



14<sup>th</sup> International Scientific Conference  
Financial Management of Firms and Financial Institutions  
11<sup>th</sup> September 2023  
Ostrava, Czech Republic

**Plenary session**

**11<sup>th</sup> September 2023**

Meeting room: E115

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9.00 – 10.00	Registration of participants
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10.00 – 10.10	Conference opening
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<b>10.10 – 12.00</b>	<b>Plenary session</b>
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	<i>Strouhal Jiří</i>	A Shift in Accounting Paradigms: A New Czech Act on Accounting 2025+
	<i>Gurný Petr</i>	Convergence Processes in Discounted Cash Flow Models

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12.00 – 13.00	Lunch
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## Session 1

11<sup>th</sup> September 2023

Meeting room: E115

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13.00 – 14.30	<i>Witzany Jiří, Fičura Milan</i>	Machine Learning Applications for the Valuation of Options on Non-liquid Option Markets
	<i>Kopa Miloš</i>	Measures of Stochastic Non-dominance in Portfolio Selection
	<i>Radi Davide</i>	A Financial Market of Heterogeneous Expectations, Mean-Semivariance Behavior and Adaptive Rational Equilibrium Dynamics
	<i>Kouaissah Noureddine, David Neděla</i>	Extended De Novo Programming Models and Their Applications
	<i>Amin Hocine, Ortobelli Lozza Sergio, Kouaissah Noureddine</i>	Decision Making under Xorness

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14.30 – 14.45	Coffee break	
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14.45 – 16.15	<i>Blahušiaková Miriama</i>	The Slovak Insurance Market during COVID-19 Pandemic Times
	<i>Đurica Marek, Opoldíková Nikola, Švábová Lucia</i>	Impact of the COVID-19 Pandemic on the Financial Situation of Companies in the Construction Sector: A Case Study in Slovakia
	<i>Hornická Renáta</i>	Requirements for the Reporting of a Group of Business Entities in the Present
	<i>Senci Matúš, Švábová Lucia</i>	Identifying Key Determinants of Unemployment in Slovakia: A Time Series Econometric Modelling Approach

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16.15 – 16.30	Coffee break	
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16.30 – 18.00	<i>Brychta Karel, Kalová Dagmar, Išták Michal, Solilová Veronika</i>	Economic Modelling - a Method for Determining the Transfer Price of Loan Interest
	<i>Slobodník Branislav</i>	Evaluating the Financial Performance of Intermediary Companies: a Comparative Analysis before and after the COVID-19 Pandemic
	<i>Heryán Tomáš</i>	Heterogeneous Impact of the Covid-19 Pandemic on Performance among European Hotels
	<i>Konieva Tetiana, Stavárek Daniel</i>	The Cost of Capital of Ukrainian Food Processing Companies within Different Financing Policies
	<i>Kresta Aleš, Krestová Terezie, Slovák Michael</i>	Comparing Active and Passive Optimization Models

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18.00	Social evening	
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## Session 2

11<sup>th</sup> September 2023

Meeting room: E107

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13.00 – 14.30	<i>Wieczorek-Kosmala Monika</i>	Exploring the Propensity to Uptake Energy Efficient Technologies in Coal-dependent Regions
	<i>Sodini Mauro</i>	Maladaptation in an Unequal World: an Evolutionary Model with Heterogeneous Agents
	<i>Daňková Martina</i>	Quantifier Based Fuzzy Models
	<i>Holčapek Michal, Nguyen Linh, Rico Agnes</i>	Approximation of Stochastic Processes by Higher Degree F-transform

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14.30 – 14.45	Coffee break	
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14.45 – 16.15	<i>Hozman Jiří, Tichý Tomáš</i>	Numerical Valuation of Two-stage Options in Investment Projects
	<i>Giacometti Rosella, Russo Vincenzo</i>	On the Resilience of the Insurance Industry under Solvency II
	<i>Lamantia Fabio</i>	Evolutionary Dynamics of Cobweb Markets with Finitely Many Players
	<i>Torri Gabriele, Giacometti Rosella</i>	CoVaR Estimation with Spatial GARCH Models - Choosing the Right Matrix

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16.15 – 16.30	Coffee break	
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## Session 2

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Meeting room: E107

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16.30 – 18.00	<i>Sang Xiaotong</i>	The Application of Investment Portfolio Theory in Corporate Decision-Making
	<i>Sedláková Michaela</i>	Impact of Asset Price History on Price Volatility
	<i>Šmída Marek</i>	Relationship Between Exchange Rate and Stock Market in Brazil, Canada, Norway and Russia
	<i>Dai Qiyuan</i>	Evaluation of Enterprise Value Based on Fuzzy Real Options

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18.00	Social evening	
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## Notes