

## Conference Programme

**September 11, 2023**

*Location: Faculty of Law Masaryk University (Veveří 158/70, Brno)*

- 9:00 – 9:30 Registration
- 9:30 – 10:30 Opening the conference**
- 10:30 – 11:00 Coffeebreak
- 11:00 – 13:00 Programme in Sections
- 13:00 – 14:00 Lunch (Foyer of the Faculty)
- 14:00 – 16:00 Programme in Sections
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- 18:00 – 21:00 Castle Špilberk (*Location: Špilberk 210/1*)
- 18:00 Guest Arrival
- 18:20 – 18:30 Welcoming Speech
- 18:30 – 21:00 Tours of the castle, Dinner, Networking

Wi-Fi for participants of the conference (at Faculty of Law)

ssid: MUNIguests

password: MUNIguests

# INTERACTION OF LAW AND ECONOMICS : SUSTAINABLE DEVELOPMENT

## Section I: Sustainability in Fiscal and Tax Law (General Part)

Room number: 025

11:00 – 13:00, 14:00 – 16:00

Participants	University	Title of the speech
Miroslav Štrkolec	Pavol Jozef Šafárik University in Košice	Taxation of Income from the Sale of Virtual Currencies in the Slovak Republic
Francesco Cannas	University of Turin	A new concept of equity and neutrality for a sustainable tax system
Marek Słupczewski	Nicolaus Copernicus University in Toruń	Perspectives on the scope of analogy in tax law
Michał Mariański	University of Warmia and Mazuria in Olsztyn	The potential role of soft law rules and French concept of regulations with force of law (ordonnances) in achieving sustainable development goals
Małgorzata Wroblewska	University WSB Merito in Gdańsk	The EU carbon tax adjustment mechanism and its comparability with the WTO regulations: Does this follow WTO agreements?
Wojciech Morawski Martyna Wilmanowicz-Słupczewska	Nicolaus Copernicus University in Toruń	Has The Development Of Remote Working Changed The Tax Understanding Of The Place Of Work As A Determinant Of Where Labour Income Is Taxed?
Gábor Hulkó	Széchenyi István University	The Hungarian Local Business Tax as a Tool for Regional Business Development
Ewelina Bobrus-Nowińska	University of Białystok	Instruments for supporting the assumptions of sustainable development in income taxes in Poland
Karolína Červená Anna Vartašová	Pavol Jozef Šafárik University in Košice	Real property tax collection in Slovakia in the context of sustainable local self-government financing: tax arrears analysis
Paulina Wityńska	Universty of Białystok	Is there a prospect of introducing tax arbitration into the Polish legal system?
Kristýna Šedová	Charles University	Tax Incentives for Sustainable Behavior under Czech Law
Tereza Homa	Masaryk University	Taxation of digital economy according to OECD

# INTERACTION OF LAW AND ECONOMICS : SUSTAINABLE DEVELOPMENT

## Section II: Sustainability in Fiscal and Tax Law (Special Part)

Room number: 030

11:00 – 13:00, 14:00 – 16:00

Participants	University	Title of the speech
Adrián Popovič Soňa Simić Ballová	Pavol Jozef Šafárik University in Košice	Own Resource of the EU Budget based on the Taxation of Financial Transactions
Adrián Popovič Jozef Sábo	Pavol Jozef Šafárik University in Košice	Own Resource of the EU Budget Based on Taxation of Electric Energy – Assumptions and Evaluation
Lejla Ramić	University of Sarajevo	Taxing sweets: Sugar Tax as an Instrument in Achieving the 3 SDG – Potential Headache for Developing Countries?
Stanisław Bogucki Krzysztof Winiarski	Supreme Administrative Court	Ineffectiveness of Polish Sugar Tax
Łukasz Presnarowicz	University of Białystok	Practical problems of collecting the fee on foodstuffs in Poland
Sławomir Presnarowicz Dana Šramková	University of Białystok, Masaryk University	Tax disputes in the Czech Republic and the Republic of Poland
Adam Kałużny	Nicolaus Copernicus University in Toruń	Taxation of the new types of living space in Poland
Ádám Pál	University in Miskolc	Why are we not taxing land? Thoughts on the efficiency of land taxation
Ewelina Bobrus-Nowińska Elżbieta Ambożej	University in Białystok Eastern European University of Applied Sciences in Białystok	Instruments for supporting the assumptions of sustainable development in income taxes in Poland
Tomasz Grabka	Sołtysiński Kawecki & Szłęzak	The effect of the bank levy on the financial performance of certain banks in Poland
Adam Kałużny	Nicolaus Copernicus University in Toruń	Taxation of the new types of living space in Poland
Pavel Hájek	Masaryk University	Patent Box – a Measure for Sustainable Development
Jan Neckář	Masaryk University	Remission of taxes in the Czech Republic
Tereza Svobodová Michal Radvan	Masaryk University	Tax Amnesty in the Czech Republic – Cui Bono?

# INTERACTION OF LAW AND ECONOMICS : SUSTAINABLE DEVELOPMENT

## Section III: Sustainability in Business and Non-Fiscal Law

Room number: 034

11:00 – 13:00, 14:00 – 16:00

Participants	University	Title of the speech
Veronika Novotná Martina Bobalová Jiří Kříž Jan Luhan András Rontó	Brno University of Technology	Navigating Business Decision-Making: Mathematical Modelling for Enhanced Analysis and Realistic Insights
Anna Sobczyk-Kolbuch	Katowice Business University	Perspectives for Sustainable Development and Green Management in the Entrepreneurial Attitudes of Young Entrepreneurs in Silesia
Peter Mičák	Brno University of Technology	Exploring Innovation Patterns in Creative Industries: A Comparative Analysis
Petra Holendová	Brno University of Technology	Heuristic-based Decision Making in the Financial Environment
Andrzej Gorgol	University of Zielona Góra	Challenges for Polish foreign exchange law arising from the prospect of the euro replacing the national currency
Michalina Duda-Hyz	University of Opole	Gambling with in-game items and virtual currencies – the current legal status and challenges for the Polish legislator
Péter Bálint Király	Széchenyi István University	EU Regulation on Markets in Crypto-assets
Karel Brychta	Brno University of Technology	Financial Guarantees: Rules, Application Problems and Potential Solutions
Michal Janovec	Masaryk University	Single Resolution Mechanism: An Effective Way How to Rescue Banks in Troubles
Katarzyna Zahrajová Martina Krügerová Michał Kozieł Michaela Bučková	Technical University of Ostrava	Financial and Legal Literacy as Key Factors in Sustainable Business and Development

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Jakub Svoboda		Exploring Gender Disparities in Behavioral Influences on Investment Decisions: An Extensive Literature Analysis
Krzysztof Teszner	University of Białystok	Impact of the institution of verifying acquisitions on the sustainability of entrepreneurs
Arnas Petrikas	Mykolas Romeris University	The concept of sustainability in the field of mergers and divisions of companies
Michael Bílek Jan Musil	Brno University of Technology	Market Uncertainty Impact on Cross-Border Private Equity Exits: Evidence From the CEE
Klára Svobodová Silvia Plottová	Brno University of Technology	A Possible Paradox of the Secured Creditor's Position in Insolvency Proceedings
Dana Bárková	University of West Bohemia in Pilsen	Sustainability reporting in the framework of corporate governance and financial reporting
Pavla Srbová Mária Režňáková	Brno University of Technology	Unique Features of Czech Family Businesses
Nikola Sobotková Vojtěch Bartoš	Brno University of Technology	Development trends in the financial performance of construction companies in the Czech Republic and abroad
Josef Bureš Vojtěch Bartoš	Brno University of Technology	Evaluation of the financial performance of engineering companies in the Visegrad Group and Germany.

# INTERACTION OF LAW AND ECONOMICS : SUSTAINABLE DEVELOPMENT

## Section IV: Sustainability in Public Finance and Labour Law

Room number: 038

11:00 – 13:00, 14:00 – 16:00

Participants	University	Title of the speech
Karin Cakoci	Pavol Jozef Šafárik University in Košice	Selected Aspects on The Future of EU Budget
Katarzyna Płonka– Bielenin Anna Staszewska	Akademia Górnośląska	Assumptions and Consequences of the Introduction the European Green Deal
Martin Gonsior Jiří Luňáček	Brno University of Technology	Determinants of Economic Development in Estonia, Latvia and Lithuania
Štěpán Franc	Brno University of Technology	Economic Growth and ESG Factors: Quantifying Qualitative Heuristics Through Trends – Increasing, Constant, Decreasing
Mariola Lemonnier	University of Lodz	Mediation as a way to protect economy. Comparative approach
Anna Wójtowicz– Dawid	University of Rzeszów	Public spending efficiency and sustainable development in Polish public finance law
Anna Ostrowska	University of Lomza	Earmarked Funds as a Source of Financing Local Government Tasks and an Instrument of Sustainable Development
Magdalena Budziarek	University of Łódź	Legal conditions of projects implemented under the Village Fund (Solecki Fund) in the context of the sustainable development strategy of local communities
Petra Hrubá Smržová	University of West Bohemia in Pilsen	Local fees and their significance for the sustainable development of municipalities in the Czech Republic
Luiza Budner–Iwanicka	Regional Chambers of Audit Gdańsk	Local government in the Free State of Saxony against the concept of fiscal federalism
Damir Solak	Masaryk University	Sustainable funding and functioning of public service media

# INTERACTION OF LAW AND ECONOMICS : SUSTAINABLE DEVELOPMENT

Urszula Zawadzka-Pak Eva Tomášková	University of Białystok Masaryk University	The influence of the Czech Fiscal Council on the Sustainability of Public Finance
Lukáš Václavík	Brno University of Technology	Economic Aspects of Social Engineering Threats
Marie Soukupová Radek Doskočil	Brno University of Technology	A literature Review of Cybersecurity Measures in Medical Facilities in Context of Risk Management
Jana Komendová	Masaryk University	Employment of Third Countries Nationals in the Czech Republic – Protection of Labour Market or Promotion of Illegal Work?
Michal Smejkal Michal Blažek	Masaryk University	Possibilities for Regulation of Employment Termination by Employer in Comparative and Economic Contexts
Ewaryst Kowalczyk	University of Zielona Góra	Legal aspects of counteracting the use of slave labor in global supply chains in public procurement in the EU

# INTERACTION OF LAW AND ECONOMICS : SUSTAINABLE DEVELOPMENT

**September 12, 2023**

*Location: Faculty of Business and Management Brno University of Technology  
(Kolejní 2906/4, Brno)*

9:30 – 11:30

## **Round table I:**

**Current challenges in Fiscal Law and Tax Law and in Public Finance and Labour Law**

*(meeting room of Department of Finance, 4th floor)*

## **Round table II:**

**Current challenges in Business and Non Fiscal Law**

*(meeting room of Department for Foreign Relations, 5th floor)*

## **Round table III:**

**8. Wrocławsko-Brneńskie Seminarium Prawa Finansowego**

*(meeting room of Department of management, 6th floor)*

## **Round table IV:**

**Financial and Law Literacy: Problems of Didactics of Law for Non-Lawyers and Finance for Non-economists, prevention against debt and legal traps**

*(meeting room of Department of Economics, 5th floor)*

## **Reception at the Rectorate of the Brno University of Technology**

*Location: Antonínská 548/1, Brno*

18:00	Guest Arrival
18:20 – 18:30	Welcome Speech
18:30 – 19:00	Musical Performance by Moravian Cimbalom
19:00 – 19:00	Dinner
19:40 – 20:25	Tasting of Selected Moravian Wines
20:25	Musical Performance
	Networking
22:00	Farewell