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Nota di contenuto	Part I Accounting/Audit -- The Impact of Free Cash Flow on Firm's Performance: Evidence from Malaysia -- The Analysis of the Appliance of Fair Value Concept in Croatian Companies from Real Sector -- The Link Between Accounting Measures of Biological Assets and Financial Standing of the Agricultural Enterprises: Evidence from Lithuania -- The Impact of Fair Value Concept Appliance on Corporate Profit Tax: Case of Croatian Companies from Real Sector -- Part II Empirical Studies on Emerging Economies Effect of the Time to Maturity on the Risk of the Covered Call Strategy -- In Search for a Connection of Selected Variables on the Formation of Tax Gap in Personal Income Tax: The Example of Poland -- Penalised Quantile Regression Analysis of the Land Price in Japan by Using GIS Data -- The Effect of Fixed Investments on Lithuanian Economy -- New Empirical Evidence on the Purchasing Power Parity from VISEGRAD Group Countries -- Part III Finance The Strategic Rationale of Mergers and Acquisitions on Emerging Markets: Evidence from Romania -- The Influence of a Group Purchasing Organization on the Management of Company Receivables -- Anonymity in Cryptocurrencies -- Preferences of Individual Investors from Different Generations in Poland in Terms of Socially Responsible Investments -- Deposits as a Key Source of Financing Cooperative Banks: The Deposit Activities of a Group Cooperative Banks in Poland -- Economic Analysis of Recent Laws on Corporate Reorganization

Methods in Hungary -- Part IV Public Economics -- The Impact of Legislative Policies on the Judicial Reorganization Procedure and the Risk of Illegal Financing in Romania -- Socioeconomic Determinants of Health Status Among Older Adults in Poland -- The Strategic, Cognitive, and Institutional Perspectives of Transparency: The Meijer's Model Applied to Italian Local Government -- The Role of South African Universities in Driving Sustainable Development: The Student's Perspective -- Part V Regional Studies -- The Economics of the European Union from the Efficiency and Fairness Viewpoints -- Stages of Development Hypothesis in a Globalised World -- The Economic Specificity of US Foreign Direct Investments to Selected European Union Countries -- Rational Choice and Market Behavior -- The Composition of the European Parliament During the 2019–2024 Term in Light of Legal Provisions and the Rules of Fair Distribution -- Long Cycles Versus Time Delays in a Modified Solow Growth Model.

Sommario/riassunto

This book presents selected papers from the 26th and 27th Eurasia Business and Economics Society (EBES) Conferences, held in Prague, Czech Republic, and Bali, Indonesia. While the theoretical and empirical papers gathered here cover diverse areas of economics and finance in various geographic regions, the main focus is on the latest research concerning banking and finance, as well as empirical studies on emerging economies and public economics. The book also includes studies on political economy and regional studies.
