

## IAAER and ACCA Accounting Scholars Research Workshop in conjunction with the AMIS 2022 Conference Hosted by Bucharest University of Economic Studies Funding Provided by ACCA Global 6-7 June 2022

The workshop will take place entirely virtually via Zoom (<u>link</u>) All times listed below are Bucharest times (GMT+3; CEST+1) Breaks may also be used for networking, permanent connection available All workshop faculty can attend any session

Monday June 6			
	troduction, organization (log	; in Zoom <u>session</u> )	
15:00 – 15:45 Faculty-led			
Structuring your paper for an international journal			
Elisabeth Gordon, Temple U	niversity, USA		
15:45 – 16:30 ACCA Scho	olar presentation		
"We must be the change w	e seek in the world'': B Corp	ps movement and the	
drivers of the B Impact As	sessment score		
Joanna Krasodomska, Cracow University of Economics, Poland			
16:30 – 16:45 Break			
16:45 – 17:30 Proposal pre	sentations (3 breakout room	s will be created live)	
(max. 20 min. presentation + 25 min. feedback and Q&A)			
Breakout room 1	Breakout room 2	Breakout room 3	
Incremental redesign of	Empirical research on	Sustainable Development	
the accounting profession	European companies and	Goals & accounting	
in the context of	factors influencing key	profession: a review of	
digitalisation and	audit matters disclosure	the existent literature to	
Industry 4.0		foster the role of the	
	Teodora Porumbăcean,	accountants in achieving	
Andreea Cordoș, Babeș	Babeş Bolyai University of	the goals	
Bolyai University of Cluj	Cluj Napoca, Romania		
Napoca, Romania		Ana Zanellato, Babeş	
		Bolyai University of Cluj	
		Napoca, Romania	
17:30 - 17:45 Break			
17:45 - 18:30 ACCA IAAE	R Scholar presentation		

Financial reporting consequences of the new accounting standards on leases Raquel Sarquis, University of Sao Paolo, Brazil
18:30-19:15 ACCA IAAER Scholar presentation
IFRS 9 Adoption, Loan Switching Behaviour and Earnings Quality: Evidence from Banks in an Emerging Region
David Mathuva, Strathmore University, Kenya

Tuesday June 7							
14:50 – 15:00 Organization (log in Zoom session)							
15:00 – 15:45Faculty-led sessionComments on ESG-related researchKatherine Schipper, Duke University, USA15:45 – 16:30Proposal presentation (3 breakout rooms will be created live)							
				(max. 20 min. presentation + 25 min. feedback and Q&A)			
				Breakout room 1	Breakout room 2	Breakout room 3	
				Occupational burnout of	Equivalent units costing	Emergent technologies	
statutory auditors.	and fair pricing of	digitalizing the					
Antecedents and	pharmaceuticals: A	accounting profession					
consequences	scoping review	Adalina Donty Rahas					
Derzometrakowy Kabalaki	Salam Udah Daria	Adelina Dontu, <i>Babeş</i>					
Przemysław Kabalski,	Salem Udoh, Boris	Bolyai University of Cluj					
University of Łodz,	Popesko; Jana Prilucikova; Arif Asad; Gul Sabary;	Napoca, Romania					
<i>Poland</i> , Marta Nowak,	Cosmos Obeng, <i>Tomas</i>						
Wroclaw University of Economics and Business,	Bata University in Zlin,						
Poland, Marzena Syper,	Czech Republic						
University of Łodz, Poland,							
Aleksandra Baszczyńska,							
University of Łodz, Poland							
and Joanna Szwajcar,							
University of Łodz, Poland							
16:30 – 16:45 Break							
16:45 – 17:30 ACCA IAAE	R Scholar presentation						
Accounting comparability and labor-related misconducts							
8 1 1	University, United Arab Emire						
17:30 -18:15 ACCA IAAER Scholar presentation							
The benefits of financial communication in developing markets							
Karol Klimczak, Lodz University of Technology, Poland							
18:15 - 18:30 Q&A and wrap-up							

## **Workshop Faculty**

Catalin Albu, Bucharest University of Economic Studies, Romania and IAAER VP Conferences Nadia Albu, Bucharest University of Economic Studies, Romania Andrei Filip, ESSEC Paris, France and IAAER VP Administration Elizabeth Gordon, Temple University and IAAER VP Finance Leslie Hodder, Indiana University, USA and IAAER member of IFRS Advisory Council and ACCA IAAER Mentor Sebastian Hoffmann, HHL, Germany and IAAER VP Membership Patrick Hopkins, Indiana University, USA and IAAER VP Research and ACCA IAAER Mentor Linda Kidwell, Nova Southeastern University, USA Joanna Krasodomska, Cracow University of Economics and ACCA IAAER Scholar Ken Merkley, Indiana University, USA and ACCA IAAER Mentor Katherine Schipper, Duke University, USA and IAAER Immediate Past President and ACCA IAAER Mentor Donna Street, University of Dayton, USA and IAAER Director of Research and Educational Activities Elmar Venter, University of Pretoria in South Africa and IAAER VP Communication

## **Workshop Presenters**

Andreea Cordoş, Babeş Bolyai University of Cluj Napoca, Romania Adelina Dontu, Babeş Bolyai University of Cluj Napoca, Romania Karol Klimczak, Lodz University of Technology, Poland and ACCA IAAER Scholar Joanna Krasodomska, Cracow University of Economics, Poland and ACCA IAAER Scholar David Mathuva, Strathmore University, Kenya and ACCA IAAER Scholar Marta Nowak, Wroclaw University of Economics and Business, Poland Teodora Porumbăcean, Babeş Bolyai University of Cluj Napoca, Romania Raquel Sarquis, University of Sao Paolo, Brazil and ACCA IAAER Scholar Mohammed Sualihu, Zayed University, United Arab Emirates and ACCA IAAER Scholar Salem Udoh, Tomas Bata University in Zlin, Czech Republic Ana Zanellato, Babeş Bolyai University of Cluj Napoca, Romania

## Workshop co-organizers

Donna Street, University of Dayton and IAAER DREA Catalin Albu, Bucharest University of Economic Studies Nadia Albu, Bucharest University of Economic Studies