND
11.30-13.00	Parallel Section 2 room 004 IFRS ADOPTION, CULTURAL DIFFERENCES AND ETHICAL ISSUES (VALUE RELEVANCE) <u>CHAIR:</u> PAUL ANDRE	
	Gabriele Meissner	CORRUPTION IS PERSONAL – PROFILING AN ANONYMOUS CRIME
	Ionelia-Alexandra Feldioreanu	FINANCIAL REPORTING IN ACCORDANCE WITH IFRS-ESPECIALLY IAS 1- REQUIREMENTS AND INTERNET FINANCIAL DISCLOSURE : THE CASE OF ROMANIAN LISTED COMPANIES
	David Muir	TAX AVOIDANCE – AN ETHICAL ISSUE

13.00-14.00	LUNCH	See separate lunch instructions
14.00-15.30	Section 2 Continue room 004 <i>IFRS ADOPTION, CULTURAL DIFFERENCES AND ETHICAL ISSUES (NON-FINANCIAL DISCLOSURE)</i> <u>CHAIR:</u> JIRI STROUHAL	
	Joanna Krasodomska	TOWARDS TRANSPARENCY IN OTHER FORMS OF FINANCIAL REPORTING - THE ROLE OF IFRS PRACTICE STATEMENT MANAGEMENT COMMENTARY
	Gabriel Jinga & Madalina Dumitru	MANAGEMENT ACCOUNTING TOOLS: SUPPORT FOR INTEGRATED REPORTING
	Sarka Kocmanova & Irena Jindrichovska	CORPORATE SOCIAL RESPONSIBILITY - PROBLEMS OF AMBIGUOUS STANDARDS AND INDEX FOR EVALUATION: SOME PRELIMINARY NOTES
15.30-15.50	Coffee break	Room 002
15.50-17.45	Section 2 Continue room 004 <i>IFRS ADOPTION, CULTURAL DIFFERENCES AND ETHICAL ISSUES (FAIR VALUE ISSUES. FACTORS INFLUENCING FINANCIAL MARKETS)</i> <u>CHAIR:</u> DAVID ALEXANDER, DONNA STREET	
	Zuzana Juhaszova, Peter Markovic & Daša Mokošova	FAIR VALUE AND ITS IMPORTANCE FOR FINANCIAL DECISION-MAKING
	Helmut Siller & Pietro Andrea Podda	INCURRED LOSSES VS. EXPECTED LOSSES: A CRITICAL COMPARISON
	Vladislav Pavlat	ON FINANCIAL MARKETS INFRASTRUCTURES REGULATED DEVELOPMENT
	Ruxandra-Adriana Mateescu	SEGMENT DISCLOSURE PRACTICES AND DETERMINANTS: EVIDENCE FROM ROMANIAN LISTED COMPANIES
17.45-18.00	CLOSING SESSION: DAVID ALEXANDER & PETER BOLCHA room 001	
19.00	Closing informal DINNER – more info at Closing Session	