

Time		ROOM A		Room B		BaLab
9:00 am - 9:30 am		Welcome ad opening address				
9:30 am - 11:30 am		Plenary session				
12.00 pm - 1.30 pm		Parallel session 1 - CRD		Parallel session 2 - RBs		Parallel session 3 - Emerging Scholar Colloquium
		Chair: Cristina FLORIO (University of Verona, Italy)		Chair: Annalisa PRENCIPE (Bocconi University, Italy)		Chair: Karel HLAVACEK (VŠB-TUO, Czech Republic)
	Paper 1/13	Conservatism in Risk Disclosure Tone and Stock Price Crash Risk	Paper 1/35	Several Generations, one Family Business: the influence on Risk-Taking behaviour	Paper 1/47	The value of clean air: willingness to pay for mortality mitigation in coal-dependent regions of Czech Republic, Poland, and Slovakia
	Authors:	Anke Muessing (Université du Luxembourg, Luxembourg), Nijat Hajikhonovb, Thomas Kaspereitc, Véronique Weberd, Kerstin Lopatta	Authors:	Mauro Romano, Maria Angela Manzi, Alessandro Cirillo (University of Naples Federico II, Italy)	Authors:	Paulina Badura (UE Katowice, Poland) Adela Brazdova (VŠB-TUO, Czech Republic) Monika Foltyn-Zarychta, (UE Katowice, Poland) Kingsley Ikani (UE Katowice, Poland)
	Paper 2/43	Is Risk Disclosure in Banks' Pillar 3 Reporting Informative? Analyzing Tone Consistency with Annual Reports	Paper 2/2	Factors Enhancing Risk Management Practices in SME Leasing firms: The role of management behaviour, strategic planning and performance measurement	Paper 2/48	Do (green) transformational leaders really foster green organizational practices? the case of Czech Republic, Slovakia, and Poland
	Authors:	Anne d'Arcy (WU Vienna University of Economics and Business, Austria), Minyue Dong (Université de Lausanne, Switzerland), Michael Rockinger and HuaJuan Yuan	Authors:	Christian Glaser (Hochschule Heilbronn, Germany), Thomas Henschel	Authors:	Natália Slyvkanyč (TUKE, Slovakia), Matúš Panko (TUKE, Slovakia), Agnieszka Stadnicka (UE Katowice, Poland), Aleksandra Swatek (UE Katowice, Poland), Jobin Josh (VŠB-TUO, Czech Republic)
	Paper 3/39	SEC comments letters and analysts' forecast accuracy: Risk disclosure in the 10-K form*	Paper 3/19	Untangling the web of Family Business Resilience: Unveiling the influence of competitive advantage, entrepreneurial orientation, paradox mindset and task environment using fsQCA	Paper 3/49	From billion to trillion: Are the firms ready for green transition? The case of coal-intensive regions in CZ, PL, SK
	Authors:	Marco Papa (University of Bari, Italy), Paola Rossi (University of Trieste, Italy), Antonios Siganos, Mauro Romano, Anna Lucia Muserra	Authors:	Tomasz Ingram (University of Economics in Katowice, Poland), Mario Carrassi	Authors:	Hana Dvořáčková (VŠB-TUO, Czech Republic), Jakub Sobko (TUKE, Slovakia), Dominika Krawczyńska (UE Katowice, Poland), Rafał Bagiński (UE Katowice, Poland, Rafal Ryzdewski (UE Katowice, Poland)
2.30 pm - 4.00 pm		Parallel session 4 - ERM		Parallel session 5 - CRD&AUDIT		Parallel session 6 - Emerging Scholar Colloquium
		Chair: Mauro ROMANO (University of Bari, Italy)		Chair: Davide RIZZOTTI (University of Catania, Italy)		Chair: Karel HLAVACEK (VŠB-TUO, Czech Republic)
	Paper 1/15	DOES RISK MANAGEMENT COMMITTEES' TYPE AFFECT THEIR IMPACT ON FIRM PERFORMANCE? A STUDY FOR SOUTHERN EUROPEAN COUNTRIES	Paper 1/6	The ostensive and performative dimensions of key audit matters	Paper 1/50	Impact of energy poverty on consumer spending. The example of Poland, the Czech Republic and Slovakia
	Authors:	José Cardoso Moreira (University of Porto, Portugal), Avelino Pinto	Authors:	Warren Maroun (University of the Witwatersrand, Johannesburg, South Africa), Alan Duboissee De Ricquebourg - online	Authors:	Adriana Novotna(TUKE Slovacchia) Meiyu Lu (VŠB-TUO, Czech Republic) Luo Yang (VŠB-TUO, Czech Republic) Prity Sinha (VŠB-TUO, Czech Republic) Iwona Franczak (UE Katowice, Poland), Bartłomiej Lisicki ((UE Katowice, Poland) Lucja
	Paper 2/34	Owners, Managers, and Investors: The Demand for Risk Management	Paper 2/33	Does conditional conservatism reduce audit effort in enhancing financial reporting readability?	Paper 2/51	Cybersecurity Issues Related With Industry 4.0 Technologies Implemented In Coal Regions Based Enterprises
	Authors:	Donald Pagach (NCSU, College of Management, USA), Mark Beasley, Monika Wieczorek-Kosmala	Authors:	Luca Ferri (University of Naples Federico II, Italy), Alessandra Allini, Fiorenza Meucci, Annamaria Zampella	Authors:	Patryk Morawiec (UE Katowice, Poland), Paulina Rutecka (UE Katowice, Poland), Leoš Šafář (TUKE Slovacchia), Marek Pekarčík (TUKE Slovacchia).
	Paper 3/17	Board Capital and Risk-taking: evidence from the Italian context	Paper 3/16	#CAMS: Twitter reaction to Critical Audit Matter disclosures	Paper 3/52	Academic knowledge adaptation in Industry 4.0 transition in coal mining regions in the Czech Republic, Poland, and Slovakia
	Authors:	Fabrizia Sarto (University of Naples Federico II, Italy), Sara Saggese, Alessandro Cirillo - online	Authors:	Ahmed Ahmed (Leeds University Business School, UK), Alan Duboisée de Ricquebourg, Chloe Yu-Hsuan Wu	Authors:	Kacper Zagala (UE Katowice, Poland), Anna Juráková (VŠB-TUO, Czech Republic), Simona Špírková (TUKE Slovacchia), Erika Madarász (SIU, Hungary)
4.30 pm - 6.00 pm		Parallel session 7 - ESG Risks		Parallel session 8 - ERM		Parallel session 9 - ESG Risks
		Chair: Marco MAFFEI (University of Naples Federico II, Italy)		Chair: José MOREIRA (University of Porto, Portugal)		Chair: Shradha VERMA (De Montfort University, UK)
	Paper 1/30	ESG-based executive compensation policy and corporate ESG risk raking: International evidence	Paper 1/37	Whistleblowing as an integrative risk management practice: case study insights	Paper 1/1	Natural Disasters and Economic Growth in Africa: The Role of Insurance
	Authors:	Cristina Florio, Simona Fiandrino, Silvia Panfilo - online (University of Venice Ca' Foscari, Italy)	Authors:	Francesca Rossignoli (University of Verona, Italy), Riccardo Stacchezzini and Silvano Corbella	Authors:	Hilda Gyamfi Ackomah (University of Ghana Business School, Ghana)
	Paper 2/38	SA8000 and social risk: a quarter century review	Paper 2/24	Whistleblowing as a tool for HR Compliance Management System - survey report	Paper 2/41	Multi-risk Scenarios and Disasters: an action research initiative in the context of the climate emergency in Brasil
	Authors:	Teresa Turzo (University of Perugia, Italy), Alessandro Montrone, Cecilia Chirieleison	Authors:	Alicja Winnicka-Wejs (University of Katowice, Poland)	Authors:	Samia Nascimento Sulaiman, Caroline Barros de Sales, Francisca Leiliane Sousa de Oliveira (Federal University of ABC - UFABC, Brasil), Eloisa Beting Loose, Lutiane querioz de Almeida, Sílvia Midori Saito, Fernando Rocha Nogueira
	Paper 3/12	The strategic approach for risk management and sustainability	Paper 3/27	Enterprise Risk Management and Insurance Performance in Ghana and South Africa: The Moderating Role of Corporate Governance	Paper 3/18	A COUNTRY RISK ASSESSMENT FRAMEWORK WITH INTERDEPENDENCIES BETWEEN DIFFERENT RISK DIMENSIONS
	Authors:	L. Snippe (Inholland University of Applied Sciences, Finance & Accountancy, The Netherlands), A. Kara, M. Bartelst.	Authors:	Sylvester Senyo Horvey (University of the Witwatersrand, Johannesburg, South Africa), Jones Odei-Mensah (online)	Authors:	Bogda Dima, Anca SARAOLU IONAȘCUȚI, Ștefana Maria DIMA, Andreea ADAM (West University of Timisoara, Romania)