



KRAKOW  
UNIVERSITY  
OF ECONOMICS

The 11<sup>th</sup> International Conference

**Financial Reporting and Auditing:  
Challenges of  
a Transformation Era**

Date: Krakow, December 11-12, 2023  
Place: Krakow University of Economics  
Rakowicka Street 27, S Building, rooms 7, 8, 9

# DECEMBER 11 2023 (MONDAY) – DAY 1

09:00–12:00 **REGISTRATION (Room 9)**

12:00–12:45 **LIGHT LUNCH & COFFEE**

## 12:45–13:30 **WELCOME ADDRESSES AND CONFERENCE OPENING (Room 9)**

- **Stanisław Mazur**, Rector of the Krakow University of Economics.
- **Elizabeth Gordon**, President of the International Association for Accounting Education & Research, Temple University.
- **Donna L. Street**, Director – Research & Educational Activities, International Association for Accounting Education & Research, University of Dayton.
- **Mariusz Andrzejewski**, Head of the Department of Financial Accounting, Krakow University of Economics.

## PLENARY 1 (Room 9)

### 13:30–15:00 **PLENARY PANEL 1: FINANCIAL REPORTING**

Chair: **Katherine Schipper**, Duke University.

Panelists:

- **Holger Daske**, University of Mannheim.
- **Holger Erchinger**, KPMG LLP New York.
- **Leslie Hodder**, Kelley School of Business, Indiana University.
- **Patrick E. Hopkins**, Kelley School of Business, Indiana University.

15:00–15:30 **COFFEE BREAK**

15:30 – 17:00 **PARALLEL SESSIONS A, B & C**

## 15:30–17:00 **SESSION A (Room 9)**

### **Audit and audit profession: key challenges and current practices**

Chair: **Nadia Albu**, Bucharest University of Economic Studies.

- **A. Alon, C. N. Albu, N. Albu**, *Formation and structuration of the audit field in a transitioning country: The role of infrastructure and conflicting logics.*
- **A. Atanasovski, Z. Bozhinovska-Lazarevska, I. Dionisijev, B. Malchev, T. Tocev, M. Trpeska**, *Adapting the audit profession to the 'new normal' in post-covid period – a case study of the republic of north Macedonia.*
- **A. Filip, A. Jeny, E. Deneuve**, *Unveiling Informative Value in Key Audit Matters: The Importance of Dissimilar Risk Disclosures.*
- **M. Kutera, M. Jędrzejczyk**, *Key Audit Matters in the verification of financial statements of Polish enterprises.*

## 15:30–17:00 SESSION B (Room 8)

### Sustainability reporting regulations in the European Union and beyond

Chair: **Charles H. Cho**, Schulich School of Business, York University

- **B: C. Chersan, M. Dumitru, V. D. Dragomir, C. Gorgan, M. Păunescu**, *The disclosure of double materiality as an emerging practice*
- **M. Macuda, P. Zieniuk**, *Voluntary assurance on non-financial reporting prior to the implementation of the Corporate Sustainability Reporting Directive in European companies – analysis across different business domains.*
- **Ł. Matuszak, E. Róžańska**, *Accounting Policy: from NFRD to CSRD - terminology, practice and challenges.*
- **J. Krasodomska, E. Zarzycka, P. Zieniuk**, *Corporate Sustainability Reporting Directive through the eyes of accountants: What multi-level pressures explain their attitudes?*

## 15:30–17:00 SESSION C (Room 7)

### Artificial intelligence in financial reporting and auditing

Chair: **Dorota Dobija**, Kozminski University

- **M. Karwowski, K. Kobiela-Pionnier**, *The use of XBRL tags in the consolidated financial statements of Polish listed companies.*
- **B. Lukács, R. Rickards**, *Comparative assessment of ESG ratings methodology and results based on XBRL.*
- **P. Molnár, A. Suta**, *Machine Learning Prediction of Business Activity in European XBRL Annual Reports.*
- **T. Dusek, L. Kedves, A. Suta, Á. Tóth**, *Modeling Business Information Similarity using Digital Annual Reports of European Exchange-listed Companies.*
- **O. Grzybek, E. W. Maruszewska, M. A. Tuskiewicz**, *Accountants and Accounting Information Systems – past, present and possible future research on human-machine relations.*

## 17:00–17:15 COFFEE BREAK

## 17:15–18:45 DR DANUTA KRZYWDA'S 50<sup>th</sup> ANNIVERSARY OF PROFESSIONAL CAREER (in Polish, simultaneous translation)

Chair: **Anna Szychta**, University of Lodz.

- **M. Andrzejewski**, *General characterization.*
- **K. Grabiński**, *Research area.*
- **B. Wrona**, *Regulatory work.*
- **J. Król**, *Organisational activities.*
- **K. Jarosz**, *Letter of congratulation.*
- **B. Kawa**, *Teaching area.*
- **D. Krzywda**, *Reflections*

## 20:00 CONFERENCE DINNER, WESELE (Krakow, Rynek Główny 10)

# DECEMBER 12 2023 (TUESDAY) – DAY 2

## 09:30–11:00 PARALLEL SESSIONS D, E & F

### 09:30–11:00 SESSION D (Room 9)

#### Sustainability and ethics in accounting and reporting

Chair: **Ajay Adhikari**, American University.

- **N. Albu, C. N. Albu, O. Apostol, Ch. H. Cho, G. Jinga**, *Habitus Sovieticus and the professionalization of the accounting project. The case of the non-financial reporting in Romania.*
- **C. Boța-Avram, D. D. Cuzdriorean, O. A. Salas, A. B. Vladu**, *A Review of the Empirical Ethical Decision-Making Literature: 2012-2022.*
- **Ch. H. Cho, D. Dobija, J. Krasodomska, Ch. She, E. Zarzycka**, *The materiality, interconnectedness and alignment of companies' and stakeholders' imaginaries of the future embedded in the Sustainable Development Goals: the case of Nestlé.*
- **J. Michalak**, *The role of research in the development of sustainability reporting standards through the lens of Advocacy Coalition Framework.*
- **M. Oğuz**, *Climate Reporting Quality under IFRS S2 Climate-Risk Related Disclosures: Evidence from the Turkish Capital Market.*

### 09:30–11:00 SESSION E (Room 8)

#### Accounting education

Chair: **Blerita Korca**, University of Bamberg

- **A. Atanasovski, T. Tosev**, *ChatGPT 3.5 as a Student in Accounting: An Experimental Study on Its Effectiveness in Passing University Exams.*
- **V. D. Dragomir, M. Dumitru**, *Active learning strategies for improving student engagement and academic outcomes in management accounting disciplines.*
- **B. Lisicki**, *Teaching mode in the pre-Covid, Covid-19, and post-Covid periods and students' learning outcomes on the example of "Accounting" study program.*
- **K. Renik**, *Perception of professional ethics education and ethical dilemmas in auditing.*

### 09:30–11:00 SESSION F (Room 7)

#### Behavioral aspects of financial reporting

Chair: **Karol M. Klimczak**, Lodz University of Technology

- **K. Jonas, B. Pilch**, *The impact of the Covid-19 pandemic on the activities of Polish insurance companies in section II.*
- **N. Artienwicz, E. Jaworska, D. Korzeniowska, E. W. Maruszewska**, *Accountants' Types: Exploring Attitudes Towards Psychosocial Factors Impacting Financial Reporting Decision-Making through Qualitative Research.*
- **C. Finckh, J. H. Meier, S. Özbek**, *Empowering the boardroom: Does board gender diversity affect firm performance? Intriguing results from Germany.*

- **J. H. Meier, T. Paightko**, *Should I stay or should I go? Insights from Self-Sanctioning by Companies Amid the Russian-Ukraine Conflict.*
- **H. Song**, *Dual holdings and Analysts' Forecast Properties.*

## 11:00–11:30 COFFEE BREAK

### PLENARY 2 (Room 9)

#### 11:30–13:00 PLENARY PANEL 2: SUSTAINABILITY REPORTING

Chair: **Donna L. Street**, Director – Research & Educational Activities, International Association for Accounting Education & Research, University of Dayton.

Panelists:

- **Caroline Bridges**, Technical Director, Connectivity and Integrated Reporting, IFRS Foundation.
- **Piotr Biernacki**, Member, Sustainability Reporting TEG, EFRAG; ESG Reporting Partner, MATERIALITY; Chair, Sustainability Committee, Polish Association of Listed Companies; Member, Securities and Markets Stakeholders Group, ESM.
- **Agnieszka Mueller-Grządka**, Polish Chamber of Statutory Auditors, KPMG.

## 13:00–14:00 LUNCH

## 14:00–15:30 PARALLEL SESSIONS G, H, I & POSTER SESSION

### 14:00–15:30 SESSION G (Room 7)

#### Financial reporting and capital markets

Chair: **Raquel Sarquis**, University of São Paulo.

- **A. Białek-Jaworska, I. Jindřichovská, D. Kubickova, P. Szymanek**, *How to attract foreign investors? Does IFRS use matter?*
- **K. M. Klimczak**, *Financial Communication and Stock Market Liquidity in an Emerging Market: The case of Poland.*
- **P. Kruczek**, *Financial Investments and Disclosure Practices: An Empirical Study of IFRS Compliance among Public Companies on the Warsaw Stock Exchange.*
- **M. Bravidor, A. Luick, J. H. Meier**, *The Disclosure of Compliance Activities and its Influence on the Firm Value, Firm Performance and Risk Perception of Investors.*
- **D. Mathuva**, *Asset quality, earnings management and bank stability under IFRS 9: A cross-country examination.*

### 14:00–15:30 SESSION H (Room 8)

#### Financial and sustainability reporting in various contexts

Chair: **Alina-Beatrice Cuzdriorean-Vladu**, Babes-Bolyai University

- **A. Białek-Jaworska, E. W. Maruszewska**, *Does financial reporting regulation impact the innovations of micro and small firms? Evidence from Poland.*
- **P. Adhikari, M. Ashraf, M. Kowalczyk, S. Khandakar**, *Participatory Budgeting and Democratic Rehearsal: Examples of Two Polish Local Governments.*

- **P. Mućko**, *Determinants of financial statement abbreviation in micro and small companies.*
- **M. Piosik**, *Are Tax Incentives efficient? Meta-Analysis.*
- **M. Strojek-Filus, K. Świetla**, *Practices in the standardization of non-financial reporting as a reaction to the announcement of changes in the legal regulations on the example of public companies of selected sectors in Poland.*

## 14:00–15:30 SESSION I (Room 9)

### ESG in corporate practice (panel in Polish, simultaneous translation)

Chair: **Joanna Krasodomska**, Krakow University of Economics.

- **Jacek Adamczyk**, MARR SA.
- **Tomasz Król**, ARP SA.
- **Zbigniew Kuźma**, ORLEN Południe SA.
- **Jowita Pakuła**, AICPA&CIMA.
- **Agata Spiker**, ACCA.
- **Representative** of GAZ- SYSTEM SA.

## 15:00–16:00 SESSION J (Room 10)

### Student poster session held in conjunction with the conference

Chair: **Paweł Zieniuk**, Krakow University of Economics.

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Parallel sessions set-up:

- In each conference room the following equipment will be available: a PC with Powerpoint software and an LCD projector.
- In order to use the PC, your presentation must be saved on a USB memory stick. May we kindly recommend you email the presentation to your own mailbox so that you can download it if your USB stick does not work.

## Notes

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# CAMPUS

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ul. Rakowicka

- |                                                                       |                 |                                 |
|-----------------------------------------------------------------------|-----------------|---------------------------------|
| 1 Main Building                                                       | 6 Building A    | 12 Teaching and Sports Building |
| 2 Post office; KUE Foundation                                         | 7 Building B    | 13 Building F                   |
| 3 International Programs Office                                       | 8 Building C    | 14 Building G                   |
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