

IFRS: Global Rules & Local Use – Beyond the Numbers 2023 – First Call for Papers



Department of Financial Management Metropolitan University Prague and School of Business Administration at Anglo-American University organise the 11th edition of International Scientific Conference "IFRS: Global Rules & Local Use – Beyond the Numbers".



DATE: 19–20 October 2023

VENUE: Hybrid format from Metropolitan University Prague, Dubečská 900, Prague 10, Czech Republic

CONFERENCE WEB: www.mup.cz/ifrs-globalrules-2023 and www.aauni.edu/programs/research/ifrs-global-rules-local-use

E-MAIL ADDRESS: globalrules2023@mup.cz and ifrs.conference@aauni.edu

ORGANISERS: Department of Financial Management at **Metropolitan University Prague** and School of Business Administration at **Anglo-American University**

ABOUT THE CONFERENCE

Scholars, students, and the interested public wishing to know more about bridging the gap between international accounting rules (IFRS) and local applications are invited to share their knowledge and experience at this Hybrid event, organised jointly by the Anglo-American University and Metropolitan University Prague. Issues to be discussed involve finance, accounting, non-financial reporting, management, and international trade, as well as timely concerns brought by the current uneasy pandemic situation

With the current interest in non-financial reporting and accounting harmonization, this conference aims to focus on specific accounting differences and what lies behind them, as well as topics related to international trade. Submitted papers should be anchored in a theoretical framework and based on practical research, focusing on practices in emerging markets and transitional economies.

RENOWN SCHOLARS AND PRACTITIONERS HAVE ACCEPTED THE ROLE OF KEYNOTE SPEAKERS:

From Academia we invite:

Professor David Alexander, University of Birmingham, U.K.

Professor Emeritus David Alexander is a leading theorist of accounting and financial reporting. He focuses on methodology, classification IFRS, cultural differences, and practical application of IFRS in an international context. Besides, David is the author of several key textbooks in the field, both individually and in a team.

Professor Nadia Albu, PhD., Bucharest University of Economic Studies

Nadia Albu is a Professor of Accounting at the Bucharest University of Economic Studies, Romania, Visiting Professor at ESSEC Paris, France, and a Fulbright Alumna (2013-2014, University of Dayton). Her research interests include the institutional change in the field of accounting in Central and Eastern Europe, with a focus on Romania. She is the editor of the *Journal of Accounting and Management Information Systems* and serves on the editorial board of several international accounting journals.

Professor Eleftherios Thalassinos, Ph.D., MBA, the University of Piraeus

DHC 2013, DHC 2015, DHC 2018, Professor at University of Piraeus, Greece, Affiliate Professor at University of Malta, visiting Professor at Neapolis University of Cyprus and Open University of Cyprus, European Chair Jean Monnet, Editor in-Chief ERSJ, IJEBA, IJ TEI, Chair of ICABE.

Professor Ing. Luboš Smutka, Ph.D., University of Life Sciences Prague

Luboš Smutka specializes in commodities markets and world agricultural policy, international trade, and finance.

Professor Ing. Lubor Lacina, Ph.D., Mendel University Brno

Professor Lacina is Jean Monnet Chair in European Economic Studies at the think tank Mendel European Centre, Mendel University Brno, Czech Republic. Professor Lacina is specializing in international economics and problems of the Eurozone.

Professor Bernadette Andreosso-O'Callaghan, University of Limerick

Jean Monnet Professor of Economics at the Kemmy Business School of the University of Limerick. Her research covers the areas of EU-Asia economic relations, comparative (Europe – Asia) economic integration, and the economic growth and structural change in Asian countries, with a focus on East-Asian countries.

Professor Erginbay Ugurlu, Istanbul Aydın University

Erginbay is Professor and Head of the Department of International Trade at Istanbul Aydın University. His major expertise is econometrics, energy economics, and sustainable development. He was a Visiting Scholar at Columbia University in 2013 and, recently, he was also involved in research on the impact of IFRS on the change of institutional environment exploring the link to FDIs.

Dr. habil. Ing. Eva Jančíková, PhD., associate professor at the University of Economics in Bratislava, Faculty of International Relations. She is an expert in international trade finance and her research focuses on international finance, international financial institutions, banking and problems of money laundering and tax evasion.

Professor Anna Białek-Jaworska, PhD. hab., University of Warsaw Faculty of Economic Sciences, an expert at the Ministry of Finance, Department of Tax Analyses and a NAWA Alumna (2019, Queensland University). Her research interests include corporate finance, business economics and taxation, with a focus on Poland. She is the associate editor of the Central European Economic Journal and serves as the guest editor or reviewer of several international economic journals. She is engaged in research projects co-financed by OECD and the National Centre for Research Development (Poland).

Associate Professor İlker Sakinc, Ondokuz Mayıs University, Turkey

İlker Sakinc an Associate Professor of Finance at the Ondokuz Mayıs University of Business Administration Department, Turkey. He was a Visiting Scholar at Nazareth College in Rochester, New York in 2013. His major expertise is Financial Markets, Islamic Finance and Sport Finance. He was an Editor in the Journal of Hitit Social Science

Professor Anne Jeny, IESEG School of Management, Lille

Anne Jeny is a Professor of Accounting at IESEG School of Management, Lille, France. Her fields of expertise are

financial accounting, financial analysis, value creation and firms' valuation, with specific expertise in intangible assets and digital transformation.

From the profession we invite:

Dr. Aleš Králík, LL.M.

Head of the Department of Capital Markets of the Ministry of Finance, Czech Republic, the main author of the new conception for the development of Czech capital market.

Ing. Viera Kučerová, Head of ACCA (the Association of Chartered Certified Accountants) for Czech Republic, Slovakia and Hungary

Ondřej Fírkle, Partner at KPMG Czech Republic, Audit, Financial Services

Ondřej Fírkle has been working at KPMG since 1997. He graduated from Prague University of Economics and Business and took part in an international stay at University of Koln (CEMS program) as part of his studies. As part of his work at KPMG, he participated in internships abroad: Zurich, Switzerland (1999), Toronto, Canada (2001-2002), Kazakhstan (2006-2008), the Baltics (2008-2019). His main focus is on financial institutions.

Mgr. Ing. Magdaléna Králová, President, Union of Accountants of the Czech Republic

Ing. Alice Šrámková, Member of the National Accounting Board, Tax consultant, previously Assistant Auditor at PriceWaterhouse, Financial manager of XEROX Czech Republic, and head of the methodology and reporting department at Czechoslovak Airlines. She is now involved in tax consulting, IFRS reporting, consolidation, hedge accounting and corporate income tax. She authored several publications, amongst them IFRS practical applications

Other keynote speakers will be confirmed.

CONFERENCE TOPICS

The conference topics include but are not limited to:

- Current state of non-financial reporting
- EU Accounting Directives and national accounting rules
- Sustainability, environmental and integrated reporting
- New amendment of the Accounting Act
- Experience of IFRS reporting practice in different national conditions
- Requirements on accounting profession
- Relationship between tax and accounting
- Financial reporting for SMEs
- Impression management
- IFRS in developing countries and emerging markets
- International taxation
- Regional impact of international trade regulations
- IFRS & capital markets
- IFRS in Visegrad countries

PROGRAMME COMMITTEE

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Jaroslav Halík, Metropolitan University Prague

CONFERENCE PROCEEDINGS

Conference proceedings with ISBN will be published on the conference website. Online conference proceedings will be sent for evaluation to CLARIVATE to be entered on the Conference Proceedings Citation Index.

Conference proceedings from years 2014, 2015, 2016, 2017, 2018, 2019 and 2020 have been included in the Conference Proceedings Citation Index (CPCI) which is integrated into the WEB OF SCIENCE THOMSON REUTERS (CLARIVATE).

PARTICIPATION

Submitted papers will go through a rigorous double-blind review process. After acceptance, contributions will be included in the conference proceedings. (Authors can opt out from publication in proceedings).

LANGUAGE

English

SUBMISSIONS

Full papers in English should be sent to globalrules2023@mup.cz in MS WORD file format. Detailed instructions for authors are [here](#). Please, pay special attention to citation format.

IMPORTANT DEADLINES

Full papers: **August 1, 2023**

Revised papers: **September 15, 2023**

CONFERENCE TIME

Thursday, October 19, 2023: Opening, Plenary session I; Individual sessions;

Friday, October 20, 2023: Plenary session II, Individual sessions; Conference close

HOW TO PARTICIPATE?

1. Register ASAP via email globalrules2023@mup.cz or ifrs.conference@aauni.edu
2. Submit full paper by August 1, 2023 (see Instructions [here](#))
3. Expect the feedback on the paper within approx. 20 days.
4. Submit the revised version of the full paper by September 10, 2023
5. Expect the notification of acceptance within 10 days.
6. Pay the conference fee by September 20, 2023 (see instructions below)
7. Attend the conference on October 19–20, 2023, and present your work

CONFERENCE FEE

EUR 150 (i.e., CZK 3750)

PAYMENT:

Bank transfer for fee in EUR and CZK:

Payment in **EUR** to account No. 232013519/85050100

IBAN: DE17 8505 0100 0232 0135 19

SWIFT payments in EUR - WELADED1GRL

Variable code: IFRS name surname

Payment in **CZK** to account number: 294158339/0800

IBAN: CZ33 0800 0000 0002 9415 8339

SWIFT (BIC): payments in CZK – GIBACZPX

Variable code: IFRS name surname

NOTES

The discounted fee for PhD students is 100 EUR (CZK 2 500).

Attendance certificate will be issued upon request.

If you have any issues and cannot present or take part in the discussion, please communicate with us in advance on globalrules2023@mup.cz or ifrs.conference@aauni.edu

RECOMMENDED ACCOMODATION

Accommodation for conference participants is pre-reserved in nearby hotel Juno about 600 meters away from Metropolitan University close to metro Strasnicka.

Contact www.unoprague.cz, tel. +420 775 879 916

PRELIMINARY PROGRAM AND SERVICES INCLUDED IN THE FEE

Thursday, October 19, 2023

The conference begins with the opening session followed by parallel sessions, including a student session

Friday, October 20, 2023

Morning sessions start at 9.00, lunch break at around noon, the official end of the conference and Conference close takes place in the afternoon (optional, included in the fee).

The fee also includes review process and the publication of conference proceedings on the website.

PUBLISHING OPPORTUNITY

Will be announced later.

We encourage submissions of developed papers from this conference.

NOTE ON SPREADING THE INFORMATION ABOUT THIS CONFERENCE:

Dear Colleague, we would like to ask you for help in spreading the news about our conference amongst your colleagues.

Detailed information about the conference can be found on MUP and AAU websites.

Many thanks for your assistance.

Organisation Committee

For more information do not hesitate to contact us at globalrules2023@mup.cz or ifrs.conference@aauni.edu.



Partners of the conference



UNIVERSITY OF WARSAW
Faculty of Economic Sciences