



# University of Economics, Prague

Faculty of Finance and Accounting



## The 18<sup>th</sup> Annual Conference of Faculty of Finance and Accounting ACFA 2017 Scientific Programme

### **Conference programme 26 May 2017**

**08:30 – 09:00**

*Registration – Room 104 New Building*

**09:00 – 09:15**

*Opening ceremony – Room 213 Rajská Building*

**09:30 – 15:00**

*Presentation of accepted papers in parallel sessions*

**15:15 – 15:30 (Expected time – may change upon the actual development in sessions)**

*Closing ceremony and Best Papers Award (sponsored by the Grant Thornton Czech Republic) – Room 139 New Building*

**Session 1 “Financial Reporting”**  
**/Conference room 112 Rajská Building/**

<b>Bloc 1A (09:30 – 10:50): Chair Michal ŠINDELÁŘ</b>	<b>ID</b>
<b>Marcela ZAROVA:</b> <i>Different Approaches in Business Information Disclosures in European Annual Reports</i>	<b>384</b>
<b>Martin CERVENY:</b> <i>Fulfillment of IFRS 2 Disclosure Requirements by Companies Listed on DAX and the Prague Stock Exchange</i>	<b>344</b>
<b>Jan DVORAK:</b> <i>IFRS 13: Fair Value Measurement in the Czech Republic</i>	<b>387</b>
<b>Jan HOSPODKA:</b> <i>IFRS 5 and Its Reporting in the Czech Republic</i>	<b>328</b>
<b>Bloc 1B (11:10 – 12:30): Chair Michal ŠINDELÁŘ</b>	<b>ID</b>
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<b>Irena HONKOVA:</b> <i>The Use of Tax and Non-Tax Reserves and Adjusting Entries</i>	<b>403</b>
<b>Tharatee MOOKDEE &amp; Sheila BELLAMY:</b> <i>Asset Classification, Subsequent Measurement and Impairment Testing for Carbon Emission Trading: an Australian Perspective</i>	<b>366</b>
<b>Michal SINDELAR:</b> <i>The Pricing of Audit Fees: Empirical Evidence from Czech Republic</i>	<b>398</b>
<b>Bloc 1C (12:50 – 14:10): Chair Martin DVOŘÁK</b>	<b>ID</b>
<b>Petra BARANOVA:</b> <i>Loans and Covenants According to CAS and IFRS</i>	<b>399</b>
<b>Martin DVORAK &amp; Lukas POUTNIK:</b> <i>The Impact of Different Determination of Intangible Fixed Assets in Accordance with CAS and IPSAS on Financial Statements</i>	<b>385</b>
<b>Mariana PEPRNICKOVA:</b> <i>What Are the Origins of New Leasing Conceptual Models and How These Models Are Coming True in IFRS 16?</i>	<b>390</b>
<b>Pavel WUNSCH:</b> <i>Own Funds under Solvency Regime</i>	<b>372</b>

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<b>Teresa MASZCZAK:</b> <i>Company in a Global Environment and Intangible Assets</i>	<b>397</b>
<b>Petr PETERA &amp; Jaroslav WAGNER:</b> <i>Exploratory Analysis of Voluntary Reporting on Human Resources in the Czech Republic</i>	<b>401</b>
<b>Bloc 2A (11:10 – 12:50): Chair Josef KRUPIČKA</b>	<b>ID</b>
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<b>Michal CHALASTRA:</b> <i>Strategic and Operational Perspective of the Principles of Identification of the Scopes of Responsibility for Costs</i>	<b>353</b>
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