

41st IBIMA Economics, Finance, and Accounting Conference: 26-27 June 2023

Presentations: Monday 26 June 2023

Tuesday 27 June 2023

Paper Number	Day	Time in GMT+2	Session Chair	Session Title	Manuscript Title	Archived online Powerpoint Presentation
12125	Monday	11:30 AM	Klaudia ŠOLTÉSOVÁ	Sustainability, Energy & Environmental Research	An Analysis of the Fixabilities and Restrictions of Foreign Investments Policies and their Impact on the Investment Climate: The Case of The Russian Federation	Link to Presentation
12127	Monday	9:30 AM	Mária KMETY BARTEKOVÁ	Research in Economics I	Can Human Capital Index Serve as A Blueprint for Economic Growth of The EU – Countries?	Link to Presentation
12133	Monday	9:30 AM	I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	Angel Investors and Gender Gap: A Systematic Literature Review	Link to Presentation
12140	Monday	9:30 AM	I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	Influence of Independent Board Directors on Real Earnings Management in Manufacturing Industry: Empirical Evidence from Indonesia	Link to Presentation
12153	Monday	9:30 AM	I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	An Assessment of the Entities' Disclosures on Russia's Invasion of Ukraine by Listed European Companies from the Energy-Related Sectors	
12156	Monday	9:30 AM	I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	The Likelihood of Exit for Russian Insiders: Initial Public Offerings Versus Mergers and Acquisitions	
12157	Monday	9:30 AM	I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	Why Are Companies Too Creative in Accounting? An Empirical Study in Slovakia	Link to Presentation
12165	Tuesday	9:30 AM	M. Szczerbak	Research in Economics II	Resources Required for Internationalization of Swedish SMEs	Link to Presentation
12166	Monday	9:30 AM	I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	Comparison of Selected Trading Strategies in The Forex Market	
12170	Monday	9:30 AM	I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	E-Invoicing Vs. The Expected Changes in Entrepreneur Accounting Services	Link to Presentation
12172	Monday	9:30 AM	I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	A Textual Analysis of the Literature on Impression Management in Accounting	
12174	Monday	9:30 AM	Mária KMETY BARTEKOVÁ	Research in Economics I	Increasing The Social Equity by Implementing a Proper Methodology of Statistical Life Valuation	Link to Presentation
12176	Monday	9:30 AM	I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	An Assessment of The Portuguese Local Governments' Performance Feedback on The Late Payments Directive	

12178	Tuesday	9:30 AM		M. Szczerbak	Research in Economics II	Measures Adopted by Romania Against the Negative Effects of Fiscal Competition and Trends of Fiscal Harmonization in the European Union	Link to Presentation
12180	Monday	9:30 AM		I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	Crypto Assets Investment and Investor Protection: The Case of Malaysia and its Future Outlook	Link to Presentation
12181	Tuesday	9:30 AM		M. Szczerbak	Research in Economics II	Analysis of Inflation in Poland in 2019-2023 And Its Impact on Management and Finance in A Companies.	Link to Presentation
12182	Monday	9:30 AM		Mária KMETY BARTEKOVÁ	Research in Economics I	Pollution control: Assessing the Variable Decay of the Pollution Stock in the Environmental Economics Analysis	Link to Presentation
12192	Monday	11:30 AM		Klaudia ŠOLTÉSOVÁ	Sustainability, Energy & Environmental Research	The European Green Deal 2020 and IMO MRV of the GHG Mitigation Strategy – a Managerial and Economic Impact on Maritime Transport and Ship Owners	Link to Presentation
12194	Monday	9:30 AM		Mária KMETY BARTEKOVÁ	Research in Economics I	Household Inability to Make Ends Meet: What Changed in The First Year of the COVID-19 Pandemic in Poland?	Link to Presentation
12195	Monday	9:30 AM		Mária KMETY BARTEKOVÁ	Research in Economics I	Rural Wellbeing in Poland – Subjective Perspective	Link to Presentation
12224	Monday	9:30 AM		I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	The Theory-Practice Gap in Capital Budgeting: Empirical Study from Croatia	Link to Presentation
12225	Monday	3:30 PM		Silviu Stanciu	Research in Agriculture Economics and Rural Economy	Economic Efficiency of Crops in The Negru Vodă Area, Dobrogea Region, Romania	Link to Presentation
12228	Monday	3:30 PM		Silviu Stanciu	Research in Agriculture Economics and Rural Economy	Economic Impact of Grain Yield and Quality Performances of Different Breeding Cultivars Under Different Seeding Rate	Link to Presentation
12231	Monday	9:30 AM		Mária KMETY BARTEKOVÁ	Research in Economics I	The Impact of Transport Costs on Business Decision-Making in Rural Areas	
12232	Monday	9:30 AM		Mária KMETY BARTEKOVÁ	Research in Economics I	The Russian-Ukrainian Conflict and its Implications for EU Energy Security	Link to Presentation
12240	Tuesday	9:30 AM		M. Szczerbak	Research in Economics II	Knowledge Economy: An Economy Full of Resources: A Bibliometric Analysis	Link to Presentation
12244	Monday	9:30 AM		I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	On The Application of Scoring Models in P2P Lending	Link to Presentation
12245	Tuesday	9:30 AM		M. Szczerbak	Research in Economics II	Some Aspects Regarding Budget Revenues and Expenditure Achieved in Some European Union Countries in Times of Crisis (Financial; Pandemic)	Link to Presentation
12247	Monday	9:30 AM		I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	“Causes And Consequences of Past and Present Financial Crises”	Link to Presentation

12250	Monday	9:30 AM	Mária KMETY BARTEKOVÁ	Research in Economics I	Nowcasting the Output Gap for Romania	Link to Presentation
12254	Monday	9:30 AM	I Putu Sugiartha SANJAYA	Research in Finance, Accounting and Banking	What Excites Private Investors in The Game Development Industry?	
12255	Monday	3:30 PM	Silvius Stanciu	Research in Agriculture Economics and Rural Economy	Motivational Effect and Importance of Subsidies and Payments for Agricultural Entrepreneurship in the Czech Republic	Link to Presentation
12260	Monday	11:30 AM	Klaudia ŠOLTÉSOVÁ	Sustainability, Energy & Environmental Research	Optimization of the Production Process in The Company Using the Topsis Methodology	Link to Presentation
12262	Tuesday	9:30 AM	M. Szczerbak	Research in Economics II	Analysis of The Impact of ICT Sectors on Economic Growth in The EU Component Industry In 2009-2018	
12267	Monday	3:30 PM	Silvius Stanciu	Research in Agriculture Economics and Rural Economy	Covid Crisis. Food Security and Safety in The E.U	
12275	Monday	3:30 PM	Silvius Stanciu	Research in Agriculture Economics and Rural Economy	Study on The Assessment of Food Safety Regarding The Dairy Products Market in Brăila County, Romania and its Economic Impact	Link to Presentation
12276	Monday	11:30 AM	Klaudia ŠOLTÉSOVÁ	Sustainability, Energy & Environmental Research	Innovation as a Strategic Objective of the 2030 Agenda with a Focus on Slovakia	Link to Presentation
12277	Tuesday	9:30 AM	M. Szczerbak	Research in Economics II	Development of Inflation in the Conditions of the Slovak Republic and Its Effects	Link to Presentation
12282	Monday	3:30 PM	Silvius Stanciu	Research in Agriculture Economics and Rural Economy	Sensory Analysis and Food Safety, Role in The Marketing of Innovative Foods – Cheeses Fortified with Algae	Link to Presentation
12284	Tuesday	9:30 AM	M. Szczerbak	Research in Economics II	Analysis Of the Current State of Infrastructure and The Market of Electric and Hydrogen Vehicles - A Case Study of Selected Countries	
12285	Monday	9:30 AM	Mária KMETY BARTEKOVÁ	Research in Economics I	Social Security of Families in Poland – Foster Care Support Policy	Link to Presentation
12286	Monday	9:30 AM	Mária KMETY BARTEKOVÁ	Research in Economics I	Revitalization And Activation of Rural Areas on The Example of An Association of Activities in Poland	Link to Presentation
12290	Monday	11:30 AM	Klaudia ŠOLTÉSOVÁ	Sustainability, Energy & Environmental Research	Evolution of the Circular Economy: Exploratory Network Analysis and State of The Art	Link to Presentation
12291	Monday	9:30 AM	Mária KMETY BARTEKOVÁ	Research in Economics I	The Importance of Housing Organizations for The Development of Affordable Rental Housing	Link to Presentation
12293	Tuesday	9:30 AM	M. Szczerbak	Research in Economics II	Modern Tools for Cost Management Facilitating Systematic Implementation of The Circular Economy	Link to Presentation
12307	Tuesday	9:30 AM	M. Szczerbak	Research in Economics II	The Relationship between Consumer Sentiment, Government Expenditure, and Private Consumption in Six Main Asian Countries	Link to Presentation

12313	Tuesday	2:00 PM		Pawel PERZ	Research in Accounting and Finance	The Digitalization of Accounting Firms: A Survey Research from Tunisia	Link to Presentation
12321	Tuesday	9:30 AM		Silvius Stanciu	Research in Financial and Agriculture Economics	Nowcasting The Impact of Climate Change on Romanian Cereal Yields Using Regression Analysis	Link to Presentation
12325	Monday	11:30 AM		Klaudia ŠOLTÉSOVÁ	Sustainability, Energy & Environmental Research	Carbon Dioxide Emission in The Aviation Industry and Its Economic Aspect on The Example of Short and Long-Distance Flight Routes	
12344	Tuesday	2:00 PM		Pawel PERZ	Research in Accounting and Finance	Dilemmas of Pre-Accession Policy	
12346	Monday	11:30 AM		Klaudia ŠOLTÉSOVÁ	Sustainability, Energy & Environmental Research	Propensity To Recycle Mobile Phone: A Gender Comparison	Link to Presentation
12356	Tuesday	9:30 AM		M. Szczerbak	Research in Economics II	Prospects For BigTech Ecosystems as Issuers of Global Stablecoins	Link to Presentation
12358	Tuesday	9:30 AM		Silvius Stanciu	Research in Financial and Agriculture Economics	The Deduction System as A Strategy for Complying with Tax Obligations in A Services Company	Link to Presentation
12360	Monday	9:30 AM		Mária KMETY BARTEKOVÁ	Research in Economics I	Some Relations Between the European Union Budget and the Budgets of Member Countries in the Context of the Two Crisis (Financial Crisis of 2008, Pandemic Crisis – Covid -19) - Data Analysis	Link to Presentation
12370	Monday	9:30 AM		Mária KMETY BARTEKOVÁ	Research in Economics I	Financial Aspects of Supporting Ukrainian Refugees	
12376	Tuesday	9:30 AM		Silvius Stanciu	Research in Financial and Agriculture Economics	Revenues and productivity of Romanian agriculture. A brief analysis 2021	Link to Presentation
12380	Tuesday	9:30 AM		Silvius Stanciu	Research in Financial and Agriculture Economics	World Crisis and Inflation Processes of Recent Years: Causes and Consequences	
12381	Monday	9:30 AM		I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	Theoretical And Practical Considerations on The Valuation of Revenue from Contracts with Customers Under IFRS 15	Link to Presentation
12386	Tuesday	9:30 AM		M. Szczerbak	Research in Economics II	Comparative Cross-Market Research of ICT Industry Impact on World Goods Markets: a Quantitative Research	Link to Presentation
12388	Monday	9:30 AM		Mária KMETY BARTEKOVÁ	Research in Economics I	Peculiarities of the Use of Budgetary Funds for the Liquidation of the Consequences of the Pandemic: Case of Kazakhstan	
12389	Tuesday	2:00 PM		Pawel PERZ	Research in Accounting and Finance	How Does the Auditor Orbit the Audit Engagement? The Effects of Audit Firm Rotation on Auditor Independence and Audit Quality	Link to Presentation
12390	Monday	9:30 AM		I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	Auditing in the Time of Covid-19 and Trends in Auditor Reporting in Romania: A Synthesis and Opportunities for Research	Link to Presentation

12400	Tuesday	9:30 AM		M. Szczerbak	Research in Economics II	The Optimal Distribution of Production and Investments by Operating Units in Mining Enterprises	Link to Presentation
12402	Tuesday	2:00 PM		Pawel PERZ	Research in Accounting and Finance	Activating Methods and Factors Influencing the Choice of Fields Studying the Accounting Profession	
12403	Monday	11:30 AM		Kludia ŠOLTÉSOVÁ	Sustainability, Energy & Environmental Research	Comparative Analysis Model for The Degree of Health Vulnerability to Air Pollution	Link to Presentation
12404	Tuesday	9:30 AM		Silvius Stanciu	Research in Financial and Agriculture Economics	Professional Training in The South-East Region of Romania: Analysis and Implications in The Agricultural Sector	Link to Presentation
12405	Tuesday	2:00 PM		Pawel PERZ	Research in Accounting and Finance	Financial Performance Effects on Corporate Social Responsibility: The Case of Eurozone Firms	Link to Presentation
12407	Tuesday	9:30 AM		Silvius Stanciu	Research in Financial and Agriculture Economics	Economic Growth and The Impact of Foreign Direct Investment: An Empirical Analysis Investigating OECD Countries from Europe	Link to Presentation
12409	Monday	9:30 AM		I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	Revenue Recognition According to International Standards – Similarities and Differences	Link to Presentation
12410	Monday	9:30 AM		I Putu Sugiarta SANJAYA	Research in Finance, Accounting and Banking	Provisions For Liabilities in Polish Business Entities In 2017-2021	Link to Presentation
12413	Tuesday	2:00 PM		Pawel PERZ	Research in Accounting and Finance	The Importance of The Exchange Rate in Public Procurement on The Example of The Polish Market in The Context of Unfinished Monetary Integration with The Euro Area	
12414	Tuesday	9:30 AM		Silvius Stanciu	Research in Financial and Agriculture Economics	Healthcare Financing and Hospitals Sustainability – The Case of Poland	
12422	Tuesday	2:00 PM		Pawel PERZ	Research in Accounting and Finance	Employee Capital Plans (PPK) As A Response to The Challenges of Sustainable Development: Research from Poland	Link to Presentation
12425	Tuesday	9:30 AM		M. Szczerbak	Research in Economics II	Monitoring Tourist Perception – A Missing Link on The Path Toward Preventing Negative Impacts of Human-Nature Interactions and Tourism Activities in Croatia	Link to Presentation
12426	Tuesday	2:00 PM		Pawel PERZ	Research in Accounting and Finance	The Quality Management System - A New Approach to The Continuous Improvement of The Quality of Audit Missions	
12433	Tuesday	9:30 AM		Silvius Stanciu	Research in Financial and Agriculture Economics	Rural Development Multifunctionality – The Example of Sheep Breeding in Southern Poland	Link to Presentation
12434	Tuesday	9:30 AM		Silvius Stanciu	Research in Financial and Agriculture Economics	Agriculture As the Creator and Guardian of The Rural Cultural Landscape	Link to Presentation
12444	Tuesday	9:30 AM		Silvius Stanciu	Research in Financial and Agriculture Economics	Food Safety of Non-Animal Products in Constanta County. Results of Official Inspections in The First Quarter of 2023	Link to Presentation

12445	Tuesday	9:30 AM		Silvius Stanciu	Research in Financial and Agriculture Economics	A Brief Review of RASFF Notifications on Fruit and Vegetables, 1st Semester 2022-2023	Link to Presentation
12457	Tuesday	2:00 PM		Pawel PERZ	Research in Accounting and Finance	The Impact of Companies' Financial Results on Investors' Financial Decisions During The COVID-19 Pandemic in Selected Companies Listed on The Warsaw Stock Exchange (WSE)	Link to Presentation
12466	Tuesday	2:00 PM		Pawel PERZ	Research in Accounting and Finance	Performance of Warsaw Stock Exchange Listed Family Companies during and after COVID-19	Link to Presentation