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Soggetti	Business enterprises - Finance Macroeconomics Corporate governance Accounting Corporate Finance Macroeconomics and Monetary Economics Corporate Governance Financial Accounting Empreses Macroeconomia Govern corporatiu Comptabilitat Llibres electrònics
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Livello bibliografico	Monografia
Nota di bibliografia	Includes bibliographical references at the end of each chapters.
Nota di contenuto	The Euro Marriage -- Does Euro Introduction Ensure Lower Vulnerability of the New Euro Area Members to the External Shocks? -- Does Strong Employment Support Strong National Currency? -- The Theory of Debt-Deflation -- Gold versus Stocks as an Inflationary Hedge -- Is There a Relation between HDI and Economic Performances? -- Causality between Foreign Capital Inflows and Stock Market Development in Turkey -- Count Data Modelling about Relationship between Dubai Housing Sales Transactions and Financial Indicators --

Predictive Bankruptcy of European E-Commerce -- Cost Efficiency of European Cooperative Banks -- The Banking Union -- Forecasting Jumps in the Intraday Foreign Exchange Rate Time Series with Hawkes Processes and Logistic Regression -- Influence of Selected Factors on Hedge Fund Return -- Interest Rate Sensitivity of Non-Maturing Bank Products -- Examining the Interdependencies between Leverage and Capital Ratios in the Banking Sector of the Czech Republic -- Foreign Approaches to Cover Uninsurable Risks Offering Opportunities for the Czech Insurance Market -- Non-Life Insurance Purchases of Polish Households -- Ukrainian Exchange Returns -- Selected Passages from the Development History of Hungarian Banking Supervision in the Turn of 20th Century's Period -- State Aid for Rescuing and Restructuring Firms in Difficulty and Its Impact on the State of Public Finances in the European Union in the Years 1999-2014 -- Dependence of VAT Revenues on Other Macroeconomic Indicators -- Shares in Central Government Income Taxes as a Revenues Source of Urban Municipalities in Poland -- Can the Charitable Tax Deduction Stimulate Corporate Giving? -- The Impact of Taxation on Unemployment of University Absolvants -- Analysis of Tax Burden in the Slovak Republic with Emphasis on Depreciation -- Fees or Taxes? The Question for the Czech Municipality -- Game-theoretic Model of Principal-Agent Relationship Application in Corporate Tax Policy Design -- Shadow Economy in Regions of Russian Federation and Ukraine -- Availability of Health Care Services in Rural Areas -- Spatial Analysis of Turkish Voter Behaviors -- Does Privatization Affect Airports Performance? -- An Empirical Analysis of Post-contractual Behaviour Regarding Public Contracts for Construction Work in the Czech Republic -- Reasons for Differences in European Financial Reporting -- Forced IFRS Adoption -- The IFRS Adoption by BRICS Countries -- Intangibles Disclosure -- Specifics of Accounting in the Agricultural Sector -- New Legislation Concerning Cash Accounting in the Czech Republic and Comments on the Application of the Cash Flow Principle -- Comparison of Accounting for Mergers in the Czech Republic and Poland -- The Revised Control Concept in the Consolidated Financial Statements of Czech Companies -- Audit Market Concentration Analysis Focusing on Auditors of Public Interest Entities -- Audit Committees in Corporate Governance -- The Municipality Economic Review by an Auditor, or by Regional Authority? -- All for One and One for All: A Cross-Sector Analysis of Reporting Standards -- Disclosure of Financial Information about the General Government Sector by IPSAS -- The Comparative Analysis of CAS and IPSAS Requirements on Tangible Fixed Assets -- Sustainability Reporting versus Integrated Reporting -- Management Control Systems through the Lens of the Agency Theory -- Sustainable Controlling: Measuring Method Based on the Catalogue of Controller Tasks -- Empirical Study of Approach to Sustainability Management and Reporting in the Czech and Slovak Republic -- Adoption of Strategic Management Accounting Techniques in Czech and Slovak Companies -- The Use of Assessment of Work Performance of Human Resources as a Tool of Management Accounting to Results Controls in Slovak Companies -- Use of Management Accounting Information for the Formation of the Business Model of a Public Company -- How Demands of Donors Influence the Design of the Management Control System of Not-for-Profit Nongovernmental Organizations -- Actual Problems of Accounting Ensuring Asset Management at the Enterprises of Ukraine -- Direct and Indirect Influence of Information and Communication Technology on Corporate Performance -- Facility Management as a Partner of Cost Controlling at Costs Optimization in the Selected Enterprise -- Pecking Order Theory and Innovativeness of Companies

-- A Compulsory Corporate Finance -- Socially Responsible Investment Market Size in Poland -- The Role of Convertible Bonds in the Corporate Financing -- Evaluation of Investment Attractiveness of Commonwealth of Independent States -- Using Rating for Credit Risk Measurement -- Applicability of Selected Predictive Models in the Slovak Companies -- Model of Hospitals Financial Distress Forecasting -- Determinants of Long-term and Short-term Debt Financing -- A Working Capital and Liquidity -- Determinant Factors of Economic Value Added -- Dividend Policy of State-Owned Companies -- Personal Bankruptcy in Kralovehradecky and Pardubicky Regions -- Existence of Size Premium -- Invested Capital, Its Importance, and Interpretability Within Income Based Methods for Determining the Value of the Company -- Constructing Czech Risk-free Yield Curve by Nelson Siegel and Svensson Method and Their Comparison -- Discount Rate for Human Life Related Decisions -- Discount Rate in Business Damage Cases -- Medical Device Price and Valuation -- Specification of Net Operating Assets for Economic Value Added Calculation from Balance Sheets Reported According to IAS/IFRS -- Agricultural Land Valuation and Capitalization Ratio.

Sommario/riassunto

This book presents the most current trends in the field of finance and accounting from an international perspective. Featuring contributions presented at the 17th Annual Conference on Finance and Accounting at the University of Economics in Prague, this title provides a mix of research methods used to uncover the hidden consequences of accounting convergence in the private (IFRS) and public sectors (IPSAS). Topics covered include international taxation (from both the micro- and macroeconomic level), international investment, monetary economics, risk management, management accounting, auditing, investment capital, corporate finance and banking, among others. The global business environment shapes the international financial flows of finance and the demand for international harmonization of accounting. As such, the field of global finance and accounting has encountered some new challenges. For example, policy-makers and regulators are forced to restructure their tools to tackle with new features of trading at global capital markets and international investment. This book complements this global view of development with country-specific studies, focusing on emerging and transitioning economies, which are affected indirectly and in unforeseen ways. The combination of global perspective and local specifics makes this volume attractive and useful to academics, researchers, regulators and policy-makers in the field of finance and accounting.
