

AMIS 2021 program

The conference will take place entirely virtually via Zoom; Zoom links provided upon registration only [here](#)

All times listed below are Romanian times (GMT+3, CEST+1)

Breaks (the 30 min. ones) may also be used for networking, permanent connection available

Day, time	Slot 1	Slot 2	Slot 3
9 June 15.30–16.30	Keynote address (use Slot 1 link) Mario Abela, World Business Council for Sustainable Development "Addressing the challenges of non-financial reporting in the EU"		
16.30–17.30	Keynote follow-up panel (use Slot 1 link) <i>Panelists:</i> Jan Bebbington, Lancaster University, UK Charles H. Cho, Schulich Business School, Canada Joanna Krasodomska, Cracow University of Economics (CUE), Poland		
17.30-18.00	Break		
9 June 18.00-19.30	Section 1 Chair: Barbara Grabinska, <i>Cracow University of Economics, Poland</i> The students' and graduates' perception of usefulness of Artificial Intelligence in the field of finance and accounting courses Barbara Grabinska, Marius Andrzejewski and Konrad Grabinski, <i>Cracow University of Economics, Poland</i> Ethics education in accounting – reasons, history and instruments. A literature review Andreia Manea, <i>Bucharest University of Economic Studies, Romania</i> Digitalised accounting: IT required skills in European countries Sinziana Maria Rindașu, <i>Bucharest University of Economic Studies, Romania</i> Fraud – a multidisciplinary element. Famous case studies in such different fields	Section 2 Chair: Irena Jindrichovska, <i>Metropolitan University Prague, Czech Republic</i> Going concern assumptions and negative equity: Evidence from companies listed on the Bucharest Stock Exchange Costel Istrate, <i>Alexandru Ioan Cuza University of Iasi, Romania</i> Family firms and financial literacy Irena Jindrichovska, <i>Metropolitan University Prague, Czech Republic</i> and Dana Kubickova, <i>University of Finance and Administration, Czech Republic</i> Determinants of IFRS 16 Leases disclosures by banks: Central and Eastern European evidence Denis Levanti, Monica Popescu, Aurelia Ștefănescu and Ileana Pitulice, <i>Bucharest University of Economic Studies, Romania</i>	Section 3 Chair: Raluca Gușe, <i>Bucharest University of Economic Studies, Romania</i> Fiscal rules of local debt and financial flexibility of municipally-owned companies Anna Bialek-Jaworska and Agnieszka Kopanska, <i>University of Warsaw, Poland</i> The EU member states' SAIS. A multidimensional analysis Cristina-Petrina Trincu-Drăgușin and Mihai-Răzvan Sanda, <i>Bucharest University of Economic Studies, Romania</i> Relevance of the value of accounting information – analysis in the specialty literature

	Alina Chiriac Matei and Ileana Nişulescu, <i>Bucharest University of Economic Studies, Romania</i>	Value relevance of comprehensive income and other comprehensive income during the pandemic outbreak COVID-19: Empirical evidence from Frankfurt Stock Exchange Claudia Mihaela Rapan, <i>Bucharest University of Economic Studies, Romania</i>	Eugeniu Țurlea, Luminița Georgiana Achim and Mădălin Mihai Despa, <i>Bucharest University of Economic Studies, Romania</i>
10 June 9.00-10.30	<p>Section 4 Chair: Sebastian Hoffmann, <i>University of Edinburgh, UK and HHL Leipzig, Germany</i></p> <p>Financial fairplay regulations fair and sustainable? Case of English Premier League David Prochazka, <i>Prague University of Economics and Business, Czech Republic</i></p> <p>Sustainable reporting and impression management: A case study in the oil and gas industry Maria-Silvia Săndulescu, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Corporate governance in Romania – The status quo of the non-financial listed companies Marius-Eugen Rogoz, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Investigating the effect of reported greenhouse gas emissions on corporate financial performance in Central-Eastern Europe countries Lidia Manea, Mirela Nichita, Elena Nechita, Alina Irimescu and Diana Manea, <i>Bucharest University of Economic Studies, Romania</i></p>	<p>Section 5 Chair: Mădălina Dumitru, <i>Bucharest University of Economic Studies, Romania</i></p> <p>The contribution of taxes and fees to the substantiation of the State budget Flavius Valentin Jakubowicz, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Transfer prices and tax inspections in Romania Cornelia Năstase, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Accounting measurement in the light of the historical cost recoverability and investment decision Elena Ioniță, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Towards a criticism of profit and loss account Marius Pantazi, <i>Bucharest University of Economic Studies, Romania</i></p>	
10.30-11.00	Break		
10 June 11.00-12.30	Responsible Science Matters Robert Faff, Bond University, Australia		
12.30-14.00	Break		
10 June 14.00 – 15.30	Section 6 Chair: Andrei Filip, ESSEC Business School, France	Section 7 Chair: Camelia Lungu, <i>Bucharest University of Economic Studies, Romania</i>	Section 8

	<p>Reported earnings or earnings forecasts. Which is more informative in CEE countries? A research design Piotr Wojtowicz, Jerzy Marzec and Konrad Grabinski, <i>Cracow University of Economics, Poland</i></p> <p>Egg before chicken paradigm: testing accounting quality for target companies in M&As by using circular causalities under VAR and SEM Ioan-Bogdan Robu and George-Marian Aevoae, <i>Alexandru Ioan Cuza University of Iasi, Romania</i> Ionuț-Viorel Hergheligi, Gheorghe Asachi Technical University of Iași, Romania Roxana Dicu and Christiana-Brigitte Sandu, <i>Alexandru Ioan Cuza University of Iasi, Romania</i></p> <p>An analysis of corporate governance codes in emerging European countries Pompei Mititean, <i>Bucharest University of Economic Studies, Romania</i></p>	<p>The effect of applying COSO’s internal control framework on operational risk management in commercial banks in Jordan Nuha Elyan, <i>West University of Timișoara, Romania</i> Mamoun Aridah and Ghanim Kamil, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Internal/managerial control – a brief history of the evolution of internal control best practices from international inception to Romanian actuality Lucia Maria Udrescu, <i>Bucharest University of Economic Studies, Romania</i></p> <p>How audit committees in companies improve internal audit and its reflection on financial reports Mamoun Aridah and Ghanim Kamil, <i>Bucharest University of Economic Studies, Romania</i>, Areej A. Hamad, <i>Jordan University, Jordan</i></p> <p>A bibliometric analysis of the audit quality at the global level Andreea Claudia Crucean, <i>West University of Timișoara, Romania</i></p>	<p>Chair: Dragoș Manguic, Bucharest University of Economic Studies, Romania</p> <p>Digitalization in accounting: A structured literature review Oana Cristina Stoica and Liliana Ionescu-Feleagă, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Multidimensional assessment of job satisfaction in telework conditions. A case study: Romania in the COVID-19 pandemic Monica Aureliana Petcu, Maria-Iulia Sobolveschi-David and Stefania Cristina Curea, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Inherent conflict on implementation of strategic tools Enterprise Resource Planning (ERP) Casiana Darie, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Financing pre-university inclusive education Alina Cristina Căldăraru, Gabriela Szekeres and Mihai Păunică, <i>Bucharest University of Economic Studies, Romania</i></p>
15.30-16.00	Break		
10 June 16.00-17.30	Closing panel: Rethinking education – Hosted by ACCA South-Eastern Europe (use Slot 1 link) Chair: Andreia Stanciu, ACCA SEE Panelists: TBC		