

# **PEF***net* 2023

## **Conference Programme**

**November 23, 2023**

27<sup>th</sup> European Scientific Conference of Doctoral Students

- **MENDELU**
- **Faculty**
- **of Business**
- **and Economics**

# Welcome to PEFnet 2023

The 27<sup>th</sup> European Scientific Conference of Doctoral Students  
is organized by the Faculty of Business and Economics  
of Mendel University in Brno.

## Organizing Committee

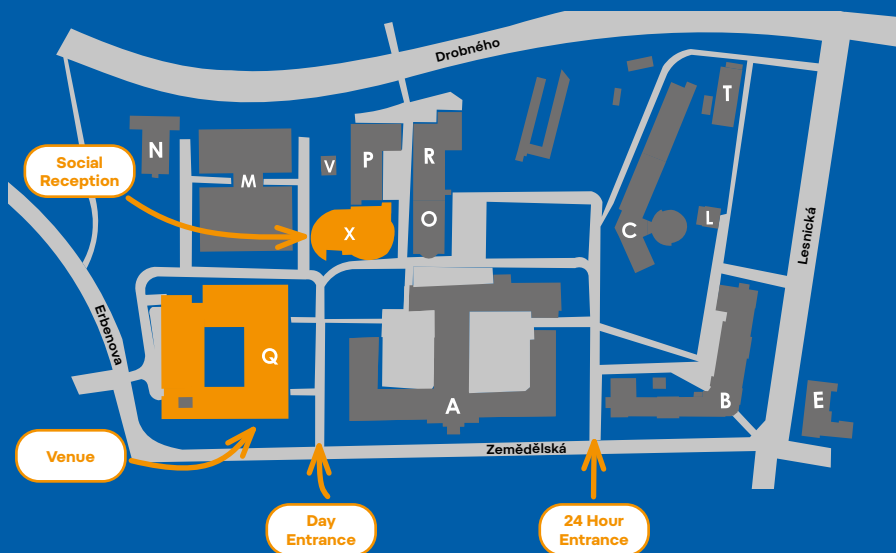
Ing. Hana Vránová (chair)

Mgr. Silvie Trávníčková

Ing. Barbora Šíková

Ing. Andrea Prudilová

## Campus of Mendel University in Brno



Wi-Fi: **mendelu-host**  
Login: **PEFnet**  
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## THURSDAY, 23<sup>rd</sup> November 2023

### Registration of participants

**09:00–09:30** Coffee Break, Foyer Building Q, ground floor

### Plenary Session – Plenary Discussion

**09:30–11:00** Room Q02, Building Q, ground floor

#### Conference Opening and Welcoming remarks

**Petr David**, Vice-Dean for Science and Research,  
Faculty of Business and Economics, Mendel University in Brno

#### Keynote Speakers

**Jarmila Zimmermannová**, Palacký University Olomouc,  
*Links between Sustainability and Economic Development*

**Michaela Bednárová**, Pablo de Olavide University Sevilla,  
*Forging a Sustainable Future: A Comprehensive Framework  
for Corporate Digital Responsibility Reporting*

**11:00–11:30** Coffee Break, Foyer Building Q, ground floor

### Conference Sessions

**11:30–13:30** Parallel Sessions I., see detailed session programme

**13:30–14:30** Lunch Break, Foyer Building Q, ground floor

**14:30–16:30** Parallel Sessions III., see detailed session programme

### Social Event

**17:00–22:00** Informal networking, Building X

**Jarmila Zimmermannová**

Assoc. prof. Ing. Jarmila Zimmermannová, Ph.D. habilitated at the University of Economics in Prague in 2017 in the field of finance. From 2003 to 2009 she worked in various positions at the Ministry of the Environment of the Czech Republic, most recently as Deputy Director of the Department of Sustainable Energy and Transportation and Head of the Department of Environmental Tax Reform and Transportation. She represented the Ministry of the Environment of the Czech Republic in the

OECD Working Group – Joint Meetings of Tax and Environment Experts. From 2011 to 2022, she worked in various positions at the Moravian Business College Olomouc, in particular as Rector, Vice-Rector for Science and Research and associate professor at the Department of Economics and the Department of Sustainable Development.

Currently, she works at Palacky University, Faculty of Health Sciences, Centre for Science and Research. She is also Vice-Dean for International Relations and Internationalisation. In the field of bioeconomics, she is the leader of the Socio-Economic Section of the Platform for Bioeconomy (Czech Republic) and from March 2022 also a member of the Circular Bio-based Europe Joint Undertaking (CBE JU) Scientific Committee.

Her main areas of expertise are public economics, public finance, and the impact of financial and economic policy instruments. She is the author of a number of scientific articles and a monograph. She has lectured internationally at universities in Hungary (Budapest Business School), Germany (Hochschule Nordhausen, Duale Hochschule Villingen Schwenningen, Ruhr Universität Bochum), Slovenia (University of Maribor), the Netherlands (Utrecht University), Israel (Kinneret Academic College) and China (Dalian Minzu University).



### **Michaela Bednárová**

Associate prof. Ing. Michaela Bednárová, BA (Hons), PhD. currently holds a position as a faculty member at the Department of Financial Economics and Accounting at the University Pablo de Olavide in Seville, Spain. Her academic journey culminated in the successful completion of her Ph.D. in Management and Economics at the University of Huelva, Spain. She served as a visiting researcher at the esteemed Rutgers Business School of New Jersey in the

United States, the University of Economics in Bratislava, Slovakia and she was also a lecturer at the University of Edinburgh, UK. Her academic interests are multifaceted and encompass the realms of Digital Accounting, Stakeholder Engagement, Corporate Social Responsibility, Sustainability and Integrated Reporting, and more recently, the domain of Corporate Digital Responsibility. Dr. Bednárová's scholarly contributions have found their way into the pages of numerous international academic journals, including the International Journal of Accounting Information Systems, Meditari Accountancy Research, Government Information Quarterly (UK), Online Information Review (UK), Journal of Information Systems (USA), and the Spanish Accounting Review (Spain), to name a few. In recognition of her contributions, Dr. Bednárová was honored with the Emerald Literati Award in 2021 for her paper on the implications of Blockchain on accounting and auditing. Beyond academic journals, she also shares her expertise through contributions to professional journals, such as AECA, a publication of the Spanish Accounting Association (Spain). Furthermore, she has authored the book "Digital Disruption and Corporate Digital Responsibility" and co-authored four other books. Her dedication to the field extends to her editorial roles, as she serves as an Associate Editor for the International Journal of Digital Accounting Research, indexed in Scopus. She is also a member of various editorial boards, including Forum Scientiae Oeconomia, Journal of Contemporary Management (South Africa), and the Polish Journal of International Management. Dr. Bednárová consistently contributes her expertise as a peer reviewer for renowned international academic journals indexed in Web of Science (WOS) and Scopus. Dr. Bednárová's expertise is not confined to her publications; she has actively participated in numerous national and international research projects. Her involvement as an external quality expert in the Erasmus plus project "REPESEA - Assessing and Improving Research Performance at South East Asian Universities" and her engagement in the "CHAISE - Blockchain Skills for Europe" project underscore her commitment to advancing knowledge dissemination. She currently holds the role of local coordinator for the Erasmus plus Project "MASUDEM" (Master in Sustainable Development and Management), highlighting her dedication to education and sustainable development. In recognition of her expertise, Dr. Bednárová has assumed significant roles in professional organizations. She has been appointed as a member of the committee for new technologies in accounting at AECA (Madrid) and serves as a member of the Academic Advisory Body of INATBA (Brussels).

**Quantitative Methods**

Room: **Q16**, 1st floor

**Human Capital and Labour Market**

Room: **Q14**, 1st floor

**Finance**

Room: **Q25**, 2nd floor

**Environmental, Social and Corporate Governance**

Room: **Q13**, 1st floor

**Computer Science and Information Systems I.**

Room: **Q15**, 1st floor

**Business Finance and Economics I.**

Room: **Q23**, 2nd floor

**Different Aspects of Economic Activity**

Room: **Q16**, 1st floor

**Management Challenges**

Room: **Q14**, 1st floor

**Finance - Special Section for Master Students**

Room: **Q25**, 2nd floor

**Marketing and Trade**

Room: **Q13**, 1st floor

**Computer Science and Information Systems II.**

Room: **Q15**, 1st floor

**Business Finance and Economics II.**

Room: **Q23**, 2nd floor

## Session I-A. Quantitative Methods

Chair of the Session: **Václav Adamec**

Room: **Q16**

Authors	Title
<b>Remo Rossi</b>	Indirect Cost in Should Cost Calculations – How carmaker's cost engineers see it
<b>Gabriela Soušková</b> and Michaela Staňková	The Level of Efficiency of the V4 Accommodation Sector One Year After the Outbreak of the Covid-19 Pandemic
<b>Kevin Nowag</b>	DEA Analysis of German Seed Production
<b>Natália Várošová</b> and Veronika Blašková	Factors Influencing the Minimum Wage in EU Countries
<b>Nino Gochitidze</b>	Evaluation of the Transport Efficiency in South Moravian Region
Samuel Sakala, Šimon Balga and <b>Marek Grill</b>	Level of Digitalization in Tourism in South Moravia

## Session I-B. Human Capital and Labour Market

Chair of the Session: **Hana Stojanová**

Room: **Q14**

Authors	Title
<b>Zuzana Cagaňová</b>	Inequalities on the Labour Market in the Age of Digitalization
<b>Daniela Zachová</b> and Zuzana Křečková Kroupová	Global Mobility: Intercultural Preparation of Shared Services Centers Workforce
<b>Gert Manning</b> and Hana Stojanová	Human Resource Competencies in the Automotive Industry 4.0 – Preliminary Results and Research Design
<b>Ilona Leitner</b>	Psychological Profile of a Technostressed Employee: Person-Oriented Mixed Method Study of the Consulting Workforce
<b>Wolfgang Hagenauer</b>	Shaping the Entrepreneurial Personality – Influential Factors and Their Impact on Business Success

**Session I-C.  
Finance**

 Chair of the Session: **Aleš Maršál**

 Room: **Q25**

Authors	Title
<b>Dominik Svoboda</b> , Peter Albrecht and Svatopluk Kapounek	Speculation on Squeezes
<b>Peter Albrecht</b> , Evžen Kočenda, Alexandre Silva de Oliveira, Paulo Sergio Ceretta and Michal Drábek	Event-Driven Changes in Connectedness among Commodities and Commodity Currencies: A Quantile, Network and Probabilistic Analysis
<b>Birgit Lehner</b>	Possibilities for Financing Care Robots in the German Hospital Remuneration System
<b>Daniel Pastorek</b>	Euro area Uncertainty and Euro Exchange Rate Volatility: Exploring the Role of Transnational Economic Policy
<b>Iva Hasikova</b>	Estimated VAT Gaps in Selected EU Member States
<b>Markéta Mlčúchová</b>	Unveiling the Variation in Corporate Tax Base Distribution under the Formulary Apportionment

**Session I-D.  
Environmental, Social and Corporate Governance**

 Chair of the Session: **Eva Šerá**

 Room: **Q13**

Authors	Title
<b>Dev Mani Sharma</b>	Pink Revolution in Public Transport: Impact of Fare-Free Public Bus Policy for Women – A Case Study from Delhi India
<b>Julie Hüvel</b>	The Role of Trust in Building Company Reputation through CSR Initiatives – Preliminary Results and Research Design
<b>Lea Saal</b> , Torsten Huschbeck and Christian Horres	Reputation of a Non-profit Organisation – A Quantitative Empirical Study Embedded in Risk Management on Police



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<b>Gentjana Rexhaj</b>	BIM&ESG: The Role of BIM in the Implementation of Sustainable, Environmentally Friendly and Social Infrastructure.
<b>Katharina Kastens</b>	The Decomposites of ESG Return
<b>Amar Khairi</b> and Lucie Sedláková	Support Measures for Companies Employing Workers with Disabilities within State Labor Market Interventions as a Key to Labor Market Stability in the V4 Comparison

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<b>Klára Klíčnicková</b> , Anna Danihelová, Soňa Bielíková and Edita Komárková	Quantitative and Qualitative Analysis of the Development of Non-Financial Information in the Czech Republic
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## Session I-E. Computer Science and Information Systems I.

Chair of the Session: **František Dařena**  
Room: **Q15**

Authors	Title
<b>Christoph Riemer</b>	Advancing Sustainability through Digitalization: the Intersection of Artificial Intelligence and Sustainability
<b>Jochen Nuerk</b> and František Dařena	Performance Continuity and Resilience of Digital Supply Chain Systems by a Systems Engineering Approach
<b>Ashish Bakshi</b> , Andreas Kotulla, Oldrich Faldik and Oldrich Trenz	Open Source Compliance in Smart Homes: A Study of FOSSology and SPDX
<b>Martin Zaklasnik</b> , Oldrich Faldik, Oldrich Trenz and Veronika Konecna	Concept of P2P Energy Trading Mobile Application
<b>Michael Keller-Fröhlich</b>	Data Usage within Companies with a Standardized Reporting Environment: A Case Study
<b>Jan Havlík</b> and Jiří Štastný	Large-Scale Genomic Data Storage and Management
<b>Michaela Veselá</b>	Survey of Selected Natural Language Processing Models and their Potential for Preserving the Context of Communication

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**Session I-F.  
Business Finance and Economics I.**

Chair of the Session: **Jan Vavřina**  
Room: **Q23**

Authors	Title
<b>Michal Drábek</b> and Pavel Syrovátka	Enhancing Market Value Estimation for Privately Held Companies: Differentiated Multipliers in the Czech Brewing Industry
<b>Maximilian Liepert</b>	A Meta-Analysis on Private Equity Technology-Drive Value Creation
<b>Robert Piotr Dombek</b>	What do Managers think About the Attractiveness of Occupational Pension Provision in Germany? Results of a Current Expert Survey
<b>Lejla Münch</b>	Valuation of Non-Recourse Risk Under Warranty Limitation
<b>Alexander Roth</b>	The Impact of Parental Influence and Socioeconomic Status on First-Time Start-Up Success in Germany
<b>Oksana Dubanych</b>	Actual Challenges in Food Security: The Case of Ukraine

## Session II-A. Different Aspects of Economic Activity

Chair of the Session: **Michal Mádr**

Room: **Q16**

Authors	Title
<b>Meiyu Lu</b>	The Relationship between Government Debt and Economic Sentiment
<b>Tomáš Král</b>	Political Economy and its Theoretical Connection with the New Silk Road Project in Central Asia
<b>Adam Janošec</b>	The Role of Trust in Regional Innovation System
<b>Patrik Vaněk</b> and Eleanor Doyle	Drivers of Corporate Headquarters Density
<b>Tomáš Pokorný</b> , Adam Ruschka and Helena Chytilová	Novel Measure of de jure Central Bank Independence
<b>Jitka Matějková</b>	The Budget Process as a Financial Management Tool for Local Governments

## Session II-B. Management Challenges

Chair of the Session: **Hana Stojanová**

Room: **Q14**

Authors	Title
<b>Maureen Malesu</b>	Critical Success Factors for Small Farm Enterprise: Evidence from Zambia
<b>Torsten Huschbeck</b> , Jürgen Weltermann and Oliver Haas	The Importance of Performance Management System in Tax Consulting
<b>Stefan Wieke</b>	State of the Art in LCC Analysis and Mitigation of Uncertainties and Risks - A Literature Review
<b>Christiane Richter</b>	Influencing Factors and Effect of Supply Chain Ambidexterity - a Multi-Perspective Approach
<b>Stephan Hoose</b>	Cooperation Measures in Distribution Management between Customers and Suppliers in B2B Relationships

**Session II-C.  
Finance – Special Section for Master Students**Chair of the Session: **Jolana Stejskalová**Room: **Q25**

Authors	Title
<b>David Maňoušek</b> and Peter Albrecht	The Impact of Sentiment on Cryptocurrency Markets
<b>Dominik Krampla</b>	Volatility Spillover in Cryptocurrency Markets: Evidence from High-Frequency Analysis Using DCC-GJR-GARCH Model
<b>Jan Dvořáček</b>	Profitability of Insurance Companies Depending on the Quality of the Institutional Environment
<b>Pavel Sedlák</b>	The Impact of the Macroeconomic Environment on the Existence of Zombie Firms

**Session II-D.  
Marketing and Trade**Chair of the Session: **Marek Záboj**Room: **Q13**

Authors	Title
<b>Ondřej Mikšík</b> and Halina Starzyczna	Behaviour of Regional E-commerce Customers During Covid-19
<b>Andrej Grajciar</b>	Understanding the Impact of Framing effect on Generation Z's Purchasing Decisions for Utilitarian Products
<b>Bilguun Bayarmagnai</b> and Stanislav Mokry	Clicking with the Eyes: Pupillometry in the Research of Online Native Ads Banner Headline Preferences
Šárka Vanková, <b>Veronika Suchárová</b> , Adéla Prášilová, Patrik Kubát and Andrea Králíková	Using Emotions in DMO Marketing Activities
Veronika Švecová, Petr Hudec and <b>Sabina Ulbrichová</b>	Sustainable Consumer Behavior When Purchasing Food

## Session II-E. Computer Science and Information Systems II.

Chair of the Session: **František Dařena**

Room: **Q15**

Authors	Title
<b>Andrej Gono</b> , David Prochazka and Tomáš Šmerda	Augmented Reality Manuals: Competition of Mobile Platforms
<b>Michal Mitter</b> and Jaromír Landa	Collaboration on Spatial Data in Virtual Reality With WebXR
<b>Tomas Miniberger</b> and Vitezslav Pospisil	Valuation of Road Infrastructure Using BIM
<b>Aleš Ďurčanský</b> and Jiří Štastný	Analysis of Font Properties Based on the Relationship between Resolution and Font Grade.
<b>Petr Pernes</b>	Ai Plant Diseases Identification
Jana Procházková and <b>Juraj Kriššák</b>	The Artificial Intelligence Algorithm Used for Harvested Wood Recognition
<b>Michal Dufek</b> and Jiří Štastný	Navigating Uncertainty with Bayesian-Enhanced Multi-Factor Models in Adaptive Asset Pricing

## Session II-F. Business Finance and Economics II.

Chair of the Session: **Jan Vavřina**

Room: **Q23**

Authors	Title
<b>Marko Kostic</b>	Influence of Tax Advisers on SMEs Non-Compliance in Tax Matters
<b>Mark Mishcheniuk</b>	Identification and Analysis of internationalization Trends of Czech Largest Joint-Stock Companies
<b>Jan Peter Danz</b>	Economic Impact of the Fast Fashion Sector on the German Clothing Market: An Analysis
<b>Kristýna Tlamková</b>	Commodity Product Chain – Cultivation Rapeseed Oil for the Production Methyl Esters of Rapeseed Oil in Czech Republic

Václav Adamec  
Irena Baláková  
Jiří Balej  
Marcela Basovnicková  
Luděk Benada  
František Dařena  
Michal Drábek  
Jiří Duda  
Jana Dundelová  
Oldřich Faldík  
Sylvie Formánková  
Lucie Formanová  
Aleš Franc  
David Hampel  
Jan Hanousek  
Andrea Hrdličková  
Soňa Hurná  
Helena Chládková  
Ladislava Issever Grochová  
Radka Klvaňová  
Štěpán Konečný  
Radovan Kožíšek  
Soňa Kukučková  
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Marek Litzman  
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Alena Melicharová  
Jana Mikušová  
Stanislav Mokry

Mikuláš Muroň  
Radek Náplava  
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Petr Polák  
Hana Porkertová  
David Procházka  
Kateřina Provazník Ryglová  
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Roman Valovič  
Jan Vavřina  
Lenka Viskotová  
Kateřina Žáková  
Pavel Žufan

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