

AMIS 2023

Wednesday, June 7

8.00 - 15.00	Registration
8.00 - 12.00	<i>Location: Aula Magna Hall, ASE main building - Ion N Angelescu, 2-10 Caderea Bastiliei</i>
13.00 - 15.00	<i>Location: 3rd floor hall, Ion N. Angelescu building</i>
9.00 - 9.45	Opening ceremony
<i>Room: Aula Magna, ASE main building - Ion N Angelescu, 2-10 Caderea Bastiliei</i>	
9.45-10.30	Keynote address - Pitching responsible science... Reflections on 10-year + journey
<i>Room: Aula Magna, ASE main building - Ion N Angelescu, 2-10 Caderea Bastiliei</i>	
	<i>Robert Faff, Bond University</i>
10.30 - 10.45	Coffee break
<i>Aula Magna Hall</i>	
10.45-12.15	Panel 1 - Current IFRS Developments (IAAER - KPMG)
<i>Room: Aula Magna</i>	
Panelists:	<i>Moderator: Katherine Schipper, Duke University</i>
	Holger Erchinger, KPMG
	Leslie Hodder, Indiana University
	Yannis Tsalavoutas, University of Glasgow
12.15 - 13.00	Lunch
<i>ASE Restaurant, Ground floor, Stanislas Cihoschi building</i>	
13.00 - 13.30	Coffee and desert
<i>3rd floor hall, Ion N. Angelescu building</i>	
13.30 - 15.00	Panel 2 - Towards sustainability reporting – how the accounting profession could transform (ACCA)
<i>Room: 0321</i>	
	<i>Moderator: Andreia Stanciu (ACCA)</i>

Panelists:	Nadia Albu, Bucharest University of Economic Studies Anca-Liana Evoi, Delgaz Romania Joanna Krasodomska, Krakow University of Economics Ioana Rizea-Popp, KPMG
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13.30 - 15.00 <i>Room: 0320</i>	PS1 Sustainability 1 <i>Chair: Costel Istrate</i>
Bancu, E.A., Cunea, M.I., Dragomir, D.M.	SUSTAINABILITY IN THE CONTEXT OF THE GLOBAL SEMICONDUCTOR CRISIS: AN ANALYSIS OF COMPANIES' PERFORMANCE
Ureche, A.	TO UBI OR NOT [TO] UBI? UNIVERSAL BASIC INCOME CREATING VALUE IN RURAL ROMANIA
Cristea, N.E., Gebremeskel, A.N.	TREND OF SUSTAINABILITY INDICATORS IN RUSSIAN ENERGY COMPANIES

15.00 - 15.30
3rd floor hall, Ion N. Angelescu building

Coffee break

15.30 - 17.00 <i>Room: 0321</i>	PS2 Workshop Accounting in Europe <i>Chair: Andrei Filip</i>
Dragomir, V.D., Chersan, I.C., Gorgan, C., Paunescu, M., Dumitru, M. <i>Discussant: Joanna Krasodomska</i>	THE DISCLOSURE OF DOUBLE MATERIALITY AS AN EMERGING PRACTICE
Sandulescu, M., Hoffmann, S. <i>Discussant: Nadia Albu</i>	ACCOUNTING NARRATIVES OF A FEMALE CEO IN THE OIL & GAS INDUSTRY

15.30 - 17.00 <i>Room: 0320</i>	PS3 Financial reporting 1 <i>Chair: Robert Faff</i>
Burlacu, G., Robu, I.B.	ANALYSIS OF ACCRUALS EARNINGS MANAGEMENT USING THE JONES MODEL. THE CASE OF ROMANIA LISTED COMPANIES
Grzybek, O.	THE VALUE-RELEVANCE OF IAS 38 COMPLIANCE LEVEL: EVIDENCE FROM POLAND
Kawa, B.	THE PROBLEMS WITH COMPARABILITY AMONG FINANCIAL STATEMENTS PREPARED UNDER IFRS WITHIN POLISH ENTITIES

15.30 - 17.00 <i>Room: 0319</i>	PS4 Sustainability 2 <i>Chair: Camelia Lungu</i>
Hao, N.A., Dragomir, V.D.	EFFECTS AND LIMITATIONS OF THE IMPLEMENTATION OF THE NON-FINANCIAL REPORTING DIRECTIVE (2014/95/EU)
Turuianu, E.	SUSTAINABILITY REPORTING AND EARNINGS MANAGEMENT ENGAGEMENT FROM AN EMERGING ECONOMY PERSPECTIVE
Bojan, A.M., Lungu, C.I., Caraiani, C.	RESEARCH ON CORPORATE GOVERNANCE IN SENSITIVE INDUSTRIES: A FIFTEEN-YEAR EVIDENCE
Mansour, L., Dobre, E., Barbu, E.	INTEGRATED REPORTING – MEANS OF IMPROVING STAKEHOLDER COMMUNICATION PROCESS

Thursday, June 8

9.00 - 10.30 <i>Room: 0321</i>	PS5 ACCA IAAER Scholars <i>Chair: Donna Street</i>
Panfilo, S., Krasodomska, J., Sciascia, S., Cortesi, A.	"MAKE BUSINESS A FORCE FOR GOOD": THE ROLE OF CULTURE AS THE DRIVER OF B CORPS' SUSTAINABILITY PERFORMANCE
Klimczak, K.	FINANCIAL COMMUNICATION AND STOCK MARKET LIQUIDITY: THE CASE OF POLAND

9.00 - 10.30 <i>Room: 0320</i>	PS6 Financial reporting 2 <i>Chair: Anne Jeny</i>
Bialek-Jaworska, A., Budlewska, R., Halatek, E.	R&D TAX ALLOWANCE AND INFORMATION DISCLOSURES BY COMPANIES LISTED ON THE WARSAW STOCK EXCHANGE
Malchev, B., Atanasovski, A., Trpeska, M.	INTELLECTUAL CAPITAL AND BANK'S FINANCIAL PERFORMANCE IN NORTH MACEDONIA AN EMPIRICAL INVESTIGATION
Szymanek, P., Bialek-Jaworska, A.	INVESTORS' REACTION TO BANNING IFRS USE BY DOMESTIC FIRMS IN ALTERNATIVE MARKET
Tătaru, R.I.	THE ROLE OF MEDIA COVERAGE IN INITIAL PUBLIC OFFERINGS: A LITERATURE REVIEW

9.00 - 10.30 <i>Room: 0319</i>	PS7 Audit <i>Chair: Mădălina Dumitru</i>
Robu, I.B., Grosu, M.L., Herghiligiu, I.V., Mihalciuc, C.C., Istrate, M.	EMPIRICAL STUDY ON THE SUSTAINABLE CORPORATE PERFORMANCE THROUGH THE INFLUENCE OF AUDIT REPORT, FINANCIAL TRANSPARENCY AND GENDER EQUALITY IN THE CASE OF ROMANIAN LISTED COMPANIES

Greapcă, N.M., Lungu, C.I.	MAPPING THE SCIENTIFIC LANDSCAPE OF INTERNAL AUDIT AND RISK MANAGEMENT: THE CONNECTIVITY OF RESEARCH
Dionisijev, I., Bozhinovska Lazarevska, Z.	ASSESSING SUPREME AUDIT INSTITUTIONS' PERFORMANCE AUDITING OF SUSTAINABLE DEVELOPMENT GOALS: EVIDENCE FROM FOUR BALKAN COUNTRIES

10.30 - 10.45
Coffee break
3rd floor hall, Ion N. Angelescu building

10.45 - 12.15	Panel 3 Working to Enhance the Attractiveness and Resilience of the Accounting Profession. The new narrative (CECCAR)
<i>Room: 0321</i>	<i>Moderator: Adriana Popa, Bucharest University of Economic Studies</i>
Panelists:	Elizabeth Gordon, Temple University
	Sebastian Hoffmann, HHL
	Mirela Paunescu, Bucharest University of Economic Studies
	Carlos Ramirez, ESSEC

10.45 - 12.15	PS8 Sustainability 3
<i>Room: 0320</i>	<i>Chair: Alina Almasan</i>
Albu, C.N., Albu, N., Apostol, O., Cho, C., Jinga, G.	"NEW THINGS ARE ALLOCATED TO THE PEOPLE ABLE TO HAVE THE JOB DONE": THE ROLE OF ACCOUNTANTS IN THE OPERATIONALIZATION OF NON-FINANCIAL REPORTING IN ROMANIA
Jindrichovska, I., Kubickova, D., Fiserova, M.	NON-FINANCIAL REPORTING IN EXTRACTING MULTINATIONALS: SUCCINCT TEXT ANALYSIS
Mihai, F., Aleca, O., Gogu, E., Iordache, D.	SUSTAINABILITY POLICIES ANALYSIS OF ROMANIAN ORGANIZATIONS THROUGH THE PRISM OF ECONOMIC ACTIVITY
Albu, C.N., Albu, N., Dumitru, M., Guse, R., Sandulescu, M.	SUSTAINABILITY REPORTING IN CEE COUNTRIES – SETTING A RESEARCH AGENDA

12.15 - 13.00
Lunch
ASE Restaurant, Ground floor, Stanislas Cihoschi building

13.00 - 13.30
Coffee and desert
3rd floor hall, Ion N. Angelescu building

13.30 - 15.00 <i>Room: 0321</i>	Panel 4 Communicating with Market Participants: Channels, Disclosures, and Reactions <i>Moderator: Andrei Filip, IESEG</i>
Panelists:	Anne Jeny, IESEG Karol Klimczak, Lodz University of Technology Vasile Rusu, Deloitte Daniela Aldescu, ARIR

13.30 - 15.00 <i>Room: 0320</i>	PS9 Organizations and society <i>Chair: Irena Jindrichovska</i>
Popa, A.F., Sahlian, D., Ștefan, G.M., Trașcă, D.L., Chiriac, S.C.V.	POST COVID-19 ECONOMIC RECOVERY AND DEVELOPMENT. AN EU MEMBER STATES ANALYSIS
Atanasovski, A., Hadzievska, M., Tocev, T.	ASSESSING THE IMPLEMENTATION AND IMPACT OF OECD TRANSFER PRICING GUIDELINES IN SEE DEVELOPING COUNTRIES: THE CASE OF NORTH MACEDONIA
Vasanth, E., Ndiweni, E., Barghathi, Y.	THE CHALLENGES OF FINANCING SMALL AND MEDIUM ENTERPRISES: PERSPECTIVES OF BANKERS AND BUSINESS OWNERS IN THE UAE

13.30 - 15.00 <i>Room: 0319</i>	PS10 Accounting education <i>Chair: Sebastian Hoffmann</i>
Almășan, A., Circa, C.	CHOOSING A CAREER IN ACCOUNTING: DECISION DRIVERS AND EXPECTATIONS (RESEARCH PROPOSAL)
Lyons, J.	DEVELOPING AN INTRODUCTORY FINANCIAL ACCOUNTING COURSE FOR THE POST-PANDEMIC GENERATION
Calu, D.A., Dumitru, M., Șendroi, C.	DEVELOPING STUDENTS' CAPABILITIES THROUGH PEER LEARNING IN MANAGEMENT ACCOUNTING

15.00 - 15.30
3rd floor hall, Ion N. Angelescu building

Coffee break

15.30 - 17.00 <i>Room: 0321</i>	PS11 Accounting profession <i>Chair: Carlos Ramirez</i>
Rindasu, S., Dumitru, V.F., Ionescu, B., Barna, L.E., Crijman, E.	ACCOUNTANTS' DIGITAL SKILLS DETERMINED BY THE AUTOMATION-DRIVEN EVOLUTION OF THE PROFESSION
Banta, V., Sahlian, D., Popa, A., Vuta, M., Chiriac, S.C.V.	DESIGN, MODELLING AND ANALYSIS OF DIFFERENT ECONOMIC PROCESSES USING AI - IRPA TECHNOLOGIES - INSIDE ERP SYSTEMS. A CASE STUDY FROM AUTOMOTIVE INDUSTRY

Jakubowicz, F.V.	THE USE OF NEW EMERGING TECHNOLOGIES AND THE TRANSFORMATION OF THE TAX ENVIRONMENT THROUGH DIGITIZATION
Lapitkaia, L.	FEATURES OF THE APPLICATION OF THE INTERNATIONAL CODE OF ETHICS FOR PROFESSIONAL ACCOUNTANTS IN THE CONTEXT OF DIGITALIZATION

15.30 - 17.00 <i>Room: 0320</i>	PS12 Financial reporting 3 <i>Chair: Andrei Filip</i>
Nichita, M., Grzybek, O.	EXPLORING THE VALUE-RELEVANCE OF INTANGIBLES – 25 YEARS OF RESEARCH: A STRUCTURED LITERATURE REVIEW
Istrate, C.	ACCOUNTING AND TAXATION IN ROMANIA: FROM CONNECTION TO DISCONNECTION
Burcă, V., Bogdan, O., Artene, A.	PRELIMINARY INSIGHTS ON FIRMS' FINANCIAL DRIVERS OF DIVIDEND PAYOUT DECISION ON THE POST PANDEMIC PERIOD
Mihai, S.	CONSTRUCTIVE OBLIGATIONS AS CREDIBLE PROMISES. A REPUTATIONAL APPROACH

15.30 - 17.00 <i>Room: 0319</i>	PS13 Sustainability 4 <i>Chair: Voicu D. Dragomir</i>
Radu, O.M., Dragomir, V.D, Ionescu-Feleagă, L.	THE LINK BETWEEN COUNTRY COMPETITIVENESS, CORPORATE ESG PERFORMANCE, AND THE UN SUSTAINABLE DEVELOPMENT GOALS
Petrica Papuc, I.M., Caraiani, C., Lungu, C.I., Anica Popa, L.E.	ESG RESEARCH WITHIN THE REALM OF SUSTAINABILITY: A BIBLIOMETRIC ANALYSIS USING WEB OF SCIENCE DATABASE
Toader, C.I., Ciobanu, R.	THE IMPACT OF ESG ON CORPORATE PROFITABILITY AND RISK

19.30 - 23.30	Gala Dinner <i>Marshal Garden, Calea Dorobanti 50B</i>
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