

AMIS 2020 program

The conference will take place entirely virtually via Zoom; Zoom link provided upon registration only

All times listed below are Romanian times (GMT+3)

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

Day, time	Slot 1	Slot 2
30 Sept. 16.00 – 17.30	<p>Opening plenary panel: Interdisciplinary accounting research</p> <p><i>Panelists:</i> Charles H. Cho, Schulich School of Business, York University, Canada Sebastian Hoffmann, University of Edinburgh, UK and HHL, Germany Giovanna Michelon, University of Bristol, UK</p>	
17.30-18.00	Break	
30 Sept. 18.00-19.30	<p><u>Section 1</u></p> <p>Ensuring higher transparency of non-financial reporting: Contribution of the 2014/95/EU Directive Lukasz Matuszak and Ewa Rozanska, <i>Poznan University of Economics and Business, Poland</i></p> <p>Association of ESG factors' disclosure with the value of companies from energy industry Daniela Constantinescu, Chirata Caraiani, Camelia Lungu and Pompei Mititean, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Some thoughts about substance of gains/losses Jaan Alver, Lehti Alver and Lehte Alver, <i>Tallin University of Technology, Estonia</i></p> <p>The reality of corporate social responsibility under the corporate governance procedures followed in Jordan Mamoun Aridah, <i>Bucharest University of Economic Studies, Romania</i></p>	<p><u>Section 2</u></p> <p>Cosmetic earnings management on the alternative market of the Bucharest Stock Exchange Costel Istrate and Mihai Carp, Alexandru Ioan Cuza University of Iasi, Romania</p> <p>Earning management and audit quality after communicating Key Audit Matters (KAM) in the UAE – auditors' perspective Yasser Barghathi, Zayed University, United Arab Emirates Simran Mirani, Heriot-Watt University, Dubai Naimat U. Khan, University of Peshawar, Pakistan</p> <p>The correlation study between the economic and financial performance and risks at the level of the companies listed on the Bucharest Stock Exchange Olimpia Livia Preda Buzgurescu, Silviu Carstina and Elena Bonescu, <i>University of Craiova, Romania</i></p> <p>The impact of management quality on the value of the company in the EU transport</p>

		Monica Aureliana Petcu, Maria-Iulia Sobolevschi-David, Ion Anghel, Stefania Cristina Curea, Adrian Anica-Popa, <i>Bucharest University of Economic Studies, Romania</i>
Oct. 1 9.00-10.30	<p>Section 3 Accounting as a legitimating institution: Marketing Jews and Germans by the Romanian Communist Regime Mihaela Ionascu and Ion Ionascu, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Reporting on Sustainable Development Goals. A score-based approach with company-level evidence from Central-Eastern Europe economies Mirela E. Nichita, Elena Nechita, Lidia C. Manea, Diana Manea, and Alina M. Irimescu, <i>Bucharest University of Economic Studies, Romania</i></p> <p>The impact of the Directive 2014/95/EU on corporate legitimacy: Empirical evidence from Poland Lukasz Matuszak and Ewa Rozanska, <i>Poznan University of Economics and Business, Poland</i></p> <p>The influence of culture and institutional environment on financial decision-making Irena Jindrichovska, <i>Metropolitan University Prague, Czech Republic</i> and Dana Kubickova, <i>University of Finance and Administration, Czech Republic</i></p>	<p>Section 4 The role-person fit performance assessment strategy - implementation ERP versus RPA in the production area - risks, difficulties and benefits. A case study Viorel-Costin Banta and Dana-Maria Boldeanu, <i>Bucharest University of Economic Studies, Romania</i></p> <p>The impact of the Covid 19 pandemic on the demand for integrated ERP systems and human capital Roxana Igna, Diana Nita and Marius Pantazi, <i>Bucharest University of Economic Studies, Romania</i></p> <p>The relationship between human, relational and structural capital during the Pandemic of Covid-19 Diana-Nicoleta Nita, Roxana-Dana Igna and Marius Pantazi, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Semantic approach to determine (net) working capital Jaan Alver, Lehte Alver and Lehti Alver, <i>Tallin University of Technology, Estonia</i></p>
10.30-11.00	Break	
Oct. 1 11.00-12.30	<p>Section 5 Revenue diversification and local public enterprises' role in shaping debt of municipalities Anna Bialek-Jaworska, <i>University of Warsaw, Poland</i></p> <p>Funding and spending in the pre-university education system Mihai Paunica, Gabriella Szekeres and Alina Caldaru, <i>Bucharest University of Economic Studies, Romania</i></p> <p>The integrated system of auditing the European funds for the Romanian health system Eugeniu Turlea, Luminita-Georgiana Achim, and Madalin Mihai Despa, <i>Bucharest University of Economic Studies, Romania</i></p>	<p>Section 6 The first-time IFRS adoption by non-banking financial institutions: a new milestone for the IFRS convergence in Romania Denis Levanti, Aurelia Stefanescu, and Cosmina Pitulice, <i>Bucharest University of Economic Studies, Romania</i></p> <p>The effectiveness of the performance audits conducted by the supreme audit institutions. Romania's experience Cristina-Petrina Trincu-Dragusin, and Aurelia Stefanescu, <i>Bucharest University of Economic Studies, Romania</i></p> <p>IFRS for SMES: A structured review of the literature Alexandra-Gabriela Marina, <i>Babes-Bolyai University, Romania</i></p>

	<p>Sustainability of the accounting and audit companies: a Romanian perspective Irina Bogdana Pugna, Victoria Stanciu, and Mirela Gheorghe, <i>Bucharest University of Economic Studies, Romania</i></p>	<p>Financial professionals' perceptions on IFRS reporting in Romania Silvia Petre, <i>Bucharest University of Economic Studies, Romania</i></p>
12.30-14.00	Break	
Oct. 1 14.00 – 15.30	<p>Section 7 Value relevance provided by the comprehensive income and other comprehensive income in measuring the performance of companies Claudia - Mihaela Rapan, <i>Bucharest University of Economic Studies, Romania</i></p> <p>The impact of the fair value through other comprehensive income (FVOCI) option for equity instruments on Romanian entities Maria Madalina Girbina, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Fair value estimate provider and the audit risk. An experiment for an emerging setting Adela Deaconu, Ioana Ciurdas and Carmen Bonaci, <i>Babes-Bolyai University, Romania</i></p> <p>Insights of research on corporate governance and performance relationship within an emerging country. A structured literature review Pompei Mititean, Camelia Iuliana Lungu, Chirata Caraiani and Daniela Constantinescu, <i>Bucharest University of Economic Studies, Romania</i></p>	<p>Section 8 Transfer pricing lessons from related party transactions: A metanalysis of WOS publications Neli Capatina-Verdes, Marilena Mironiuc and Maria-Carmen Huian, <i>Alexandru Ioan Cuza University of Iasi, Romania</i></p> <p>Is the regulation on stimulating employment in Romania in the context of the COVID-19 pandemic effective? Monica Aureliana Petcu, Maria-Iulia Sobolevschi-David, Ion Anghel, Stefania Cristina Curea, and Adrian Anica-Popa, <i>Bucharest University of Economic Studies, Romania</i></p> <p>Consequences of exits from political unions on dividend policy: The case of Ethiopian split Mohamad Y. Youness, <i>Bucharest University of Economic Studies, Romania</i></p> <p>The mandate contract in Romanian company's law Cristina Cojocaru, <i>Bucharest University of Economic Studies, Romania</i></p> <p>The role and economic contributions of state-owned enterprises Voicu-Dan Dragomir and Madalina Dumitru, <i>Bucharest University of Economic Studies, Romania</i></p>
15.30-16.00	Break	
Oct. 1 16.00-17.30	<p>Closing panel: Experiences with online education (TBC) <i>Panelists:</i> Christopher S. Cook, Indiana University, USA Octavian Ionescu, University of East Anglia, UK Caren Schelleman, Maastricht University, Netherlands</p>	