



SAPIENTIA
HUNGARIAN UNIVERSITY
OF TRANSYLVANIA



17th International Conference on Economics and Business
CHALLENGES IN THE CARPATHIAN BASIN

Innovation: Bridging the Gap between Urban Centers and
Peripheries

May 21-23, 2025

Full Programme

May 21, 2025 – Wednesday – Hack the Taste – Gastronomic Tourism Hackathon

18:00 – 19:00 | Pitches

19:00 – 19:20 | Jury deliberation

19:20 – 19:40 | Awards ceremony

19:40 – onward | Networking

May 22, 2025 – Thursday. 10,00 AM – 20,00 PM (GMT +2)

10:00 - 10:30 Opening ceremony

10:30 - 13:00 Plenary presentations

13:00 - 14:00 Lunchbreak

14:00 - 18:00 Presentations in parallel sessions

18:00 - 19:00 Presentation in the planetarium (by registration)

19:00 Dinner

May 23, 2025 – Friday - Guided excursion to agricultural cooperatives in Ciuc region

09,00 AM – 17,00 PM (GMT +2)

Excursion program (the excursion is chargeable, 30 EUR/person)

09,30 - 11.30 Visit to the Szekler Border Guard Memorial Centre in Csíkszépvíz

11,40 - 12. 40 Visit to the Csengő Agricultural Cooperative in Csíkszépvíz

13.00 - 14.30 Visit to the meat processing plant of the Tercsi Public Estate in Csíkkarcfalva

15.00 - Lunch at the Farkas Pension in Csíkkarcfalva

16.00 - Return to Csíkszereda.

Departure with coach on Friday morning 09.00 from the entrance of Sapientia EMTE Csíkszereda Campus

Plenary presentations

May 22, 2025 – Thursday 10:30 - 13:00 (GMT +2)

- **László BERÉNYI, Professor at University of Miskolc, Hungary:**
Technology acceptance: two framework models based on the example of ChatGPT
- **Zoltán GÁL, Professor at University of Pécs, Hungary:**
The Limits of Knowledge-Based Development in Peripheral Regions: Challenges of Innovation in Industry 4.0
- **Sándor KEREKES, Professor at Corvinus University, Budapest, John von Neumann University, Kecskemét, Hungary:**
The role of disruptive innovations in the success of the circular economic model
- **Balázs LENGYEL, Head of ANETI Lab, Senior Research Fellow, HUN-REN KRTK. Research Professor, Corvinus University, Hungary**
The Spatial Life Cycle Hypotheses

Program of the Parallel Sessions

May 22, 2025 – Thursday. 14,00– 18,00 PM (GMT +2)

Session 1: Financial Frontiers — Navigating Capital Markets and Corporate Finance in a Dynamic Era

📍 Room: 11

📍 Time: 14:00–18:00, May 22, 2025

📍 Chair: Dr. Gergely Fejér-Király and Norbert Ágoston

Time	Presenter(s)	Institution	Title
14:00–14:20	Bíborka Eszter Bíró	Sapientia Hungarian University of Transylvania	The rise of Artificial Intelligence in financial markets: reshaping investment decision-making
14:20–14:40	Péter Macsuga	University of Debrecen	Proprietary trading, mint alternatív befektetési stratégia
14:40–15:00	Cserne Panka Póta	Debreceni Egyetem Gazdaságtudományi Kar	A V4-ek fizetési szokásainak és azonnali fizetési rendszereinek vizsgálata
15:00–15:20	Norbert Ágoston	Sapientia Hungarian University of Transylvania	The relationship between earning management and firm insolvency
15:20–15:40	Annamária Lőrincz	Sapientia Hungarian University of Transylvania	Turisztikai szálláshelyek pénzügyi teljesítményének elemzése Románia és Magyarország viszonylatában
15:40–16:00	☕ Coffee Break		
16:00–16:20	Mirjam Hamad	University of Debrecen	A hagyományos és cash-flow alapú jövedelmezőségi

			mutatók szerepe az osztalékpártikában
16:20–16:40	Balázs Fazekas	University of Debrecen	Hitelpiaci túlfűtöttség és recesszió – A hitelrések és a gazdasági egyensúlytalanság kapcsolata
16:40–17:00	Balázs Cseh	Ludovika University of Public Service	An Overview of the Current Financial Management Practices of Budgetary Institutions in Hungary

Session 2: Tackling Challenges in International Taxation and Accounting

📍 Room: 12

⌚ Time: 14:00–17:30, May 22, 2025

🎤 Chair: Dr. Rita Koroseczn  Pavlin

Time	Presenter(s)	Institution	Title
14:00–14:20	Alexandra Szekeres	University of Debrecen	The impact of applying IFRS on revenue recognition
14:20–14:40	Ant�nia Zakari�s & Rita Koroseczn� Pavlin	Hungarian University of Agriculture and Life Sciences	Usage of international standards in accounting and financial audit of leasing operations
14:40–15:00	Nikolett Bosn�yk-Simon	University of Pannonia	The importance of sustainability in the hotel industry – Focus on environmental accounting
15:00–15:20	D�ra Gazdag-Kerezsi & �gota Kiss	University of Debrecen	Analysis of the effective corporate tax rate of Hungarian companies
15:20–15:40	☕ Coffee Break		
15:40–16:00	Patr�cia Becsky-Nagy	University of Debrecen	Sustainable VAT harmonization theory for cross-border e-commerce transactions in the European Union
16:00–16:20	G�l Veronika Alexandra	Hungarian University of Agriculture and Life Sciences	Specialties of cost accounting in agriculture

Session 3: Marketing Strategies for the Digital and Experience-Driven Era

📍 Room: 13

⌚ Time: 14:00–17:15, May 22, 2025

🎤 Chairs: Dr. Ede Lázár and Nagy-Kercsó Katalin

Time	Presenter(s)	Institution	Title
14:00–14:25	Boróka-Júlia Bíró	Sapientia Hungarian University of Transylvania	Blooming Business: Place and Role of an Innovative Online Flower Delivery Marketplace System on the Romanian Market
14:25–14:50	Kata Földi	University of Debrecen	Literature review and secondary research on the positioning of electronic cigarettes in Hungary
14:50–15:15	Kata Földi	University of Debrecen	Possibilities Of Artificial Intelligence (Ai) In Product Development: Implications For Marketing, Commerce, And Economics
15:15–15:40	Zsolt Sándor	Sapientia Hungarian University of Transylvania	Measuring Advertising Spillovers in the Automobile Industry
15:40–16:00	☕ Coffee Break		
16:00–16:25	Kinga Katalin Székely	Sapientia Hungarian University of Transylvania	The tourism appeal of local flavours: An analysis of gastronomic festivals in Szeklerland
16:25–16:50	Attila Szőcs	Sapientia Hungarian University of Transylvania	Examining the factors influencing the intention to attend the theatre: The case of Csíki Játékszín
16:50–17:15	Katalin Nagy-Kercsó	University of Debrecen	Exploring consumer perceptions of greenwashing through netnography

Session 4: Leading the Future: Innovations and Challenges in Modern Management

📍 Room: 15

⌚ Time: 14:00–18:00, May 22, 2025

🎤 Chair: Dr. Beáta Kádár

Time	Presenter(s)	Institution	Title
14:00–14:20	Bianka Barabás	University of Pannonia	Use of control charts outside the production area
14:20–14:40	Petra Czinege	University of Pannonia Veszprém	Talent management through generational eyes – Strategies of multinational companies
14:40–15:00	Szilárd Madaras	Sapientia Hungarian University of Transylvania	ChatGPT usage among highly educated employees
15:00–15:20	Ottilia György	Sapientia Hungarian University of Transylvania	The role of barriers in the transition to a circular economy. Results of a bibliometric analysis highlighting the existence of barriers to the implementation of a circular economy.
15:20–15:40	Máté Varga	University of Debrecen Faculty of Economics	Government incentives in the patent market: a comparative analysis of America, Europe and China
15:40–16:00	☕ Coffee Break		
16:00–16:20	Judit Nemessályi-Bistey	University of Debrecen Faculty of Economics	The Role of Project Controlling in the Development of Start-up Businesses (A projekt kontrolling szerepe a támogatással induló vállalkozások fejlődésében)
16:20–16:40	Péter Bajnai	University of Debrecen	A döntéstámogató controlleri szakma fejlődése a negyedik ipari forradalom idején – a magyarországi kis- és középvállalkozások helyzetének tükrében

16:40–17:00	Noémi Szilvia Lőrincz	Vezetéstudományi Intézet, Budapesti Gazdasági Egyetem	Beyond the Wheel: Managing Innovation and Challenges in the Automotive Sector
17:00–17:20	Szilárd Madaras	Sapientia Hungarian University of Transylvania	Digitalization challenge for the Romanian companies
17:20–17:40	Anna Süle	Pannon University	The impact of the ESG law on Hungarian companies – An examination from the perspective of ESG consultants
17:40–18:00	Zoltán András Dániel	University of Pannonia	Green investments in Hungary: Case study on financing renewable energy projects

Session 5: Rediscovering Horizons — Innovations in Sustainable Tourism

📍 Room: 17

⌚ Time: 14:00–17:40, May 22, 2025

🎤 Chair: Dr. Benedek Nagy

Time	Presenter(s)	Institution	Title
14:00–14:25	Balázs Telegdy	Sapientia Hungarian University of Transylvania	Mineral water as an asset in the land of wine waters: results of an exploratory study
14:25–14:50	Márta Kóródi	University of Debrecen, Faculty of Economics and Business	Travel Decisions in the Tourist Profile of Generation Z
14:50–15:15	Jenő Kocsis	University of Pannonia	In the footsteps of eco-conscious gastronomy: analysis of sustainable practices of the top restaurants near lake Balaton
15:15–15:40	Károly Szabó	ADI Harghita (Visit Harghita) SUSRUR Project PREVIEW Project	SUSRUR project: Towards SUStainability and resilient scenarios for tourism SMEs in RUral & Remote Areas PREVIEW project: Promoting Resilience and Employability in university
15:40–16:00	☕ Coffee Break		
16:00–16:25	Éva Darabos	University of Debrecen, Faculty of Economics and Business, Institute of Accounting and Finance	The role of tourism in the Hungarian economy in international comparison
16:25–16:50	László Várallyai	University of Debrecen	A LoRa-based custom software to test user acceptance
16:50–17:15	Noémi Kulcsár	Budapest Metropolitan University	A város-vidék kapcsolatok erősítésének lehetőségei a turizmus által
17:15–17:40	Benedek Nagy	Sapientia Hungarian University of Transylvania	Technological solutions in accessible tourism

Session 6: Addressing regional disparities and territorial challenges I.

Room: 18

⌚ Time: 14:00–17:40, May 22, 2025

🎤 Chair: Dr. Szilárd Rácz

Time	Presenter(s)	Institution	Title
14:00–14:25	András Náhlík	University of Sopron	Önkormányzati vezetők fenntarthatósági szemléletmódja az egyetemvárosokban
14:25–14:50	Boglárka Szultos	University of Pannonia	Culture as a creative economic development tool - Focus on the Barn Programme
14:50–15:15	Patrícia Porkoláb	Pannon Egyetem	Similarities and Differences in EU Funding for SMEs in V4 Countries
15:15–15:40	Ismail Rishwaan Rashid	University of Pécs, Faculty of Business and Economics	Urban-Periphery Divide in the Maldives: Economic and Social Disparities, Decentralization, and Policy Solutions
15:40–16:00	☕ Coffee Break		
16:00–16:25	Réka Horeczki	HUN-REN CERS Institute for Regional Studies	Representation patterns of Eastern European cities in global urban networks
16:25–16:50	Orsolya Varga	Hungarian University of Agriculture and Life Sciences	Románia NUTS 3 szintű területi elemzése többváltozós módszerekkel és Hargita megyei fókuszzal
16:50–17:15	György Csongor Marosi	Ludovika University of Public Service Doctoral School in Public Administration	Comparative Analysis and Future Reform Proposals for the Hungarian and Romanian Local Government and Administrative Systems
17:15–17:40	Szilárd Rácz	HUN-REN CERS Institute for Regional Studies	Regional disparities and geopolitical challenges in Central and Southeast Europe

Session 7: Addressing Regional Disparities and Territorial Challenges II

📍 Room: 19

⌚ Time: 14:00–17:30, May 22, 2025

🎤 Chair: Dr. János Kassay

Time	Presenter(s)	Institution	Title
14:00–14:20	Laura Nistor & Gyöngyvér Bálint	Sapientia Hungarian University of Transylvania	Environmental Willingness to Pay across Europe. Comparing ISSP and EVS Survey Data
14:20–14:40	Zoltán Koltai	University of Pécs	Village caretaker service, the way to reduce isolation
14:40–15:00	Zsuzsánna Wengritzky	Sapientia Hungarian University of Transylvania	Spatial Determinants of Battery Electric Vehicle Adoption in Hungary
15:00–15:20	Róbert Bagdi	University of Debrecen	Interpretation of Debrecen and its catchment area based on tourism aspects
15:20–15:40	János Kassay	Sapientia Hungarian University of Transylvania	Motorway construction in Romania, a never ending story
15:40–16:10	☕ Coffee Break		
16:10–16:30	Ágota Silló	Sapientia Hungarian University of Transylvania	Inequality in Volunteering
16:30–16:50	Tibor Jelen	Budapesti Corvinus Egyetem	The technology transfer office (TTO) as a specific intermediary for innovation between urban centres and peripheries
16:50–17:10	Emőke Kozomos	Ludovika University of Public Service	The history of Sovata and the number of overnight stays in the city

Session 8: Cultivating Prosperity — Innovations in Agriculture and Rural Economics

📍 Room: 20

🕒 Time: 14:00–16:00, May 22, 2025

🎤 Chair: Dr. Sándor Elek and Dr. Emőke Katalin Péter

Time	Presenter(s)	Institution	Title
14:00–14:20	Emese Balla	Sapientia Hungarian University of Transylvania	Challenges and development opportunities of the agricultural sector in Harghita County from the perspective of farmer organizations and agricultural experts
14:20–14:40	Tibor Bareith	HUN-REN CERS	Food Price Inflation Convergence in the European Union: Evidence from Structural Breaks and Club Dynamics, 2005–2024
14:40–15:00	Emőke Katalin Péter & Árpád Szabó	Sapientia Hungarian University of Transilvania & Partium Christian University, Oradea	Energy poverty in the Central and North-Western Development Regions of Romania - living conditions of families
15:00–15:20	Szeréna Nagy & Prof. Dr. Mónika Rákos	Sapientia Hungarian University of Transylvania	Application chances of ICT technology in agriculture in Szeklerland
15:20–15:40	László Mátyás & Emőke Katalin Péter	Sapientia Hungarian University of Transylvania	Cereal price trends in balanced economic periods
15:40–16:00	Emőke Katalin Péter	Sapientia Hungarian University of Transylvania	The Role of Migration Theories in Foreign Employment in Szeklerland

Session 9: Redefining Cooperatives in a Modern Economy

📍 Room: 20

⌚ Time: 16:20–18:00, May 22, 2025

⌚ Chair: Dr. Szeréna Nagy

Time	Presenter(s)	Institution	Title
16:20 –16:40	Klára Bak	Szövetkezetkutató Nonprofit Kft.	The Cooperative as a Modern Business Model in the Service Sector
16:40 –17:00	Mária Réti	Szövetkezetkutató Nonprofit Kft.	Innovative Cooperative Solutions, Sustainable Models – Responses and Good Practices of Hungarian Cooperative Law to Current Challenges
17:00 –17:20	Erika Nagy	Szövetkezetkutató Nonprofit Kft.	Cooperatives in the Finnish Service Sector
17:20 –17:40	Anett Parádi-Dolgos	Hungarian University of Agriculture and Life Sciences	The role of cooperatives in the service sector
17:40 –18:00	Emőke-Katalin Péter & Szeréna Nagy	Sapiencia Hungarian University of Transylvania	Romanian cooperatives and their opportunities
18:00 – 18:15	Anett Parádi-Dolgos - MATE	Hungarian University of Agriculture and Life Sciences	Cooperating for excellence and impact in research and innovation EUDRES Entrenovators by the European Commission under the Horizon Europe programme



Session 10: Advancing Business Informatics and Operational Research

📍 Room: 22

⌚ Time: 14:00–18:10, May 22, 2025

🎤 Chairs: Dr. László Pál (Part I), Dr. László Illyés (Part II)

Time	Presenter(s)	Institution	Title
14:00–14:20	Anita Kiss & Orsolya Nagy Tünde	University of Debrecen	Analyzing the performance of Hungarian food companies using the Data Envelopment Analysis method
14:20–14:40	Gergő Tömöri	University of Debrecen	Examining factors enhancing crisis resilience
14:40–15:00	László Pál & Csongor Kristó	Sapientia Hungarian University of Transylvania	Application of Constrained Optimization in Index Tracking Portfolio Construction
15:00–15:20	Júlia Salamon	Sapientia Hungarian University of Transylvania	Searching for correlated equilibria in interval valued games
15:20–15:40	Zoltán Makó	Sapientia Hungarian University of Transylvania	Intuitive fuzzy preference-homogeneous value functions in prospect theory
15:40–16:00	Edit Garda-Mátyás	Sapientia Hungarian University of Transylvania	The solution of quadratic and cubic functions with additional conditions
16:00–16:20	János Pancsira & Péter Lengyel	University of Debrecen	A nyers kávé globális kereskedelmi hálózatának szerkezete és dinamikája (2001–2023)
16:20–16:30	☕ Coffee Break		
16:30–16:50	László Illyés	Sapientia Hungarian University of Transylvania	The relational model of the library database. Tree structure existential and normal redundancy and their solutions are discussed.

16:50–17:10	Péter Lengyel, Emese Felvági, István Füzesi	University of Debrecen, University of Houston	MI-használati indikátorok fejlesztése a hallgatói digitális felkészültség és alkalmazási szokások mérésére
17:10–17:30	Piroska Bíró	Sapientia Hungarian University of Transylvania	Assessment of Prior Knowledge and Algorithmic Skills Among First-Year Computer Science Students
17:30–17:50	Tamás Kovács & Ádám Péntek	University of Debrecen	Enhancing SME Productivity Through Gamified Mobile Applications
17:50–18:10	Ádám Péntek & Tamás Kovács	University of Debrecen	ICT supported Predictive maintenance for SMEs: A case study in a joinery
18:10–18:30	István Füzesi & János Pancsira	University of Debrecen,	A láthatatlan szerző nyomában -- MI-generált szövegek és a humanizált tartalmak felismerésének kihívásai

Session 11: Innovation, Agility, Leading Change in the Turbulent 21st Century — Poster Section

📍 Room: 23

⌚ Time: 14:00–17:30, May 22, 2025

🎤 Chair: Dr. Ágnes Csiszárík-Kocsir and Dr. János Varga

Time	Presenter(s)	Institution	Title
14:00–14:30	János Varga	Óbuda University Keleti Károly Faculty of Business and Management	Food industry as an important part of critical infrastructure
14:30–15:00	Ágnes Csiszárík- Kocsir	Óbuda University	The soft skills needed and sought by agile organisations – based on practical opinions
15:00–15:30	István Márk Tóth	Óbuda University	Examining the conscious and unconscious presence of agility among Hungarian university students
15:30–16:00	☕ Coffee Break		
16:00–16:30	János Varga	Óbuda University Keleti Károly Faculty of Business and Management	Innovation strategies of the domestic SME sector: experiences of active and adaptive innovators
16:30–17:00	Ágnes Csiszárík- Kocsir	Óbuda University	Teachers' digital competence in online education from a student perspective
17:00–17:30	Oszkár Dobos	Óbuda University	Linking critical infrastructure industries to RDI activity

Session 12: Student Special Section

📍 Room: 16

⌚ Time: 14:00–18:00, May 22, 2025

🎤 Chair: Dr. Attila Szőcs

Time	Presenter(s)	Institution	Title
14:00–14:15	Csongor Kristó	Sapientia Hungarian University of Transylvania	A Comparative Analysis of Collaborative Filtering and Content-Based Approaches Toward Hybrid Solutions
14:15–14:30	Silvia Gábor	Sapientia Hungarian University of Transylvania	The economic impacts of artificial intelligence
14:30–14:45	Dalma Katalin Csúcs	Sapientia Hungarian University of Transylvania	Development of the MyWellnessDiary Application for the Digitalization of the Healthcare System
14:45–15:00	Szilárd Kovács	Sapientia Hungarian University of Transylvania	The Role of Web Applications in Service Provision
15:00–15:15	Beatrix-Erika Becsek	Sapientia Hungarian University of Transylvania	The Impact of Green Marketing on Consumer Behaviour in the Cosmetics Industry
15:15–15:30	Timea Bencze	Sapientia Hungarian University of Transylvania	A magatartás elmélet üzleti alkalmazásainak lehetőségei
15:30–15:45	☕ Coffee Break		
15:45–16:00	Zsófia Boda	Sapientia Hungarian University of Transylvania	The financial impact of ESG on large enterprises
16:00–16:15	Attila Boldizsár	Sapientia Hungarian University of Transylvania	Comparative Financial Analysis of Domestic, Foreign, and International Oil Companies
16:15–16:30	Ágota Bálint	Sapientia Hungarian University of Transylvania	Analysis of Hungary's and Romania's external trade
16:30–16:45	Kinga Olti	Sapientia Hungarian University of Transylvania	Examination of corporate income tax burdens based on the accounting reports of

			multinational companies operating in Hungary
16:45–17:00	Coffee Break		
17:00–17:15	Kinga Molnos	Sapientia Hungarian University of Transylvania	Fenntartható befektetések / Sustainable investments
17:15–17:30	Jolán Fazakas	Sapientia Hungarian University of Transylvania	Comparing EU Countries' Economic Performance in Light of Sustainability Goals
17:30–17:45	Barbara Porczel	Sapientia Hungarian University of Transylvania	Development of family farms – in and around Târgu Secuiesc
17:45–18:00	Alexandra Balázs	Sapientia Hungarian University of Transylvania	Családi Gazdaságok helyzete Székelyföldön