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- BEYOND THE NUMBERS

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CONTENT

Introduction	5
Reporting and IFRS	
Degree of Compliance of the Romanian Companies' Sustainability Reports Concerning the GRI Conceptual Framework <i>Alexandra-Oana Marinescu</i>	7
Recent Reforms in the Customs System of The Republic of Uzbekistan: Regulating Imports <i>Lea Melnikovová, Sergey Voronin</i>	25
Sustainability Reporting in Agro-Food Segment – Case-Study Using Content Analysis <i>Irena Jindřichovská</i>	36
Legal Aspects	
Transposition of Directive 2013/34/EU on Financial Statements in the Light of The CJ EU Case Law <i>Robert MacGregor, Monika Kratochvilová, Radka MacGregor Pelikánová</i>	53
Corporate Internal Codes to Prevent Bribing and Similar Unethical Practices: Does It Really Work? <i>Pietro Andrea Podda, Harold Neal</i>	67
Influencing Factors of Adopting Integrated Reporting Practices. A FTSE 100 Perspective <i>Alina Bratu</i>	75
IFRS and EU	
Geopolitics and Geoeconomics of Trade Relations Between Russia and the European Union During the Second Decade of the 21 st Century <i>Lubomir Civiň, Luboš Smutka</i>	87
Creation of the EU Capital Market Union and the Role of IFRS <i>Vladislav Pavlát</i>	99
The Independence Gap in Financial Audit. A Conceptual Perspective <i>Mihaela Mocanu</i>	110
CSR/Integrated and Non-Financial Reporting	
Impact Of Cohesion Fund Support on Corporate Social Responsibility and Annual Reports of Czech Private Enterprises <i>Robert MacGregor, Tereza Němečková, Radka MacGregor Pelikánová</i>	121
Virtual Reality in Financial Reporting: Are Accountants an Endangered Species? <i>Ladislava Knihová</i>	137
Reporting of Good and Bad News: Case of the Pharmaceutical Industry <i>Mihaela Stratulat</i>	148
Quantitative Studies	
Usability of Regression Beta Factor When Evaluating Stock Traded on PSE <i>Jitka Veselá, Alžběta Zíková</i>	170
IFRS Compliance in Romania: The Case of Companies Listed on Bucharest Stock Exchange <i>Silvia Petre</i>	186
Exploring the Trend of Czech FDIs and Its Link to Changing Institutional Environment <i>Irena Jindřichovská, Erginbay Ugurlu</i>	198
Value Creation – 10 Years Of Evolution Across Industries and Business Models <i>Patrik Budský, Jan Dvořák</i>	210

Management and Economic Policy I

Goodwill: Is This the Next Bubble? <i>David John Muir</i>	220
The Impact of IFRS Adoption on Audit Fees and Audit Quality <i>Marta Tache</i>	227
EU Employment Policy: Implementation and Case Studies <i>Zuzana Horváthová, Josef Abrahám, Iva Fischerová (Chvátalová)</i>	238
Crucial Problem of Firms in The Czech Labour Market Would be a Puzzle for Arthur Okun <i>Helena Fialová, Jan Fiala, Alžběta Zíková</i>	254

Interdisciplinary Works

Value Perception by Human Brain and the Ψ -Rational Component of Economic Decision Making <i>Jan Fiala</i>	268
Are There Any Differences in the Perception of Financial Reporting and Accounting Profession in Different Accounting Models? Comparison of the Czech Republic and Great Britain <i>Dana Kubičková</i>	284
Financial Solutions to a Company's Foreign Markets Expansion <i>Jaroslav Halík</i>	296
Is Volunteering a Way How Students Get the Practice? <i>Lucie Zárubová, Lenka Švecová</i>	310
Opportunity Cost in Economics and Finance: Who Has It Right? <i>Miroslav Svoboda</i>	322

Management and Economic Policy II

Tax Uncertainty. The Case of Romania <i>Simona Marilena Stănculescu</i>	337
Diversity Management. Analysis of the Impact of National Culture on Organisational Culture <i>Tomasz Bronislaw Czapran</i>	346
Revenue Management in Hospitality Industry (Case Study of a Selected Congress Hotel) <i>Petr Lžičař, Filip Rubáček, Josef Abrahám</i>	365
Real Estate Investment Funds Discount and Premium to NAV <i>Jan Chaloupka</i>	375
Socially Responsible Consumer Behavior and Customer Segmentation in the Retail Banking Sector <i>Petra Jílková</i>	382
Financial Bilingualism as a Success Factor for Effective Investment Decisions: The Case of Contingent Assets and Liabilities Under the IFRS and the US GAAP <i>Alexandra Bagiová, Jitka Meluchová, Martina Mateášová</i>	392
Depreciation Rules in Polish Tax and Balance Sheet Law <i>Witold Furman</i>	403
Blockchain Technology and Verification of Information from Financial Statements <i>Zuzana Kubaščíková, Miloš Tumpach, Zuzana Juhászová, Gunara Almanova</i>	411
Disclosure of Information on the Application of Standards in the Financial Statements of Commercial Insurance Companies <i>Zuzana Juhászová, Zuzana Kubaščíková, Miloš Tumpach</i>	417
Summary and Final Comments	423
List of Reviewers of Accepted Papers	424
List of Authors	425

INTRODUCTION

On 10–11 October 2019 the 7th International Scientific Conference “IFRS: Global Rules & Local Use: Beyond the Numbers” was held at the Metropolitan University Prague, in the venue of MUP main building, Dubečská 900/10, Prague 10, Czech Republic.

Scholars, students and the public at large who wished to know more about bridging the gap between international accounting rules (IFRS) and local applications in the area of finance, accounting, and management, came to Prague and shared their knowledge and experience at this event. With the current trend towards accounting harmonization, the aim of this conference was to focus on specific accounting differences and what lies behind them. Topics have been researched both theoretically and practically, focusing on practices in emerging markets and transitional economies.

Respected personalities accepted the role of keynote speakers:

Professor David Alexander, University of Birmingham, U.K.

Professor Emeritus David Alexander is a leading theorist of accounting and financial reporting focused on methodology, classification IFRS, cultural differences and practical application of IFRS in an international context. In addition, David is the author of several key textbooks in the field, both solely and in a team.

Professor Anne Jeny, ESSEC Business School

Anne JENY is Professor of Accounting at the ESSEC Business School and former head of the accounting and management control department. She obtained her Ph.D. degree at HEC School of management in 2003 and taught at the HEC, ESCP-EAP and EDHEC business schools before joining ESSEC Business School in 2002. She stands at the EAA Management Committee and acts as its treasurer. Her fields of expertise are in financial accounting, financial analysis, value creation and firms' valuation, with a specific expertise on intangible assets and digital transformation.

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Prof. Eleftherios Thalassinos, Ph.D., MBA , University of Piraeus

DHC 2013, DHC 2015, DHC 2018, Professor at University of Piraeus, Greece, Affiliate Professor at University of Malta, visiting Professor at Neapolis University of Cyprus and Open University of Cyprus, European Chair Jean Monnet, Editor in-Chief ERSJ, IJEB, IJTEI, Chair MICABE.

Prof. Ing. Luboš Smutka, Ph.D., University of Life Sciences Prague

Czech University of Life Sciences Prague, Czech Republic, who specializes in commodities markets and world agricultural policy.

Dr. Aleš Králík, LL.M.

Head of department of capital markets of the Ministry of Finance, Czech Republic, one of the authors of new conception of development of Czech capital market.

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Czech National Bank Prof. Frait is an Executive Director of Financial Stability Department at Czech National Bank with focus on macroeconomics, monetary theory and finance.

Interdisciplinary Works

IS VOLUNTEERING A WAY HOW STUDENTS GET THE PRACTICE?

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Abstract

The paper discusses the topic of the volunteering. The motivation of volunteers consists of several motivators, which are individually different. The motivator of students can be to acquire the practice to current focus of study. Is volunteering linked to training for future careers? The relationship between school and volunteer orientation is compared among respondents preparing for the future labor market, i.e. students of secondary schools and universities of different orientation who study in the Czech Republic. The result of the questionnaire survey is the answer whether there is a link between the focus of the school and the focus of the volunteering. The result of the survey brings benefits for managers. The result can help to them to prepare recruitment in connection with addressing volunteers for socially responsible projects or other projects where volunteers are involved. The survey was considered at a particular time without a repetition. The limitation is that it is not known whether students of a particular field are interested in studied subject or prefer volunteer activities different from their orientation in the later practice.

Keywords: *Volunteer, Student, Motivation*

1. INTRODUCTION

Volunteers are willing to devote their free time and energy to other people through their volunteer work. Volunteer work is made up of beneficial activities for society that the volunteer performs without an expecting financial or other material rewards. The voluntary work of a volunteer needs to be led like all organized activities. The managing and the organizing volunteers are important not only for the effectiveness of volunteer work, but also for their evaluation and opportunity of self-development. Volunteer managers can be volunteers themselves or they can be professional leaders. The work of the volunteer manager is specific. Volunteers need to be encouraged in order not to diminish their internal motivation to work. Employee management is different from volunteer management. (Lourens & Daniels-Felix, 2017)

Proper management of the volunteer leads volunteers to participate in volunteer projects. The volunteer manager needs to know the group and recognize their individual motivation to be able to lead them better. A specific case is the above-mentioned volunteer administration, where the manager is the volunteer himself. As already mentioned, volunteering is very closely related to motivation. (Fisher, 2009)

The volunteering is an opportunity to develop own education and other skills. It has been found that education, which leads to the development of students in conceptual and procedural knowledge, is mostly based on practices not related to so-called spreadsheet education. (Gerdeman et al., 2007) Other areas in which students could improve are scientific rationale (Reynolds et al., 2012), and critical thinking skills (Quitadamo and Kurtz, 2007), communication (Clase et al., 2010) and it is mostly based on students' involvement in

practice. One of the functions of education is for students from repeating knowledge to translate it into practice to transform knowledge. (Bereiter and Scardamalia, 1987) Students should acquire knowledge and skills primarily through their active involvement in teaching. Their involvement in the field will help them to gain information about how organizations work, how theoretical knowledge is used in practice.

The research Carini, Kuh and Klein (2006) shows that the initial motivation of a volunteer plays an important role in the process and outcomes of learning, lessons and training. Personal engagement can be critical to the effectiveness of education and the future performance of any worker. (Cui, Yao, Zhang Guo Li & Yao, 2016; Chris 2009; Miller, Greene, Montalvo, Ravindran & Nichols, 1996; Schaufeli, Martinez, Pinto, Salanova & Bakker, 2002)

This article answers the question: Is the motivation of volunteers depends on the field of education, Is there a dependency between teaching students and choosing a volunteer project? The results described are based on primary research, which was carried out in the form of a questionnaire survey. The research compares the branches of study and the focus of volunteer projects. Volunteering management is closely related to the project administration. The research results show whether volunteers want to participate in administrative volunteering too.

2. MOTIVATION, MOTIVATION FOR PERSONAL DEVELOPMENT

Motivation is based on an internal motivation that comes from personal behavior and action that leads to the goal. (Alderman, 2013, p. 53) Volunteer managers have the task of recognizing the motivation of a volunteer for the better management. The volunteer management plan is used to recruit volunteers (Weinbach, 1998; Fisher, 2009). The motivation is the reason for doing some action. The motivation can be divided into internal and external motivation. The Internal motivation is based on the fact that it is interesting or entertaining for us. The external motivation of people is based on the motive that leads to the achievement of remuneration or, in general, to external demand. The position of a person over time reflects a measure of personal motivation. (Ryan and Deci, 2000) The internal motivation is the process which a person comes to the value of activities, evaluates them by making the activity itself a part of it. (Vallerand, 1997) The volunteer competence supports motivation to educate. (Faye and Sharpe, 2008; Ryan and Deci, 2000) The internal and the external motivation also applies to personal goals. Personal goals are associated with each individual's preferences.

The motivation (stimulation) of management could be called a process. When compared to production, a series of steps are interconnected to produce the final product. The whole process may break down if any step becomes unstable or faulty. (Pritchard, Ashwood, 2008) Everything leads to a certain goal. When focusing on performance in education, there are two types of goals: a performance goal and a championship goal. (Archer, 1994) People who focus on performance goals most want to show their ability or hide their inability from others. They strive to achieve their goal with minimal effort. (Archer, 1994) People who focus on master goals want to develop their skills. They are willing to exert greater strength in engaging in the goal. They perform activities to better understand the subject or area of interest. (Archer, 1994; Mudjanarko, 2017; Frankl, 1985). The goal-oriented management can be used to develop learning strategies. The management which is focus on performance goals, is mainly related to surface learning, where it is necessary to be mechanically educated. (Archer, 1994) The internal motivation is associated with the mastery orientation and the external motivation is associated with the performance orientation. (Dowd, Thompson, Schiff, Haas, Roy, Reynolds, 2019)

The motivation and the recognition all motivators are not easy things. The motivation is also based on a hierarchy of needs. The volunteer management based on the motivation is also complicated by the fact that each person's position in the hierarchy of needs is not constant and changes over time. It changes at situation of personal or working conditions. Volunteer coordinators (volunteer managers) should be aware that all volunteers can work at different levels of the hierarchy of needs. They should be aware of the differences and adapt the style of management. (Lewis et al., 2011, Drucker 2010)

Volunteer managers should understand the needs of their co-workers and managers could know which level in hierarchy of needs volunteers are. They should adequately focus their incentives to support of the volunteer individual motivation. (Fisher, E., 2009, p. 354). The communication between volunteers, employees and employers should also be set up. (Lourens & Daniels-Felix, 2016) De Wit et al. (2017) says how organizations can increase volunteer contributions to the production, development, deployment and dissemination of social innovation. If there is considerable local autonomy and ownership, volunteers can be motivated to contribute to projects that fall outside their real responsibilities.

The motivation, beliefs and self-management change over time. The individual's interpersonal interest affects performance and the desire to educate and develop. The behavior of an individual, which is based on a characteristic behavior that is not innate but acquired, is influenced by the acquired knowledge, abilities and skills. Dispositions are related to tendencies to behave in a certain way. (Shum and Crick, 2012) Recently, dispositions have been separated that are separate from cognitive abilities, including openness of mind (Facione 2015), faith and motivation. (Ritchhart and Perkins, 2005) The dispositions of misleading are considered to be the psychological characteristics of the reflective mind that underlie rational thinking and the action (Stanovich et al., 2011) and the motivation. (Ritchhart and Perkins, 2005) Individual goals and cognitive values are characterized as widespread tendencies towards the pragmatism and the epistemic self-regulation. Thinking dispositions are considered reflective mind dispositions that support the rational thinking and the action. (Stanovich, 1999)

People are convinced of the meaning of their actions. Their actions affect surroundings. (Bandura, 1997). Confidence in the effectiveness of one's own actions is based on past experience in a particular area. Belief in self-efficacy also has an impact on self-education (Bandura, 1997). Belief in the effectiveness of one's own actions was also found to have an impact on performance, including cognitive and motivational processes that lead to efforts in education and learning. (Bartimote-Aufflick et al., 2016) Performance prerequisites, proxy experiences, social persuasion, and physiological responses are prerequisites for behavioral efficiency. (Bandura, 1977, 1997) People are more confident about their self-sufficiency and ability to influence their surroundings with better academic or professional performance. (Di Giunta et al., 2013) If students improve their academic performance or employees' professional performance, they also increase their chances for better future employment or professional advancement. Volunteering is one way to gain new experience and knowledge to improve your status in the future. Approaches involving opportunities to gain masterful experience are key to developing self-efficacy and self-sufficiency. (Jansen et al., 2015)

3. VOLUNTEERING

Volunteering work to improve the society or the environment without entitlement to financial reward is an act of volunteer. The volunteer freely offers time and effort from his altruism. There are many different kinds of voluntary activities, from formal to informal. The formal volunteering is managed. The informal volunteering is considered to be more individually reactive. Examples of volunteer work include environmental awareness and redevelopment,

advocacy, religious activities, animal welfare improvement, community welfare, special assistance to the needy, adult education, political causes, and fundraising. (Elrod, 2019) Volunteers have complex reasons for volunteering, ranging from altruistic reasons for help to various personal reasons. (Nichols, Hogg, Knight, & Storr, 2019) Other reasons for volunteering can be establishing collective relationships, health benefits, new knowledge and compensation, and expect professionalism and good organization. (Kost et al., 2011; Mook, Handy, Ginieniewicz, & Quarter, 2007) A volunteer may become a person in the Czech Republic pursuant to Act No. 198/2002 Coll., On Volunteer Service, Section 3, Para 1. A volunteer is a person who is over 15 years old for volunteering in the Czech Republic and over 18 years of age for volunteering abroad.

4. RESEARCH

A total of 154 questionnaires on this article were completed. The questionnaire was composed of several questions. Some of them are mentioned here.

The hypothesis was formulated: “People who would like to be a volunteer have a dependency between the field they study and their volunteer activity.” Respondents answered questions whether they were studying or working. Respondents answered the question of what focus is their study. The last question was what kind of volunteering they would choose for their volunteering. There were several options which respondents could choose from. The respondents who met our criteria for further comparison were 96. Respondents are students from secondary schools, they are 45 students and students from high schools, they are 51 students. The answers were grouped into several groups. The respondents' answers are shown in the following table. Table 1 describes students' answers. The columns show the focus of volunteer projects. The lines show the fields of study fields. The fields of study were grouped into: General with 13 respondents, which are students in general grammar school or general grammar school with a focus on foreign languages. Another group is sociological and psychological focus with 19 respondents. Humanities, administration and management focus are 23 respondents. 14 respondents are in the financial, accounting and economic groups. There are 8 respondents in the creative group.

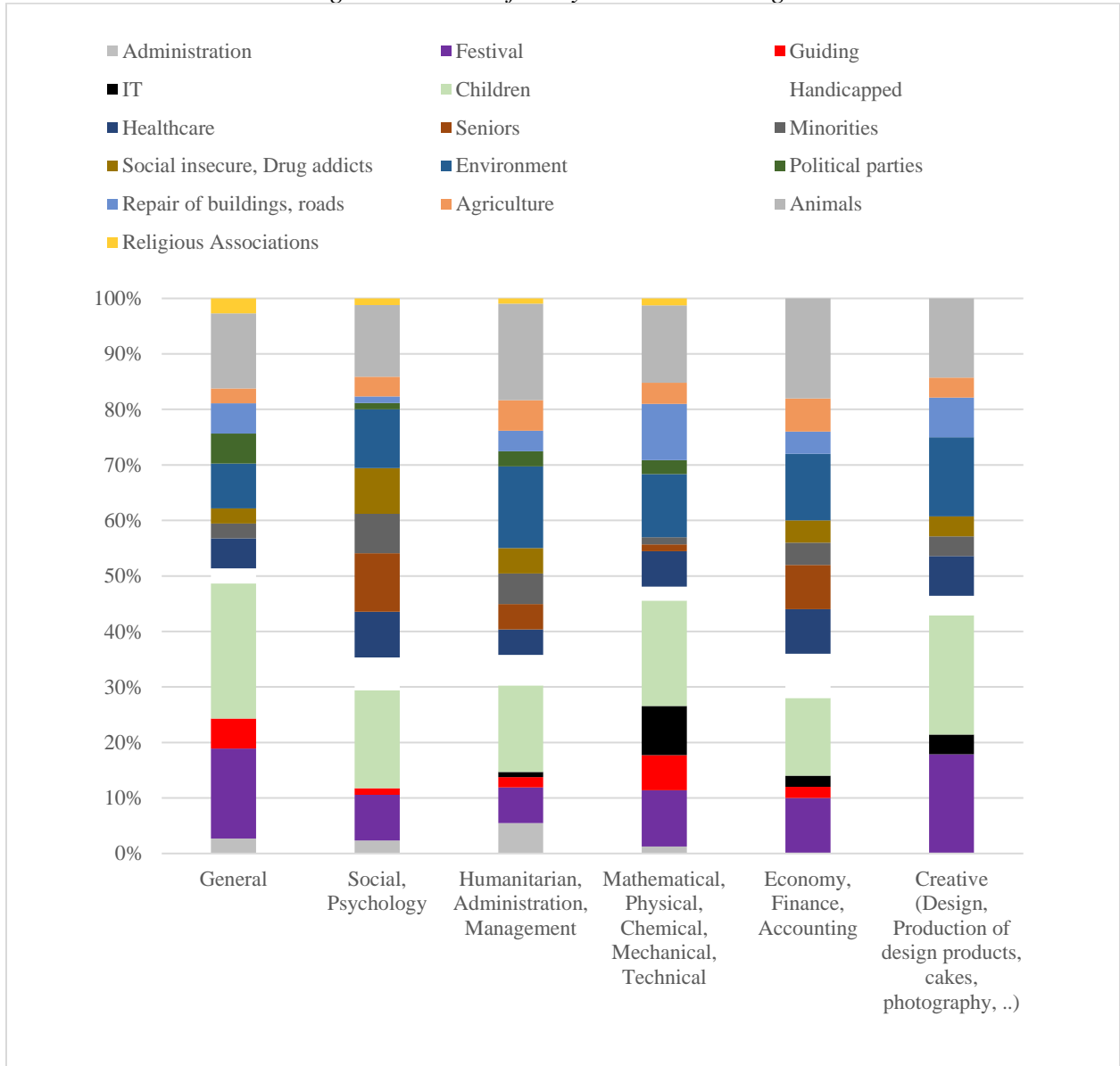
The groups need to be normalized in order to compare the values. Adjusted values can be seen in the figure 1, which shows the distribution of volunteer focus in percentage conversion for a given field of study.

Table 1. Focus of study and volunteering

Education\ Volunteering	Administration	Festival	Guiding	IT	Children	Handicap	Healthcare	Seniors	Minorities	Social insecure, Drug addicts	Environment	Political parties	Repair of buildings, roads	Agriculture	Animals	Religious associations
General	1	6	2	0	9	1	2	0	1	1	3	2	2	1	5	1
Social, Psychology	2	7	1	0	15	5	7	9	6	7	9	1	1	3	11	1
Humanitarian	6	7	2	1	17	6	5	5	6	5	16	3	4	6	19	1
Technical	1	8	5	7	15	2	5	1	1	0	9	2	8	3	11	1
Economy	0	5	1	1	7	4	4	4	2	2	6	0	2	3	9	0
Creative	0	5	0	1	6	1	2	0	1	1	4	0	2	1	4	0

Source: author research

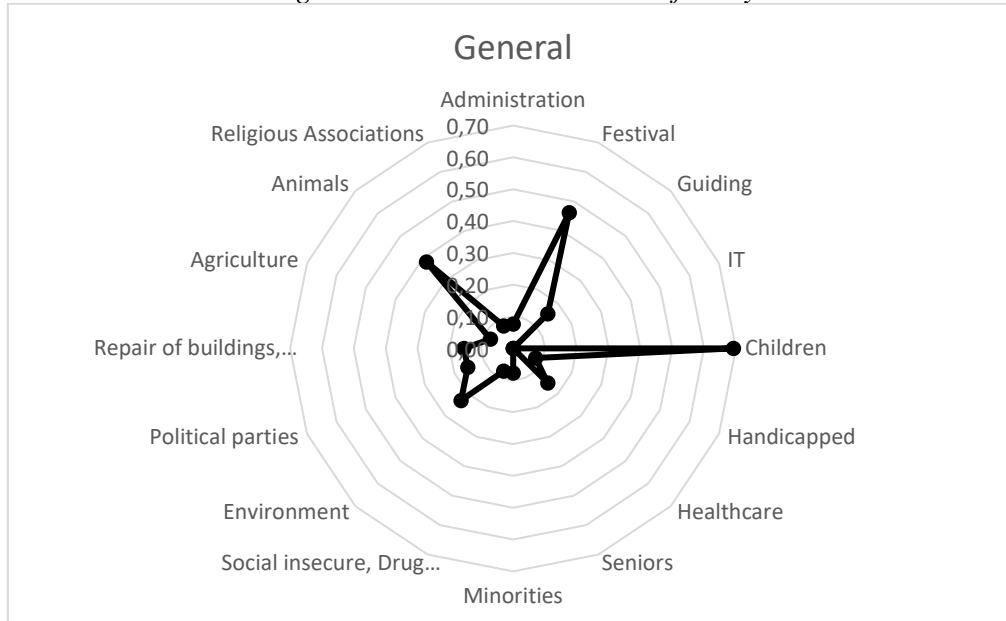
Figure 1. Focus of study and volunteering



Source: author research

The figure 2 shows the general orientation of volunteer studies. The greatest interest in volunteering arouses work with children. The second place is the festival environment, follows by work with animals, the environment. The last is place the interest in the information technology and work with them.

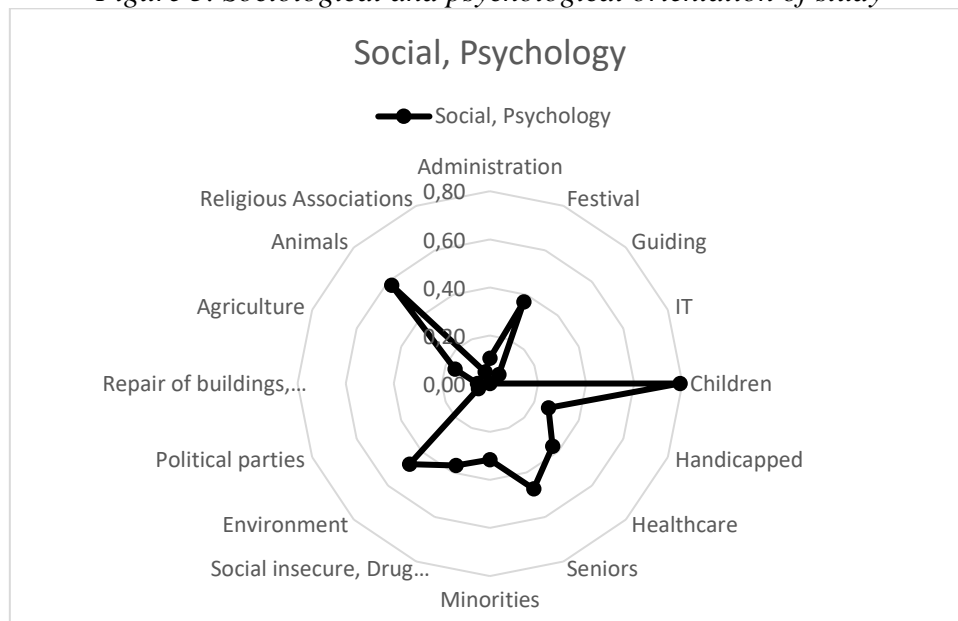
Figure 2. General orientation of study



Source: author research

The figure 3 shows the social and psychological orientation of the study volunteers. The greatest interest in volunteering has aroused work with children. The second place is work with animals, followed by work with seniors and the environment, followed by the festival environment. The last place is an interest in the information technology and work with them.

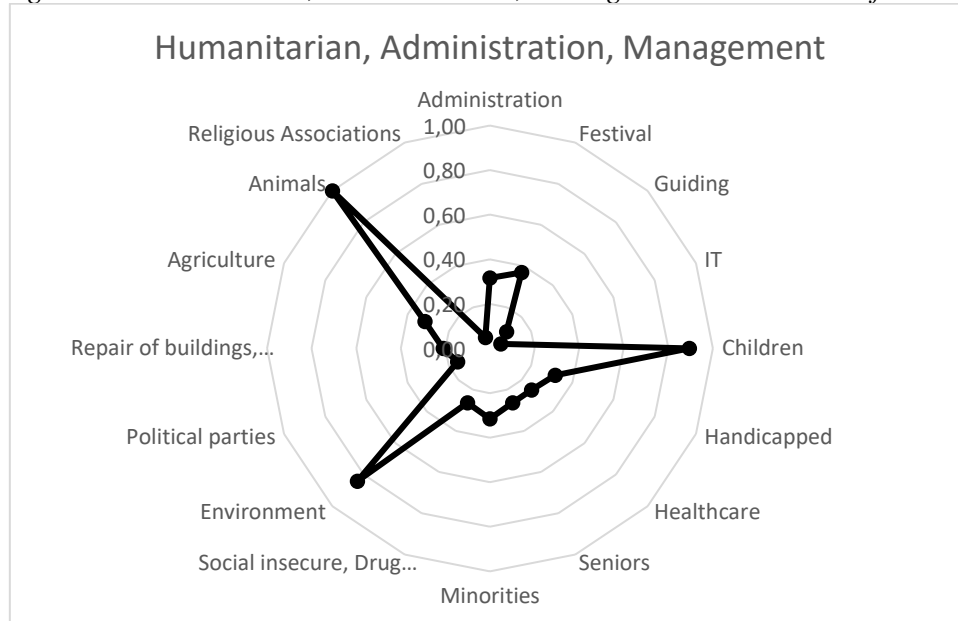
Figure 3. Sociological and psychological orientation of study



Source: author research

The figure 4 shows the focus of volunteer studies in the field of humanities, administration and management. The greatest interest in volunteering arouse work with animals. Work with children and work on the environment come second. The last ones are an interest in information technology and work with them, along with religious volunteer projects.

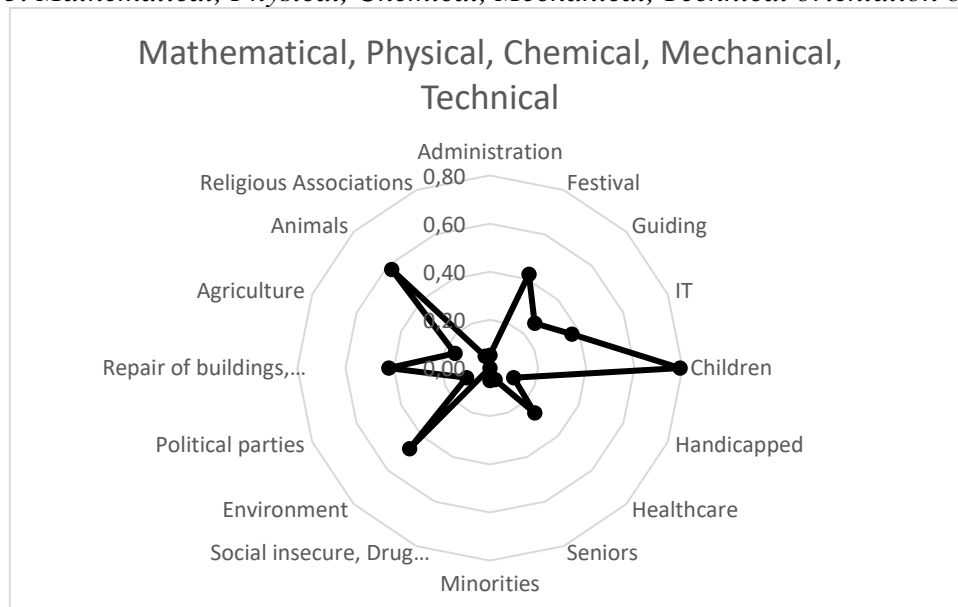
Figure 4. Humanitarian, Administration, Management orientation of studies



Source: author research

The figure 5 shows the focus of volunteer studies in the fields of mathematics, physics, mechanics and technology. The greatest interest in volunteering arouse work with children. The second place is the work with animals, followed by work with a focus on the environment, then the festival environment, followed by a focus on information technology. There are work with minorities, seniors, religious activities at the penultimate place. The last thing is working with socially disadvantaged people and drug addicts.

Figure 5. Mathematical, Physical, Chemical, Mechanical, Technical orientation of studies



Source: author research

The figure 6 shows the focus of volunteer studies in the field of economics, finance and accounting. The greatest interest in volunteering arouse work with animals. Work with children, work with the environment are in second place, there follow by the festival

environment. Lastly, there is an interest in administratively oriented volunteer projects along with a focus on religion and political parties.

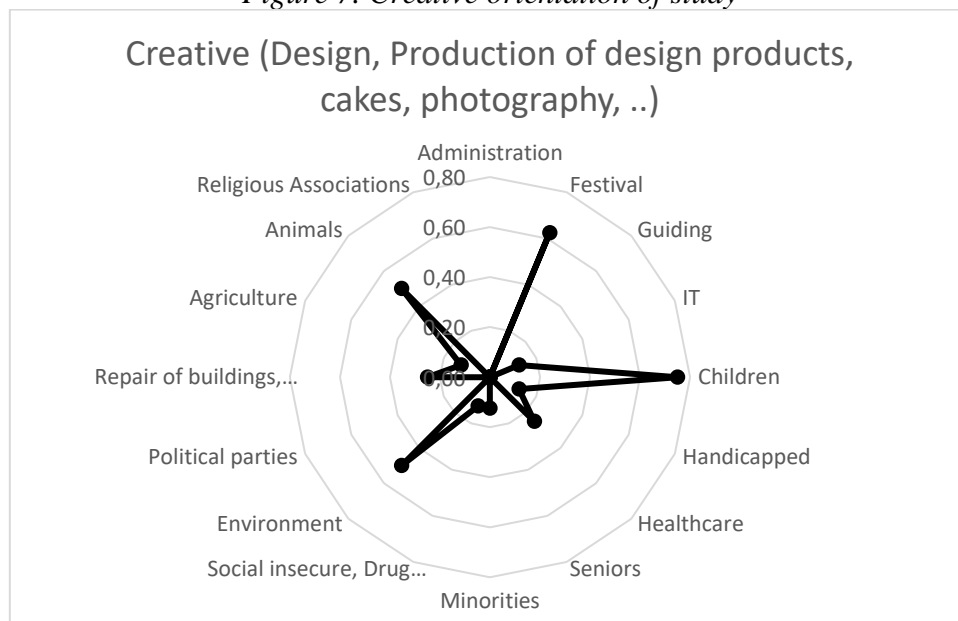
Figure 6. Economy, Finance, Accounting orientation of studies



Source: author research

The figure 7 shows the focus of volunteer studies in the field of creative fields. The greatest interest in volunteering arouse work with children. The second place is the festival environment, followed by work with animals, the environment. The last places include an administrative work along with the guiding, working with the seniors, the volunteering like the cooperation with political parties and the religiously oriented volunteering.

Figure 7. Creative orientation of study



Source: author research

It is clear from figures 1–7 that the most interesting voluntary sector is repeated, namely the work with children, the work with animals, the work in the environment and the work in the

festival environment. As the least popular volunteer projects could be consider the focusing on promoting religious issues. The Humanities section showed an interest in the administrative work, but the other fields of study are uninterested. Social, humanities and general orientations are not interested in volunteering in IT. Social, economic and creative sections are not interested in working with political parties. These statistics are based on a set of respondents. It is not possible to generalize them for a small number of respondents.

The Chi-square (χ^2) test was used to test the hypothesis: "People who would like to be a volunteer have a dependency between the field they study and their volunteer activity". Input data are shown in Tab. 1 for the mentioned categories of respondents. The test is performed at a significance level of 5%. The value of χ^2 is 109, 67 and with 80 degrees of freedom, the critical value of χ^2 is 101.88. This means that the dependence between the groups can be confirmed. Therefore, it is hypothesized that people who would like to be a volunteer have a dependency between the field their study and their volunteer activity can be confirmed.

5. CONCLUSION

Many authors note that the motivation of those who want to be a volunteer depended on various factors that the volunteer experiences. Although every field of study groups still follow the favourite topics of volunteer activities, their preferences differ slightly. The χ^2 test did not refute the hypothesis that there is an interdependence between the field of study and hence the hypothesis could be confirmed. Baruch, May and Yu, D. (2016) report that the passion for volunteering is dependent on age, personal experience, and inherited assumptions. This research mainly reflects the age and the experience they are trying to acquire. The result confirms the intangible opportunity to attract the attention and motivate potential volunteers to the organization. (Stankiewicz, et al., 2017) Unfortunately, we could not confirm or rebut on the basis of research that people choose volunteer activities to increase their practice.

Allan (2019) said, that "hope labour promises that exposure and experience will possibly lead to employment in the future". There is a tendency for a group of disciplines to consider volunteering activities that are in line with the discipline but inconclusive. The size of the group is not large enough for the results to be considered authoritative and generalizable. One of the surveyed volunteer projects is an administrative group. As we can see from the research results there are not too many students who would like to be the volunteer in administration. There can be a reason that there are no opportunities. People in the administration usually would go for some short term a job assignment that is paid. Also, administration does not "sound very exciting" for a young person, who wants to devote his or her free time to some useful activity.

For further research, it would be interesting to find out if popular activities differ for people who do not want to be volunteers, for example if they choose the focus of the part-time work that is in line with their study focus. There are other perspectives that would be interesting to find out and lead to other interesting results. In the discussion of this topic, it would be appropriate to expand the sample of respondents and its analysis, depending on other factors such as age, form of volunteering, etc. We believe that personality types, the way of communication, also influence the willingness of a person to engage in volunteering. Research in this respect can bring interesting conclusions on this subject. In this research, theoretical reasoning of the respondents was observed at some time.

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SUMMARY AND FINAL COMMENTS

The seventh in the now regular annual series of international scientific conferences under the name of „IFRS: Global Rules for Local Use“ took place at the Metropolitan University of Prague on 10–11 October 2019.

The slight amendment to the title „BEYOND THE NUMBERS“ predicted this year's focus of the conference – reflecting on the transparency of financial statements between Europe and rest of the world, the impact of political pressures on accounting standards, and development of ICT in financial sector. Recognized key note speakers from UK, France and Greece enriched the series of plenary sessions. Special thanks go to professor David Alexander for his explanation of the difference between public and politicians' interest, to professor Eleftherios Thalassinos for stressing the importance of digitalization in banking, to professor Lubor Lacina for outlining the future of euro, to professor Luboš Smutka for predicting the impacts of sanctions between EU and Russia, to professor Anne Jeny for her persuasive speech about fair value measurement, professor Jan Frait for an interesting connection between IFRS9 and cyclical risks in banking sector, and also to Aleš Králík LL.M. for inside views on the financial reporting standards in Czech capital markets.

Big thanks also go to the participants of the parallel sessions for their working paper presentations. It has been a great contribution of this year's conference to emphasise on feedback and discussion, from and directed by the chairpersons of the various sections. Nine Czech, Slovak and Romanian PhD students were encouraged to give their presentations in order to encourage them continuing their future research activities. Students had the chance to experience the review process and present their ideas to academics and experts attending the conference.

We thank to the Program Committee – Irena Jindřichovská, David Alexander, Anne Jeny, Dana Kubíčková, Anna Białek-Jaworska, and Bruce Dehning, and also to the Organization Committee – Irena Jindřichovská, Dana Kubíčková, Martina Varkočková, and Sarhad Hamza Khdir for their excellent work.

We are very glad that the co-operation of three universities – Metropolitan University Prague, Anglo-American University and University of Warsaw – was successful and that we can look forward to further developments in future years, so as to be ever more useful to the up-coming generations of academic scholars and practitioners.

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