

# AMIS 2022 program

The conference will take place entirely virtually via Zoom; Zoom links provided upon registration only here.

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

Breaks may also be used for networking, permanent connection available

When/what?	Slot 1 ( <a href="#">Zoom link</a> )	Slot 2 ( <a href="#">Zoom link</a> )	Slot 3 ( <a href="#">Zoom link</a> )
<b>8 June 15.30 – 16.30</b>	<p><b>Opening keynote:</b>  <b>How do we integrate supporting practices, wellbeing and performance in accounting firms?</b>  Alessandro Ghio, <i>University of Laval, Canada</i>  Carly Moulang, <i>Monash University, Australia</i></p>		
<b>16.30-17.00</b>	<b>Break</b>		
When/what?	Slot 1 ( <a href="#">Zoom link</a> )	Slot 2 ( <a href="#">Zoom link</a> )	Slot 3 ( <a href="#">Zoom link</a> )
<b>8 June 17.00-18.30</b>	<p><b>Section 1</b>  <b>Chair:</b> Mirela Nichita, <i>Bucharest University of Economic Studies, Romania</i></p> <p><b>Two years into the covid-19 pandemic: An analysis of learning outcomes and student engagement at an economics university</b>  Voicu Dragomir and Madalina Dumitru, <i>Bucharest University of Economic Studies, Romania</i></p> <p><b>The current state of Romanian universities towards emerging industry 4.0</b>  Adriana Florina Popa, George Marian Stefan, Daniela Livia Trasca, Daniela Nicoleta Sahlian and Liviu Matak, <i>Bucharest University of Economic Studies, Romania</i></p> <p><b>Ethics education in accounting – A perspective from Romanian academics</b>  Andreia-Otilia Manea, <i>Bucharest University of Economic Studies, Romania</i></p>	<p><b>Section 2</b>  <b>Chair:</b> Camelia Iuliana Lungu, <i>Bucharest University of Economic Studies, Romania</i></p> <p><b>ESG en vogue – can we have our cake and eat it too? A literature review</b>  Loredana Pamfile, <i>Bucharest University of Economic Studies, Romania</i></p> <p><b>Intangible capital in the accounting literature – A science mapping approach</b>  Mihaela Curea, Marilena Mironiuc and Maria Carmen Huian, <i>Alexandru Ioan Cuza University of Iasi, Romania</i></p> <p><b>The role for accountants? Adoption of NFR regulation in Romania</b>  Nadia Albu, Catalin Albu, and Gabriel Jinga, <i>Bucharest University of Economic Studies, Romania</i>  Oana Apostol, <i>Tampere University, Finland</i>  Charles Cho, <i>York University, Canada</i></p>	<p><b>Section 3</b>  <b>Chair:</b> Ewa W. Maruszewska, <i>University of Economics in Katowice, Poland</i></p> <p><b>The effect of stakeholder type and non-monetary incentive on the propensity to create a budgetary slack and its ethical evaluation</b>  Ewa W. Maruszewska, <i>University of Economics in Katowice, Poland</i>  Marta Nowak, <i>Wroclaw University of Economics and Business, Poland</i></p> <p><b>Budgetary control and organisational culture: the moderating role of information technology in local government</b>  Gifty Kenetey, Ashish Singh and Boris Popesko, <i>Tomas Bata University in Zlin Czech Republic</i></p> <p><b>The impact of the innovative business model on the automotive industry</b>  Sabin-Alexandru Babeanu, <i>Bucharest University of Economic Studies, Romania</i></p>

When/what?	Slot 1 ( <a href="#">Zoom link</a> )	Slot 2 ( <a href="#">Zoom link</a> )	Slot 3 ( <a href="#">Zoom link</a> )
<b>9 June</b> <b>9.00-10.30</b>	<b>Section 4</b> <b>Chair:</b> Mihaela Ionașcu, <i>Bucharest University of Economic Studies, Romania</i>  <b>An effective tax rate for the Romanian companies listed on the regulated market of the Bucharest Stock Exchange</b> Costel Istrate, <i>Alexandru Ioan Cuza University of Iasi, Romania</i>  <b>Profit shifting to tax havens: withholding tax impact on passive flows from Poland</b> Milena Gralewski and Anna Bialek-Jaworska, <i>University of Warsaw, Poland</i>  <b>Review and modification of the cash-based analysis model based on Timothy Jury's template</b> Alexey Litvinenko and Jaan Alver, <i>Tallinn University of Technology, Estonia</i>	<b>Section 5</b> <b>Chair:</b> Irena Jindrichovska, <i>Metropolitan University Prague, Czech Republic</i>  <b>Does covid speed up accounting changes? Answers from Czech accounting professionals</b> Irena Jindrichovska and Dana Kubickova, <i>Metropolitan University Prague, Czech Republic</i> and Marie Fiserova, <i>Prague University of Economics and Business, Czech Republic</i>  <b>The impact of a new technology on auditing and accounting profession during the covid 19 pandemic</b> Raad Oleiwi, <i>Bucharest University of Economic Studies, Romania</i>  <b>The effects of the covid-19 pandemic on European stock markets and the pandemic fear index perspective</b> Giorgiana-Roxana Ene, <i>Bucharest University of Economic Studies, Romania</i>	
<b>10.30-11.00</b>	<b>Break</b>		
When/what?	Slot 1 ( <a href="#">Zoom link</a> )	Slot 2 ( <a href="#">Zoom link</a> )	Slot 3 ( <a href="#">Zoom link</a> )
<b>9 June</b> <b>11.00-12.30</b>	<b>Section 6</b> <b>Chair:</b> Voicu Dragomir, <i>Bucharest University of Economic Studies, Romania</i>  <b>Impact of IFRS adoption by investors on foreign direct investments inflows to Poland and the regulatory arbitrage</b> Paulina Szymanek (Bancerz) and Anna Bialek-Jaworska, <i>University of Warsaw, Poland</i>  <b>Sustainable decisions in M&amp;As based on audit opinion and financial transparency. Empirical evidence regarding the energy sector from BRICS countries</b>	<b>Section 7</b> <b>Chair:</b> Mădălina Dumitru, <i>Bucharest University of Economic Studies, Romania</i>  <b>The link between uncertainty avoidance and regulatory focus in research on accounting conservatism</b> Daniela A. Calu, <i>Bucharest University of Economic Studies, Romania</i> Olga Grzybek, <i>University of Economics in Katowice, Poland</i> Mirela E. Nichita, Viorel Avram and Dana M. Boldeanu, <i>Bucharest University of Economic Studies, Romania</i>	<b>Section 8</b> <b>Chair:</b> Raluca Gușe, <i>Bucharest University of Economic Studies, Romania</i>  <b>Insights on firms' financial resilience drivers. The case of economic value added</b> Valentin Burca, Bogdan Oana, Mates Dorel and Domil Aura Emanuela, <i>West University of Timisoara, Romania</i>  <b>Tangibility specifics of insolvent companies</b>

	<p>Ioan-Bogdan Robu, Constantin Toma, and George Marian Aevoae, <i>Alexandru Ioan Cuza University of Iasi, Romania</i></p> <p>Ionut Viorel Herghiligiu, <i>Gheorghe Asachi Technical University of Iasi, Romania</i></p> <p>Christiana Brigitte Sandu, <i>Alexandru Ioan Cuza University of Iasi, Romania</i></p> <p><b>New insights into enforcement activity in EU and its impact over the financial reporting quality</b></p> <p>Catalin Mos, <i>Babes-Bolyai University, Romania</i></p>	<p><b>Ethics in reporting of the other comprehensive income: The case of listed European companies</b></p> <p>Claudia-Mihaela Rapan and Andreia Manea, <i>Bucharest University of Economic Studies, Romania</i></p> <p><b>Reporting on human resources management practices and corporate characteristics: A Romanian healthcare industry case study</b></p> <p>Ana-Maria Bratu, <i>Bucharest University of Economic Studies, Romania</i></p>	<p>Dagmar Camska and Jiri Klecka, <i>University of Chemistry and Technology Prague, Czech Republic</i></p> <p><b>ERP software space and transformation strategies</b></p> <p>Darie C.D. Casiana, <i>Bucharest University of Economic Studies, Romania</i></p>
<b>12.30-13.30</b>	<b>Break</b>		
<b>When/what?</b>	<b>Slot 1 (<a href="#">Zoom link</a>)</b>	<b>Slot 2 (<a href="#">Zoom link</a>)</b>	<b>Slot 3 (<a href="#">Zoom link</a>)</b>
<b>9 June 13.30-15.30</b>	<p><b><u>Panel: Trends in the accounting industry</u></b></p> <p><b>Moderator:</b> Ion Anghel, <i>Bucharest University of Economic Studies, Romania</i></p> <p><b>Panelists:</b>  Alexandru Chirigiu, <i>KPMG</i>  Silvia Feldiorean, <i>ACCA</i>  Ciprian Mihăilescu, <i>CAFR</i>  Adriana Popa, <i>CECCAR &amp; ASE</i>  Marcel Vulpoi, <i>VTM &amp; ASE</i></p>	<p><b><u>Workshop Accounting in Europe</u></b></p> <p><b>Chairs:</b> Andrei Filip, <i>ESSEC Business School, France</i> and Nadia Albu, <i>Bucharest University of Economic Studies, Romania</i></p> <p><b>Does Pollyanna grow up? Positive communication in annual letters to shareholders and CSR stakeholders</b></p> <p>Karol M. Klimczak, Dominika Hadro and Marcel Meyer, <i>Lodz University of Technology, Poland</i></p> <p><b>Discussant:</b> Ana Marques, <i>University of East Anglia, UK</i></p> <p><b>Auditing the auditors through POB inspections</b></p> <p>Marta Tache, <i>Bucharest University of Economic Studies, Romania</i></p> <p><b>Discussant:</b> Vlad Andrei Porumb, <i>University of Manchester, UK</i></p> <p><b>Recycling information in news articles. Corporate “pollutants” and media’s responsibility</b></p>	

		<p>Maria-Silvia Sandulescu, <i>Bucharest University of Economic Studies, Romania</i></p> <p><b>Discussant:</b> Encarna Guillamon-Saorin, <i>Universidad Carlos III de Madrid, Spain</i></p>	
<b>15.30-16.00</b>	<b>Break</b>		
<b>9 June 16.00-17.30</b>	<p><b>Closing keynote: Slot 1 (<a href="#">Zoom link</a>)</b>  <b>Research on EU and non-EU EEC countries. Trends, problems, and perspectives</b>          Maria (Wieczynska) Rykaczewski, <i>Arizona State University, USA</i>          Maria Vulcheva, <i>Florida International University, USA</i></p>		