



KÜTAHYA

ABSTRACT BOOK

09-11 NOVEMBER 2023

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ABSTRACT BOOK



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EMIDWORLD'23 ABSTRACT BOOK

Editors

Prof. Dr. Niyazi KURNAZ

Assoc. Prof.Dr. Adil AKINCI

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EMIDWORLD'23

1st International Congress on Economics Public Finance Business
& Social Sciences

09-11 NOVEMBER 2023

KÜTAHYA / TÜRKİYE

E-mail: info@emidworld.com

www.emidworld.com

Welcome Message



**Prof. Dr.
M. Hasan EKEN**
President of TEMAR

Dear EMIDWORLD Conference delegates, Meeting you in Kütahya at the EMIDWORLD'23 1st International Congress on Economics Public Finance Business & Social Sciences was a great pleasure. Kütahya Dumlupınar University hosted the conference, and we had the pleasure of utilizing the university's on-campus facilities and meeting students at almost all sessions of presentations.

It is my pleasure to explain that we received 143 Manuscripts from 32 countries and personally meeting 217 delegates on the campus. The presentations were completed on consecutive days and the third day of the conference we had an opportunity to visit the ancient city of Aizanoia where the first-ever commodity exchange was founded during the Roman Era.

We are planning to organize the next conference in Istanbul and after that, it is the aim of the EMIDWORLD Association to organize the third conference in another country which will be decided next year in Istanbul at the closing session of the conference.

As the conference chairman, I would like to thank to both Dr. Kurnaz and Dr. Akıncı and their team for working at all the steps involved in organizing this conference successfully. Special and sincere thanks to all the delegates and attendees of the conference.

On behalf of the EMIDWORLD'23 Association, I wish to see all of you at our next conference to be held in Istanbul.

Yours sincerely,

About the Congress

After drawing the interdisciplinary theoretical framework, we set out to organize a series of international congresses that are expected to make a significant contribution to the literature on Economics, Finance, Business Administration research and related social sciences.

Through the congress and congress series, it is aimed to create a pool of human resources by bringing together academics interested in the subject.

Another aim of the congress is to put the developed joint projects into practice in the relevant sectors and to ensure their follow-up.

In this context, the objectives of the congress are

- To bring together scientists and sector representatives from Turkey and various countries of the world,
- To discuss issues, problems and new developments related to the fields of economics, finance and business administration and their sub-disciplines,
- To present new findings and opinions of academicians and sector representatives on related issues,



**Prof. Dr.
Niyazi KURNAZ**
*Coordinator of
EMIDWORLD'23*



- To share their methods and approaches to the solutions of related problems and to put forward suggestions,
- To become a center for national and international cooperation and information sharing.

The congress also serves to explore the existing trends in academic and intellectual circles in Turkey and the world. The Congress is planned to be organized in a different center with a different theme each year.

In the 2023 Industry and Technology Strategy document, Turkey's vision of "National Technology Strong Industry" is set out. This year's theme is "Technological Innovation, Sustainable Development" in line with the strategy, which consists of 5 main components: "High Technology and Innovation", "Digital Transformation and Industrial Move", "Entrepreneurship", "Human Capital" and "Infrastructure".

In line with this theme, EMIDWORLD'23 prioritized papers on all social science topics related to Economics, Finance and Business and all social sciences related to Technology, Innovation and Sustainable Development.

A total of 217 local and foreign participants (online and face-to-face) from 32 different countries participated in our congress with a total of 143 papers.

It was decided to organize EMIDWORLD 2024 in **Istanbul** with a different theme.

Photo Gallery

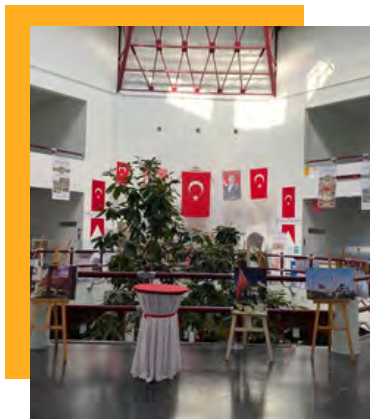
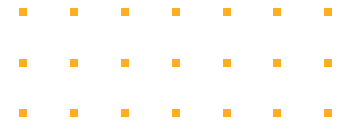
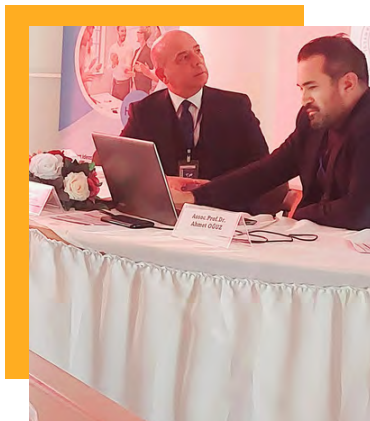


Photo Gallery



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GRAPHIC – DESIGN

Assoc. Prof. Dr. Serkan ÇALIŞKAN

* The lists are written in title and surname alphabetical order.



PROGRAMME (Oral Presentations)

EMIDWORLD INTERNATIONAL CONGRESS ON ECONOMICS PUBLIC FINANCE BUSINESS & SOCIAL SCIENCES

09-11 NOVEMBER 2023 / KÜTAHYA-TÜRKİYE

09 November 2023, THURSDAY

10.00-11.00	Introduction - Registration
11.00-13.00	Opening Ceremonies
	Protocol Speeches
	Keynote Speakers: Prof. Dr. Necmi GÜRSAKAL

Exhibitions

Foyer	"Turkish Flag" in the 100th Anniversary of the Republic of Turkey
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13.00-14.00

LUNCH BREAK

09 NOVEMBER 2023, THURSDAY

PANEL SMART CITIES SPECIAL SESSION		SESSION CHAIR: Prof. Dr. Murat YAMAN	
13.00 - 14.00	Session 1 GERMİYAN	Prof. Dr. Alim İŞİK Smart Cities and Example City of Smart Cities: Kütahya PhD. Erkan ÇAKIR Smart City Approach in Turkey and the Case of Kütahya	

SESSION CHAIR: Assoc. Prof. Dr. Esra N. KILCI

13.00 - 14.00	Session 1 GERMİYAN	A Study on the Analysis of the Effect of Inflation and Interest Rates on the Stock Market in Türkiye - Assoc. Prof. Dr. Esra N. KILCI A Financial Assessment of Agriphotovoltaics – Res. Asst. PhD. Bilge ŞENTÜRK Analyzing the Effect of Various Volatility Indices on the Bist100 Index - Student Ecrin ŞARK Asst. Prof. Dr. Erkan AĞASLAN
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CONFERENCE

14.00-16.00 AMFİ II	"MAVİ VATAN" AND TURKISH MARITIME HISTORY Assoc. Prof. Dr. Cihat YAYCI
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SESSION CHAIR: Prof. Dr. Gülnur KEÇEK

14.00 - 15.00	Session 1 GERMİYAN	Natural Disaster Insurance in Agriculture: A Multi-Criteria Decision Making (MCDM) Based Financial Performance Evaluation of Turkish Agricultural Insurance Pool (TARSIM) - Asst. Prof. Dr. Hasan Arda BURHAN The Importance of Ecological Innovation for the Prevention and Mitigation of The Negative Macroeconomic Impacts of Climate Change in Turkey - Assoc. Prof. Dr. Gülçin GÜREŞÇİ Assoc. Prof. Dr. Ahmet OĞUZ Bibliometric Analysis of Articles Published on Internal Auditing Between 2006-2023 (August) in Five Selected Journals Published in The Field of Auditing - Student Yasemin KAYA Prof. Dr. Niyazi KURNAZ Bibliometric Analysis of Analytic Hierarchy Process Studies - Student Sakina MAHARRAMOVA Prof. Dr. Gülnur KEÇEK
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SESSION CHAIR: Prof. Dr. Hatice DAYAR

14.00 - 15.00	Session 2 EVLİYA ÇELEBİ	Fiscal Rule Implementations in Public Procurement Law - Assoc. Prof. Dr. Hakan GÜNEŞ Green Budgeting and the Role of Local Governments in Green Budgeting - Asst. Prof. Dr. Semra ALTINGÖZ ZARPLI Review Of the Changes Made in the Tax Procedure Law by Law Number 7338 - Asst. Prof. Dr. Şebnem EKERYILMAZ Sustainable Welfare State: Empirical Evidence from The Case of Turkey - PhD. Metin DOĞAN
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SESSION CHAIR: Prof. Dr. Cengiz DURAN

15.15 - 16.15	Session 1 GERMİYAN	Predicting Future Climate Change-Related Business Research within Bibliometric Analysis - Res. Asst. Tri DAMAYANTI Prof. Dr. Suphi ASLANOĞLU A Research on the Moderating Role of Intrinsic Motivation in the Effect of Person Organization Fit on Job Satisfaction - Asst. Prof. Dr. Sevcan FIRIN "Because I Am Worth It." A BIBLIOMETRIC ANALYSIS OF PSYCHOLOGICAL ENTITLEMENT - Asst. Prof. Dr. Burcu AKDENİZ - Assoc. Prof. Dr. Nezire Derya ERGUN ÖZLER - Prof. Dr. Ceren GİDERLER KARAVELİOĞLU The Effect of Information Sharing in Family Businesses on the Job Satisfaction of Employees: A Research in Kütahya Province - Student Kemal HEYBET - Prof. Dr. Cengiz DURAN
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SESSION CHAIR: Prof.Dr. Emin ZEYTİNOĞLU

15.15 - 16.15	Session 2 EVLIYA ÇELEBİ	Corporate Governance and Sustainability Accounting: A Research in BIST - Asst.Prof.Dr. Ali ALTINBAY
		A Research on Accounting Professionals' Views on Sustainability Reporting and Sustainability Related Financial Disclosures: The Case of Kütahya - Assoc.Prof.Dr. Filiz YÜKSEL
		Gender Discrimination And Mental Accounting: Research At Kilis 7 Aralık University- Prof.Dr. Niyazi KURNAZ - Assoc.Prof.Dr. Ali KESTANE - Student Hemin Ali HAMA
		The Relationship Between the Readability of Annual Reports and Financial Failure: A Research on Bist 100 Companies - Res.Asst. Nesil İŞBİL Prof. Dr. Emin ZEYTİNOĞLU

SESSION CHAIR: Dr. Muhammed ADİL

16.15 - 17.30	Session AMFI II	The Role of Productive Universities in Fostering Human Capital in Arab Societies -Prof. Dr. Habes HATAMLEH
		Arab-Turkish Cultural, Economic and Commercial Relations are Based on the Past and Focused on the Future Prof.Dr. Ihsan orsan AL-RABBAEI
		Global Value Chain Analysis for Dates in Iraq Prof.Dr. Abdallah Ali MUDHI Asst.Prof.Dr. Hasan Turki Omair Al.WAISI
		Strategies for building a digital economy to achieve economic development in Algeria - PhD. Boutkhil GUEMIDE Prof. Dr. Abd Allah SAHRAOUI
		Islamic Banking and Its Relations with International Institutions or its Impact Development in Arab Countries- Prof. Dr. Gamouh MOULOUD
		Success Criteria for International Economic Partnerships - PhD. Muhammed ADIL
		The Role of Universities in Encouraging Entrepreneurship to Enhance Economic Development - Prof.Dr. Mohammad Abdullah Al-MOMANI

SESSION CHAIR: Assoc. Prof.Dr. Selami ERDOĞAN

17.30 - 18.30	Session AMFI II	Analysis of the Democratization Process in Türkiye (1946-1960)- Assoc.Prof.Dr. Selami ERDOĞAN
		Comparison of the Periods of Mehmet Ali Aybar and Behice Boran in the Turkish Labour Party - Asst.Prof.Dr. Çağdaş ZARPLI Student Eda Nur DOĞAN
		An Evaluation on the Name Changes of the Organization of Turkic States - PhD. Kadir Kürşat YILMAZ
		Reading Administration Thought Through Economic History: An Evaluation within the Framework of Public Administration Discipline Discussions - PhD. Sinan SUNAR

10 NOVEMBER 2023, FRIDAY**SESSION CHAIR: Assoc.Prof.Dr. Ahmet Salih İKİZ**

10.00 - 11.00	Session 1 GERMİYAN	Paid Military Service as A Public Financing Tool and Türkiye- Assoc.Prof.Dr. Ahmet Salih İKİZ
		Social Innovation and Sustainability in Business Organizations: Innovative Approaches to Solving Societal Problems- Asst.Prof.Dr. Ayşe Meriç YAZICI
		Bibliometric Analysis of Research on Workaholism- Student Yeşim ANKARA Assoc.Prof.Dr. Gözde KOCA
		Augmented Reality in Health: Bibliometric Analysis - Student Çağla ÖZÇELİK Asst.Prof.Dr. Bahar ÇELİK
		A Bibliometric Analysis on Emotional Intelligence Concept in Management Field- Lec. Meltem BAŞARAN Assoc.Prof.Dr. Özüm EĞİLMEZ

SESSION CHAIR: Prof. Dr. Ercan TAŞKIN

10.00 - 11.00	Session 2 EVLIYA ÇELEBİ	Assessment of the International Competitiveness of the Turkish Packaging Industry- Expert Elçin ŞEN SADAY - Prof.Dr. Habibe Yelda ŞENER - Prof.Dr. Ercan TAŞKIN
		Examination Of Career Satisfaction Levels of Accounting Professionals In Terms of Personality Traits- Asst.Prof.Dr. Meryem USLU Ph.D(c). Hasan ÖZYAŞAR
		Globalization Regionalization and Sustainable Development - Asst.Prof.Dr. Zeki YILMAZ
		Analyzing Turkey's "New Economic Policies" In 2018 And Beyond in the Context of Monetary Transmission Mechanisms - Asst.Prof.Dr. Havva NESRİN TIRYAKI


SESSION CHAIR: Prof.Dr. Yusuf GÜMÜŞ

11.15 - 12.30	Session 1 GERMİYAN	Bibliometric Analysis on Financial Performance: A Study on the Wos Database- Lec.PhD. Rıdvan YÜKSEL
		Factors Affecting Audit Effort- Asst.Prof.Dr. Işık ALTUNAL
		The Effect of Perceptions of Dissatisfaction with Digitalization and Technological Products of Professional Accountants on Their Retirement Planning Process- Asst.Prof.Dr. Ali ÖZBEK
		Modeling the Integration Process of Lean Production Philosophy and Techniques into Mass Catering Production-Student Kardelen Öykü TURHAN Prof.Dr. Yusuf GÜMÜŞ
		Technology, Innovation and Unemployment Dynamics in Modern Economies - Assoc.Prof.Dr. Gülçin GÜREŞÇİ Assoc.Prof.Dr. Ahmet OĞUZ

SESSION CHAIR: Asst.Prof.Dr. Bahar ÇELİK

11.15 - 12.30	Session 2 EVLIYA ÇELEBİ	The Mediating Role of Thriving at Work in Effects of Psychological Resilience on Work-Non-Work Life Balance Satisfaction- Asst.Prof.Dr. Hilal BARAN Student Fatma AYYILDIZ
		Evaluation of Health Literacy of Mothers and Expectant Mothers Receiving Education from Primary Health Care Organizations- Asst.Prof.Dr. Bahar ÇELİK Student Elif BIYIK
		The Mediating Role of Emotional Commitment in the Effect of Perceived Organizational Support on Work Engagement- Asst.Prof.Dr. Nida PALABIYIK Lec. Esra AKAY
		The Role of Corporate Governance in The Impact of Corporate Sustainability on Market Value - Lec. Nihal ÖZTOP -Asst.Prof.Dr. Meryem USLU

PANEL

14.00 Amfi 2	CAPITAL MARKETS FROM PAST TO PRESENT IN THE 100TH ANNIVERSARY OF THE REPUBLIC OF TURKEY Prof. Dr. Sadi UZUNOĞLU – Dr. Barış ESEN – Dr. Nuri SEVGİN	
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16.15-17.00 Closing Session
Amfi 2**Keynote Speakers: Prof. Dr. M. Hasan EKEN-Tevfik ALTINOK**
Assoc. Prof. Dr. Adil AKINCI**Next EMIDWORLD for 2024**



PROGRAMME (Virtual Presentations)

EMIDWORLD INTERNATIONAL CONGRESS ON ECONOMICS PUBLIC FINANCE BUSINESS & SOCIAL SCIENCES

09-11 NOVEMBER 2023 / KÜTAHYA-TÜRKİYE

09 NOVEMBER, THURSDAY

SESSION CHAIR: Assoc.Prof.Dr. Mouloud BELGACEMI

13.00 - 14.00	Session 1	Environmental Issues between the Conflict over Fossil Energy and the Inevitability of Renewable Energy - Assoc.Prof.Dr. Mouloud BELGACEMI
		MENA Region's Role for Laws on Gender Equality, Women's Empowerment, and Digitalization - Doaa SALMAN
		Investigating the Effects of NFTs and Gamification on Brand Identity in the Digital Era – Zahid KASBIT
		Augmented Reality as a part of Retailers Mix: An Evidence from Generation Z in Egypt - Asst.Prof.Dr. Marwa MAHMOUD - Asst.Prof.Dr. Rasha IHAB
		Does Income Inequality affect the Effectiveness of Monetary Policy Transmission Channels in Nigeria between 1986 and 2021? A DSGE Approach – Apanisile OBAFEMI

SESSION CHAIR: Asst.Prof.Dr. İrem ERASA AKÇA

14.00 - 15.00	Session 2	Privatization Reform For Public Finance: The Example of Kütahya Sugar Factory - Asst.Prof.Dr. İrem ERASA AKÇA
		One Example of Tax Authority Practice: Reporting Tax Evasion and the Whistleblower Reward - PhD. Özcan KARATAY
		The Cost of Tax Evasion The Cost of Tax Evasion - Asst.Prof.Dr. Fehiman EMINER
		A Conceptual View of Tax Literacy - Student Ayhan TÜRKOĞLU - Asst.Prof.Dr. Medet İĞDE

SESSION CHAIR: Prof.Dr. Hüseyin SELİMLER

15.00 - 16.00	Session 3	Economic Complexity and Environment: The Case of EU Countries - PhD. Selin Zengin TAŞDEMİR - Assoc.Prof.Dr. Ebru TOPCU
		Evaluation on the Relationship between Inflation, Interest Rate and Exchange Rate in Türkiye - Lec. Halit YALÇIN - Assoc.Prof.Dr. Resul YAZICI
		The Role of the Audit Committee in Carbon Emission Disclosures: A Research on BIST-100 - Lec.PhD. Rıdvan SEZGIN
		The Search for Interest-Free Financing Models in A Capitalist Economic - Lec. Ubeydullah ŞENER
		Long-Term Asymmetric Relationship between Interest and Dollar/TL Variables and Foreign Currency-Protected TL Time Deposit -Asst.Prof.Dr. Özge DEMİRKALE - Prof.Dr. Hüseyin SELİMLER

SESSION CHAIR: Prof. Dr. Valentin VASILEV

16.00 - 17.00	Session 4	Management of Human Resources, Changes and Crisis - In Search of New Solutions For Sustainable Organizational Development - Prof.Dr. Valentin VASILEV
		The Impact of Political Stability and Absence of Violence on the Development of Sustainable Innovation - PhD. Agnesa İBRAHİMİ
		The Impact of Individual Differences in Innovative Work Behavior. A Mediation Effect of General Decision-Making Style - PhD. Qendresa İBRAHİMİ
		A Research on the Relationship between Mobbing and Organizational Commitment - Student Abdüllatif PEKDEMİR
		Sustainable Supply Chain Management in Oil and Gas Industry in Developing Countries as a Part of the Quadruple Helix Concept: A Systematic Literature Review - Prof.Dr. Dzintra ATSTAJA - Prof.Dr. Kevin Wilclif MUKEM - PhD. Māris PURVIŅŠ - Assoc.Prof.Dr. Natālija CUDEČKA-PURINA

SESSION CHAIR: Prof.Dr. Zhukevych SVITLANA

17.00 - 18.00	Session 5	Sustainability Reporting in the Greek Business Environment Sustainability Reporting in the Greek Business Environment - Lec.PhD. Triantafyllos PAPAFLORATOS
		Advancing Financial Reporting in the Western Balkans: A Bibliometric Analysis of AI And IFRS Integration for Sustainable Accounting - Asst.Prof.Dr. Luan VARDARI - Res.Asst.PhD. Isuf QABRATI
		Stock Market Manipulation and Corporate Venture Capital Investments - Student Yuan LI - Prof.Dr. Douglas CUMMING - Expert Yimeng YU
		Analytical Support for the Formation of A Financial Security Strategy - Prof.Dr. Zhukevych SVITLANA - Lec.PhD. Zhuk NATALA
		The Impact of International Financial Reporting Standards (IFRS) on the Quality of Financial Reporting in Turkey in the 100th Year of the Republic - Assoc.Prof.Dr. Saime DOĞAN

10 NOVEMBER, FRIDAY

SESSION CHAIR: Asst.Prof.Dr. Belesti WODAJE

09.00 - 10.00	Session 6	Proposed Strategies for Corporate Social Responsibility and Corporate Performance in Chinese It Industry - Student Yangguang CHEN
		The Importance of the Compatibility of the Reforms in Algeria with the International Accounting Standards in the Public Sector for the FDI Attractiveness - Asst.Prof.Dr. Himrane MOHAMMED
		Proposed Management Accounting Skills among Chinese Online Shopping Companies - PhD. Qin YONGHAN
		Proposed Development Plan in Forest Wellness Destination of Mengshan Kanggu, Shandong Province, China - PhD. Ding JIE
		Effect of Internal Audit Effectiveness on Firm's Performance of Private Banks in Ethiopia - Asst.Prof.Dr. Belesti WODAJE
		Knowledge Capital, Dynamic Capability and Financial Performance Among Smes in China: A Basis for Proposed Strategies to Optimize Financial Performance of SMEs - Student He FENGJIE

SESSION CHAIR: Asst.Prof.Dr. Bilgi YILMAZ		
10.00 - 11.00	Session 7	Analyzing Factors That Are Effective in Financial Investment Decisions Via Spherical Fuzzy Sets - Assoc.Prof.Dr. Çağlar KARAMAŞA - Asst.Prof.Dr. Şule Bayazit BEDIRHANOĞLU - Assoc.Prof.Dr. Željko STEVIĆ - Res.Asst.PhD. Stefan JOVČIĆ
		Analyzing of Macro Level Matter Factors of Circular Economy in OECD Countries: An Integrated Hybrid MEREC based MARCOS Approach - PhD. Ezgi DEMİR - Res.Asst.PhD. Melike TORUN
		Exploring Labor Market Participation from a Domestic Vantage: The Economic Implications of Migration and Remittances - Res.Asst. Genc ZHUSHI
		Robust Portfolio Construction for Large Investors in Housing Markets Under Extreme Conditions - Asst.Prof.Dr. Bilgi YILMAZ
		Factors Affecting the Adoption of Artificial Intelligence in the Lebanese Education Sector - Asst.Prof.Dr. Soumaya Mounir El KAKOUR

SESSION CHAIR: Prof.Dr. Hayrettin ÖZLER		
11.00 - 12.00	Session 8	Global Energy Crisis and Windfall Profit After the Russia-Ukraine War: An Examination of Energy Companies' Windfall Profits - Asst.Prof.Dr. Derya DEMİR -
		The Collaboration between Public and Non-Governmental Organizations (NGOS) with Project Management Governance in the New Public Management (NPM) Approach A Research on the Doctors Worldwide Turkey - Student Evren EJDER - Prof.Dr. Hayrettin ÖZLER
		How Culture Affects Task-Sharing in Global Teams - Student Marsela ÇENGELI - PhD. Mirësi ÇELA
		Navigating Economic Challenges in Yemen: A Comprehensive Analysis - Student Ramzi Abdullah Ahmed HASSAN
		19th Century Evaluations On "Müntehabü't-Tevârih," An Important Source for Turkistan History- Assoc.Prof.Dr. Cengiz BUYAR

SESSION CHAIR: Assoc.Prof.Dr. Davran YULDASHEV		
12.00 - 13.00	Session 9	Impact of Financial Distress and Competitors' Specific Characteristics on the Firm's Cash Handling: An Evidence from Pakistan - Assoc.Prof.Dr. Saleem HASSAN
		New Institutional Theory Perspective: Water Safety Plan Implementations in Thailand, Australia, Indonesia and Nepal - PhD. Sasipha TANGWORACHAI-Fang-Yi LO
		Assessing the Role of Energy Diversification on Green Growth in Emerging Economies - Prof.Dr. Muhammed ASHIQ
		The Role of Innovations in the Economy the Role of Innovations in the Economy - Assoc.Prof.Dr. Davran YULDASHEV

SESSION CHAIR: Assoc.Prof.Dr. Oltiana MUHARREM		
13.00 - 14.00	Session 10	Directions for Efficiency Increase in Oil and Gas Resources Usage in Azerbaijan - Asst.Prof.Dr. Nasimi AHMADOV
		Empirical Analysis of the Implementation of the Fourth Industrial Revolution in the Albanian Economy - Assoc.Prof.Dr. Oltiana MUHARREMI - Filloreta MADANI - Marie Solange LOPES - Ada ALIAJ
		Macroeconomic Determinants on Base Erosion and Profit Shifting: A Systematic Literature Review - Student Athanasios VASILAKIS
		Strategies for building a digital economy to achieve economic development in Algeria - PhD. Boutkhil GUEMIDE - PhD. Abd Allah SAHRAOUI

SESSION CHAIR: Assoc.Prof.Dr. Selim TÜZÜNTÜRK		
14.00 - 15.00	Session 11	Identifying and Measuring the Associations among Two Sets of Variables: An Application Canonical Correlation Analysis - Assoc.Prof.Dr. Selim TÜZÜNTÜRK
		Ranking of Online Catering Establishments with Multi-Criteria Decision-Making Methods - Asst.Prof.Dr. Elçin NOYAN
		Happy Planet Index Towards Sustainable Prosperity: Evidence from Central and Eastern European Countries (Ceese) - Assoc.Prof.Dr. Melahat BATU AĞIRKAYA
		The Liminal Space of the Border Facilitates Cross-Border Contractual Relations between Different Social Actors – The KIO, The Chinese Company Investors, and Local Kachin Farmers - Ins. Lashi NU RA
		Role of Big Data in Indian Banking Operations - Assoc.Prof.Dr. Shalini R.

SESSION CHAIR: Asst.Prof.Dr. Aynura TURDALIEVA		
15.00 - 16.00	Session 12	The Relationship Between Sustainable Development Goals and Logistics Performance: A Study on Turkey and Selected Countries - Res.Asst. Ümit GEZİCİ
		Relationship between Financial Worrying and Borrowing during Covid-19 in Turkic Countries - Asst.Prof.Dr. Aynura TURDALIEVA - Asst.Prof.Dr. Raziya ABDIEVA
		Does Female Education Boost Economic Growth in Transition Economies? - Asst.Prof.Dr. Zamira OSKONBAEVA - Asst.Prof.Dr. Seyil NAJIMUDINOVA
		Economic Thought of Contemporary Muslim Scientists - PhD. Hilmi DZAK - PhD. Uswatun KHASANAH - PhD. Hilda SAFITRI - PhD. M. Farhan AHNAF - PhD. Muhammad Aris Syafi'i M. E. I
		Stimulating an Ailing Economy: The Crucial Role of Science, Technology, and Innovation - Dr. Mimoun ELBOUJDAINI
		An Analysis of India Retail Market: Growth, Challenges and Opportunities and Forecast to 2027 - Prof.Dr. Sandeep KUMAR - Asst.Prof.Dr. Sweta BAKSHI

SESSION CHAIR: Assoc.Prof.Dr. İclal ÜNÜVAR		
16.00 - 17.00	Session 13	The Effect of The EU Common Agricultural Policy on Turkey's Agricultural Exports - Student Seda ÖZKUL
		Transparency and Consumers' Right in Banking Industry (Case of Albania) - Assoc.Prof.Dr. Adriatik KOTORRI - Res.Asst.PhD. Blisard ZANI
		Crypto Coins in Terms of Conceptual Framework - Student Fatma KILIÇ
		Economic and Financial Development in Bitlis from the Foundation of the Republic to the Present - Asst.Prof.Dr. Beyhan KILINÇER - Asst.Prof.Dr. Suat ÖZDAĞ
		Policies to Prevent Income Distribution Inequality in Turkey in the Context of Social Welfare State- Lec. Çiğdem BAL - Assoc.Prof.Dr. İclal ÜNÜVAR

SESSION CHAIR: Assoc.Prof.Dr. Şerif Ahmet DEMİRDAĞ		
17.00 - 18.00	Session 14	An Evaluation of the Role of Mindfulness in Organizational Studies - Student İper İNCEKARA - Prof.Dr. İpek KALEMCI TÜZÜN
		The Effect of the Job-Related Self-Efficiency of Employees Working in Restaurants on Constructive Voice Making: A Study in Ordu - Asst.Prof.Dr. Eray TURPCU - Assoc.Prof.Dr. Şerif Ahmet DEMİRDAĞ
		The Role of Metacognitive Awareness in the Emergence of Innovative Work Behavior: A Qualitative Research - Student İper İNCEKARA - PhD. Almula Umay KARAMANLIOĞLU
		Online Secondhand Luxury Shopping: A Sustainable and Accessible Trend - Lec.PhD. İbrahim Halil EFENDIOĞLU
		The Role of Digital Leaders in Shaping Innovative Business Behavior: A Qualitative Study - PhD. Almula Umay KARAMANLIOĞLU - Lec.PhD. Gülten ŞENKUL
		Organizational Change and Its Impact on the Performance of Individuals Working in the Organization - Asst.Prof.Dr. Samyah Hani AJEEL - Asst.Prof.Dr. Mariam Ibrahim Hamood ALKARRAWI - Prof.Dr. Azhar Neama ABUGNUM - PhD. Adel Turki FARHAN

SESSION CHAIR: Ph.D. Ziyadhan HASANOV		
18.00 - 19.00	Session 15	The Question of Meaning in the Crisis of Modernity - Expert Rümeysa BILEN - Prof.Dr. Hayrettin ÖZLER
		The Main Ways to Ensure Economic Security of the State - Dilnora ABDUKHOLIKOVA
		State Officials During the Period of Baburid State Ruler Farrukhsiyar - Ph.D. Sevilay Karataş YOZGAT
		The Role of Civil Society Organizations in Domestic and Foreign Policy During Ilham Aliyev's Period - Ph.D. Ziyadhan HASANOV- Agil MAMMADOV
		Dimensions of Organization Culture and Its Role in Enhancing Quality Management in Telecommunications Companies - Ph.D. Kawa Muhamad ROSTAM
		The Chronicle of the Greek Economic Crisis: A Political Economy Analysis - Ph.D. Nikos ASTROULAKIS - Themis ANTHRAKIDIS
Assessing Environmental and Financial Factors in The Energy Market After the Russia-Ukraine War: Evidence From The EU- Assoc.Prof.Dr. Neriman YALÇIN Asst.Prof.Dr. Mehmet GÜNEŞ		

11 NOVEMBER, SATURDAY		
SESSION CHAIR: Prof.Dr. Zuo SHIHUA		
10.00 - 11.30	Session 16	Stakeholders' Perspectives on State Subsidies for The European Aviation Market During Covid-19 Crisis - Ph.D. Tania PANTAZI - Prof.Dr. Andreas PAPTAEODOROU
		Strategy Research on Employee Management of The Service Industry from the Perspectives of Emotional Labor - A Case Study of Shunfeng Express – Guanyu XU
		Proposed Development Plan for Open Innovation Activities and Innovation Capability in Small and Medium-Sized Enterprises in Shandong Province, China - Ph.D. Li LI
		Integration of Management Accounting Tools and Dual Innovation in Chinese Enterprises: Basis in Proposing Strategies to Improve Sme's Performance - Ph.D. Yao MANHUA
		Exploring the Relationship between Policy Biases and Effective Legal Institutions on Enterprises: A Study in Vietnam - Asst.Prof.Dr. Yu-Chun CHEN
		A Proposed Marketing Performance Strategies for Natural Landscape Tourist Attractions in Inner Mongolia, China - Ph.D. Li ZONGWEI
		New Methods in Learning and Teaching in Accounting Education – Ph.D. Eren AKDAĞ KURNAZ
		Proposed Strategy of Internal Control in Guangxi Universities - Ph.D. Chen JUN
Proposed Marketing Strategies for Anhua Dark Tea in Hunan Province China - Prof.Dr. Zuo SHIHUA		

SESSION CHAIR: Prof.Dr. Sandeep KUMAR		
12.00 - 13.30	Session 17	An Analysis of India Retail Market: Growth, challenges and opportunities and forecast to 2027 - Prof.Dr. Sandeep KUMAR - Asst.Prof.Dr. Sweta BAKSHI
		Travel Tourism and Tourism Industry in Indonesia - Ph.D. Hendri Hermawan ADINUGRAHA - Ph.D. Muhammad SHULTHONI
		Role of Big Data in Indian Banking Operations - Student Yashvanth M. - Student Shivani Singh - Asst.Prof.Dr. Shalini R.
		Natural Language Processing Models and Their Impact on Higher Education - Prof.Dr. Neera JAIN
		Examining the Obstacles and Measures Toward the Green Buildings for Smart Cities Development - Ph.D. Komal BATOOL - Assoc.Prof.Dr. Ghaffar ALI
"Home" in Moroccan Culture: Tinghir as a Case Study - Student Mbarek Oukhouya ALI		

CONTENT

- PRIVATIZATION REFORM FOR PUBLIC FINANCE: THE EXAMPLE OF KÜTAHYA SUGAR FACTORY..... 1
- ENVIRONMENTAL ISSUES BETWEEN THE CONFLICT OVER FOSSIL ENERGY AND THE INEVITABILITY OF RENEWABLE ENERGY 2
- EFFECT OF INTERNAL AUDIT EFFECTIVENESS ON FIRM'S PERFORMANCE OF PRIVATE BANKS IN ETHIOPIA..... 3
- DOES INCOME INEQUALITY AFFECT THE EFFECTIVENESS OF MONETARY POLICY TRANSMISSION CHANNELS IN NIGERIA BETWEEN 1986 AND 2021? A DSGE APPROACH..... 4
- MENA REGION'S ROLE FOR LAWS ON GENDER EQUALITY, WOMEN'S EMPOWERMENT, AND DIGITALIZATION 5
- INVESTIGATING THE EFFECTS OF NFT'S AND GAMIFICATION ON BRAND IDENTITY IN THE DIGITAL ERA 6
- PAID MILITARY SERVICE AS A PUBLIC FINANCING TOOL AND TÜRKİYE..... 7
- PREDICTING FUTURE CLIMATE CHANGE-RELATED BUSINESS RESEARCH WITHIN BIBLIOMETRIC ANALYSIS 8
- THE IMPORTANCE OF THE COMPATIBILITY OF THE REFORMS IN ALGERIA WITH THE INTERNATIONAL ACCOUNTING STANDARDS IN THE PUBLIC SECTOR FOR THE FDI ATTRACTIVENESS 9
- A STUDY ON THE ANALYSIS OF THE EFFECT OF INFLATION AND INTEREST RATES ON THE STOCK MARKET IN TÜRKİYE 10
- ROBUST PORTFOLIO CONSTRUCTION FOR LARGE INVESTORS IN HOUSING MARKETS UNDER EXTREME CONDITIONS 11
- ADVANCING FINANCIAL REPORTING IN THE WESTERN BALKANS: A BIBLIOMETRIC ANALYSIS OF AI AND IFRS INTEGRATION FOR SUSTAINABLE ACCOUNTING 12
- FACTORS AFFECTING THE ADOPTION OF ARTIFICIAL INTELLIGENCE IN THE LEBANESE EDUCATION SECTOR..... 13
- SOCIAL INNOVATION AND SUSTAINABILITY IN BUSINESS ORGANIZATIONS: INNOVATIVE APPROACHES TO SOLVING SOCIETAL PROBLEMS..... 14
- THE EFFECT OF THE EU COMMON AGRICULTURAL POLICY ON TURKEY'S AGRICULTURAL EXPORTS 15
- ASSESSING ENVIRONMENTAL AND FINANCIAL FACTORS IN THE ENERGY MARKET AFTER THE RUSSIA-UKRAINE WAR: EVIDENCE FROM THE EU..... 16
- A RESEARCH ON THE RELATIONSHIP BETWEEN MOBBING AND ORGANIZATIONAL COMMITMENT.... 17
- ANALYTICAL SUPPORT FOR THE FORMATION OF A FINANCIAL SECURITY STRATEGY 18
- GLOBAL ENERGY CRISIS AND WINDFALL PROFIT AFTER THE RUSSIA-UKRAINE WAR: AN EXAMINATION OF ENERGY COMPANIES' WINDFALL PROFITS..... 19
- A BIBLIOMETRIC ANALYSIS ON EMOTIONAL INTELLIGENCE CONCEPT IN MANAGEMENT FIELD 20
- BIBLIOMETRIC ANALYSIS OF RESEARCH ON WORKAHOLISM 21
- EVALUATION OF TAX WHISTLEBLOWING IN THE CONTEXT OF TAX AWARENESS AND TAX ETHICS IN TURKEY 22
- AUGMENTED REALITY AS A PART OF RETAILERS MIX: AN EVIDENCE FROM GENERATION Z IN EGYPT 23
- EMPIRICAL ANALYSIS OF THE IMPLEMENTATION OF THE FOURTH INDUSTRIAL REVOLUTION IN THE ALBANIAN ECONOMY..... 24

- LEGAL MECHANISMS FOR PATRIMONIAL RESPONSIBILITY IN ENVIRONMENTAL LAW 25
- DIETARY HABITS OF SERBIAN RESTAURANT GUESTS AFTER THE RESTRICTIVE MEASURES OF THE COVID-19 PANDEMIC ARE RESCISSION. ANALYSIS OF FOUR DESTINATIONS 26
- IMPACT OF FINANCIAL DISTRESS AND COMPETITORS' SPECIFIC CHARACTERISTICS ON THE FIRM'S CASH HANDLING: AN EVIDENCE FROM PAKISTAN 27
- KAROJISATSU, KAROSHI AND JOHATSU IN EMPLOYEES STRAPPED BETWEEN THE LEAN MANUFACTURING SYSTEM AND THEIR BODY..... 28
- DIRECTIONS FOR EFFICIENCY INCREASE IN OIL AND GAS RESOURCES USAGE IN AZERBAIJAN..... 29
- HAPPY PLANET INDEX TOWARDS SUSTAINABLE PROSPERITY: EVIDENCE FROM CENTRAL AND EASTERN EUROPEAN COUNTRIES (CEESE) 30
- NATURAL DISASTER INSURANCE IN AGRICULTURE: A MULTI-CRITERIA DECISION MAKING (MCDM) BASED FINANCIAL PERFORMANCE EVALUATION OF TURKISH AGRICULTURAL INSURANCE POOL (TARSIM)..... 31
- THE MAIN WAYS TO ENSURE ECONOMIC SECURITY OF THE STATE..... 32
- THE MEDIATING ROLE OF EMOTIONAL COMMITMENT IN THE EFFECT OF PERCEIVED ORGANIZATIONAL SUPPORT ON WORK ENGAGEMENT 33
- THE IMPORTANCE OF ECOLOGICAL INNOVATION FOR THE PREVENTION AND MITIGATION OF THE NEGATIVE MACROECONOMIC IMPACTS OF CLIMATE CHANGE IN TURKEY 34
- THE IMPACT OF INTERNAL MARKETING STRATEGIES ON EMPLOYEE AND BRAND DYNAMICS IN THE BANKING SECTOR..... 35
- FISCAL RULE IMPLEMENTATIONS IN PUBLIC PROCUREMENT LAW..... 36
- EXPLORING LABOR MARKET PARTICIPATION FROM A DOMESTIC VANTAGE: THE ECONOMIC IMPLICATIONS OF MIGRATION AND REMITTANCES 37
- EXAMINATION OF CAREER SATISFACTION LEVELS OF ACCOUNTING PROFESSIONALS IN TERMS OF PERSONALITY TRAITS 38
- A RESEARCH ON THE MODERATING ROLE OF INTRINSIC MOTIVATION IN THE EFFECT OF PERSON ORGANIZATION FIT ON JOB SATISFACTION..... 39
- "Because I am worth it." A BIBLIOMETRIC ANALYSIS OF PSYCHOLOGICAL ENTITLEMENT 40
- GENDER DISCRIMINATION AND MENTAL ACCOUNTING: RESEARCH AT KİLİS 7 ARALIK UNIVERSITY.. 41
- THE EFFECT OF INFORMATION SHARING IN FAMILY BUSINESSES ON THE JOB SATISFACTION OF EMPLOYEES: A RESEARCH IN KÜTAHYA PROVINCE..... 42
- A RESEARCH ON ACCOUNTING PROFESSIONALS' VIEWS ON SUSTAINABILITY REPORTING AND SUSTAINABILITY RELATED FINANCIAL DISCLOSURES: THE CASE OF KÜTAHYA 43
- STAKEHOLDERS' PERSPECTIVES ON STATE SUBSIDIES FOR THE EUROPEAN AVIATION MARKET DURING COVID-19 CRISIS..... 44
- DO THE DETERMINANTS OF THE ARREARS ON PLANNED INSTALLMENTS AND DEBT PAYMENTS IN TÜRKİYE DIFFER FROM REGION TO REGION? 45
- LONG-TERM ASYMETRIC RELATIONSHIP BETWEEN INTEREST AND DOLLAR/TL VARIABLES AND FOREIGN CURRENCY-PROTECTED TL TIME DEPOSIT 46
- THE EFFECT OF THE JOB-RELATED SELF-EFFICIENCY OF EMPLOYEES WORKING IN RESTAURANTS ON CONSTRUCTIVE VOICE MAKING: A STUDY IN ORDU 47
- NEW INSTITUTIONAL THEORY PERSPECTIVE: WATER SAFETY PLAN IMPLEMENTATIONS IN THAILAND, AUSTRALIA, INDONESIA AND NEPAL..... 48

- NEW INSTITUTIONAL THEORY PERSPECTIVE: WATER SAFETY PLAN IMPLEMENTATIONS IN THAILAND, AUSTRALIA, INDONESIA AND NEPAL 48
- MANAGEMENT OF HUMAN RESOURCES, CHANGES AND CRISIS - IN SEARCH OF NEW SOLUTIONS FOR SUSTAINABLE ORGANIZATIONAL DEVELOPMENT..... 49
- EXAMINING THE OBSTACLES AND MEASURES TOWARD THE GREEN BUILDINGS FOR SMART CITIES DEVELOPMENT 50
- "HOME" IN MOROCCAN CULTURE: TINGHIR AS A CASE STUDY..... 51
- THE EFFECT OF PERCEPTIONS OF DISSATISFACTION WITH DIGITALIZATION AND TECHNOLOGICAL PRODUCTS OF PROFESSIONAL ACCOUNTANTS ON THEIR RETIREMENT PLANNING PROCESS..... 52
- AN EVALUATION OF THE ROLE OF MINDFULNESS IN ORGANIZATIONAL STUDIES..... 53
- THE ROLE OF METACOGNITIVE AWARENESS IN THE EMERGENCE OF INNOVATIVE WORK BEHAVIOR: A QUALITATIVE RESEARCH..... 54
- THE QUESTION OF MEANING IN THE CRISIS OF MODERNITY..... 55
- EVALUATION ON THE RELATIONSHIP BETWEEN INFLATION, INTEREST RATE AND EXCHANGE RATE IN TÜRKİYE 56
- CORPORATE GOVERNANCE AND SUSTAINABILITY ACCOUNTING: A RESEARCH IN BIST 57
- GLOBALIZATION REGIONALIZATION AND SUSTAINABLE DEVELOPMENT 58
- ASSESSING THE ROLE OF ENERGY DIVERSIFICATION ON GREEN GROWTH IN EMERGING ECONOMIES 59
- FACTORS AFFECTING AUDIT EFFORT 60
- PROPOSED MARKETING STRATEGIES FOR ANHUA DARK TEA IN HUNAN PROVINCE CHINA..... 61
- IDENTIFYING AND MEASURING THE ASSOCIATIONS AMONG TWO SETS OF VARIABLES: AN APPLICATION CANONICAL CORRELATION ANALYSIS..... 62
- PROPOSED STRATEGIES FOR CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE PERFORMANCE IN CHINESE IT INDUSTRY..... 63
- PROPOSED MANAGEMENT ACCOUNTING SKILLS AMONG CHINESE ONLINE SHOPPING COMPANIES 64
- PROPOSED DEVELOPMENT PLAN IN FOREST WELLNESS DESTINATION OF MENGSHAN KANGGU, SHANDONG PROVINCE, CHINA..... 65
- KNOWLEDGE CAPITAL, DYNAMIC CAPABILITY AND FINANCIAL PERFORMANCE AMONG SMEs IN CHINA: A BASIS FOR PROPOSED STRATEGIES TO OPTIMIZE FINANCIAL PERFORMANCE OF SMEs..... 66
- "TRANSPARENCY AND CONSUMERS' RIGHT IN BANKING INDUSTRY (CASE OF ALBANIA)"..... 67
- ANALYZING TÜRKİYE'S "NEW ECONOMIC POLICIES" IN 2018 AND BEYOND IN THE CONTEXT OF MONETARY TRANSMISSION MECHANISMS 68
- THE ROLE OF THE AUDIT COMMITTEE IN CARBON EMISSION DISCLOSURES: A RESEARCH ON BIST-100 69
- THE ROLE OF CORPORATE GOVERNANCE IN THE IMPACT OF CORPORATE SUSTAINABILITY ON MARKET VALUE..... 70
- A PROPOSED MARKETING PERFORMANCE STRATEGIES FOR NATURAL LANDSCAPE TOURIST ATTRACTIONS IN INNER MONGOLIA, CHINA 71
- PROPOSED STRATEGY OF INTERNAL CONTROL IN GUANGXI UNIVERSITIES 72
- MODELING THE INTEGRATION PROCESS OF LEAN PRODUCTION PHILOSOPHY AND TECHNIQUES INTO MASS CATERING PRODUCTION 73

- THE IMPACT OF POLITICAL STABILITY AND ABSENCE OF VIOLENCE ON THE DEVELOPMENT OF SUSTAINABLE INNOVATION 74
- THE IMPACT OF INDIVIDUAL DIFFERENCES IN INNOVATIVE WORK BEHAVIOR. A MEDIATION EFFECT OF GENERAL DECISION MAKING STYLE 75
- THE MEDIATING ROLE OF THRIVING AT WORK IN EFFECTS OF PSYCHOLOGICAL RESILIENCE ON WORK-NON-WORK LIFE BALANCE SATISFACTION..... 76
- STATE OFFICIALS DURING THE PERIOD OF BABURID STATE RULER FARRUKHSIYAR 77
- SUSTAINABLE WELFARE STATE: EMPIRICAL EVIDENCE FROM THE CASE OF TURKEY 78
- PROPOSED DEVELOPMENT PLAN FOR OPEN INNOVATION ACTIVITIES AND INNOVATION CAPABILITY IN SMALL AND MEDIUM-SIZED ENTERPRISES IN SHANDONG PROVINCE, CHINA 79
- INTEGRATION OF MANAGEMENT ACCOUNTING TOOLS AND DUAL INNOVATION IN CHINESE ENTERPRISES: BASIS IN PROPOSING STRATEGIES TO IMPROVE SME'S PERFORMANCE 80
- EXPLORING THE RELATIONSHIP BETWEEN POLICY BIASES AND EFFECTIVE LEGAL INSTITUTIONS ON ENTERPRISES: A STUDY IN VIETNAM 81
- THE LIMINAL SPACE OF THE BORDER FACILITATES CROSS-BORDER CONTRACTUAL RELATIONS BETWEEN DIFFERENT SOCIAL ACTORS – THE KIO, THE CHINESE COMPANY INVESTORS, AND LOCAL KACHIN FARMERS..... 82
- POLICIES TO PREVENT INCOME DISTRIBUTION INEQUALITY IN TURKEY IN THE CONTEXT OF SOCIAL WELFARE STATE 83
- COMPARISON OF THE PERIODS OF MEHMET ALI AYBAR AND BEHICE BORAN IN THE TURKISH LABOUR PARTY..... 84
- CRYPTO COINS IN TERMS OF CONCEPTUAL FRAMEWORK 85
- EVALUATION OF HEALTH LITERACY OF MOTHERS AND EXPECTANT MOTHERS RECEIVING EDUCATION FROM PRIMARY HEALTH CARE ORGANIZATIONS..... 86
- THE RELATIONSHIP BETWEEN THE READABILITY OF ANNUAL REPORTS AND FINANCIAL FAILURE: A RESEARCH ON BIST 100 COMPANIES..... 87
- AUGMENTED REALITY IN HEALTH: BIBLIOMETRIC ANALYSIS 88
- ASSESSMENT OF THE INTERNATIONAL COMPETITIVENESS OF THE TURKISH PACKAGING INDUSTRY 89
- THE COST OF TAX EVASION 90
- A CONCEPTUAL VIEW OF TAX LITERACY 91
- BIBLIOMETRIC ANALYSIS OF ANALYTIC HIERARCHY PROCESS STUDIES 92
- THE IMPACT OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) ON THE QUALITY OF FINANCIAL REPORTING IN TÜRKİYE IN THE 100TH YEAR OF THE REPUBLIC 93
- ECONOMIC AND FINANCIAL DEVELOPMENT IN BITLIS FROM THE FOUNDATION OF THE REPUBLIC TO THE PRESENT 94
- BIBIOMETRIC ANALYSIS ON FINANCIAL PERFORMANCE: A STUDY ON THE WOS DATABASE 95
- RANKING OF ONLINE CATERING ESTABLISHMENTS WITH MULTI-CRITERIA DECISION MAKING METHODS 96
- THE ROLE OF DIGITAL LEADERS IN SHAPING INNOVATIVE BUSINESS BEHAVIOR: A QUALITATIVE STUDY 97
- ECONOMIC COMPLEXITY AND ENVIRONMENT: THE CASE OF EU COUNTRIES..... 98
- A FINANCIAL ASSESSMENT OF AGRIPHOTOVOLTAICS 99

- TECHNOLOGY, INNOVATION AND UNEMPLOYMENT DYNAMICS IN MODERN ECONOMIES..... 100
- ANALYSIS OF THE DEMOCRATIZATION PROCESS IN TURKIYE (1946-1960) 101
- READING ADMINISTRATION THOUGHT THROUGH ECONOMIC HISTORY: AN EVALUATION WITHIN THE FRAMEWORK OF PUBLIC ADMINISTRATION DISCIPLINE DISCUSSIONS 102
- THE INFLUENCE OF COGNITIVE, SOCIAL AND CONSUMER INDIVIDUAL CHARACTERISTIC FACTORS ON GREEN PURCHASE INTENTION: EVIDENCE FROM ECO-FRIENDLY PRODUCTS 103
- ANALYZING THE EFFECT OF VARIOUS VOLATILITY INDICES ON THE BIST100 INDEX 104
- MACROECONOMIC DETERMINANTS ON BASE EROSION AND PROFIT SHIFTING: A SYSTEMATIC LITERATURE REVIEW 105
- STRATEGIES FOR BUILDING A DIGITAL ECONOMY TO ACHIEVE ECONOMIC DEVELOPMENT IN ALGERIA 106
- GLOBAL VALUE CHAIN ANALYSIS FOR DATES IN IRAQ..... 107
- SUCCESS CRITERIA FOR INTERNATIONAL ECONOMIC PARTNERSHIPS 108
- ARAB-TURKISH CULTURAL, ECONOMIC AND COMMERCIAL RELATIONS ARE BASED ON THE PAST AND FOCUSED ON THE FUTURE 109
- THE ROLE OF PRODUCTIVE UNIVERSITIES IN FOSTERING HUMAN CAPITAL IN ARAB SOCIETIES..... 110
- THE ROLE OF UNIVERSITIES IN ENCOURAGING ENTREPRENEURSHIP TO ENHANCE ECONOMIC DEVELOPMENT 111
- THE CHRONICLE OF THE GREEK ECONOMIC CRISIS: A POLITICAL ECONOMY ANALYSIS 112
- DIMENSIONS OF ORGANIZATION CULTURE AND ITS ROLE IN ENHANCING QUALITY MANAGEMENT IN TELECOMMUNICATIONS COMPANIES 113
- BIBLIOMETRIC ANALYSIS OF ARTICLES PUBLISHED ON INTERNAL AUDITING BETWEEN 2006-2023 (AUGUST) IN FIVE SELECTED JOURNALS PUBLISHED IN THE FIELD OF AUDITING..... 114
- THE ROLE OF CIVIL SOCIETY ORGANIZATIONS IN DOMESTIC AND FOREIGN POLICY DURING İLHAM ALIYEV'S PERIOD..... 115
- GREEN BUDGETING AND THE ROLE OF LOCAL GOVERNMENTS IN GREEN BUDGETING..... 116
- THE RELATIONSHIP BETWEEN SUSTAINABLE DEVELOPMENT GOALS AND LOGISTICS PERFORMANCE: A STUDY ON TURKEY AND SELECTED COUNTRIES 117
- ANALYZING OF MACRO LEVEL MATTER FACTORS OF CIRCULAR ECONOMY IN OECD COUNTRIES: AN INTEGRATED HYBRID MEREC BASED MARCOS APPROACH..... 118
- MARKETING POLICY OF TOURISM ENTERPRISES IN NAKHCHIVAN ECONOMIC DISTRICT 119
- DOES FEMALE EDUCATION BOOST ECONOMIC GROWTH IN TRANSITION ECONOMIES? 120
- STRATEGY RESEARCH ON EMPLOYEE MANAGEMENT OF THE SERVICE INDUSTRY FROM THE PERSPECTIVES OF EMOTIONAL LABOR - A CASE STUDY OF SHUNFENG EXPRESS..... 121
- RELATIONSHIP BETWEEN FINANCIAL WORRYING AND BORROWING DURING COVID-19 IN TURKIC COUNTRIES 122
- THE ROLE OF INNOVATIONS IN THE ECONOMY 123
- REVIEW OF THE CHANGES MADE IN THE TAX PROCEDURE LAW BY LAW NUMBER 7338 124
- ECONOMIC THOUGHT OF CONTEMPORARY MUSLIM SCIENTISTS 125
- NATURAL LANGUAGE PROCESSING MODELS AND THEIR IMPACT ON HIGHER EDUCATION..... 126
- HOW CULTURE AFFECTS TASK-SHARING IN GLOBAL TEAMS..... 127

- ROLE OF BIG DATA IN INDIAN BANKING OPERATIONS..... 129
- NAVIGATING ECONOMIC CHALLENGES IN YEMEN: A COMPREHENSIVE ANALYSIS 130
- 19th CENTURY EVALUATIONS ON "MÜNTEHABÜ'T-TEVÂRİH," AN IMPORTANT SOURCE FOR TURKISTAN HISTORY..... 131
- AN EVALUATION ON THE NAME CHANGES OF THE ORGANIZATION OF TURKIC STATES..... 132
- TRAVEL TOURISM AND TOURISM INDUSTRY IN INDONESIA 133
- SUSTAINABILITY REPORTING IN THE GREEK BUSINESS ENVIRONMENT..... 134
- ANALYZING FACTORS THAT ARE EFFECTIVE IN FINANCIAL INVESTMENT DECISIONS VIA SPHERICAL FUZZY SETS 135
- AN ANALYSIS OF INDIA RETAIL MARKET: GROWTH, CHALLENGES AND OPPORTUNITIES AND FORECAST TO 2027..... 136
- STOCK MARKET MANIPULATION AND CORPORATE VENTURE CAPITAL INVESTMENTS..... 137
- SUSTAINABLE SUPPLY CHAIN MANAGEMENT IN OIL AND GAS INDUSTRY IN DEVELOPING COUNTRIES AS A PART OF THE QUADRUPLE HELIX CONCEPT: A SYSTEMATIC LITERATURE REVIEW 138
- ONLINE SECONDHAND LUXURY SHOPPING: A SUSTAINABLE AND ACCESSIBLE TREND..... 139
- THE SEARCH FOR INTEREST-FREE FINANCING MODELS IN A CAPITALIST ECONOMIC SYSTEM: PARTICIPATION BANKING..... 140
- NEW METHODS IN LEARNING AND TEACHING IN ACCOUNTING EDUCATION..... 141
- SMART CITY APPROACH IN TURKEY AND THE CASE OF KÜTAHYA..... 142
- DIFFERENT APPROACHES CONCERNING THE FRAMEWORK OF LEGAL REPORTS: ENVIRONMENTAL PROTECTION AND THE INSTRUMENTS USED IN ENVIRONMENTAL LAW..... 143
- INTERNAL AUDIT IN STRENGTHENING CORPORATE INFORMATION SECURITY 144

PRIVATIZATION REFORM FOR PUBLIC FINANCE: THE EXAMPLE OF KÜTAHYA SUGAR FACTORY

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Abstract

The place of the state within the economy has evolved according to various economic schools' viewpoints, bringing with it traditional and modern definitions. The presence of the state in the economic sphere has found direction within the framework of attributed duties and responsibilities. Some economic schools have adopted the principle of a limited role for the state in the economic order, while others have put forth views that the state, through its tools, should be a guiding force in the market economy. A segment that questions the state's presence in the market economy has foreseen that financing the accepted primary duties related to public expenditures is sufficient, and that the continuity of the current operation is based on minimal intervention. The Great Depression and subsequent periods have heightened the state's intervention in the economy in terms of scope and effectiveness. This transformation, resulting from economic, fiscal, and social responsibilities, has led to a need for public financing. The most fundamental financing instruments known are taxation and borrowing revenues. In addition to these, alternative financing pursuits have been identified as privatization revenues and foreign aids. With the phenomenon of globalization, it has become inevitable for the state to adapt to the changing order and consequently implement privatization practices as reform measures. In this context, the study includes the example of Kütahya Sugar Factory concerning privatization revenues as one of the public financing instruments.

Keywords: Public Expenditures, Privatization, Public Economy, Sugar Factories, Public Revenues, Turkish Economy

ENVIRONMENTAL ISSUES BETWEEN THE CONFLICT OVER FOSSIL ENERGY AND THE INEVITABILITY OF RENEWABLE ENERGY

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Abstract

This intervention attempts to shed light on the trilogy of environment, energy and economy, by addressing economic practices and their impact on the environment, the relationship of energy consumption to economic growth, and the world's dependence on fossil energy causing environmental changes, in addition to keeping all environmental solutions hostage to political and economic calculations. The difficulty of shifting toward renewable energy, which has become inevitable in light of the high cost of renewable energy and the difficulty of putting this energy in the priorities of public policy because of the control of oil on the energy market and on the path of development in countries, and the shift after it to natural gas and nuclear energy instead of green energy.

Keywords: Environmental Issues, Fossil Energy, Renewable Energy

EFFECT OF INTERNAL AUDIT EFFECTIVENESS ON FIRM'S PERFORMANCE OF PRIVATE BANKS IN ETHIOPIA

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Abstract

This study intends to assess impact of internal audit effectiveness on financial performance of private commercial banks in Ethiopia. The study employed quantitative research method. The researcher purposively selected 10 private commercial banks of Ethiopia due to availability of data. Further, the study employed random sampling technique to take 11 years audited financial statements, minute reports and documents. Thus, this study considered 110 observations. Further, the theoretical foundations of the study suggest that the aspects of internal audit effectiveness have positive, negative or no effect on financial performance. Financial performance the dependent variable was measured using ROA and ROE. The independent variables were internal audit competence, internal audit independence and objectivity, audit committee independence, management support, audit committee meeting frequency and the two firm specific control variables of leverage and firm size. Data were collected from private banks minutes report, documents and audited financial statements that covers from 2003-2013 E.C (2011/12-2021/22 G.C). The data was analysed using fixed effect regression technique with the help of Hausman test to choose between fixed and random effect models. The findings reveal that from all explanatory and control variables regressed using fixed effect model only internal audit competence, management support, and audit committee meeting frequency found statistically positive significance on ROA and ROE at less than 1%, 5% and 10% level of significance. However, percentage of audit committee independence shows statistical negative significance effect on financial performance of private banks at 5% level of significance using both ROA and ROE accounting measurements. Whilst, internal audit independence, natural logarithm of leverage and firm size found statistically negative insignificant effect on financial performance of private banks using both ROA and ROE measurements. As a result, the researcher recommends that internal audit effectiveness should be further improved through short term training, maintaining internal audit independence, incorporating of independent audit committee members, providing of management support and increasing the average number of audit committee meeting frequency per annum to enhance private banks performance. Further, corporate governance principles of banks must be fully implemented.

Keywords: Internal Audit Effectiveness, Financial Performance, Roa, Roe and Private Banks, Ethiopia

DOES INCOME INEQUALITY AFFECT THE EFFECTIVENESS OF MONETARY POLICY TRANSMISSION CHANNELS IN NIGERIA BETWEEN 1986 AND 2021? A DSGE APPROACH

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Abstract

Income inequality is a menace in Nigeria. The problem is so great that about 1% of the population is controlling over 75% of the resources. This is believed to affect the poor's access to financial services; thereby affecting the effectiveness of monetary policy transmission channels. To verify this claim, the study estimates a sticky-price DSGE to evaluate the effect of income inequality on the effectiveness of monetary policy transmission channels in Nigeria. Quarterly data between 1986:1 and 2021:4 was employed. The Ricardian equation that captures the fiscal policy actions is included. The results show that income inequality has positive effect on all the channels of transmission considered in the study. This is because the financial inclusion makes financial services available to the low-income group in the country. The study concludes that government should intensify the awareness financial inclusion as it increases the poor's access to financial services.

Keywords: Income Inequality, Monetary Policy, Dsge, Interest Rate, Exchange Rate

MENA REGION'S ROLE FOR LAWS ON GENDER EQUALITY, WOMEN'S EMPOWERMENT, AND DIGITALIZATION

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Abstract

This paper investigates the relationship between digitalization and women empowerment in the MENA region using panel data from 21 countries spanning 1992 to 2019. The study employs various statistical models to analyse the impact of information communication technology (ICT), specifically mobile cellular subscription and internet usage, on women's empowerment, measured by the female labour force participation rate. The findings show that mobile cellular subscription has a positive and significant effect in the short term but becomes insignificant in the long run. In contrast, internet usage does not exhibit significant effects in either the short or long term. However, when considering the interaction term, mobile cellular subscriptions have a positive and significant impact on women's empowerment in the long run, although the interaction term itself is negatively significant in the long run. Internet usage remains insignificant in both the short and long term, but the interaction term shows a positive and significant relationship with women's empowerment in the long run. These results suggest that laws and regulations supporting women's rights enhance the effectiveness of digitalization, particularly internet usage, in promoting women's empowerment. In conclusion, this study enhances our understanding of the relationship between digitalization and women empowerment in the MENA region. By considering ICT variables and the moderating role of women-supportive laws, the research emphasizes the importance of mobile cellular subscriptions for long-term women's empowerment and highlights the positive influence of legal frameworks in facilitating the impact of digitalization, particularly internet usage, on women's empowerment.

Keywords: Female Empowerment, Ict, Mobile Cellular Subscription, Individuals Using Internet

INVESTIGATING THE EFFECTS OF NFT'S AND GAMIFICATION ON BRAND IDENTITY IN THE DIGITAL ERA

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Abstract

This study aimed to investigate how gamification and non-fungible tokens (NFTs) impact brand identity in the digital era. The study used a quantitative approach, using a sample of 100 participants calculated using the multivariate linear regression analysis and the Slovin formula. The findings demonstrated that both NFTs and gamification had a favorable effect on brand identification. The investigation showed that NFTs have a strong positive impact on brand identity because the calculated t value for NFTs, which was 2.976, was higher than the table t value, 1.983. The t-count value for gamification was 2.582, higher than the t-table value of 1.982, indicating that gamification significantly impacts brand identity. These results were statistically significant at 0.011, lower than the accepted significance threshold of 0.05. Additionally, the determined F score of 31.022 is greater than the F table value of 3.08, which resulted in F_0 , the alternate hypothesis, and the rejection of the null hypothesis F_1 being accepted. A combination and significant influence of NFTs and gamification on brand identity was shown by the significant value of 0.000, significantly below the 0.05 mandated threshold for significance. The findings of this study broaden our understanding of how new technologies, such as NFTs and gamification, impact brand identity in the digital era. The results indicate companies could enhance their brand identity by utilizing NFTs and gamification strategies. These insights could be used by marketers, brand managers, and practitioners to create digital marketing and branding strategies that connect and engage with their target audience in the ever-changing digital landscape.

Keywords: Non- Fungible Tokens, Gamification, Brand Identity, Digital Era, Branding

PAID MILITARY SERVICE AS A PUBLIC FINANCING TOOL AND TÜRKİYE

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Abstract

Military service is basically performed in two different ways, compulsory and voluntary. Military service, which is accepted as a national duty on the basis of the nation-state system, has ceased to be compulsory in many countries over time. The main reason for this is that after the World Wars, there was no need for total recruitment of soldiers. On the other hand, it is an inevitable fact that professional military service enables the national defense force to be more effective. It is also known that, especially after the millennium, military service was carried out through private defense companies, especially in foreign operations. In our country, military service is obligatory as it is considered a national duty. However, the increase in the surplus male population of military age after 1980 has pushed governments to produce alternative solutions on this issue. Military service began to be provided for much shorter periods of time in exchange for a financial fee, and this was seen as a source of public financing. The young population who will go to military service has made a high demand for this practice under the name of paid military service, as they will be more efficient and productive during this service period and will not be disconnected from business life. For state finance, a financing method has been created as a source for national defense expenditures. In this study, the issue of paid military service as a public financing tool in Turkey will be examined. In this process, the resources created by paid military service and their use will be discussed within the scope of professional military service. In this context, a comparison of professional and voluntary military service and compulsory military service for our country will be made within the scope of institutional efficiency and effectiveness.

Keywords: Türkiye, National Defense Expenditures, Professional Army, Paid Military Service

PREDICTING FUTURE CLIMATE CHANGE-RELATED BUSINESS RESEARCH WITHIN BIBLIOMETRIC ANALYSIS

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Abstract

Based on research published in Scopus-indexed international journals, this study aims to predict the future direction and focus of climate change-related business research. Using Vos Viewer application, this study examines 1428 papers published in last five years. This study assists future research of climate change-related business topics. The commitment of among countries to Paris Agreement encourages to implement climate change taken into business processes. Climate change caused some adjustments in industry and financial decisions. According to the results, the direction and focus of climate change-related business research begins within opportunities and challenges of industry regarding climate change issues. Then, some scholars a few years later focused on the renewable energy-related business studies. Last published articles showed that some scholars interested on the green financing, green supply chain, green innovation, green credit policy, and digital finance-related to green business. The result concludes that research on the climate change-related business tend to green finance issues. Companies are predicted to apply green financing instrument in order to take financing for renewable energy for their manufactures.

Keywords: Climate Change, Renewable Energy, Green Business, Green Financing, Bibliometric Analysis

THE IMPORTANCE OF THE COMPATIBILITY OF THE REFORMS IN ALGERIA WITH THE INTERNATIONAL ACCOUNTING STANDARDS IN THE PUBLIC SECTOR FOR THE FDI ATTRACTIVENESS

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Abstract

This year of 2023 will be certainly a memorable date for Algerian public finances, the rules of the game will be radically transformed, not only in budgetary matters but also in the accounting field. The objective of this contribution is to shed light on the origin and the reasons for the reform of public accounting by presenting the nature and purpose of the IPSAS accounting framework, as well as what has already planned in Algeria. Perhaps the most important element for the success of this transformation is the appropriate preparation for the accounting environment in Algeria, especially in terms of training and qualification of the Algerian framework, as well as the development of infrastructures and the adoption of effective transition strategy that allows getting benefits from the international accounting standards in the public sector to serve the objectives of the local state, and the creation of economic growth by bringing in international financial investments to achieve economic development.

Keywords: Public Accounting, Budget, Investment Law, Reforms

A STUDY ON THE ANALYSIS OF THE EFFECT OF INFLATION AND INTEREST RATES ON THE STOCK MARKET IN TURKIYE

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Abstract

The aim of this study is to analyze the effect of inflation and interest rates on the stock market for Turkiye in the period of 2019:01-2023:07. In the analysis, the consumer price index and the weighted average cost ratio of the Central Bank of the Republic of Turkiye are independent variables while the BIST100 index is used as a dependent variable. After testing the stationary properties of the series using the Fourier ADF test and the traditional ADF test developed by Enders and Lee (2012), the long-term relationship between the variables is investigated by employing the co-integration test developed by Benarjee et al. (2017). The results of the analysis indicate that both inflation and interest rates have a long-term effect on the stock market index.

Keywords: Inflation, Interest Rate, Stock Market Index

ROBUST PORTFOLIO CONSTRUCTION FOR LARGE INVESTORS IN HOUSING MARKETS UNDER EXTREME CONDITIONS

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Abstract

This research focuses on the development of a comprehensive mathematical framework for housing markets that takes into account the looming threat of major catastrophic events or market crashes. Unlike conventional stochastic models that rely on geometric Brownian motion and tend to overlook abrupt housing price declines during crashes, this study embraces the imperative need to include crash size, timing, and frequency in housing market modeling. By integrating the worst-case scenario portfolio optimization problem into the housing market context, this study introduces a novel methodology geared towards constructing robust and resilient portfolios, specifically tailored for large investors. These portfolios are designed to withstand extreme housing market conditions, offering enhanced protection against downside risks. The worst-case portfolio optimization approach serves as a valuable tool in housing markets, facilitating the incorporation of stress scenarios, mitigation of potential losses, and effective risk management through mathematical techniques. The findings of this study offer profound insights for large investors who aspire to construct housing portfolios that prioritize safeguarding investments and minimizing losses when confronted with extreme housing market turbulence. This research contributes to the development of strategies that can navigate the volatile landscape of housing markets with confidence and resilience.

Keywords: Housing Market, Large Investors, Worst-Case Portfolio Optimization

ADVANCING FINANCIAL REPORTING IN THE WESTERN BALKANS: A BIBLIOMETRIC ANALYSIS OF AI AND IFRS INTEGRATION FOR SUSTAINABLE ACCOUNTING

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Abstract

Financial reporting, an essential component of modern business, is pivotal in conveying a company's financial performance to stakeholders. Adopting International Financial Reporting Standards (IFRS) has facilitated global harmonization, promoting transparency and cross-border investments. However, the Western Balkan region faces unique challenges in aligning its financial reporting practices with IFRS while recognizing the growing significance of sustainable reporting. This extended abstract presents a comprehensive bibliometric analysis that delves into the intersection of artificial intelligence (AI), IFRS, and sustainable reporting within the context of the Western Balkans. This analysis aims to uncover research trends, identify knowledge gaps, and highlight emerging research directions in this critical field. Our study reveals that financial reporting in the Western Balkans remains a subject of interest and scrutiny among researchers. Harmonizing financial reporting practices with IFRS becomes paramount as these nations work toward EU accession. Simultaneously, sustainable reporting gains prominence globally, necessitating the integration of sustainability metrics into financial disclosures. The potential of AI to automate data processing and enhance reporting quality is also explored. This extended abstract underscores the need for more region-specific research to address the distinctive challenges and opportunities faced by the Western Balkans. We identify emerging research directions that include AI's impact on IFRS compliance, the development of AI-based tools for sustainable reporting, the role of government policies, and comparative studies with EU counterparts. By addressing these gaps, researchers and policymakers can contribute to the economic development and global integration of the Western Balkans while advancing the fields of financial reporting, AI, and sustainability reporting.

Keywords: Financial Reporting, Ai, Ifrs, Sustainable Reporting in Accounting, Western Balkan, Bibliometrics

FACTORS AFFECTING THE ADOPTION OF ARTIFICIAL INTELLIGENCE IN THE LEBANESE EDUCATION SECTOR

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Abstract

The education sector is leveraging cutting-edge technologies like artificial intelligence (AI) to provide better service and experience for students. These technological advancements transformed education into smart education, hence unlocking pristine avenues for research. This research examined the relationship between the factors that could affect the adoption of artificial intelligence in the Lebanese education sector. 300 respondents have been collected by using online survey form. Data has been analyzed, the findings indicated that the following factors (perceived curiosity, electronic word-of-mouth, self-efficiency, privacy and security, and awareness) have positive relationship toward the adoption of artificial intelligence in the Lebanese education sector. This study adds to existing theoretical knowledge of artificial intelligence in the education sector solutions where policymakers could use the findings to regulate the adoption toward artificial intelligence in the Lebanese education sector. Finally, conclusions and future research will be presented in this paper.

Keywords: Perceived Curiosity, Electronic Word-Of-Mouth, Self- Efficiency, Privacy And Security, Awareness, Adoption Toward Artificial Intelligence

SOCIAL INNOVATION AND SUSTAINABILITY IN BUSINESS ORGANIZATIONS: INNOVATIVE APPROACHES TO SOLVING SOCIETAL PROBLEMS

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Abstract

In today's world, business organizations are not only seen as profit-making institutions but also as effective tools for solving social problems. The concepts of social innovation and sustainability mark an important shift in the business world. This study will address how social innovation and business organizations can be combined for sustainability and how innovative approaches can be developed to solve societal problems. Social innovation aims to go beyond the traditional business model to address societal problems. This requires business organizations to adopt an understanding that they are not only responsible for making profits but also for promoting environmental, social, and economic sustainability. Businesses transform and improve their products and services to respond to the wider needs of society. The paper also provides practical suggestions on how business organizations can achieve their sustainability goals. Strategies such as encouraging social innovation, engaging employees, and supporting projects that focus on social issues are discussed. Adopting these strategies by business organizations can help them achieve their sustainability goals. In conclusion, the study explains how social innovation presents an opportunity for business organizations and discusses its potential to contribute to solving societal problems. The adoption of social innovation in business organizations is an important step towards achieving sustainability goals. This approach can shape a future where business works not only for profit but also for the good of society and the environment. In this way, business organizations can support both their success and the reduction of social problems.

Keywords: Social Innovation, Organizations, Sustainability, Societal Problems, Innovative Approaches

THE EFFECT OF THE EU COMMON AGRICULTURAL POLICY ON TURKEY'S AGRICULTURAL EXPORTS

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Abstract

Agriculture is an important sector for countries' own food needs, domestic and international trade. Turkey influenced the membership to the EU and the CAP. Agricultural land use is important in the agricultural field. Agricultural mechanization and agricultural employment have been the determinants of agricultural production. The share of agriculture in GDP and development status of country and contribution of agriculture in the economy were examined. Observe effect of export of agricultural sector, necessary agricultural infrastructure of country was observed, and effect of CAP was tried to be revealed. Turkey showed a delay in mechanization due to its fragmented agricultural land. Turkey increase productivity with financial leasing in agricultural machinery. Decrease in agricultural employment in Europe. Agricultural employment has increased in Turkey, share of agriculture is higher than in Europe. There is an increase in agricultural imports in Turkey. In the study, the effect showed by sharing current data in graphics. Turkey's entry in CU before the completion of EU membership has caused it to not have a say in CAP decision. Turkey with insufficient funds is expected to reach the level of member states with subsidies. Despite of the fact CAP membership contributed to development of Turkish agricultural sector.

Keywords: Agriculture, European Union, Common Agricultural Policy, Turkey, Agricultural Export

ASSESSING ENVIRONMENTAL AND FINANCIAL FACTORS IN THE ENERGY MARKET AFTER THE RUSSIA-UKRAINE WAR: EVIDENCE FROM THE EU

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Abstract

The effects of the Russia-Ukraine war on businesses in terms of environmental and financial factors are the subject of this study. An evaluation was made of the energy companies in the EU countries, which were most affected by this war due to their proximity to the two warring countries and intense commercial relations. In this context, the study aims to evaluate the environmental and financial situation in the EU energy market after the Russia-Ukraine War. Principal Component Analysis (PCA) and General Causal Factor (GCF) methods were used in the study, with environmental and financial variables selected from the literature. Findings showed that companies increased their total assets, sustainability scores, business size and sales levels during the war period. In addition, while it was observed that sustainability performance scores changed in the analyses conducted before and after the war, no significant difference was detected in carbon emissions. The findings showed that the Russia-Ukraine war caused a two-way change, positive and negative, in company performances from country to country and from company to company in terms of environmental and financial factors. These results arise from the differences in the reactions of the companies in the sample to the war situation of the countries in which they operate, legal regulations, energy market conditions, voluntary and compulsive information cultures and transparency levels.

Keywords: Russia- Ukraine War, Financial Performance, Sustainability

A RESEARCH ON THE RELATIONSHIP BETWEEN MOBBING AND ORGANIZATIONAL COMMITMENT

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Abstract

The phenomenon of mobbing has been seen as a concept that we encounter at every stage of our lives, especially in recent times. Especially in organizations where there is an intense competitive environment, psychological violence exerted by superiors against their subordinates or subordinates against their superiors within the hierarchical order is defined as mobbing. In order for an organization or a community to be successful, employees' motivation, job satisfaction and commitment to the organization must be high. Increasing commitment to the organization naturally enables employees to do their jobs more efficiently and effectively. When evaluated in this context, the decrease in the commitment of individuals who are faced with mobbing to the organization they are in prevents the organization from being successful. The aim of this research is to reveal the relationship between mobbing and organizational commitment.

Keywords: Mobbing (Psychological Violence), Organizational Commitment, Job Satisfaction

ANALYTICAL SUPPORT FOR THE FORMATION OF A FINANCIAL SECURITY STRATEGY

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Abstract

The phenomenon of mobbing has been seen as a concept that we encounter at every stage of our lives, especially in recent times. Especially in organizations where there is an intense competitive environment, psychological violence exerted by superiors against their subordinates or subordinates against their superiors within the hierarchical order is defined as mobbing. In order for an organization or a community to be successful, employees' motivation, job satisfaction and commitment to the organization must be high. Increasing commitment to the organization naturally enables employees to do their jobs more efficiently and effectively. When evaluated in this context, the decrease in the commitment of individuals who are faced with mobbing to the organization they are in prevents the organization from being successful. The aim of this research is to reveal the relationship between mobbing and organizational commitment.

Keywords: Mobbing (Psychological Violence), Organizational Commitment, Job Satisfaction

GLOBAL ENERGY CRISIS AND WINDFALL PROFIT AFTER THE RUSSIA-UKRAINE WAR: AN EXAMINATION OF ENERGY COMPANIES' WINDFALL PROFITS

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Abstract

The biggest impact of the Covid-19 epidemic and the subsequent Russia-Ukraine War on the global economy is the increase in inflation rates and the energy crisis in the global economy. While production and energy demand decreased during the Covid-19 epidemic, both started to increase after the epidemic lost its effect. In addition, the Russia-Ukraine war and Russia's restriction of energy supply by imposing an energy embargo on European countries caused the prices of all energy resources, starting from natural gas, to rise. Meanwhile, companies that produce energy at low costs have started to make abnormal profits, called windfall profits. As a result of neoliberalism and free trade, companies can grow through mergers and acquisitions and gain abnormal profits by monopolizing. This situation occurs especially during times of war and economic crisis. Global inflation resulting from the energy crisis and excessive rise in energy prices has increased the earnings of major energy companies abnormally. The aim of this study is to examine monopolization in energy markets and the windfall profits gained by energy companies following the last global energy crisis, using a descriptive analysis method.

Keywords: Monopolization, Energy Companies, Energy Crisis, Windfall Profit

A BIBLIOMETRIC ANALYSIS ON EMOTIONAL INTELLIGENCE CONCEPT IN MANAGEMENT FIELD

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Abstract

With the continuous conduct of human research and studies, Emotional Intelligence has been an increasing topic of interest shown by researchers. The evaluation of people and their behaviors in the field of management, within the field of psychology, has made Emotional Intelligence one of the study subjects in this field. Studies have shown that Emotional Intelligence of employees makes positive contributions to business life. This study reveals the bibliometric analysis of Emotional Intelligence studies in the field of management. In this study, it is aimed to determine the orientation of the subject of Emotional Intelligence, one of the subjects of organizational behavior analyzing the studies in the Web of Science (SSCI, ESCI, BKCI-SSH, SCI-EXPANDED, CPCI-SSH) database and to draw a framework for how it is addressed. For this purpose, the data was analyzed and visualized using the Biblioshiny R Programme. 546 articles obtained and analyzed by filtering all published articles in the field of management in the Web of Science database without time limitation. As a result of these examinations, the distribution of studies by years, average annual citation numbers, source-author-keyword relationships, the most effective sources in the field, the authors who published the most on emotional intelligence, the most cited authors, the institutions where the authors work, the most used key. Findings regarding words, co-connection network analysis, thematic map, and intellectual analysis of the data set were obtained. As the results, the most published and cited author in the field is Ashkanasy, NM.; The most used keyword was found to be "emotional intelligence". By interpreting the findings, it is aimed to gain perspective for those who want to do research in the field. According to the findings, suggestions were made for further studies in the management field.

Keywords: Emotional Intelligence, Organizational Behaviour, Bibliometric Analysis, Web of Science

BIBLIOMETRIC ANALYSIS OF RESEARCH ON WORKAHOLISM

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Abstract

The concept of workaholism, which is known as employees working more than expected and devoting themselves to their work, is a very important issue in terms of organizational aspects. The purpose of this study is to conduct a bibliometric analysis of 887 studies published on workaholism between 1980 and 2023 and to reveal the Google Trend of workaholism. Thus, it is aimed to provide basic information about the studies on workaholism for future studies. Web of Science Collection database was searched with the keyword "workaholism". The studies obtained as a result of the screening were analyzed with biblioshiny, one of the R Studio program libraries. The studies were analyzed by country, citations, thematic evolution and years. The data was also analyzed with Google Trends and Google Ngam tools. The results concretely confirm that research on the concept has increased recently. It is thought that this study on workaholism will provide a road map for future research and contribute to raising awareness for the purpose.

Keywords: Workaholism, Bibliometric Analysis, Web of Science, R Programming Language

EVALUATION OF TAX WHISTLEBLOWING IN THE CONTEXT OF TAX AWARENESS AND TAX ETHICS IN TURKEY

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Abstract

Taxes are the most important source of income for states. This resource will be obtained to the extent that the taxation process can be carried out effectively. However, the existence of the informal economy and tax evasion cause tax loss. There are regulations in order to ensure that those who have information about the persons and transactions that lead to tax loss and evasion notify the relevant authorities. Bonuses are paid if those who notify within the scope of the Law No. 1905 dated 26/12/1931 on "The Law on Bonuses to be Given to Those Who Notify the Letters of Movable and Real Estate Property and Their Usufruct Rights and Permanent Taxes" demand and meet the conditions. In this study, the concept of tax denunciation in Turkey is examined from a legal point of view and the mechanism of the notice bonus is explained.

Keywords: Tax Notice, Notice Bonus, Tax Notice, Tax Loss and Evasion

AUGMENTED REALITY AS A PART OF RETAILERS MIX: AN EVIDENCE FROM GENERATION Z IN EGYPT

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Abstract

Augmented Reality (AR) is not just a technological trend; it is also a great opportunity for the retail industry because it gives companies new ways to communicate with customers, promote their products, and achieve more sales. The purpose of this paper is to have a better understanding of the benefits of including augmented reality as a part of retailers' mix on customers' behavioral intentions with respect to the mediation effect of customer experience and the moderation effect of technology readiness. This research has been conducted among Generation Z in Egypt. Consequently, a conceptual model arguing for a specific connection between the paper variables has been developed and tested. The empirical part of this paper relied on a single cross-sectional data collection design on a sample of 400 respondents using a structured questionnaire. Structural equation modeling analysis was the main statistical tool for testing hypotheses. From an academic perspective, this paper highlights significant issues and formulates vital conclusions that cover the gaps in considering augmented reality as a part of the retail mix. Furthermore, from a practical perspective, this paper gives a better understanding of the impact of using AR on the customer experience as well as an indication of generation Z's readiness to use the technology in the Egyptian market.

Keywords: Augmented Reality, Retail Mix, Technology Readiness, Customer Experience

EMPIRICAL ANALYSIS OF THE IMPLEMENTATION OF THE FOURTH INDUSTRIAL REVOLUTION IN THE ALBANIAN ECONOMY

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Abstract

The adoption of the new fiscal policy, as well as the influence of Covid 19, brought about a significant transformation in the Albanian economy in terms of the utilization of fourth-generation technology. During this time, the adoption of new programs by enterprises to make sales and purchases, fiscalization, and tax reductions for the growth of the automation sector revolutionized the style of conducting business and had a significant influence on the Albanian economy. The pandemic caused significant changes throughout the globe, including human and economic losses, but there were also positives, such as technical improvement in many fields, as well as boosting online employment and expanding the internet business bubble. This paper demonstrates the rising significance of the fourth industrial revolution, how integral it has become in people's lives, and the impact it has on the Albanian economy.

Keywords: Keywords: Fiscal Policy, Fiscalization, Pandemic, Economy, Technology

LEGAL MECHANISMS FOR PATRIMONIAL RESPONSIBILITY IN ENVIRONMENTAL LAW

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Abstract

The environmental issues are becoming an increasingly addressed issues nowadays. Thus, the legislators in various legislative acts impose new and new regulations with a nature of environmental protection, it becomes difficult to identify whether, being incorporated in the text of a certain law, a certain legal norm, belongs to environmental law or, it is a norm that belongs to the field which in substance represents the regulatory object of this law. In other words, it is often quite difficult to determine the boundary of environmental law regulations, especially since the norms of this branch are not always compactly found in environmental legislative acts. Findings: It must be recognized that the legal mechanisms for environmental protection change their appearance over time, becoming much more aggressive and relentless. They are often used without taking into consideration certain traditional rules and presumptions that often do not ensure effective protection of the environment. In such cases, it is necessary to understand that the regulatory mechanisms for environmental protection are a component of environmental law, even if they are based in other legislative acts and even if they are very similar to the mechanisms used in the regulation of other categories of legal relations. The lack of a clear procedure means that the environmental legislation remains unenforced. Although in other countries the problem of environmental protection has been raised to a much more important level, including the fact that objective and joint liability is established for damage caused to the environment.

Keywords: Environmental Law, Patrimonial Responsibility, Methods and Regulations, Contraventional Law, Liability

DIETARY HABITS OF SERBIAN RESTAURANT GUESTS AFTER THE RESTRICTIVE MEASURES OF THE COVID-19 PANDEMIC ARE RESCISSION. ANALYSIS OF FOUR DESTINATIONS

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Abstract

The coronavirus pandemic has led to the interruption of work in different parts of the world and, therefore, caused numerous changes in the way of life of people, including social interactions, the possibility of playing sports, and even the way of eating. The goal of the research was to determine the extent to which the COVID-19 pandemic influenced changes in eating habits among two groups of respondents - younger and older restaurant guests. The research was conducted from February to June 2023, on a total sample of 297 respondents. The results, obtained by ANOVA analysis, showed that the majority of respondents did not have a problem with food procurement, but a higher consumption of food was observed during the pandemic. It was especially emphasized that the respondents had a great need to eat in restaurants, especially the younger respondents. The research proved that the crisis situation of the pandemic did affect the change in the consumption of food in restaurants but also in general outside restaurants. The paper has wider social and scientific significance, as it can help in understanding changes in the behavior and habits of restaurant guests during crisis situations, such as a pandemic, but also after it.

Keywords: Food, Nutrition, Restaurants, Covid-19, Serbia

IMPACT OF FINANCIAL DISTRESS AND COMPETITORS' SPECIFIC CHARACTERISTICS ON THE FIRM'S CASH HANDLING: AN EVIDENCE FROM PAKISTAN

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Abstract

This study analyzed the impact of competitors' factors in firm cash holding policy. Information related to competitors' activities is necessary for most corporate strategies, but in most financial research factors related to competitors not considered. This study aims at shedding light on the empirically effect of competitors' specific characteristics in firm cash stockpiling decisions. For this purpose, the competitors, factors were explained by these nine specific explanatory variables that determine the competitors' specific characteristics such as (CH, NWC, ROA, LEVER, SIZE, DEFA, CAPEX, MTB, and Z-SCORE) and firm cash holding as dependent variable. The target population of the study was Pakistan stock exchange listed manufacturing firms, and the sample was spinning textile sector consists of 40 firms for the 10 years data from 2009-2018. The data was gathered from the financial statements analysis of companies. Two main sites were used for collecting annual statements of companies the first was PSX (Pakistan Stock Exchange) and the second was companies' self-site. Using the panel regression model with random effects, in this study after conforming its significance Hausman Specification Test (1978). The finding of this study was that the company cash holding policy significantly affected by the competitors' factors. This study revealed that the company can make their cash holding decisions in the light of their competitors' behaviors. The results offer stimulating insights at the competitors' factors that compute the firm cash stockpiling decisions. The results might be beneficial for the financial manager, investor and also for the consultant.

Keywords: Cash Holding, Capital Expenditure Rate, Net Working Capital Ratio, Return on Asset, Rate Of Financial Deficit

KAROJISATSU, KAROSHI AND JOHATSU IN EMPLOYEES STRAPPED BETWEEN THE LEAN MANUFACTURING SYSTEM AND THEIR BODY

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Abstract

Japan, which has a stable economic growth potential and high productivity rates with the production management approaches they have developed industrially since the 1970s, has attracted great attention worldwide. The methods known as lean production in the literature and whose foundations were first developed in the Toyota factory in Japan are referred to as modern Japanese production methods. These methods have been applied by many successful businesses, and significant success has been achieved. Increasing efficiency and therefore profitability by improving quality has been the reason why these methods have been implemented by businesses. However, there are very few studies evaluating the various health problems and negativities experienced by employees, who make the most important contribution to the implementation of these methods, as a result of their devoted efforts. For this reason, the concepts expressed as karojisatsu, karoshi and johatsu regarding occupational health and safety in Japan are discussed within the scope of this study.

Keywords: Lean Manufacturing, Karojisatsu, Karoshi, Johatsu

DIRECTIONS FOR EFFICIENCY INCREASE IN OIL AND GAS RESOURCES USAGE IN AZERBAIJAN

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Abstract

The article analyzes the current state of oil and gas production, the peculiarities of the development of the oil refining industry and identifies directions for efficiency increase in oil and gas resources usage in Azerbaijan. The study demonstrates that the yield on capital investments in the production of crude oil, natural gas, and oil products has declined. Reducing the cost of obtaining crude oil which accounts for 85-90% of the prime cost of oil products will allow more efficient use of resources in the oil and gas sector. Despite the high operating depth, the production rate of light oil products was found to be low. Consequently, the significance of enhancing the capacity of catalytic cracking, coking, hydrocracking, and expanding recycling processes in the refining complex is highlighted.

Keywords: Oil And Gas Production, Oil Refining, Capital Investments, Operating Depth, Deduction Percentage of Light Oil Products, Ecological Rent

HAPPY PLANET INDEX TOWARDS SUSTAINABLE PROSPERITY: EVIDENCE FROM CENTRAL AND EASTERN EUROPEAN COUNTRIES (CEESE)

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Abstract

The concept of happiness, which has recently become the center of attention in economics, is of great importance in determining and implementing the sustainable policies of countries. There are large differences between countries in terms of happiness due to various factors. In this study, it is aimed to determine the degree of impact of happiness indicators such as welfare, quality of life, and ecological footprint on happiness and their differences and similarities in terms of happiness and to reveal the results. In the study, the Happy Planet Index (HPI) values, one of the new generation happiness indices first introduced by the New Economic Foundation in 2006, and Gross Domestic Product (GDP) data as an indicator of well-being are used. In the comparison theory projection, the descriptive analysis method was applied with comparative analysis for Central and Eastern European countries (CEESE) for the period 2010-2020. In addition to high life expectancy and prosperity, a low ecological footprint is an important condition for happiness. The results of the analysis show that the happiest countries are Lithuania, Bulgaria, and Ukraine, respectively, and that the happiness of countries depends on high per capita income, life expectancy, and prosperity as well as low ecological footprint. In the context of the index criteria, the least happy countries are Albania, Moldova, and Serbia. It is thought that the prominence of the ecological footprint will raise awareness among policymakers and stakeholders on the measures and practices to be taken in this direction.

Keywords: Happiness, Well-Being, Life Expectancy, Ecological Footprint, Sustainability

NATURAL DISASTER INSURANCE IN AGRICULTURE: A MULTI-CRITERIA DECISION MAKING (MCDM) BASED FINANCIAL PERFORMANCE EVALUATION OF TURKISH AGRICULTURAL INSURANCE POOL (TARSIM)

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Abstract

Agriculture is closely linked to weather and climatic conditions, rendering it vulnerable to the impact of natural disasters. Historical evidence affirms various hazardous natural events such as frost, floods, hailstorms, fires, and earthquakes, directly influencing agricultural production, community well-being, and overall economic growth. While such risks are inherent in agricultural activities, the escalation in both frequency and severity of these disasters in recent years can be attributed to the interplay of climate change, global warming, and ecological degradation. As a result, considerable emphasis has been placed on the significance of risk-sharing for maintaining the sustainability of agricultural production, with various types of natural disaster insurance products being prevalent worldwide. In this context, agricultural insurances offer financial assistance to farmers by extending insurance coverage to mitigate potential production failures stemming from various hazards, including natural disasters, diseases, and livestock mortality, and provide a safeguard against potential yield losses. In Turkey, the origins of agricultural insurance trace back to 1957; however, a significant development occurred in 2005 with the establishment of the agricultural insurance pool known as TARSIM. The insurances range from crop, greenhouse, and poultry to drought yield insurances, and TARSIM is responsible for setting standard rates, collecting premiums, assessing losses, and arranging reinsurance agreements. In this study, the financial performance of TARSIM during the period 2007-2022 has been evaluated by using CRITIC objective criteria weighting and WASPAS, EDAS, MAIRCA multi-criteria decision-making (MCDM) techniques, as financial performance assessments are often utilized to identify issues and formulate innovative strategies. The analyses included five financial ratios based on seven criteria obtained from balance sheets and income statements, and as a result, the criterion with the highest weight was determined to be the ratio of net profit to total premium income, and by considering all utilized methods, the year with the best financial performance was identified as 2019, and this is followed by 2012, and 2017.

Keywords: Agricultural Insurance, Tarsim, Financial Performance, Mcdm

THE MAIN WAYS TO ENSURE ECONOMIC SECURITY OF THE STATE

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Abstract

The thesis on the topic "The main ways to ensure the economic security of the state" is a detailed analysis of the factors affecting the economic security of the state. The paper emphasizes the importance of an integrated approach and the implementation of measures in various areas. The example of Uzbekistan presents the case of a country that is implementing large-scale reforms to ensure economic security through macroeconomic stability, development of investment and entrepreneurship, active participation in international trade, development of human capital and effective government.

Keywords: Economic Security, Innovation Economy, Internal and External Factors, Financial Stability, Human Capital Development, International Relationship Development, Security Of Energy Supply

THE MEDIATING ROLE OF EMOTIONAL COMMITMENT IN THE EFFECT OF PERCEIVED ORGANIZATIONAL SUPPORT ON WORK ENGAGEMENT

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Abstract

The main purpose of this study is to determine the mediating role of affective commitment in the effect of organizational support perceived by academics about the higher education institution they are working in on their job integration. In this direction, a questionnaire was applied with the participation of 218 academicians working in state and foundation universities in Turkey using the convenience sampling method. The obtained data were analyzed through measurement model and structural model within the scope of structural equation modeling and the results were interpreted statistically. In the results of working, it has been determined that the organizational support perceived by the academicians has a direct positive effect on their work integration. At the same time, it has been determined that perceived organizational support has a positive effect on emotional commitment and emotional commitment has a positive effect on work engagement. Within the framework of the final result, it is understood that affective commitment plays a partial mediating role in the effect of organizational support perceived by academics on their job integration.

Keywords: Support, Organizational Support, Work Engagement, Commitment, Emotional Commitment

THE IMPORTANCE OF ECOLOGICAL INNOVATION FOR THE PREVENTION AND MITIGATION OF THE NEGATIVE MACROECONOMIC IMPACTS OF CLIMATE CHANGE IN TURKEY

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Abstract

Climate change, which accelerates due to increased economic activities, decreases national income and makes countries' sustainable development goals unattainable. Climate change has negative effects especially in terms of agricultural production, labor productivity, commodity prices, health, economic growth and relations in society. If environmental policies are not regulated and effectively implemented in order to prevent climate change, it will have much greater negative effects on the economic growth and development of all countries, especially underdeveloped and developing countries. Although climate change is a problem on a global scale, each country needs to identify country-specific factors that cause climate change, take the necessary precautions and implement them. It is necessary to implement the Climate Change Adaptation Plans, which include the transition to a circular economy in production and increasing ecological innovations. In this study, the effects of climate change on sustainable development and the effects of these effects according to the development level of the countries will be evaluated. In this context, the level of ecological innovation will be examined for the EU countries and Turkey. Then, in order to reduce and eliminate these negative effects, policy implications will be made for Turkey regarding climate change mitigation and adaptation to climate change.

Keywords: Sustainable Development, Eco-Innovation, Climate Change, Circular Economy

THE IMPACT OF INTERNAL MARKETING STRATEGIES ON EMPLOYEE AND BRAND DYNAMICS IN THE BANKING SECTOR

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Abstract

This study explores the connection between internal marketing strategies and employee advantages within the banking sector. Employing a stratified random sampling method, our research focused on banking sector employees in Kosovo. Structural equation modeling was utilized to analyze the relationships. Our study reveals that certain aspects, such as managerial support, have a limited impact on overall job satisfaction and employee advocacy. Notably, motivation has a constrained influence on employee advocacy. Conversely, when considered as a whole, internal marketing initiatives exert a substantial and meaningful impact on employee outcomes within an organizational context. This research redefines the concept of branding, emphasizing its intangible aspects. It challenges established branding models, advocating for a shift in how branding is academically perceived, especially within the intricate environment of the banking sector. In branding, we urge banks and financial institutions to go beyond logos and names. The survey highlights the crucial importance of prioritizing internal marketing strategies to maintain a consistent and positive brand image.

Keywords: Marketing Strategies, Banking Sector, Employee, Internal Marketing

FISCAL RULE IMPLEMENTATIONS IN PUBLIC PROCUREMENT LAW

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Abstract

This study explores the connection between internal marketing strategies and employee advantages within the banking sector. Employing a stratified random sampling method, our research focused on banking sector employees in Kosovo. Structural equation modeling was utilized to analyze the relationships. Our study reveals that certain aspects, such as managerial support, have a limited impact on overall job satisfaction and employee advocacy. Notably, motivation has a constrained influence on employee advocacy. Conversely, when considered as a whole, internal marketing initiatives exert a substantial and meaningful impact on employee outcomes within an organizational context. This research redefines the concept of branding, emphasizing its intangible aspects. It challenges established branding models, advocating for a shift in how branding is academically perceived, especially within the intricate environment of the banking sector. In branding, we urge banks and financial institutions to go beyond logos and names. The survey highlights the crucial importance of prioritizing internal marketing strategies to maintain a consistent and positive brand image.

Keywords: Fiscal Rules, Public Procurement Law, Public Expenditures

EXPLORING LABOR MARKET PARTICIPATION FROM A DOMESTIC VANTAGE: THE ECONOMIC IMPLICATIONS OF MIGRATION AND REMITTANCES

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Abstract

This academic treatise explores the intricate nexus between remittance flows, migratory patterns, and labor market integration. It seeks to elucidate the interdependent dynamics of migration-driven fiscal inflows and labor market structures, which have traditionally been examined through isolated lenses. The significance of these interplays is accentuated within Kosovo's distinctive socio-economic fabric, marked by marked migration currents and remittance corridors. This scholarly inquiry harnesses the bivariate probit analytical framework to grapple with the endemic endogeneity issues that characterize the discourses on remittances and migration, thus deepening the understanding of the interrelation between remittances, migratory shifts, and labor market participation. The analytical foundation is rooted in empirical data from the Millennium Corporation's 2017 survey, contextualized within the Kosovar landscape. Initial findings underscore the centrality of remittances and migration in shaping labor market dynamics, especially when assessing variances across demographic and educational strata. The study reveals profound perspectives on the inhibitory effects of remittances on labor market assimilation, juxtaposed with potentially destabilizing implications emanating from anticipated migration strategies. The distinctiveness of this scholarly pursuit is dual-pronged: it not only offers a nuanced examination of Kosovo's socio-economic tapestry—a region relatively underemphasized in academic discourses—but also stands at the vanguard of methodological innovation. Adopting bivariate probit techniques enhances accuracy in addressing inherent endogeneity conundrums, thereby advancing the methodological boundaries of the discipline.

Keywords: Labor Force Participation, Migration, Remittances

EXAMINATION OF CAREER SATISFACTION LEVELS OF ACCOUNTING PROFESSIONALS IN TERMS OF PERSONALITY TRAITS

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Abstract

The aim of this study is to examine the effect of personality traits on career satisfaction. Accordingly, a survey was conducted with members of the accounting profession operating in Kütahya. A total of 181 accounting professionals were included in the study. Five-factor personality traits and career satisfaction scales were used in the study. SPSS 26.0 and LISREL 8.7 package programs were used to analyze the data. As a result of the research, the alpha coefficient of the personality traits scale was 0.94 and the career satisfaction scale was 0.75. In the study, confirmatory factor analysis was also performed for these scales, and it was found that the goodness of fit values for the scales were within acceptable limits. According to the results of the regression analysis between personality traits and career satisfaction, a significant and positive relationship was found between openness, conscientiousness, extraversion and career satisfaction, while a significant and negative relationship was found between neuroticism and career satisfaction.

Keywords: Personality Traits, Career, Career Satisfaction

A RESEARCH ON THE MODERATING ROLE OF INTRINSIC MOTIVATION IN THE EFFECT OF PERSON ORGANIZATION FIT ON JOB SATISFACTION

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Abstract

The purpose of this research is to determine the moderating role of the intrinsic motivation variable in the effect of person organization fit on job satisfaction. The research was carried out on employees working in marble enterprises located in the organized industrial zone in the central district of Afyonkarahisar province. In the study, employees' perceptions of person organization fit were evaluated using one dimensional person organization fit scale developed by Netemeyer et al. (1997); employees' perceptions of job satisfaction were evaluated using one dimensional job satisfaction scale developed by Brown and Peterson (1994); employees' intrinsic motivation perceptions were measured with one dimensional intrinsic motivation scale developed by Dündar et al. (2007) based on Mottaz's (1985) motivation model. The data obtained from the participants were analyzed through SPSS 26.0 and SPSS Process Macro 4.3 programs. According to the results of the research, It was found that person organization fit has a significant effect on job satisfaction and that intrinsic motivation has a regulatory role in this interaction. It was determined that the positive effect of person organization fit on job satisfaction is higher when the intrinsic motivation level of employees' is high.

Keywords: Person Organization Fit, Job Satisfaction, Motivation, Intrinsic Motivation

“BECAUSE I AM WORTH IT.” A BIBLIOMETRIC ANALYSIS OF PSYCHOLOGICAL ENTITLEMENT

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Abstract

Psychological entitlement is the pervasive and strong belief of an individual that he/she deserves more than they receive as they are more important and privileged than others regardless of any objective criteria like previous achievements or skills they have. This study aims at describing historical development and potential contribution of this concept to business, management and organizational behavior literature using bibliometric analysis which is a method that helps scholars to review the related literature and the academic research thereof. To this end, using the predetermined keywords to detect the academic studies listed in Web of Science (WoS), 322 documents were reached. Afterwards, bibliometric analysis of these documents was conducted with VOSviewer software. It was concluded that the number of scientific research on this topic has been on the rise for six years, which reflects in increasing popularity for the concept. The results and limitations were reported together with recommendations for future research.

Keywords: Psychological Entitlement, Workplace Entitlement, Employee Entitlement, Literature Review, Bibliometric Analysis

GENDER DISCRIMINATION AND MENTAL ACCOUNTING: RESEARCH AT KİLİS 7 ARALIK UNIVERSITY

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Abstract

In this study, it was aimed to determine the effect of gender status on the students studying in the Department of Business Administration at Kilis 7 December University, Faculty of Economics and Administrative Sciences, on their ability to choose between purchasing or not purchasing an attractive durable good for their future expenses. The research covers students studying accounting at Kilis 7 Aralık University. However, in order to obtain accurate, consistent and reliable information and to interpret the results correctly; Students enrolled in the Department of Business Administration in the 2022-2023 academic year were considered an important limitation in the research. This study reveals its originality by determining the impact of attitudes towards gender discrimination on their mental calculations and offering suggestions. The survey method was adopted to obtain data in the research. The data was obtained from students electronically due to the pandemic period. The data obtained were transferred to the "SPSS (Statistical Package for the Social Sciences) 22.0" program and appropriate analyzes were made in this program (reliability analysis, descriptive statistical analysis; descriptive statistics, frequency distribution, parametric analysis; correlation analysis, ANOVA and t test). and the results were organized and evaluated. As a result of the study, students; on the mental calculations of their views on gender discrimination; It has been determined that i) experience within and outside the accounting profession, ii) gender, iii) department, iv) class and v) post-graduation plans have an impact.

Keywords: Gender Discrimination, Mental Accounting, Accounting, Accounting Education

THE EFFECT OF INFORMATION SHARING IN FAMILY BUSINESSES ON THE JOB SATISFACTION OF EMPLOYEES: A RESEARCH IN KÜTAHYA PROVINCE

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Abstract

Family companies are profit-oriented businesses where the majority of the voting ownership and/or management belongs to the members of one or more families, in other words, individuals with kinship relations come together to produce goods or services. According to the latest statistics from the Family Business Institute, family businesses account for two-thirds of all businesses worldwide, accounting for 70-90% of annual global Gross Domestic Product (GDP) and 50-80% of employment in most countries. According to European Union reports, 50% of companies in the world and 90% of companies in America are family companies. 42% of the billionaires list published by Forbes in 2016 are family business owners. This situation reveals the importance of the impact of family companies on the world economy. Sustainability and efficiency of family businesses are important research topics in academic literature. One of the most important stakeholders of family businesses is their employees. Employees play a critical role in the success and sustainability of businesses. In addition, employees' job satisfaction, productivity and cooperation affect the quality and competitiveness of the business. Job satisfaction is a measure that reflects how satisfied an employee is with their job and workplace experience. Job satisfaction affects employees' commitment to their jobs, motivation and overall performance. Job satisfaction of employees in family businesses gains a special dimension because the business is managed by family members. This research investigates the effect of information sharing on employee job satisfaction in family businesses. Within the scope of the research, the Minnesota Job Satisfaction Scale, consisting of 20 statements, was used to measure the job satisfaction of employees. The scale developed by Weiss, Davis, England and Lofquist (1967) was adapted into Turkish by Baycan (1985) and validity and reliability studies were conducted. (Cronbach's alpha = 0.77). For Information Sharing, a 13-item scale developed by Wang and Wang (2012) was used. The sample of the research was determined as people working in a production enterprise operating in the city center of Kütahya.

Keywords: Family Businesses, Information Sharing, Job Satisfaction

A RESEARCH ON ACCOUNTING PROFESSIONALS' VIEWS ON SUSTAINABILITY REPORTING AND SUSTAINABILITY RELATED FINANCIAL DISCLOSURES: THE CASE OF KÜTAHYA

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Abstract

The ISSB, established within the IFRS Foundation, published the draft texts of IFRS S1 General Requirements for the Disclosure of Sustainability-Related Financial Information and IFRS S2 Climate-Related Disclosures Standard in March 2022. In this study, it was aimed to examine the views of professional accountants on sustainability reporting and financial disclosures related to sustainability. The survey method was used in this study, which was carried out on the sample of professionals operating in the province of Kütahya. The survey data were subjected to correlation analysis, independent sample t-test and anova analysis with SPSS 26 statistical analysis program. As a result of the analysis, a positive relationship was found between gender and the opinion that disclosures related to sustainability would disadvantage the business; a negative relationship was found between preparing reports on sustainability issues and the opinion that sustainability disclosures will disadvantage the business and provide an advantage to the professional; a positive relationship was found between the level of knowledge about guidelines and frameworks, standardization / obligation, reporting format / period, and the opinion that reporting should be the duty of the accountant. In addition, It was been observed that opinions on reporting on sustainability issues differ depending on gender and the status of reporting on sustainability issues, however, it was been determined that reporting on sustainability issues and opinions on the advantages or disadvantages of reporting do not differ depending on age, education level and professional experience.

Keywords: Ifrs Foundation, Issb, Sustainability Reporting, Türkiye, Accounting Professionals

STAKEHOLDERS' PERSPECTIVES ON STATE SUBSIDIES FOR THE EUROPEAN AVIATION MARKET DURING COVID-19 CRISIS

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Abstract

Covid-19 has been an unprecedented crisis for aviation worldwide. Governments throughout the European Union intervened to financially support airlines, and, to a lesser extent, airports within their jurisdiction, with the approval of European institutions. Nonetheless, the subsidies caused a heated debate in literature and were openly questioned by rival airlines in public statements, as well as before the European Court of Justice. The aim of the research was to investigate the opinion of stakeholders in the European aviation industry with regard to the institutional framework and state aid policy of the European Union during Covid-19, the response of governments, the effect of state aid on competition and the conditions for the subsidies. The study employed a two-round Delphi method with the participation of thirty experts from airlines, airports, ground handling agents, government authorities, consumer organizations and academia throughout the European Union. The results show an overall appraisal of the uniform European framework and guidance of European institutions, although complaints were raised over bureaucracy. The experts observed that airlines were well supported, and in some cases received excessive aid, but the same was not true for airports and handling agents. No consensus was achieved with regard to environmental conditions in state aid schemes.

Keywords: Air Transport; State Aid; European Union; Airlines; Covid-19; Delphi Method

DO THE DETERMINANTS OF THE ARREARS ON PLANNED INSTALLMENTS AND DEBT PAYMENTS IN TÜRKİYE DIFFER FROM REGION TO REGION?

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Abstract

In periods of economic disruption, individuals may experience difficulties in their planned debt payments. In periods when turbulence is prolonged, intensified and spreads throughout the whole economy, turning into economic crises, the problems of not being able to pay their debts on time may become recurring. Especially after the Pandemic, Inflationary pressure, and growth problems, which felt on a global scale may have created changes in households' income, expenditure and, accordingly, payment behavior. In addition, arrears on planned installments and debt payments may be affected by the number of people in the household, rent or mortgage installments and tax burden. In this context, the current study aims to identify the factors that cause household payments such as installments and credit card debts to not be paid as planned in Türkiye. In addition, this study focuses on determining whether these factors differ between statistical regions. In this context, 2022 Income and Living Conditions Survey micro data set of the Turkish Statistical Institute has been used in the study. In addition to Türkiye in general, the TR10 (Istanbul), TR51 (Ankara) and TR90 (Trabzon, Ordu, Giresun, Rize, Artvin and Gümüşhane) regions from level-2 of the statistical regional unit classification have been also examined in the study. As a result of the ordered logit and marginal effects analyses, it has been determined that as the income level of the household increases, the probability of arrears on debt payments decreases in all regions subject to the study and throughout Türkiye. On the other hand, regardless of regional differences, it has been observed that the increase in the number of people in the household, the total tax payment and the housing expenses of the household increase the possibility of multiple delays in installment payments in Turkey. The current study also observed that increasing non-housing expenses have caused multiple delays in the household's planned installment and debt payments throughout Türkiye and in Istanbul. In addition, marginal effects analysis revealed that the most effective factor in multiple delay in debt payments is the non-housing debt burden.

Keywords: Payment Installments, Economic Crises, Ordered Logit Analysis

LONG-TERM ASYMETRIC RELATIONSHIP BETWEEN INTEREST AND DOLLAR/TL VARIABLES AND FOREIGN CURRENCY-PROTECTED TL TIME DEPOSIT

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Abstract

In recent years, the volatility in exchange rates, the rise in inflation, the development in interest rates, energy imports, the deficit in the current and foreign trade balance, the level of reserves, the share of foreign currency deposit accounts in total deposits and efforts to keep the exchange rate at a certain level have turned the attention to the exchange rate. As a macro prudential measure, Foreign Currency-Protected TL Time Deposit (KKM) has been put into practice. The purpose of the KKM is explained as stabilizing the Turkish Lira, reversing the dollarization trend, alleviating the pressure of the exchange rate on inflation, and protecting the citizens against the volatility in the exchange rates. In this study, KKM legislation, regulations and implementation are discussed, and the relationship between the KKM amount announced by the BRSA for the banking sector and the development of the dollar exchange rate and interest rate is examined. In the study, a long-term relationship was determined between the variables according to ARDL and NARDL methods. In the study, a long-term relationship was determined between the variables according to ARDL and NARDL methods.

Keywords: Foreign Currency-Protected TL Time Deposit, Interest, Exchange Rate, Ardl And Nardl Method

THE EFFECT OF THE JOB-RELATED SELF-EFFICIENCY OF EMPLOYEES WORKING IN RESTAURANTS ON CONSTRUCTIVE VOICE MAKING: A STUDY IN ORDU

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Abstract

The main aim of this study is to determine the self-efficacy perception of employees working in food and beverage restaurants in Ordu and constructive voice regarding their work. In addition, determining the effect of employees' self-efficacy perceptions on constructive voice is another aim of the study. In this study, where a quantitative research design was used, the data of the research were collected by applying a survey technique on 178 employees working in food and beverage restaurants in Ordu. The aforementioned surveys were distributed to participants and collected between May 5, 2023, and June 28, 2023, and were analyzed and evaluated with the SPSS 22.0 package analysis program. In this study, where validity analysis was conducted for both scales, the reliability analysis results for the scales of the research were obtained to be quite high. However, it has been observed that employees' self-efficacy perceptions and constructive voice levels are high in the restaurants where they work. When the relationship between variables was evaluated, it was determined that there was a positive and moderate relationship between employees' self-efficacy perceptions and their constructive voice. According to the simple linear regression analysis, it was concluded that the self-efficacy of the employees in the restaurants they work in had a significant effect on constructive voice. Additionally, suggestions are presented for interested parties regarding the results obtained from the study.

Keywords: Self-Efficacy, Constructive Voice, Food And Beverage Restaurants, Ordu

NEW INSTITUTIONAL THEORY PERSPECTIVE: WATER SAFETY PLAN IMPLEMENTATIONS IN THAILAND, AUSTRALIA, INDONESIA AND NEPAL

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Abstract

Water is essential for human life and is an increasingly scarce resource with global population increase and climate change. In recognition of access to water as a fundamental human right, the World Health Organization (WHO) formulated Water Safety Plans (WSPs) to be used by water organisations globally to ensure safe and secure water for human consumption. Whether and how water utility organizations use WSPs varies globally, however. We use case study analyses and institutional theory to explore the difference between water utility companies that are forced by regulations to adopt the WSP and those that are not, across four different countries. Our results show variation in WSP adoption based on the country's legal requirements. We suggest that government regulations are important for promoting the implementation of WSPs by utility organizations and to secure and supply clean water to customers. Such regulations would reduce conspiracy and avoidance actions by organizations that limit the use of WSPs.

Keywords: Institutional Theory, Isomorphic Pressure, Multiple Case Study, Strategic Responses, Water Safety Plan

MANAGEMENT OF HUMAN RESOURCES, CHANGES AND CRISIS - IN SEARCH OF NEW SOLUTIONS FOR SUSTAINABLE ORGANIZATIONAL DEVELOPMENT

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Abstract

The pace of change in society is unprecedented in its past. Every company, whether it is in the public or private sectors, operates in a setting and circumstance that is getting more and more complex. The growth of management science has experienced several upheavals in recent decades, ranging from one extreme to the other. As it were, there is a broad inclination to embrace the idea that dealing with people will always be crucial and that there is no magic bullet for excellent managerial performance. In this sense, the team approach's use in organizations has developed significantly as a management idea and has grown stronger in actuality. In this regard, the effectiveness of human resource management is key. In the context of the above, change management, in turn, is an indicator of the success of any organization in a crisis period. For a considerable amount of time, the work focused on creating a steady, lasting atmosphere, customary and unwavering duties, and the regular activities and behaviors of staff members. An understanding that seems quite archaic given what has transpired over the past two years. By the end of 2023, to find new solutions in a variety of ways, new trends will need to emerge. In an attempt to serve as a starting point for further investigation and the hunt for creative solutions in this area, the report offers some theories regarding the relationship between the efficacy of human resource management in contemporary organizations and the management of changes in crises.

Keywords: Change Management, Crises; Innovation, Efficiency, Human Resources

EXAMINING THE OBSTACLES AND MEASURES TOWARD THE GREEN BUILDINGS FOR SMART CITIES DEVELOPMENT

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Abstract

We are unable to achieve our carbon neutrality goals since the construction industry in Pakistan consumes a significant quantity of non-renewable energy. To attain carbon neutrality in the building industry, smart technology implementation appears to be a practical alternative. However, the study disregarded the important barriers and regulations that limit the implementation of green buildings in Pakistan. 334 individuals who work for construction companies provided the survey's data. The empirical analysis was conducted using the partial least square structural equation modeling (PLS-SEM) method. For all of the constructs, the measurement model results revealed discriminant validity, loading and cross-loadings, and Cronbach's alpha values more than 0.7. Additionally, the outcome demonstrated that for all of the constructions, the Average Variance Extracted is greater than 0.5. For the constructs, the Fornell-Larcker criterion and heterotrait-monotrait (HTMT) ratio results are likewise satisfactory. The outcome of the structural model revealed that knowledge and information-related barriers have the greatest impact on the adoption of green buildings; yet, among the key interventions, incentives for green building adoption were discovered to be the most significant measures in Pakistan. Our empirical results show that Pakistan's government should actively promote the use of green buildings in its smart cities. Additionally, through media campaigns and other outreach initiatives, governments and politicians should work to increase the general public's knowledge of green buildings. In order for Pakistan and other developing countries to achieve carbon neutrality with their urban energy systems, it is crucial that this research be done.

Keywords: Carbon Neutrality, Green Buildings, Partial Least Square, Smart Technologies, Smart Cities

"HOME" IN MOROCCAN CULTURE: TINGHIR AS A CASE STUDY

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Abstract

This paper exhibits the meanings of and investment in the concept of home in Moroccan culture using Tinghir area as a case study. Remarkably, the Moroccan culture fails to liberate its individuals from the deep attachment to the Moroccan homeland; so, to speak, it enslaves them to be landowners and financial contributors to local development. Therefore, the concept of home is studied through approaching religion, language, honour, space, emotions, and feelings. To this end, data collection uses interviews of local migrants and residents during Marhaba Operation 2023 in the Southeast of Morocco. Even if they are migrants in Morocco, they are granted double nationalities, double cultures, and languages at least in their host countries. To do this, the paper capitalises upon the psychoanalysis approach to deal with the interpretation and deconstruction of the residents and inhabitants. In conclusion, the study provides insights into cultural investments in the local cultural fabric in the Amazigh-speaking region albeit the business climate is waning.

Keywords: Culture, Amazigh, Home, Development, Investment

THE EFFECT OF PERCEPTIONS OF DISSATISFACTION WITH DIGITALIZATION AND TECHNOLOGICAL PRODUCTS OF PROFESSIONAL ACCOUNTANTS ON THEIR RETIREMENT PLANNING PROCESS

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Abstract

The aim of this study is to examine and evaluate the effects of professional accountants' perceptions of dissatisfaction with technological products on their retirement planning processes, in line with the rapidly increasing use of digital and technological products in today's workplaces. One of the important factors affecting transformation in the business world is technological developments. Thanks to these developments, it has been investigated what kind of effects professional accountants' perceptions of digital and technological innovations, which have gained great momentum recently and frequently used in practice, may have within the scope of their retirement planning processes, and empirical methods have been used thanks to the use of appropriate scales. It is thought that the study will provide important gains to decision makers at the management level and especially professional accountants about their retirement planning processes in the future.

Keywords: Accounting, Digitization, Pension Scheme

AN EVALUATION OF THE ROLE OF MINDFULNESS IN ORGANIZATIONAL STUDIES

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Abstract

The aim of this study is to investigate how mindfulness is involved as a variable. With mindfulness practices, organizations can improve problem recognition, decision-making, communication, problem-solving skills, stress management, teamwork and learning. With the assumption that adopting mindfulness can be considered not only as an investment in individuals and relationships within the organization, but also as a valuable investment in the long-term well-being and reputation of the in the field of organizational behavior have searched for the keyword "mindfulness" through a systematic search. 39 international articles published on this subject between 2010 and 2023 were evaluated. Codes and themes were created according to parameters such as the journal in which these articles were published, the year of publication, the number of authors, the name of the journal, the theory/theoretical framework in which the research was discussed, the role of mindfulness, the variables it addressed and the result, and the data were analyzed using the content analysis method.

Keywords: Mindfulness, Content Analysis, Managerial Mindfulness

THE ROLE OF METACOGNITIVE AWARENESS IN THE EMERGENCE OF INNOVATIVE WORK BEHAVIOR: A QUALITATIVE RESEARCH

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Abstract

Innovative work behavior plays a pivotal role in the organization's growth, problem solving, gaining competitive advantage, and ensuring sustainability. It is essential for organizations that individuals use their thinking, problem solving and creativity abilities. At this point, metacognitive awareness helps employees monitor, evaluate, and evaluate alternative approaches to their cognitive activities and develop new strategies for problem solving. In this vein, the aim of the research is to determine what kind of role metacognitive awareness plays in fostering the emergence of innovative work behavior. According to the results of the research, it has been found that metacognitive awareness plays a pivotal role in understanding and encouraging innovative work behaviors. The results showing the relationship between innovative work behavior and metacognitive awareness are supportive of evaluating where and how to use an innovative idea, making predictions, researching alternatives, learning, synthesizing, and adapting. Another result of the research is supportive of the participants' metacognitive awareness levels where they use the diagramming method in researching and learning solution alternatives. As a result of the research on innovative business behaviors, it has been demonstrated that there are vital indicators such as product-oriented system development, solution suggestions and benefiting from past experiences in the dimensions of idea generation, idea development, idea realization and idea advocacy.

Keywords: Metacognition, Metacognitive Awareness, Innovative Work Behavior

THE QUESTION OF MEANING IN THE CRISIS OF MODERNITY

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Abstract

Inaugurating a new era in history, modernity achieves a glorious victory by putting rational reason against the dark age. While this victory signifies liberation from barbarism, it also enables human beings to see the limits of their own rationality. Thus, human and human intellectual and scientific activities are put at the center. The basic motives of the new age are shaped by everyone being equal, free, and happy. However, the promises of modernity do not seem to be clearly realized when examined from today. Objective reason, the reference point of modernity, has lost its objectivity over time and abandoned its goals. Thus, modernity turned into an ideology, a zeitgeist, and excluded some layers of society. In addition, modernity, which is in constant change, has also failed to create its own truths. The lack of truth makes it difficult for different identities, groups, and communities to be included in the system. Inadequate in creating meaning for these groups, modernity could not escape from experiencing a crisis. In this study, first of all, the intellectual background of modernity and its relationship with the traditional are explained. In this context, how the issue of meaning affects the crisis of modernity is analyzed.

Keywords: Enlightenment, Traditional Thought, Modernity, Objective Reason, Rational Thought, Secularism

EVALUATION ON THE RELATIONSHIP BETWEEN INFLATION, INTEREST RATE AND EXCHANGE RATE IN TÜRKİYE

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Abstract

Although there is a general increase in demand in situations such as open budget and expansionary monetary policy practices and speculative attacks caused by expectations, the general price level is constantly decreasing as a result of supply problems arising from reasons such as structural inadequacies of the national economy, natural disasters, external shocks, disruptions in the supply chain, production cuts. Its rise, that is, inflation, is inevitable. Structural deficiencies and problems in an economy are generally related to the basic dynamics of the economy and have long-term effects. Policies followed without taking into account the inadequacies and those briefly listed above lead to further deepening of the problems. For example: Lowering interest rates that are not in line with market realities and borrowing becoming cheaper as a result of easier access to credit, encourage higher levels of consumption and investment. Although increasing consumption and investments to meet it are good, the main problem here is that the interest rate is intended to be used as a policy tool without being a reflection of economic conditions. As a result of this request, the interest rate in the financial system will be declared outside the country dynamics and market conditions. This will lead to various problems, especially inflation, due to the structural inadequacies of the economy. So much so that the optimistic environment created in the economy by reducing interest rates caused inflation to rise to high rates; This will cause interest rates to rise further due to the increasing need for portfolio investments, especially in economies such as Turkey, which have dollarization and current account deficit problems. Following the 2001 crisis in Turkey, the monetary policies it started to implement to reduce the exchange rate and inflation rates as a result of the regulations made in the CBRT law in 2002 and the institution's instrument independence, reduced the volatility in the exchange rate and ensured that inflation rates fell to single digits. However, after 2016, exchange rates increased, and inflation rates rose to double digits again. This makes it important to determine the relationship between exchange rates and interest rates and the inflation rate. In this context, the studies investigating the causes of the inflation rate and the relationships between the inflation rate and macroeconomic variables were examined.

Keywords: Inflation Rate, Exchange Rate, Interest Rate

CORPORATE GOVERNANCE AND SUSTAINABILITY ACCOUNTING: A RESEARCH IN BIST

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Abstract

Worldwide financial crises, accounting and pricing scandals, and doubts about the social and environmental impacts of business have led to increased demand for transparency about corporate behavior on many issues. Recent initiatives to strengthen corporate governance and accountability in the wake of scandals such as Enron, WorldCom, Ahold and Parmalat have called for transparency in businesses from two different perspectives. This call, on the one hand, emphasizes the expansion of accountability requirements in the context of corporate governance, while on the other hand, it has revealed the necessity of sustainability reporting separate from the more traditional governance framework. Sustainability reports are used to evaluate the results of business activities and this evaluation is based on complete and accurate information obtained from the accounting system of the business. Accounting has gone beyond being just a tool used to keep financial records, it has also turned into a system that enlightens the public, including different dimensions such as social, environmental and financial reporting. This comprehensive accounting system, which includes social, environmental and financial factors, is called "sustainability accounting". Sustainability accounting is a specialized accounting discipline that undertakes the task of recording, analyzing and reporting the relationships between these three elements. In particular, access to information such as financial elements, net sales, debts, equity, supply chain is provided by the accounting system of the business, and these data form the basis of sustainability accounting. Corporate governance is defined as a set of rules that protect the interests of all stakeholders of the enterprise and regulate the relations between them. The basic building block of the corporate governance approach is information. Information is extremely important as a requirement of a business structure that protects the interests of its stakeholders and is transparent, accountable, fair and responsible. Qualified information is provided by basing it on the basic concepts foreseen by the accounting system. In this research, the sustainability reports of the companies included in the BIST Corporate Governance Index are examined and the suitability of their sustainability action plans with the seventeen sustainable development goals prepared by the United Nations Development Program is analyzed. The 2022 sustainability reports of the companies included in the index were examined with the content analysis method, based on the seventeen sustainable development goals criteria prepared by the United Nations Development Programme.

Keywords: Sustainability Accounting, Corporate Governance, Bist

GLOBALIZATION REGIONALIZATION AND SUSTAINABLE DEVELOPMENT

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Abstract

Globalization has become a phenomenon that has an important function in the socio-economic development of our world. With the globalization that started in the 1980s, the development efforts of developing and underdeveloped countries have increased the importance of regionalization (localization) efforts within the framework of sustainable development. Within the framework of globalization, the sustainability of economic development with national, regional (local) and global resources has gained importance. It is possible to make the global impact of economic development positive by considering the relations in goods, services and capital markets together and to increase it with regional development. The dynamism brought about by competition conditions brings about more efficient use of local markets and resources. By creating development poles with the positive externality effect of regional (local) resources, it is possible to increase the export of products with high added value and competitiveness to developed countries within the framework of social profitability and public participation principles. In developing countries with primary natural resources, it will be possible to integrate regional (local) resources with global resources in order to ensure the healthy development of human and environmental economic relations.

Keywords: Globalization, Regionalization, Development

ASSESSING THE ROLE OF ENERGY DIVERSIFICATION ON GREEN GROWTH IN EMERGING ECONOMIES

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Abstract

The purpose of the present study is to examine the effects of energy diversification on green growth while complementing the factors like green technology, human capital, remittance inflows, foreign direct investment inflows, trade openness, and gross fixed capital formation. A green growth function is formed in the panel data framework and analyzed using the dynamic standard correlated model for the BRICS (Brazil, Russia, India, China, and South Africa) for the period 1995-2020. The study finds that energy diversification, green technology, and foreign direct investment inflows reduce green growth. However, it also portrays that human capital and capital formation boost green growth. Conversely, remittance inflows and trade openness play insignificant roles in the green growth function. The study contributes to the literature by utilizing energy diversification on green growth. This is the first study that incorporates energy diversification in green growth in general, BRICS countries in particular.

Keywords: Energy Diversification, Green Growth, Brics, Panel Data

FACTORS AFFECTING AUDIT EFFORT

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Abstract

The purpose of the study is to provide information to auditors, information users and researchers about the factors that increase or decrease audit effort. By identifying the factors that affect the audit effort, it was tried to determine which variables are important for the audit. At the same time, it will be important in terms of identifying the factors that increase the audit effort and determining potential indicators about both profit management and manipulation risk in financial reports. In the study, audit effort was considered an independent audit fee. For this purpose, an audit fee model has been created. In the audit fee model created, in addition to traditional measurements such as the complexity and size of the business, variables that have not been applied to the audit fee such as Altman z score, cash flows and business strategies were also included in the study.

Keywords: Audit Effort, Audit Fee, Audit Quality

PROPOSED MARKETING STRATEGIES FOR ANHUA DARK TEA IN HUNAN PROVINCE CHINA

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Abstract

Combined with the value perception theory, marketing strategy, satisfaction, purchasing intention and other related studies, this study takes the consumers of Chinese Anhua dark tea as the research object, introduces satisfaction as the intermediary variable and marketing strategy as the adjustment variable, and analyzes the influence of the value perception of Chinese Anhua dark tea on consumers' purchasing intention. The specific research ideas are as follows: According to the research results, the dimensions of value perception, satisfaction, marketing strategy and purchase intention evaluation index are proposed and analyzed, and the framework agreement between value perception, satisfaction, marketing strategy and purchase intention is constructed. The questionnaire survey was used to investigate the consumers with different characteristics, and the survey results were analyzed and summarized, and we have reached the following conclusions: (1) the value perception of Anhua dark tea consumers has a significant positive effect on their purchasing willingness. (2) The value perception of Anhua dark tea consumers has a significant positive effect on product satisfaction. (3) Consumers' satisfaction with Anhua dark tea positively affects their willingness to buy them. (4) The satisfaction of consumers in Anhua dark tea plays a mediating role between value perception and purchase willingness. (5) The marketing strategy of Anhua dark tea plays a regulating role in the relationship between value perception and purchase willingness.

Keywords: Perception Value, Satisfaction, Marketing Strategy, Purchase Willingness, Anhua Dark Tea In China

IDENTIFYING AND MEASURING THE ASSOCIATIONS AMONG TWO SETS OF VARIABLES: AN APPLICATION CANONICAL CORRELATION ANALYSIS

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Abstract

A statistical relationship between any two variables, whether causal or not, refers to correlation. In correlation analysis, correlation coefficients such as Pearson or Spearman correlation coefficients are calculated to measure the extent to which two variables are related. This type of analysis is known as bivariate analysis in statistics. On the other hand, multivariate analysis methods are used in cases where there are more than two variables. When it is desired to determine and measure the relationships between two sets of variables, the canonical correlation analysis method, one of the multivariate analysis methods, is used. In this study, it is aimed to investigate the relationships between variable sets used in measuring the concepts of perceived quality, perceived value, loyalty and image regarding the services provided to the customers of a luxury car brand in Bursa by using the canonical correlation analysis method. For this purpose, a survey was conducted among automobile service customers and the obtained data was analyzed in the SPSS package program. Research findings show that the perceived quality variable set has a correlation of 0.84 with the perceived value variable set, 0.76 with the loyalty variable set and 0.86 with the image variable set. On the other hand, it was found that the perceived value variable set had a correlation of 0.86 with the loyalty variable set and 0.89 with the image variable set. It was found that the loyalty variable set had a correlation of 0.85 with the image variable set. As a result, all sets of variables appear to be highly correlated with each other.

Keywords: Canonical Correlation, Multivariate Statistics, Perceived Quality, Image, Customer Loyalty, Perceived Value

PROPOSED STRATEGIES FOR CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE PERFORMANCE IN CHINESE IT INDUSTRY

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Abstract

The primary purpose of this study is to investigate the complex relationship between Corporate Social Responsibility (CSR) and corporate performance, focusing on Chinese IT companies. We explore various CSR dimensions, including those related to the community, environment, employees, suppliers, customers, and shareholders, employing a meticulous methodology. Our methods involve an analysis of 400 questionnaires, utilizing regression analysis and correlation studies to draw empirical associations. The research unveils the nuanced interplay between CSR initiatives and the multifaceted aspects of corporate performance. The findings disclose a pronounced correlation between CSR and corporate performance, underscored by significant p-values and an R^2 value of 0.531. Every aspect of CSR emerges as integral, suggesting that these initiatives are strategic imperatives for bolstering performance metrics, not merely ethical obligations. However, the study is not without its limitations. The focus on the Chinese IT sector could potentially limit the general applicability of the findings to other industries or geographical regions. The reliance on self-reported questionnaire data also introduces an element of bias that could impact the objectivity of the results. In conclusion, CSR is identified as a pivotal element in corporate performance, transcending its traditional role as an ethical necessity to become a core strategic determinant. Its integral role in organizational vitality is evident, shaping corporate trajectories and enhancing societal welfare. Recommendations for Chinese IT enterprises include holistic integration of CSR into core business strategies, with a balanced focus catering to all stakeholders. Organizations should promote ethical and social responsibility from top management down, ensuring a comprehensive, stakeholder-centric approach. This shift promises enhanced corporate performance and significant contributions to societal welfare and sustainable development.

Keywords: Corporate Social Responsibility, Corporate Performance, Chinese It Sector, Regression Analysis, Stakeholder Engagement

PROPOSED MANAGEMENT ACCOUNTING SKILLS AMONG CHINESE ONLINE SHOPPING COMPANIES

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Abstract

This study aimed to investigate the hard skills and soft skills of corporate management accountants of online shopping companies in China that will be the basis in developing skills management strategies to enhance the skills of the management accountants in online shopping companies in China. This study adopts a descriptive research method to analyze the cultivation of hard skills and soft skills for management accountants in Chinese online shopping companies. The respondents are 417 management accountants from different online shopping companies in China, who come from different regions and provinces. This study used a survey questionnaire designed by researchers based on literature and theories related to hard skills and soft skills. From the results, respondents identified with hard skills in data analysis skills, problem solving skills, computer skills and mathematical skills, while also identifying with soft skills in teamwork, ethics, adaptability and interpersonal. The company can increase the training of hard and soft skills courses for management accountants. At the same time, management accountants of different ages, years of experience in the company and educational attainment may require different hard and soft skill training and development opportunities to improve their overall abilities. There is a significant relationship between hard skills and soft skills. This indicates that management accountants should not only improve their hard skills, but also enhance soft skills. This study developed a skills development strategy to enhance the skills of management accountants.

Keywords: Data Analysis, Teamwork, Ethics, Adaptability, Interpersonal

PROPOSED DEVELOPMENT PLAN IN FOREST WELLNESS DESTINATION OF MENGSHAN KANGGU, SHANDONG PROVINCE, CHINA

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Abstract

The competition among tourist locations is growing due to the quick development of tourism, the strong integration of culture and tourism, and the rise of new kinds of tourism. The emerging tourism sector of forest wellness tourism is still in the exploration stage, with issues of product homogenization, competition, and the gradual emergence of a hot trend. To succeed, it is now crucial to further develop our understanding of tourist cognition and demand analysis. From the viewpoint of tourists, the study examines the individual components of functional attributes of forest wellness tourism destinations and confirms their relationship to place attachment and satisfaction. The study examined the literature on tourism destination functional attributes, place attachment, and satisfaction and proposed the research hypotheses of this paper based on the theory of SOR and the theory of self-regulatory attitudes, as well as the empirical data based on the pertinent studies of the three variables. First, a theoretical model explaining how destination attributes, place attachment, and satisfaction work in travel was constructed. Second, the measurement question items for each of these three variables were created independently, using the research scales of pertinent academics as a foundation. Furthermore, Mengshan Kanggu Tourism Destination, a national forest wellness base in Shandong Province, was chosen as a case site for this study, and questionnaires were distributed and gathered using a combination of online and offline techniques. To verify the research model and research hypotheses, the acquired data were statistically evaluated using the EXCEL and SPSS software. The study's findings demonstrate that functional attributes of forest wellness tourism destinations positively and significantly affect place attachment, functional attributes of forest wellness tourism destinations positively and significantly affect tourist satisfaction, and place attachment positively and significantly affects tourist satisfaction. In order to be able to provide some references for the sustainable development of forest recreation tourism sites, recommendations are provided on how to cultivate tourists' positive behavioral intents in terms of destination functional attributes, place attachment, and satisfaction.

Keywords: Forest Wellness, Tourism Destination, Functional Attributes, Place Attachment, Tourist Satisfaction

KNOWLEDGE CAPITAL, DYNAMIC CAPABILITY AND FINANCIAL PERFORMANCE AMONG SMES IN CHINA: A BASIS FOR PROPOSED STRATEGIES TO OPTIMIZE FINANCIAL PERFORMANCE OF SMES

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Abstract

In the era of the digital economy, the rapid development of technology has led to constant changes in the living environment of enterprises. Currently, SMEs are weak in their ability to adapt to the environment and generally face the problem of short average life span. Knowledge capital is the most important asset of an enterprise, and dynamic ability is the most important ability of an enterprise to cope with environmental changes. The impact of knowledge capital and dynamic capabilities on financial performance has attracted extensive attention from researchers around the world. However, most of the existing studies are about the relationship between "knowledge capital-financial performance" and "dynamic capabilities-financial performance", and few scholars have analyzed the intrinsic relationship between knowledge capital, dynamic capabilities and financial performance. Based on the theoretical foundation of the resource-based view and the capability-based view, this study constructs a research framework of "knowledge capital-dynamic capability-financial performance" and investigates how to improve the financial performance of enterprises through knowledge capital and dynamic capability. In this paper, 400 participants from Chinese SMEs were surveyed and the data were analyzed using SPSS. The study found that there is a significant relationship between knowledge capital, dynamic capabilities and financial performance, and SMEs can improve their financial performance through the accumulation of knowledge capital and the development of dynamic capabilities.

Keywords: Knowledge Capital, Dynamic Capabilities, Financial Performance, Smes

"TRANSPARENCY AND CONSUMERS' RIGHT IN BANKING INDUSTRY (CASE OF ALBANIA)"

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Abstract

The increase of banking transparency and banking clients' protection is a situation with enlarged intensity in recent years. The regulators of the banking system, encouraged by the orientations of the Basel Accords, have seriously begun to take the achievement of the objective of banking regulation related to transparency and consumer protection. There are already cases of direct or indirect abuse of credit institutions with borrowers, depositors, and other users of banking services. The vast majority of borrowers in Albania do not know [in advance] the true costs of the loans they receive from a bank or other credit institutions. Frequently, banks and credit institutions refuse a loan to a subject for reasons unrelated to the debenture. Bank service commissions, at times unknown to consumers, have become a non-negotiable cost that is mostly resembling taxes and other fees. Phenomena of this nature, accompanied by a detailed observation of some rights that the law gives to consumers of banking services will be the focus of this paper. This paper aims to demonstrate the facts and consequences of this situation, as well as possible ways to improve it.

Keywords: Transparency, Banking Services, Banking Concurrency, Consumers' Rights

ANALYZING TÜRKİYE'S "NEW ECONOMIC POLICIES" IN 2018 AND BEYOND IN THE
CONTEXT OF MONETARY TRANSMISSION MECHANISMS

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Abstract

The Turkish government implemented a combination of high dollar exchange rates and low-interest policies after 2018 to support exports. This was done with the intention of promoting sustainable economic growth by stimulating domestic production through increased credit availability to the real sector. Additionally, the aim was to reduce inflationary pressures by reducing the impact of exchange rate fluctuations on inflation levels. During subsequent years, the program in issue has attracted significant attention and criticism, mostly due to its substantial inflationary impact. The idea of a monetary transmission mechanism is used to explain the impact of policy-induced changes in the nominal money supply or short-term nominal interest rate on real variables, such as aggregate output and employment. The literature has extensively discussed various monetary transmission mechanisms. The channels above are often referred to as interest rate, credit, exchange rate, asset price, and expectation channels, alongside the Neo-Classical and Keynesian transmission mechanisms. This research will begin by providing an explanation of the aforementioned channels, followed by an evaluation of the impacts of "new economic policies" within the context of these transmission channels.

Keywords: Monetary Transmission Mechanism, Monetary Policy, Türkiye

THE ROLE OF THE AUDIT COMMITTEE IN CARBON EMISSION DISCLOSURES: A RESEARCH ON BIST-100

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Abstract

Global warming and climate change, which are the most urgent problems of the 21st century, are the problems that threaten the future of the world. Businesses have a significant share in the occurrence of these problems with the carbon emissions they release into nature due to their activities. For this reason, disclosure of carbon emission information by businesses has become increasingly important in terms of corporate sustainability, transparency and accountability. In this context, audit committees appear to play important roles in monitoring corporate reporting, including disclosure practices of businesses. The characteristics of the audit committee are of great importance in determining the committee's ability to fulfill its responsibilities effectively. Therefore, the current study aims to determine the relationship between audit committees and carbon emission disclosures of companies traded in the BIST-100 Index. For this purpose, firstly, the scores received by the companies in the BIST-100 Index based on their answers to the 2022 Carbon Disclosure Project (CDP) survey were examined. Then, as audit committee features; the size of the audit committee, the number of independent members of the audit committee, the financial expertise of the audit committee members, the number of audit committee meetings and the number of reports submitted to the board of directors were determined and the relevant data was obtained from the Public Disclosure Platform. Regression analysis was conducted to determine the effect of the characteristics of the audit committee in businesses on carbon emission disclosures. Regression analysis was conducted to determine the effect of the characteristics of the audit committee in businesses on carbon emission disclosures. As a result of the study, a significant and positive relationship was found between audit committee size, financial expertise of audit committee members and carbon emission disclosures.

Keywords: Audit Committee Features, Carbon Emission Disclosures, Climate Change

THE ROLE OF CORPORATE GOVERNANCE IN THE IMPACT OF CORPORATE SUSTAINABILITY ON MARKET VALUE

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Abstract

In today's conditions where globalisation and competition are increasing rapidly, corporate sustainability and corporate governance are among the issues that businesses should give the most importance. Corporate sustainability and corporate governance are highly effective in creating long-term value, fulfilling their activities effectively and efficiently and providing competitive advantage. It is possible to say that good corporate governance and high sustainability performances may also have a positive impact on the market values of enterprises. In this context, the aim of the study is to investigate the role of corporate governance on the market value of corporate sustainability. For this purpose, ESG (environmental, social, governance) scores as an indicator of corporate sustainability performance, corporate governance rating scores as an indicator of corporate governance and market values of the enterprises included in the corporate governance index were obtained. As a result of the regression analysis, a significant and positive relationship was found between the social and governance sub-dimensions of corporate sustainability and market capitalisation, and a significant and positive relationship between corporate governance and market capitalisation. In addition, the moderating effect of corporate governance was determined with Process Macro. As a result of the analysis, it was determined that corporate governance has a moderating effect on the effect of corporate sustainability management sub-dimension on market value.

Keywords: Esg, Corporate Governance, Market Value

A PROPOSED MARKETING PERFORMANCE STRATEGIES FOR NATURAL LANDSCAPE TOURIST ATTRACTIONS IN INNER MONGOLIA, CHINA

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Abstract

With the injection of a large number of funds, Inner Mongolia's natural landscape tourist attractions have gained rich profits, but problems such as an "investment bubble" and excessive consumption of resources and the environment. To ensure the sustainable and healthy development of Inner Mongolia's natural landscape tourist attractions, the study takes the construction of a marketing performance evaluation system as the starting point and puts forward the solution to the above problems.

Keywords: Marketing Performance Strategies for Natural Landscape Tourist Attractions, Macro-Environment Factor, Micro-Environment Factor, Evaluation System, Inner Mongolia

PROPOSED STRATEGY OF INTERNAL CONTROL IN GUANGXI UNIVERSITIES

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Abstract

By scientifically evaluating the current situation and influencing factors of internal control in Guangxi universities, we propose strategic suggestions for improving the internal control level of Guangxi universities. An internal control evaluation scale and influencing factors questionnaire were compiled through literature research and on-site interviews. 384 respondents from 5 universities in Guangxi participated in the questionnaire survey. Use weighted average, variance analysis and other analysis methods to evaluate the current situation of internal control in Guangxi universities and analyze the relevant factors that affect the internal control of Guangxi universities. The internal control performance of Guangxi universities has generally reached a good level, but there is still a lot of room for improvement; among the influencing factors, school factors have the most significant impact, followed by government factors, and then employee factors; different ages, academic qualifications, and work experience There are differences in the evaluation of the current situation and influencing factors of internal control among the respondents with the highest educational level; employee factors, school factors, and government factors have significant correlation and positive impact on the internal control of Guangxi universities. Guangxi universities should establish and improve risk assessment systems; the government and education authorities should strengthen supervision and improve the policy and legal environment; staff should enhance internal control awareness and capabilities; increase resource support, improve the construction of internal control information systems, and establish and improve information feedback and communication channels; strengthen supervision, coordination and cooperation inside and outside the school.

Keywords: Internal Control, Influencing Factors, Proposed Strategy

MODELING THE INTEGRATION PROCESS OF LEAN PRODUCTION PHILOSOPHY AND TECHNIQUES INTO MASS CATERING PRODUCTION

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Abstract

This study investigates the integration process of the lean production philosophy and techniques into the production flow, with a focus on modeling the current conditions of a mass catering company using traditional production methods. Following the modeling process, the impact of these two production methods on mass catering production was examined. The key steps of the study are as follows: Literature Review: The study commences with a review of the literature to investigate lean techniques applied in the food and beverage production industry. This phase involves gaining insights into lean production techniques and evaluating their adaptability to mass catering production. Data Collection: Qualitative data was gathered through semi-structured interviews with a mass catering company that had integrated some of the lean production techniques into its production system. These interviews were conducted to understand the integration process of lean techniques and the outcomes. Model Creation: To identify areas of waste within a mass catering company that employs traditional production methods, structured observation techniques were used to collect data. The gathered data served as the foundation for constructing a model. The observations and the resulting model led to the identification of approximately 60 square meters of unused space within the facility. Moreover, recommendations were made to improve workforce efficiency and reduce high stock levels by adjusting workflow. Comparative Analysis: In the final stage, a comparative analysis was performed, taking into account the technological conditions of two companies. This analysis involved comparing production costs, production volume, and workforce capacity to assess the differences between the two production methods.

Keywords: Lean Production System, Mass Catering Production, Production Management, Cost Control

THE IMPACT OF POLITICAL STABILITY AND ABSENCE OF VIOLENCE ON THE DEVELOPMENT OF SUSTAINABLE INNOVATION

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Abstract

Purpose: Innovation forms an integral component of every entrepreneurial entity, distinguishing a flourishing business from the rest. However, the term innovation alone today turns out to be deficient if the word sustainable is not added to it. Sustainable innovation aims to create a positive and lasting impact on the planet and its inhabitants, addressing the needs of the present without compromising the ability of future generations to meet their own needs. Undoubtedly, the presence of political stability within a nation holds a remarkable influence, particularly when it comes to fostering innovation, especially in the realm of sustainable innovation. Political stability and the absence of violence play crucial roles in fostering an environment conducive to sustainable innovation. The main purpose of this paper is to explore more thoroughly how political stability and the absence of violence directly impact the development progress of sustainable innovation. Methodology: This research paper is based on data drawn from both primary and secondary sources. Primary data was collected through questionnaires collected responses during more than 15,000 interviews with enterprises that are part of the European and global economies. Results: Based on information collected we can conclude that political stability and the absence of violence play a crucial in the development of sustainable innovation. Nations characterized by elevated political stability and a concurrent commitment to democratic principles tend to exhibit a heightened level of sustainable innovation. Conclusions: Global nations, including those in Europe, ought to prioritize the establishment of increased political stability. The evidence consistently indicates that a stronger political stability and more resilient governance led to a greater prevalence of sustainable innovation.

Keywords: Sustainable, Innovation, Political Stability, Violence, Government

THE IMPACT OF INDIVIDUAL DIFFERENCES IN INNOVATIVE WORK BEHAVIOR. A MEDIATION EFFECT OF GENERAL DECISION-MAKING STYLE

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Abstract

Purpose: The attitudes and behaviors of managers in the workplace play a pivotal role in an organization's success and growth. The way managers at different levels make critical decisions, influenced by their individual traits, is a fundamental aspect of how they carry out their duties and responsibilities in the workplace. A manager's capacity to make high-quality decisions has significant implications for the overall progress of the business. This is especially crucial in a rapidly changing and dynamic business environment, where embracing innovation is vital for not only survival but also for outperforming competitors. The main purpose of this paper is to investigate how managers, influenced by certain individual differences, make decisions and to examine their strategies for introducing innovation into the workplace. Methodology: This research paper relies on data collected from a combination of primary and secondary sources. The primary data were gathered through an online questionnaire administered via Qualtrics, targeting managers of various companies as the primary subjects of analysis. Due to the absence of a comprehensive list of all managers in the country, a non-random sampling approach, as suggested by Cumming in 1990, was employed. The questionnaire encompassed multiple measurement instruments and included a demographic questionnaire, ultimately garnering responses from over 240 participants. Results: In the workplace, employees who display innovative behavior often seek out new technologies, devise novel methods to achieve the organization's goals, and implement fresh approaches to their tasks. While innovative behavior is a significant and common manifestation of creativity, it comes with its own set of advantages and challenges. When employees experience support and motivation within their organizations, they are more likely to exhibit creative behavior, as they feel valued and content in their roles. Personality plays a crucial role at the individual level and can significantly influence employees' inclination toward engaging in innovative work behavior. Conclusions: Specific employee actions possess the capacity to foster organizational growth and promote innovation. By channeling creativity, Innovative Work Behavior aids organizations in gaining a competitive edge and establishing sustainability through the exploration of novel solutions and opportunities. Innovation is widely acknowledged as a fundamental element for securing an organization's longevity and expansion. In this context, employees play a crucial role as they contribute to the evolution of innovative ideas, actively participating in the organization's development.

Keywords: Sustainable, Innovation, Political Stability, Violence, Government

THE MEDIATING ROLE OF THRIVING AT WORK IN EFFECTS OF PSYCHOLOGICAL RESILIENCE ON WORK-NON-WORK LIFE BALANCE SATISFACTION

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Abstract

The purpose of this study is to examine the mediating role of thriving at the work in the relationship between psychological resilience and satisfaction with work-non work life balance. The data of 417 academicians working in state and foundation universities were obtained online by using cluster and snowball sampling techniques from universities in Turkey, which is the research population. The data of 31 participants with incomplete, missing and extreme values were not included in the analysis. For this reason, the research sample consists of 386 academics. Before starting the data analysis, the necessary pre-tests (detection of missing, missing and outliers, normal distribution and reliability analyses of the scales, exploratory and confirmatory factor analyses, analyses related to the multicollinearity problem) were conducted with SPSS 26.00 and AMOS 24.00 package programs. The research hypotheses were tested using Hayes PROCESS MACRO (Model 4). According to the results of the study, psychological resilience has a statistically significant positive effect on satisfaction with work-non work life balance and thriving at the work. Similarly, thriving at the work has a statistically significant positive effect on satisfaction with work-no work life balance. In addition, thriving at the work was found to have a mediating role in the relationship between psychological resilience and satisfaction with work-no work life balance. The results obtained in this study are consistent with the results of previous studies. In line with the results of this study, recommendations will be given to policy makers, managers and individuals.

Keywords: Psychological Resilience, Thriving At Work, Work-Non-Work Life Balance Satisfaction

STATE OFFICIALS DURING THE PERIOD OF BABURID STATE RULER FARRUKHSIYAR

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Abstract

The Baburid State, founded by Babur Shah (1526-1530), who was the grandson of Genghis Khan (1206-1227) on his mother's side and Amir Temur (1370-1405) on his father's side, after the death of Aurangzeb (1658-1707), it came to the end of its rise period. This study presented information about the period of Farrukhsiyar (1713-1719), who ascended to the throne six years after the death of Aurangzib, and the influential names in palace politics. Although Farrukhsiyar (1713-1719) had the image of being a strong ruler by dethroning his uncle who was engaged in pleasure and entertainment services the wrong allies he acquired resulted in the fact that the sovereign rights belonged to the state officials rather than himself and in this case, he was called a puppet ruler which made the Baburid State system worse and could not be moved forward economically. Thus, the importance of this study; reveal the transition of power from the ruler to the nobles in the Baburids, a powerful Turkish state, and to examine the political crisis between Farrukhsiyar and Barha (Bare) Saiyids. In the light of the researched information, it can be seen that Farrukhsiyar (1713-1719), who did not have the courage and power in the Baburid State -his only success was to overthrow his uncle Jahandar Shah (1712-1713)- had to act in line with the interests of the Barha Saiyids known as a powerful family has emerged. Because Farrukhsiyar made the wrong allies for the sake of power. Although Farrukhsiyar tried to cooperate with the important bureaucrats of the period in order to get rid of this powerful family no one had the courage to make a move against the Barha Saiyids. For this reason, Farrukhsiyar constantly shaped his decisions based on the requests of the Barha Saiyids. The turbulent period that Farrukhsiyar was in also affected his personality, thus making him a cowardly and insecure ruler. For example, when the bureaucrats he glorified by giving titles were no longer useful to him, he easily took back their titles. He also secretly made agreements with other bureaucrats behind the backs of the bureaucrats with whom he made agreements in the name of alliance. The reason for this situation was that the "secret" agreements made by Farrukhsiyar were easily learned by everyone conspiring behind the backs of the messengers he sent and everyone around him, including his mother, acted to the detriment of the ruler. This study aims to reveal how the first steps of the signs of collapse were taken in the Baburid State. Not being a member of the dynasty and gaining a separate ruling power within the state accelerated the collapse of the Baburids. As a result of the data obtained by the scanning method, it was revealed that most of the factors that prepared the collapse of the Baburid State were encountered during the Farrukhsiyar period. The fact that the Baburid State could not dismiss its own vizier (since the time of Farrukhsiyar), that it cooperated with the enemy to get rid of its vizier, and most importantly, that a Baburid State ruler had no power against his vizier (and the vizier's family), showed that the power of the state was fundamentally shaken.

Keywords: Baburid State, Farrukhsiyar, Barha Saiyids, Political Power

SUSTAINABLE WELFARE STATE: EMPIRICAL EVIDENCE FROM THE CASE OF TURKEY

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Abstract

The welfare state is an important approach whose origins go back to the birth of the modern state. This approach refers to an idea in which the state takes an active role in meeting the socio-economic needs of the society. After World War II, this approach gained great strength and has started to lose power with the development of alternative economic approaches since the 1970s. Even though welfare state programs still exist today, their impact remains limited compared to past experiences. The increase in inequalities at the global and local level in recent years has led to a growing need for the welfare state and welfare state-based programs. However, the welfare state in its current form may not be an adequate approach to addressing problems. Because during the golden age of the welfare state, environmental problems were not given the same importance as they are today, and these problems were pushed to the second plan. Therefore, it is seen that new studies have been conducted to define the welfare state as a sustainable (environmentalist) welfare state by taking this deficiency into consideration. The sustainable welfare state literature is quite new and still needs empirical support. Therefore, in this study, an empirical analysis is conducted based on the case of Turkey. In the study, firstly, the characteristics of the welfare state and Turkey's place in the welfare state classification are discussed. Then, the positive aspects and limitations of the sustainable welfare state are discussed by addressing inequalities and environmental problems that have increased with globalization. Finally, with the help of the findings obtained from the ARDL model, it is determined what kind of tax policy should be implemented in a sustainable welfare state.

Keywords: Sustainable Welfare State, Inequalities, Climate Change, Ardl

PROPOSED DEVELOPMENT PLAN FOR OPEN INNOVATION ACTIVITIES AND INNOVATION CAPABILITY IN SMALL AND MEDIUM-SIZED ENTERPRISES IN SHANDONG PROVINCE, CHINA

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Abstract

This purpose of this study was to study strategies for Enhancing corporate innovation capabilities, and this study aimed to investigate the relationship between open innovation activities and innovation capability of manufacturing in small and medium-sized enterprises in Shandong Province. The objectives of this study were to describe the demographic characteristics of the respondents, to assess the status of open innovation activities of small and medium-sized enterprises (including Inbound open innovation activities and outbound open innovation activities), and to assess the factors affecting the innovation capability of small and medium-sized enterprises (including Innovation management capability, research and development capability, and manufacturing restructuring capability). It also tested to assess the relationship between the status of open innovation activities and the factors affecting firms' innovation capabilities. This study adopted a descriptive quantitative research method. A questionnaire was used for data collection. Weighted averages and rankings were used to assess the impact of small and medium-sized enterprises executives' understanding of the status of inbound open innovation activities and outbound open innovation activities, as well as perceptions of innovation management capability, research and development capability and manufacturing restructuring capability. Analysis of Variance was used to test the differences in the assessment of understanding the current state of open innovation in small and medium-sized enterprises and the factors affecting small and medium-sized enterprises' open innovation capabilities, grouped to analyze the variables. Pearson was used to test the relationship between small and medium-sized enterprises' open innovation activities and open innovation capability factors. The results of the study showed significant differences in analyzing the current status of open innovation activities in small and medium-sized enterprises in terms of age, gender, highest educational level, work experience and professional background; there were significant differences in respondents' assessment of the degree of identification of open innovation capabilities in terms of research and development capabilities and manufacturing output capabilities when grouped according to age, gender, work experience and Professional background. The assessment of the degree of identification of internal and external open innovation activities affects the assessment of the degree of identification of open innovation capabilities in terms of innovation management capabilities, research and development capabilities and manufacturing output capabilities, and there is an important relationship between them. Based on the above conclusions, it is suggested, open innovation in small and medium-sized enterprises, to emphasize the positive role of open innovation in enhancing the innovation performance of enterprises; although inward and outward open innovation activities are implemented differently, they are all able to influence the innovation management capability, research and development capability, and manufacturing reorganization capability of an enterprise in a specific way. Therefore, a development plan is proposed for manufacturing SMEs in Shandong Province to effectively carry out open innovation activities to enhance their innovation capabilities, to maximize the value-added effect of their knowledge.

Keywords: Open Innovation, Innovation Management Capacity, Research And Development Capability, Development Plan

INTEGRATION OF MANAGEMENT ACCOUNTING TOOLS AND DUAL INNOVATION IN CHINESE ENTERPRISES: BASIS IN PROPOSING STRATEGIES TO IMPROVE SME'S PERFORMANCE

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Abstract

The study aimed to examine the integration of management accounting tools and dual innovation in Chinese SME enterprises and was made the basis in proposing strategies to Improve SME's Performance. The researcher utilized descriptive research to analyze and interpret the management accounting tool integration and dual innovation use by Chinese SME's. The respondents were the 384 managerial employees in SME's in China. The managers in SME's came from Zhejiang, Guangdong, Shandong and Jiangsu provinces. This study made use of a survey questionnaire that was designed by the researcher based on the knowledge garnered from the review of related literature and theories pertaining to management accounting tool integration and dual innovation. Based on the results, the respondents moderately agreed that management accounting tool integration can be used to improve management control systems, optimization of resources, and strategic management. By carefully considering their needs and objectives, organizations can develop a management accounting tool integration strategy that will help them to achieve their goals. The respondents also agreed with dual innovation in terms of exploratory innovation, exploitative innovation, and radical innovation. The respondents moderately agreed that exploratory innovation, exploitative innovation, and radical innovation are essential for organizations that want to remain competitive in today's rapidly changing world. By following these tips, organizations can increase their chances of success in implementing dual innovation. There is a significant relationship between management accounting tool integration and dual innovation. This implies that when management accounting tool is properly integrated dual innovation is also possible.

Keywords: Management Accounting Tools, Dual Innovation, Strategies To Improve Sme's Performance

EXPLORING THE RELATIONSHIP BETWEEN POLICY BIASES AND EFFECTIVE LEGAL INSTITUTIONS ON ENTERPRISES: A STUDY IN VIETNAM

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Abstract

In **public** administration, the relationship between different policy attributes is often explored to gain practical insights. This paper investigates the intricate correlation between two critical factors in public administration: policy biases toward state-owned, foreign direct invested, or connected firms (referred to as "policy biases") and effective legal institutions for dispute resolution and maintaining law and order (referred to as "effective legal institutions"). These attributes play a significant role in shaping policy frameworks and have a substantial impact on the socio-political landscape of Vietnam. This study utilizes a mixed-methods approach, which combines quantitative and qualitative data collection and analysis techniques. Regression analysis, a quantitative method, is used to extract insights from the collected data. Theory-based analysis, a qualitative method, is used to support the explanation of the results. The data for this research was collected over a six-year period, from 2017 to 2022, from the official website of the Provincial Competitiveness Index (PCI) Vietnam. The PCI is an initiative of the Vietnam Chamber of Commerce and Industry that measures the competitiveness of provinces in Vietnam. This study illuminates a significant relationship between policy biases and effective legal institutions in municipalities of Vietnam. The statistical analysis provides a strong basis for understanding the interdependence of these two factors. The implications are profound, suggesting that addressing policy biases on enterprises can have positive effects on effective legal institutions and societal stability on enterprises as well. However, the intricacies of this relationship demand further research to establish a comprehensive concept of the issue. Understanding the interplay between economic and societal factors at the municipal level is of paramount importance for policy formulation and decision-making in pursuit of a prosperous, secure, and fair environment for businesses. The findings of this study have a number of important implications for both policymakers and businesses. For policymakers, the study highlights the close relationship between the two factors, thus in order to promote effective legal institutions, a healthy and fair business environment with no biases should be improved and reversed. This could also involve a number of measures, such as bribery attacking and decentralizing the decision-making power. For businesses, understanding the relationship between the two issues provides them with insights into dispute resolution practices and attitudes of the local government, thereby making investment risks more predictable.

Keywords: Policy Biases, Effective Legal Institutions, Enterprises, Fair

THE LIMINAL SPACE OF THE BORDER FACILITATES CROSS-BORDER CONTRACTUAL RELATIONS BETWEEN DIFFERENT SOCIAL ACTORS – THE KIO, THE CHINESE COMPANY INVESTORS, AND LOCAL KACHIN FARMERS

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Abstract

This paper examines the kind of economic initiation involving different social actors in the context of cross-border contract farming in the Kachin Independent Organization (KIO) -controlled areas of Mai Ja Yang bordering China, Kachin State, Myanmar. Early on, the people from Mai Ja Yang settled in the border area as refugees from China and it became a border village. In the past, the crossing the border was for the purposes of visiting relatives, joining the special events or ceremonies and trading however, now people are travelling and crossing the border to carry out the modern business activities more. For the residents from Mai Ja Yang, crossing the border to China is crucial routine in their daily lives for shopping, business activities and aside from those activities cultural is still maintained by doing and engaging social activities further than the border. The research found that behaviours, social relations and practices of different social actors – the local KIO authorities, the Chinese company investors, and the local Kachin people who are interact in the liminal, betwixt and between zone of Mai Ja Yang. In this sense, I take the cross-border contract farming economic activity to be like a liminal social space where these different social actors interact, negotiate, and transform their behavioural and social, economic, political relations. The research also found that the existence of social relations, border relations encourage sugarcane contract farming to happen in the area of Mai Ja Yang under the KIO-controlled and the socio-economic networks and benefits are linked to the interconnection of the Kachin kinship system and the cultural celebrations as well.

Keywords: Social Relation, Border Relation, Kachin Kinship System, Contractual Relations, Socio-Economic Network

POLICIES TO PREVENT INCOME DISTRIBUTION INEQUALITY IN TURKEY IN THE CONTEXT OF SOCIAL WELFARE STATE

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Abstract

The establishment of new states in the 18th and 19th centuries, the transition to mass production with mechanization, and the resulting increase in unemployment rates and the decrease in the need for labor force created a process of change by directing employees to difficult conditions. The granting of social rights to individuals who had difficulty making ends meet due to worsening working conditions and low wages paved the way for the formation of the welfare state. Social welfare state is a state system that liberalizes the limited state approach with its interventionist, regulatory and income redistributive aspects, and ensures the social development of the society by expanding the duties and powers of the state. After capitalism was a commodity civilization, monetized everything, and turned human social life into an object of commerce, and with the 1929 crisis, it became a necessity for the state to intervene in the economy, and the presence of the state in the economy was in favor of the employees. The state implements various policies to eliminate injustices on individuals and ensure equality of opportunity. The state regulates income distribution through the fiscal policy tools it implements for the development of infrastructure for social services by directly affecting income distribution through taxes and transfer expenditures. This study aims to qualitatively investigate policies on how to improve fair income distribution as a result of the industrial revolution, which was exposed to the effects of the capitalist system and had an impact on the world. It is aimed to contribute to the relevant literature by making a comprehensive evaluation within the framework of various views in the field of fair income distribution policies and social welfare state structuring in order to prevent income inequality.

Keywords: Social Welfare State, Income Distribution, Fair Income Distribution Policies

COMPARISON OF THE PERIODS OF MEHMET ALI AYBAR AND BEHICE BORAN IN THE TURKISH LABOUR PARTY

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Abstract

The Turkish Labour Party put forward a new and unique organizational alternative for Turkey in its period with its strategy of establishing and struggling for socialist ideology on a legal level. In this context, it both organizationally and methodologically separated and differentiated from the Communist Party of Turkey and differentiated from the National Democratic Revolution movement, which was more on the Comintern side. Although its first foundation did not include an explicit socialist discourse, The Turkish Labour Party later adopted a socialist program. During the period of Mehmet Ali Aybar, a leftist program that could be described as indigenous to Turkey emerged. During Behice Boran's presidency, the discourse of scientific socialism came to the fore and the party adopted a different understanding from that of the Aybar period. In this study, the periods of Mehmet Ali Aybar and Behice Boran's presidency are examined as two important periods of The Turkish Labour Party, which is a Western type left/socialist political party in terms of its foundation, history and past, as well as its current position. The aim is to examine comparatively the ideological orientations, theoretical assumptions and real-political stances of both presidential periods and the effects of all these attitudes on the positioning of the party within the Turkish left.

Keywords: The Turkish Labour Party, Mehmet Ali Aybar, Behice Boran, Socialism

CRYPTO COINS IN TERMS OF CONCEPTUAL FRAMEWORK

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Abstract

Money was used as the first medium of exchange. With the last industrial revolution in the 21st century and the Covid-19 epidemic that surrounded the whole world in 2020, money is shaped as an evaluation of the economic powers of countries rather than just a means of exchange. Crypto currencies have become popular recently as an alternative to money that is physically controlled by the central banks of the countries and printed by a central printing institution. Blockchain technology, which is the innovation brought about by Industry 4.0 technological developments and digitalization today, has been revealed as a reliable payment method as a result of theoretical research by individuals and individuals such as Satoshi Nakamoto. Blockchain technology is the method that created Bitcoin technology, the first of crypto currencies. Blockchain technology is described as a detailed database that is also found in many digital technologies. The data recorded in the Block Chain Mechanism cannot be lost, deleted, damaged or changed in any way. Blockchain technology provides visual traceability, transparency, access with technological tools, reliability, rapid payments, low cost, and most importantly, time savings. The aim of the study is to examine the concept of crypto currencies, which has attracted people's attention recently and whose application has increased rapidly, from a detailed conceptual perspective. In line with this goal, first the definition of money will be made, and explanations will be made on why crypto currencies were needed and how they emerged, emphasizing the importance of digitalization. The study gains importance in terms of having the necessary information about crypto currencies, both conceptually and as studies in the literature. In future periods, crypto assets can be improved in terms of evaluating application aspects such as accounting and taxation.

Keywords: Accounting, Money, Digitalization, Crypto Currency, Block Chain

EVALUATION OF HEALTH LITERACY OF MOTHERS AND EXPECTANT MOTHERS RECEIVING EDUCATION FROM PRIMARY HEALTH CARE ORGANIZATIONS

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Abstract

In order for individuals to make the right decision about their own health, it is extremely important for individuals to access health information and to understand and interpret this information correctly. This is possible by increasing the level of health literacy. This descriptive study was conducted to determine the health literacy, health perception and healthy life behaviors of mothers and expectant mothers who received education from primary health care institutions and to examine the relationship between them. With this study, it was aimed to evaluate the health literacy levels of mothers and expectant mothers who received training from primary health care institutions in Kütahya province after the training. Survey method, one of the quantitative research methods, was used in the study. In the questionnaire scale, questions developed by Kuzan (2021) and consisting of "Basic and Communication", "Application" and "Critical and Evaluation" dimensions related to health literacy were used. Within the scope of the study, 419 participants were reached face-to-face and via Google Form. At the end of the study, it was observed that the health literacy of the participants did not differ according to demographic variables, the basic communication levels of individuals had an effect on the application levels of individuals, the basic communication levels of individuals had no effect on the critical/evaluation levels of individuals, and the application levels of individuals affected the critical/evaluation levels of individuals.

Keywords: Health Literacy, Primary Health Care Organizations, Health Education

THE RELATIONSHIP BETWEEN THE READABILITY OF ANNUAL REPORTS AND FINANCIAL FAILURE: A RESEARCH ON BIST 100 COMPANIES

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Abstract

In this study, which was conducted to examine the effect of financial failure on the readability of financial reports, the financial success levels (Altman Z Scores) of 57 companies traded in BIST 100 and operating in the real sector in 2020, 2021 and 2022 were measured and the readability levels of their financial reports were calculated. Financial success levels are divided into three groups. Based on the satisfaction of the basic assumptions, one-way ANOVA analysis was applied to investigate whether the readability level differs between financial success groups. It was determined that the readability levels of 2020 and 2021 differed between financial success groups, and no such difference was observed in 2022. As a result of the impact level measurement, it was determined that the differences seen in 2020 and 2021 were moderate. By performing Scheffe-Post Hoc tests, it was determined which groups the differences were between, and it was understood that the groups with differences between them varied in 2020 and 2021.

Keywords: Altman Z Score, Annual Report, Financial Failure, Readability

AUGMENTED REALITY IN HEALTH: BIBLIOMETRIC ANALYSIS

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Abstract

Augmented reality (AR), which creates the perception of reality in people by using multi-dimensional imaging technologies and devices, has caused radical changes in many areas such as technology, production, education and health. Thanks to the opportunities it offers, Augmented Reality is expected to become a trend that almost all sectors will turn to in the future. The aim of this study is to examine national literature studies on augmented reality in the field of health through a systematic literature review. For this purpose, TR Index and National Thesis Center (YÖKTEZ) were scanned; A total of 44 studies containing the word augmented reality in their title, abstract or keywords were subjected to bibliometric analysis. According to the findings, it has been determined that health-related augmented reality studies have shown an increasing acceleration since 2010. In studies conducted in the field of Augmented Reality in the healthcare sector, it has been observed that the keywords "education", "virtual reality", "nurse", "3D", "mobile" and "medicine" are frequently used. The study provides resources for future studies by addressing topics such as research methods, data collection methods, data analysis methods, sample size, publication performance of journals, and thesis publishing performance of universities.

Keywords: Health, Augmented Reality, Bibliometric Analysis, National Literature

ASSESSMENT OF THE INTERNATIONAL COMPETITIVENESS OF THE TURKISH PACKAGING INDUSTRY

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Abstract

In our age, the concept of competition emerges as a strategic concept with strong socioeconomic consequences among countries. Globally, countries should develop high value-added products from their resources in order to provide the highest benefit both for their own economies and for the countries they cooperate with in the scope of international trade. In this context, the aim of our study is to evaluate Turkey's global competitiveness in the paper and glass packaging industry. In line with the aim of the study, qualitative research method was used, the current situation was revealed with SWOT analysis and competitiveness was analyzed. As a result of the study, United Kingdom, Germany and Iraq stand out as the top three exporting countries in paper packaging, while Italy, United Kingdom and Israel stand out as the top three exporting countries in glass packaging. Germany, Italy and Poland for paper packaging and China, Italy and France for glass packaging are the top three importing countries. When the export and import figures for paper and glass packaging are analyzed, it is seen that Turkey's export value is higher than its import value, but it is understood that Turkey is not among the top ten countries in both packaging types. In addition, it was also found that both glass and paper packaging sub-sectors have experienced more growth in imports than exports in the last year. It is understood that imports are resorted to due to reasons such as the supply of cellulose used as raw material in paper packaging from abroad and high freight and labour costs in glass packaging, and our study offers solutions and suggestions for Turkey to gain competitive advantage by making better use of its export potential.

Keywords: Foreign Trade, Packaging, Competitiveness

THE COST OF TAX EVASION

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Abstract

Taxes are compulsory payments to the government to finance budget expenditure. Tax evasion can be explained with different reasons. Whatever the reason for tax evasion, it is considered as crime. As it is accepted as crime, attempting tax evasion involves risks. Although it varies from country to country and the amount of tax evasion, penalties are imposed if tax evasion is proven. However, being a crime does not prevent it from happening. For centuries, people have searched for ways to avoid paying taxes, depending on the subject of tax. Tax evasion, which can be explained with different approaches, is basically based on the belief that corrupt politicians use tax revenues for their own interests instead of public benefit. On the other hand, tax evasion is not crime but it is not ethical. As tax is compulsory trying to find a way to not to pay tax can be considered as unethical. However, it is legal and does not absorb any penalty. This does not change the reality that both tax evasion and tax avoidance decreases the financial source of the government budget. It is important to analyze the social and economic cost of tax evasion and tax avoidance. This study aims to review literature to understand differences between countries and the impacts on economy and society of tax evasion and avoidance.

Keywords: Tax Evasion, Tax Avoidance, Government Budget, Public Expenditures

A CONCEPTUAL VIEW OF TAX LITERACY

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Abstract

Tax is a very important concept in modern economies. Tax is the resource that each person and institution pay to the government. The state, which provides public services, uses public resources when producing goods and services, and the most important source of income in providing these resources is taxes. Tax revenues are directly related to the economic, social and cultural structure of societies. Issues such as income generation, wealth redistribution, economic stability, social policy, public goods and services and infrastructure investments are of great importance in terms of the concept of tax. In order to understand the importance of taxes, tax awareness and tax literacy need to be increased. Literacy ensures that a subject is given meaning and understood by the society. Literacy also provides skills in a subject. Tax literacy reveals the ability of institutions and individuals to determine their tax-related knowledge and attitudes. In the collection of tax revenues, tax literacy and therefore tax awareness are formed. Tax literacy plays a vital role in ensuring that individuals, businesses and governments can effectively manage their finances and contribute to the functioning of society. Laws compliance and enforcement, government accountability, financial planning and avoiding legal issues, etc. The contents need to be taken into consideration in terms of the concept of tax literacy. Tax awareness can also be used in the same sense as tax awareness. Tax consciousness or awareness can be expressed as being aware of taxes and the desire of individuals to fulfill their tax-related duties and responsibilities. Having these demands at a sufficient level contributes to the development of tax morale. Establishing the conceptual framework of tax is one of the main elements in determining and developing important issues in fulfilling the tax duty. In the study, the concept of tax and tax literacy is touched upon in detail and studies in the literature on tax literacy are examined comprehensively. As a result of the study, you will have detailed information about the concepts of tax and literacy and detailed information about the studies done on the concept of tax literacy. It is important that such issues not only remain in the literature in future studies, but also can be applied to individuals or institutions and determine tax literacy levels.

Keywords: Tax, Literacy, Tax Literacy, Tax Awareness, Tax Consciousness

BIBLIOMETRIC ANALYSIS OF ANALYTIC HIERARCHY PROCESS STUDIES

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Abstract

Multi-Criteria Decision-Making methods enable choosing among options by evaluating multiple criteria together in many areas. Analytical Hierarchy Process (AHP) is a very effectively used method among Multi-Criteria Decision-Making methods. The purpose of this study is to investigate the studies on the Analytic Hierarchy Process in the Web of Science database. As a result of the first analyzes made with the VOSviewer program, 23811 publications belonging to the Web of Science database were reached with the keyword "Analytical Hierarchy Process" between 1980-2023. These studies were determined as articles, papers, reviews and book chapters, respectively. It is seen that the year with the most publications about AHP is 2022. According to the analysis, there are 16 different publication types in the WOS (Web Of Science) database using the AHP method. Among these publications, articles and papers come first. It has been observed that studies on AHP have been published in 23 different languages and English ranks first among these languages by a large margin. It has been determined that he is a hero. In terms of the number of publications in this field, the most notable authors were found to be "Y. Zhang", "Y. Wang", "Y. Liu", "Y. Li", "C Kahraman". When AHP studies conducted in 158 different countries were examined on the basis of the number of publications, it was seen that China ranked first, while Turkey ranked fifth. According to the results obtained, it was seen that the most cited authors were "Cengiz Kahraman" and "Zavadskas, Edmundas Kazimieras" and "Xu, Zeshui". In the study, the most preferred journals in AHP-related studies were determined as European Journal of Operational Research, Expert Systems with Applications, Journal of Cleaner Production, respectively.

Keywords: Analytical Hierarchy Process, Multi-Criteria Decision Making, Bibliometric Analysis, Web of Science

THE IMPACT OF INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) ON THE QUALITY OF FINANCIAL REPORTING IN TURKIYE IN THE 100TH YEAR OF THE REPUBLIC

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Abstract

International Financial Reporting Standards (IFRS) aim to ensure that financial statements accurately reflect the financial position, performance, and cash flows of entities, representing every transaction affecting the financial statements in a correct and faithful manner. These standards require businesses to apply accounting policies that conform to IFRS, presenting information in a manner that is relevant, reliable, comparable, and understandable. In Turkey, significant developments have occurred in alignment with international standards since the establishment of the Turkish Accounting and Auditing Standards Board (TAASB) in 1994. Additionally, in 2005, as a candidate country for European Union (EU) membership, reporting according to the IFRS set commenced. This study investigates the impact of these, and other developments related to IFRS on the quality of financial reporting in businesses. A qualitative research approach is employed in this study to examine financial reporting practices before and after the adoption of IFRS in Turkey. The study design focuses on researching legislative changes over time and the evolution of accounting standards, aiming to reveal the effects of IFRS on the quality of financial reporting in Turkey. The findings of the study indicate that the adoption of IFRS in Turkey has positively influenced the quality of financial reporting. The study demonstrates improvements in financial reporting practices in terms of transparency, comparability, and consistency, leading to enhanced information quality. Additionally, the study acknowledges complexities arising from interpretational issues and the impact of cultural factors, which have resulted in certain limitations in the implementation of IFRS in Turkey.

Keywords: International Financial Reporting Standards (Ifrs), Financial Reporting, 100th Year of The Republic Of Turkey

ECONOMIC AND FINANCIAL DEVELOPMENT IN BITLIS FROM THE FOUNDATION OF THE REPUBLIC TO THE PRESENT

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Abstract

Maintaining sustainability in an increasingly competitive environment and improving the welfare of its citizens are among the main duties of governments. It serves as a road map in terms of examining the current contribution and potential of each city in the country to this global competition, determining the incentives and supports that can be given by the government, putting forward the policies to be created, and in simple words, achieving this task. In this study, the economic and financial development of Bitlis province, which has hosted many civilizations due to its location, was invaded by the Russians in the Great War and suffered great destruction, and is an important transit center with historical roads, is examined from the foundation of the republic to the present day. This development is discussed in terms of agriculture, industry, finance, animal husbandry and other sectoral investments. The main starting point of this study is to shed light on the historical economic and financial development journey of Bitlis province, to reveal its potentials by comparing past and present, to identify the working areas of different business lines by making sectoral analysis, and to contribute as a road map to the future planning of policy makers and researchers on the subject. For these purposes, three basic periods are taken as basis in the study: 1) the establishment of the republic and the first years that followed (Atatürk period), 2) the 1939-1999 period and 3) the years from 2000 to the present. In addition, in this study, which differs from other studies with its multidisciplinary feature consisting of the integration of economics, finance and history disciplines, the past and present economic situation of Bitlis province is discussed and future predictions and suggestions are presented.

Keywords: Financial Development, Economy, Investments, Republic, Bitlis

BIBIOMETRIC ANALYSIS ON FINANCIAL PERFORMANCE: A STUDY ON THE WOS DATABASE

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Abstract

The main purpose of this study is to examine the studies on "financial performance" and "multi-criteria decision-making techniques" using bibliometric analysis technique. Today, with increasing competition, financial performance and its measurement are very important for businesses and investors. VOSviewer program was used to analyze 159 articles obtained as a result of the search in the Web of Science database, and analyses such as keywords and citation network were applied. According to the results obtained from the study, the most matching keywords were "financial performance", "performance evaluation", "topsis", "analytic hierarchy process". In terms of authors, Ertuğrul (2009), Chen (2011), Secme (2009), Wang (2008) were identified as the authors with the strongest links. Kao - Yi Shen, Gwo - Hsiung Tzeng, Kao - Yi Shen, Gwo - Hsiung Tzeng were found to be the authors who conducted the most studies in this field. Future research on this subject has been put forward. The scope of the study can be expanded by adding different keywords and the results can be interpreted.

Keywords: Bibliometric Analysis, Financial Performance, Web Of Science, Text Mining

RANKING OF ONLINE CATERING ESTABLISHMENTS WITH MULTI-CRITERIA DECISION-MAKING METHODS

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Abstract

With the developments in electronic commerce, online food delivery businesses are becoming widespread after the Covid-19 pandemic period. The payment tools used; campaign opportunities bring along efforts to provide competitive advantage. Cloud kitchen applications provide consumers with the opportunity to save time. This situation creates a decision problem for food delivery businesses. In this study, Multi-Criteria Decision Making (MCDM) methods were used to determine the selection criteria of consumers for food delivery businesses and the businesses were ranked by weighting these criteria. These criteria were determined through literature review. As a result of the analyzes, the criteria with the highest degree of importance were determined and the extent to which these criteria are effective on consumers' selection decisions was examined.

Keywords: Multi-Criteria Decision-Making Methods, Food Delivery, Online Businesses, Consumer Preferences

THE ROLE OF DIGITAL LEADERS IN SHAPING INNOVATIVE BUSINESS BEHAVIOR: A QUALITATIVE STUDY

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Abstract

Managing change with digital transformation brings to the fore the necessity of using technology, skills, and the importance of innovative business behavior. Digital leadership skills are critical in adapting to change, developing innovative digital solutions, and managing digital transformation processes in successfully. This study has been aimed to reveal the role of digital leadership in creating and maintaining innovative business behavior. The research has conducted on experts working in information and communication technologies companies determined by convenience sampling. This research, whose research design is phenomenological, aims to reveal employees' experiences and thoughts regarding digital leadership skills and innovative work behavior. According to the results of the research, idea creation, idea defense and idea implementation were the most common codes in the emergence of innovative business behavior. As a result of the research on digital leadership, being innovative and supportive is among the most distributed codes among the indicators that are essential in the emergence of digital leadership skills. In addition, the results of the research regarding the relationship between digital leadership and innovative work behavior show that creativity, new ideas, digital skills, use of technology, managing diversity, an innovative team and adaptation to change. In this vein, this research is considered within the scope of qualitative research method and provides notable insights to prepare organizations for future, challenges and opportunities regarding digital leadership and innovative business behavior. Furthermore, it can be viewed that it may contribute to showing how existing concepts are reflected in practice and to reveal the strategies of other leaders to improve their business processes and achieve success.

Keywords: Digital Leadership, Innovative Business Behavior, Leadership

ECONOMIC COMPLEXITY AND ENVIRONMENT: THE CASE OF EU COUNTRIES

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Abstract

Environmental degradation, which is the damage to the ecosystem through the depletion of resources such as air, water and soil, is perceived as a global threat. Therefore, countries are implementing various policies to eliminate the risks of environmental degradation that threatens sustainability. In this context, determining the elements that threaten the environment is important for a sustainable environmental policy. There are many elements in the literature that have been proven to have an impact on the environment. One of these elements is economic complexity. "Economic Complexity Index (ECI)" focuses on the production capacities of countries and is considered a measure of the production capabilities of countries. The number of studies examining the impact of this concept on the environment, which has begun to gain relative popularity in the literature, is also increasing. However, there is no consensus in the relevant literature regarding the impact of economic complexity on environmental degradation. While some of the studies in question argue that economic complexity will increase environmental degradation through various channels; Some studies support the finding that economic complexity will reduce environmental degradation. In this context, the aim of the study is to examine the relationship between economic complexity and environmental degradation with data covering the period 1998-2020 using the fixed-effect Driscoll-Kraay method for EU countries. Empirical findings have revealed that economic complexity has a positive impact on environmental degradation. Our study shows that a country's environmental performance is highly related to the mix of products it exports. The ECI can therefore be a valuable tool for monitoring and evaluating policies that promote and enable more sustainable and environmentally respectful production cycles, such as the European Green Deal, or for evaluating smart specialization strategies and sectoral reallocation policies of economic activities.

Keywords: Economic Complexity, Green Economy, Panel Data

A FINANCIAL ASSESSMENT OF AGRIPHOTOVOLTAICS

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Abstract

The concept of Agri-PV (Agricultural Photovoltaic Systems) has gained attention in Türkiye as an innovative approach that allows both agricultural production and electricity generation on arable lands simultaneously. This innovation is seen as a potential solution to significant challenges in the agricultural sector, such as rising costs and the impact of climate change. As part of various projects, a research field has been established in the Ayaş district of Ankara. In this study, data on crop and electricity production quantities, as well as agricultural expenses, and cost data specific to TarımGES are collected to conduct a basic financial evaluation. This study presents revenues and expenses related to Agri-PV, and the cost values per unit of electricity generated at the facility are assessed in alignment with revenue estimates from both electricity generation and agricultural product sales and the financial performance of Agri-PV is discussed in this context.

Keywords: Agri-Pv (Agriphotovoltaics), Agricultural Production, Electricity Generation, Financial Performance

TECHNOLOGY, INNOVATION AND UNEMPLOYMENT DYNAMICS IN MODERN ECONOMIES

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Abstract

In the information society, the driving force is information. Information can be constantly produced and increased; can be transported, divided, and shared within communication network. The success of the innovation process depends on the ability to reveal knowledge and transfer it to the new product. The synergistic effect of accumulated knowledge further accelerates knowledge production and utilization. Innovation requires a culture in which it can thrive, and each innovation has positive and negative returns and risks. There are two important theories that influence the development of technology and innovation policies, this study explains them in the light of the modern economies' problems. With the developments in technology and innovation, there will be some jobs being done by machines, and this will affect the labor demand. Some compensation mechanisms can be used to offset the labor-saving innovation process and help to protect the labor force. In this study, we try to offer solutions to this problem. In this study, we try to improve some policies to decrease the negative effects of technology and innovation in modern economies.

Keywords: Technology, Innovation, Unemployment

ANALYSIS OF THE DEMOCRATIZATION PROCESS IN TURKIYE (1946-1960)

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Abstract

The phenomenon of democratization in Turkish political history has emerged as a result modernization efforts starting from the 19th century. At the end of this process, the first parliament was opened in 1876 and the first democracy experience took place. However, this process could not be sustained and was interrupted after a year. After the Republic of Turkey was declared in 1923, there were efforts to transition to democracy again. The attempts made to transition to multi-party life twice, first in 1924 and then in 1930, failed. At the end of World War II, it seems that a universal democratization process emerged in many parts of the world. In this context, Turkey, which wanted to take part in the western alliance for its own interests, adopted to multi-party-political life in 1946. Even though the elections were questionable, it is possible to say that a formally democratic process took place. Real multi-party elections were held in Turkey in 1950. The stable democratization process, which lasted about 10 years, ended with the military coup in 1960. This study will focus on the factors that prevent the consolidation of Turkish democracy.

Keywords: Turkiye, Political Parties, Democracy, Military Coup, Political Culture, Society

READING ADMINISTRATION THOUGHT THROUGH ECONOMIC HISTORY: AN EVALUATION WITHIN THE FRAMEWORK OF PUBLIC ADMINISTRATION DISCIPLINE DISCUSSIONS

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Abstract

The phenomenon of administration, whose main object is the social structure, is affected by the changes occurring in society because it has a clear systemic structure. Although many political, cultural and economic events and ideas are effective in social change, it is thought that economic factors are more decisive due to their principles such as meeting the basic needs of people and determining the elements of livelihood. Especially since the 16th century, capitalist economic relations, which emerged with the change in production and property relations in Europe, have become a fundamental determinant on the idea of administration. The capitalist economic system's demand for an exemplary administrative structure organised on the basis of an exemplary market has led to the parallel development of capitalist economic relations with the modern state structure. Despite this basic reality, public administration, which is accepted to have emerged as a discipline at the end of the 19th century, has been shaped by the administration-politics distinction instead of its inseparable relationship with economics. While the dominance of the state in the economic field since the 1930s has made public administration an undisputed discipline, discussions on the fact that it has evolved into a structure whose main field of study has gradually disappeared with the influence of neoliberalism since the 1980s have been extending to the present day. In the study, the change of administration thought in parallel with the history of economics is discussed by using a literature review. It has been tried to reveal that the main area of influence of administration is economic thoughts and events, and with the claim that it is an incomplete approach to deal with the changes in the discipline of public administration only within the framework of relations with politics, the mutual relations of administration and economics have been examined and a new perspective has been tried to be brought to the discipline discussions in the context of its relationship with economics.

Keywords: Administration Thought, Economics, Public Administration, Disciplinary Discussions

THE INFLUENCE OF COGNITIVE, SOCIAL AND CONSUMER INDIVIDUAL CHARACTERISTIC FACTORS ON GREEN PURCHASE INTENTION: EVIDENCE FROM ECO-FRIENDLY PRODUCTS

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Abstract

In the context of social and environmental concerns such as global warming and sustainability, the environmental consciousness of the general public has expanded substantially in recent years. Consumers are inclined to buy products regarded as contributing to social responsibility, sustainability, and the greening of the environment. Concern among consumers over the environmental impact of the consumption of non-eco-friendly products has boosted the demand for ecologically sustainable products. Customer inclinations change as they prefer environmentally friendly products. To attract consumers, green practices needed to be installed that minimize pollution, reduce waste, conserve water, and energy. This research assessed the factors that influence the green purchasing intentions of customers. Cognitive variables, consumer individual characteristics, social factors, and customer loyalty represent the three categories of influencing factors for customers' green purchase intentions. The results revealed that green perceived value, attitude, and green trust have a significant positive influence on green purchase intention. Perceived behavior control, perceived consumer effectiveness, and subjective norm also has a strong positive impact on green purchase intention. Collectivism has a positive effect on green purchase intention. Green perceived risk has a significant negative impact on green purchase intention and those are moderated by green loyalty. The findings indicate that green perceived value, attitude, and trust have a strong positive effect on green purchasing intention. Perceived behavior control, perceived consumer effectiveness, and subjective norms also have a substantial positive influence on the intention to purchase green products. The influence of collectivism on green purchase intentions is positive. Perceived green risk has a significant negative effect on green purchase intention. These relationships are moderated by green loyalty. The research method of partial least squares structural equation modeling (PLS-SEM) has been used to analyze the factors that impact consumers' green purchase intentions.

Keywords: Green Perceived Value, Green Perceived Quality, Perceived Behavioral Control, Green Perceived Risk, Perceived Consumer Effectiveness

ANALYZING THE EFFECT OF VARIOUS VOLATILITY INDICES ON THE BIST100 INDEX

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Abstract

Fear indices are among the important indicators that measure the level of uncertainty in financial markets. These indices are important benchmarks for investors and financial decision makers to get a clearer idea about market conditions in a given period. Moreover, fear indices have an important role in predicting how the market may react during financial crises or major economic events. Fear indices provide information needed to monitor market volatility, uncertainties and risks, and thus contribute to decision-makers' preparedness against potential risks. This study aims to investigate the effects of certain fear indices in financial markets on investment decisions. Analyzing the factors affecting the volatility of the BIST100 index can help investors assess their risk tolerance and make strategic investment decisions. Therefore, in this study, the effects of leading fear and volatility indices such as VIX, JNIV, NVIX, VKOSPI, VHSI, RVI, JSAVI, VDAXN, VSMI, VIXC, AXVI, VXD, VXN, RVX and VSTOXX on the BIST100 index are analyzed using VAR, impulse response and variance decomposition analysis. The analysis is based on daily frequency data from April 16, 2014, to March 29, 2023, obtained from the markets in which they are traded and the investing.com website. The results highlighted the impact of certain fear indices on the volatility of the BIST100 index. This is one of the determinants of investors' risk-taking tendencies, especially during periods of economic uncertainty, global events or financial crises.

Keywords: Volatility Index, Fear Indices, Vix Index, Bist100 Index, Var Analysis, Variance Decomposition

MACROECONOMIC DETERMINANTS ON BASE EROSION AND PROFIT SHIFTING: A SYSTEMATIC LITERATURE REVIEW

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Abstract

A macroeconomic review of the determinants of Base Erosion and Profit Shifting (BEPS) is the main purpose of this study. This has been achieved by a Preferred Reporting Items for Systematic Reviews and Meta-Analysis (PRISMA) that was conducted using five databases (ABI-ProQuest, EBSCO, Google Scholar, Scopus and Web of Science) published between 2003 and 2022. This review is based on 30 studies out of 16.700 (the larger number from Google Scholar) that were identified. The chosen 30 articles were retrieved as triple listed journals on Scopus, The Chartered Association of Business Schools (ABS) and Web of Science (WoS). Our approach identifies the serious macroeconomic issues that Base Erosion and Profit Shifting (BEPS) causes, such as severe acute international tax avoidance that has a destructive impact on the Global and European economies.

Keywords: Beps, Macroeconomy, Multinationals, Systematic Literature Review, Tax Avoidance

STRATEGIES FOR BUILDING A DIGITAL ECONOMY TO ACHIEVE ECONOMIC DEVELOPMENT IN ALGERIA

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Abstract

Technological and digital developments are the most important driver of global economic growth, and there is a widespread claim that the process of digital transformation has positive impacts on Grand Domestic Product (GDP), including its per capita share. In this regard, the literature indicates that countries which succeed in digital transformation experience become more prosperous than those which fail to achieve it. Over the past ten years, Algeria's economic growth rates have declined. Among the reasons for this decline is being affected by the developments of digital technology. Despite the efforts made, it is clear that these efforts do not respond to the new growing economic landscape that is based on technological digital foundations. In the context of global digital transformation, Algeria is still largely lagging behind. This is proven by a set of economic indicators showing weak levels of competitiveness. It is; therefore, essential for policy makers to understand the complexity of digital transformation and how technology is changing the rules of economy, in order to deal with the paradigm shift that digitalization is bringing about. In addition, it is necessary to understand the role of technological developments in building a resilient economy and inclusive social systems. The present paper deals with how to formulate a strategy for the digital economy in Algeria that effectively contributes to achieving economic development through a presentation of the steps and measures that will transform this strategy into a tangible reality.

Keywords: Algeria, Digital Economy, Strategies, Economic Development

GLOBAL VALUE CHAIN ANALYSIS FOR DATES IN IRAQ

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Abstract

Dates considered as one of important agricultural products in Iraq due to environmental, soil and water conditions. Iraq occupied the first position on world scale in production and exporting. The aim of the research is to investigate some indicators and criteria which reveal the efficiency of global chain for produced dates in Iraq and exported to other countries. The results showed that there is revealed comparative advantage for global chain for produced dates in Iraq which exported to trade partners. Four indicators were used which are: Balassa criterion, Michaely criterion, Vollrath criterion and own state trade performance. All these indicators showed that there is a revealed comparative advantage for global chain of Iraqi dates exported to foreign markets, this means that there is an efficiency and competitiveness for global chain of Iraqi dates. Therefore, some suggestions were forwarded concerning development and introducing new technologies which improve the production and marketing of Iraqi dates in order to return to its first rank in world market.

Keywords: Global Value Chain, Revealed Comparative Advantage, Revealed Comparative Advantage Criteria, World Trade

SUCCESS CRITERIA FOR INTERNATIONAL ECONOMIC PARTNERSHIPS

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Abstract

The paper discusses the conditions of international economic partnerships, most of which depend on hegemonic policies that produce situations of economic imbalance and the absence of the principle of justice among peoples. The paper presents a set of standards that help achieve successful international economic partnerships.

Keywords: International Economic, Hegemonic Policies

ARAB-TURKISH CULTURAL, ECONOMIC AND COMMERCIAL RELATIONS ARE BASED ON THE PAST AND FOCUSED ON THE FUTURE

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Abstract

Placing hopes on activating the cultural, commercial and economic sectors is a major demand among the majority of countries in general. Cultural, commercial and economic relations between Jordan and Turkey are a natural part of this situation. Both countries have made and are still making efforts to achieve this purpose of strengthening cultural relations, enhancing economic, commercial and investment cooperation and mutual support, and the desire for further cultural expansion and commercial and investment diversification between the two sides. Arab-Turkish relations have witnessed remarkable development in recent times after the official visits that take place between the Arab governments and the Turkish government, aiming to bring viewpoints closer to rearrange the internal files and enhance opportunities for cooperation in various aspects between them. This means that Arab-Turkish relations have entered a new phase in their components and strategies. The contexts of rapprochement in Arab-Turkish relations are linked to accelerating events and changes in the global and regional scene, and political alliances are changing as a result of the rearrangement of the relations of the countries of the region with each other, as well as their relations with the outside world. Each country in the region is trying to coordinate new partnerships that guarantee its strategic interests and internal stability, which has led to the emergence of a number of contexts for a map of new rapprochements and understandings between the various countries of the region. One of the most prominent contexts of rapprochement in Arab-Turkish relations is the Arab-Arab rapprochement in the region, which has repercussions on a global level. The Arab-Turkish discussions have continued over long periods in order to reach understandings that take into account developments in the common relations between all parties. Jordan, for example, was one of the first Arab parties to engage in cultural, economic, political, and other understandings, and this study will be concerned with reviewing the features of this relationship by taking the Jordanian-Turkish experience as a case whose importance lies in pushing other Arab researchers to examine their countries' relations with the Turkish state as a state. Islamic relations with historical relations with all countries carry with them various and varied positives in various fields. This is one of the most important recommendations of this study, so it took the following title for itself.

Keywords: Arab-Turkish Ccultural, Arab Parties

THE ROLE OF PRODUCTIVE UNIVERSITIES IN FOSTERING HUMAN CAPITAL IN ARAB SOCIETIES

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Abstract

The verse, "{Read in the name of your Lord who created}" (Al-Alq: 1), underscores the profound connection between religion and science in Islamic civilization, emphasizing the pivotal role of education in societal advancement. Recognizing education as the cornerstone of societal progress and a means to achieve national objectives, there's a pressing need to enhance and innovate educational systems. Universities, as pivotal educational institutions, signify societal development. However, the evolution of university education necessitates significant efforts, particularly in diversifying funding sources. This has given rise to the concept of the "productive university" – institutions that augment their funding to align with the knowledge revolution, positioning themselves as community expertise hubs. These universities fulfill societal needs by producing experts, especially in economics and finance, given the economic underpinning of any societal advancement. This research evaluates the awareness among Arab university policies and administrations concerning their role in fostering human resources, experts, and consultants. The study's findings and recommendations are detailed in the subsequent sections.

Keywords: Productive, Human Capital

THE ROLE OF UNIVERSITIES IN ENCOURAGING ENTREPRENEURSHIP TO ENHANCE ECONOMIC DEVELOPMENT

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Abstract

This study discusses how universities promote entrepreneurship to boost economic growth. Technology, globalization, and the constant technological transition have increased entrepreneurial interest during the last two decades. Young people are incentivized to create low-cost apps and projects for worldwide markets. Promoting entrepreneurship is believed to boost economic growth. Countries are encouraging youngsters to think creatively and entrepreneurially for sustainable development. It's important to teach kids entrepreneurship to combat unemployment and poverty. Entrepreneurship includes innovation, development, forecasting, market difficulties, and anything else that might advance economic growth and sustainable development.

Keywords: Entrepreneurship, Internet, Technology

THE CHRONICLE OF THE GREEK ECONOMIC CRISIS: A POLITICAL ECONOMY ANALYSIS

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Abstract

This study discusses how universities promote entrepreneurship to boost economic growth. Technology, globalization, and the constant technological transition have increased entrepreneurial interest during the last two decades. Young people are incentivized to create low-cost apps and projects for worldwide markets. Promoting entrepreneurship is believed to boost economic growth. Countries are encouraging youngsters to think creatively and entrepreneurially for sustainable development. It's important to teach kids entrepreneurship to combat unemployment and poverty. Entrepreneurship includes innovation, development, forecasting, market difficulties, and anything else that might advance economic growth and sustainable development.

Keywords: Entrepreneurship, Internet, Technology

DIMENSIONS OF ORGANIZATION CULTURE AND ITS ROLE IN ENHANCING QUALITY MANAGEMENT IN TELECOMMUNICATIONS COMPANIES

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Abstract

The study consists of two chapters the first is the organizational culture and the second is the quality management. The first is organizational culture that means the set of shared values, beliefs, ways of behaving, and tools that controls organizational members interactions with each other and with suppliers, customers, and other people outside the organization. The second is the quality management that is as a completed managerial method and new philosophy and culture that used values and believes related with continuous improvement prosesess for all tasks on all levels of the organization to development and improverment the performance of employees to a chieve differentiate performance for all organization and to get beast competition pasition. The summary of the hypothesis of the study is that there are relationship and effect between the organizational culture and quality management. The important conclusion that we get is threr are relationship and effect between organizational culture and the quality management. And the important recommendation we get that necessity to publishing the importance, values concept of quality management among the employees inside that organization and dependence as a basic part of the organization cultare.

Keywords: Organization Culture, Nhancing Quality Management, Telecommunications Companies

BIBLIOMETRIC ANALYSIS OF ARTICLES PUBLISHED ON INTERNAL AUDITING BETWEEN 2006-2023 (AUGUST) IN FIVE SELECTED JOURNALS PUBLISHED IN THE FIELD OF AUDITING

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Abstract

In this study, national and international academic studies on internal audit were examined and a bibliometric analysis of 67 articles obtained from the ULAKBİLİM TR Index database, one of the most comprehensive databases for the national literature, was conducted. The articles on internal audit and internal auditor covering the years 2006-2023 (August) of five selected journals published in the field of accounting and auditing in Turkey were analyzed. Bibliometric analysis method, which is one of the qualitative research methods, was used in the study. The aim of the study is to make a bibliometric analysis of national studies on internal audit and to contribute to the literature. In this context, five selected journals taken from ULAKBİLİM TR Index platform: Mali Çözüm (Financial Solution), Denetim (Auditing), Muhasebe Bilim Dünyası (Accounting Science World), Muhasebe ve Denetim Bakış (Accounting and Auditing Review) and Muhasebe ve Finansman (Accounting and Finance) were included in the analysis. The publication year, author information, publication types, publication sources, publishing institutions, publication page ranges and citation analysis of the articles published in the journals were analyzed by bibliometric method. The data included in the scope of the research were analyzed and graphs of the studies were created through Microsoft Excel program.

Keywords: Internal Audit, Bibliometric Analysis, Audit

THE ROLE OF CIVIL SOCIETY ORGANIZATIONS IN DOMESTIC AND FOREIGN POLICY DURING İLHAM ALIYEV'S PERIOD

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Abstract

The role of non-governmental organizations in the domestic and foreign policy of Azerbaijan during the 20-year period of İlham Aliyev was tried to be examined. Considering the change and transformation of non-governmental organizations during the İlham Aliyev period, their role in domestic and foreign policy will be examined. In this period, the relationship between state and non-governmental organizations will be evaluated in accordance with the French model perspective. The reflection of the development or lack of development of non-governmental organizations over the 20-year period on domestic and foreign policy will be evaluated.

Keywords: Azerbaijan, Foreign Policy, Non-Governmental Organizations

GREEN BUDGETING AND THE ROLE OF LOCAL GOVERNMENTS IN GREEN BUDGETING

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Abstract

Green budgeting can be defined as an approach to managing the revenues and expenditures of an organisation or government taking into account environmental sustainability and environmental impacts. This approach aims to allocate resources in line with environmental objectives and sustainability principles. It also aims to sensitise budget decisions to environmental impacts. Green budgeting encourages sustainable practices by prioritising environmental impacts. With this method, it aims to increase the environmental responsibility of the public and private sectors. Green budgeting is an important tool for addressing environmental problems and internalising sustainability principles. The theories and models developed in the past have become outdated due to globalisation, environmental changes and advanced technological developments; many of them have been criticised and their applicability has been questioned. Concerns about environmental issues have necessitated the process of their integration into the fiscal policies of governments. Green budgeting is one of the indicators that environmental policies are prioritised. It is seen that developed economies attach importance to the concept of green in the policies they apply in order to promote and sustain economic growth. In the use of public resources, situations that restrict or facilitate the implementation of environmental policies through budgeting may also be encountered. This study analyses the role of environmental sustainability and green policies in the budget planning and expenditure processes of local governments. The public policies implemented by local governments in this direction are analysed.

Keywords: Green Budgeting, Local Governments, Environmental Sustainability

THE RELATIONSHIP BETWEEN SUSTAINABLE DEVELOPMENT GOALS AND LOGISTICS PERFORMANCE: A STUDY ON TURKEY AND SELECTED COUNTRIES

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Abstract

Countries' logistics performance is crucial for national and international trade and therefore has a direct impact on economic development. With limited resources, policymakers need guidance to identify the factors that need to be focused on to achieve immediate and significant improvements in their country's logistics performance. At this point, due to growing concerns about environmental issues caused by the logistics sector, reporting the results of sustainability initiatives has become an important mechanism to address stakeholders' concerns. One of these is the Sustainable Development Report, which assesses countries' progress towards achieving sustainable development goals against 17 targets. This study aims to reveal the relationship between countries' sustainable development initiatives and their logistics performance. In this direction, the sustainable development scores of the countries ranked in the top 10 in the Logistics Performance Index, which has been published for the seventh time so far (2007, 2010, 2012, 2014, 2014, 2016, 2018, 2023), are analyzed and it is evaluated whether the sustainability performance of the countries affects their logistics performance.

Keywords: Logistics Performance, Sustainable Development, Sustainability Performance

ANALYZING OF MACRO LEVEL MATTER FACTORS OF CIRCULAR ECONOMY IN OECD COUNTRIES: AN INTEGRATED HYBRID MEREC BASED MARCOS APPROACH

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Abstract

The conventional "produce, use, dispose of" economy model serves as the foundation for the linear economic model. As an alternative to the linear economic model, the circular economy model offers a new framework for production and consumption. Zero-waste policy is the main aim of the circular economy. The concept of a circular economy has given rise to the sharing economy and the linear economy. This has helped to minimize and reduce waste that results from a product's creation all the way to its final consumption. Even though academics, governments, and non-governmental organizations are beginning to favor the circular economy, very few businesses in a restricted number of industries have adopted it. Regrettably, numerous obstacles impede the advancement of circular economies within companies, and there is insufficient comprehension regarding their worldwide implementation. The global circular economy process was also impacted by the COVID-19 pandemic. The COVID-19 pandemic exposed vulnerabilities in global production and supply networks, highlighting the need for a circular economy to make companies resilient to future disruptions. The circular economy, which encourages local production and supply networks, is seen as an environmentally responsible strategy for post-pandemic economic renewal. It requires significant changes in industrial processes and business models, leading to the term "advanced circular economy". The circular economy, once widely accepted and barriers removed, offers companies a buffer against economic downturns and promotes local production and supply networks through new circular methods. The paper presents a novel MCDM model for analyzing the implementation of advanced circular economy plans in OECD countries, focusing on macro-level indicators. Results are evaluated using the MEREC model and ranked using the MARCOS model, highlighting the countries' commitment to addressing new disruptions and maximizing resource utilization.

Keywords: Advanced Circular Economy, Mcdm, Merec, Marcos, Oecd Countries

MARKETING POLICY OF TOURISM ENTERPRISES IN NAKHCHIVAN ECONOMIC DISTRICT

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Abstract

In modern times, the increasing role of marketing activities in the development of all fields has its effect on tourism. Tourism is such a field that it is impossible to think without marketing activities. Marketing activity has a strong influence on tourism in a large period of time, including the period before the development of the tourism product until the realization of the tour package, and even after that.

Keywords: Tourism Product, Tourism Enterprises, Fixed Costs, Variable Costs

DOES FEMALE EDUCATION BOOST ECONOMIC GROWTH IN TRANSITION ECONOMIES?

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Abstract

This study investigates the relationship between female education and economic growth in selected transition economies over the period 2000-2020. Employing panel data analysis techniques, we analyze annual data to explore the impact of female education on the economic development of these nations. Our empirical findings provide compelling evidence that female education has a positive and significant effect on economic growth in transition economies. The results suggest that increasing the level of education among women can contribute to higher levels of economic output and prosperity. The policy implications of this study are significant. Recognizing the positive link between female education and economic growth, policymakers in transition economies can focus on initiatives that promote gender-inclusive education and empower women through increased access to quality education. Such investments in female education can not only enhance gender equality but also stimulate economic development, thereby contributing to broader socio-economic advancement. This research contributes to the ongoing discourse on the role of female education in economic growth, particularly within transition economies. The findings underscore the importance of promoting female education as a key driver of sustainable and inclusive economic development.

Keywords: Female Education, Panel Data Analysis, Transition Economies, Growth

STRATEGY RESEARCH ON EMPLOYEE MANAGEMENT OF THE SERVICE INDUSTRY FROM THE PERSPECTIVES OF EMOTIONAL LABOR - A CASE STUDY OF SHUNFENG EXPRESS

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Abstract

This study investigates the impact of emotional labor on workers within the SF express, with a specific emphasis on the subjective encounters associated with stress, positive affect, and exhaustion. This study conducts a comprehensive examination of the extant literature to explore the challenges encountered by employees in regulating their emotions, the determinants that influence their well-being, and the possible outcomes of emotional labor, including customer loyalty. The investigation delves into the techniques utilized by workers to manage emotional labor difficulties, utilizing both empirical research and theoretical frameworks. The significance of organizational backing, instructional courses, and occupational structure in reducing the adverse consequences of emotional labor and fostering the welfare of employees is underscored. The study's results offer significant contributions to understanding the SF express workforce's experiences. The implications of the findings suggest the need for developing strategies to improve employee satisfaction, mitigate burnout, and optimize in this challenging work setting.

Keywords: Emotional Labor, Sf Express, Service Roles, Pressure, Happiness, Employee Well-Being, Job Satisfaction, Customer Loyalty, Employment Management

RELATIONSHIP BETWEEN FINANCIAL WORRYING AND BORROWING DURING COVID-19 IN TURKIC COUNTRIES

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Abstract

Access to credit and a developed financial sector are essential to achieving sustainable growth and social well-being. Financial worries have become more stronger after Covid-19 pandemic. The main aim of this research to investigate how financial worries influence on financial behavior of individuals in Turkic Countries precisely on borrowing. Financial worries related to monthly bills, education fees, health care expenses, and the costs of old age investigated in the FINDEX data that conducted in 2021 by World Bank. We analyzed data of Azerbaijan, Kyrgyzstan, Kazakhstan, Turkey and Uzbekistan by using logit model. Our results revealed that financial worries about not having enough money for old age, about not being able to pay for medical costs in case of a serious illness or accident, about not being able to pay school fees or fees for education and worries that they will experience, or continue to experience, severe financial hardship as a result of the disruption caused by the COVID-19 pandemic have significant impact on borrowing in these countries.

Keywords: Financial Worry, Borrowing, Financial Behavior, Covid-19, Turkic Countries

THE ROLE OF INNOVATIONS IN THE ECONOMY

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Abstract

There are several types of innovation project financing. Funding based on the creditworthiness of the project itself, its participants, their ability to live without taking into account the guarantees of repayment of the loan by third parties will be the main one. Investment financing can be considered as the third type, in which cash flows generated as a result of project implementation are the source of debt repayment. This type of financing is considered the third, in which cash flows generated as a result of project implementation and enterprise assets serve as loan security. In world practice, project financing often refers to a type of financing organization in which the proceeds from the sale of the project are the only source of debt repayment. However, the term "project financing" is interpreted differently in different countries. For example, in the USA, it is understood that financing is organized in such a way that most of the investment projects are financed from the personal funds of the founder, and the income from the sale of the project is the only source of debt repayment.

Keywords: Innovation, Credit, Investment, Resource

REVIEW OF THE CHANGES MADE IN THE TAX PROCEDURE LAW BY LAW NUMBER 7338

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Abstract

The law regarding the amendment of the Tax Procedure Law No. 7338 and Certain Laws came into force by being published in the Official Gazette dated 26.10.2021. With the relevant law, some changes have been made in the Tax Procedure Law and other tax laws. Within the scope of our study, the changes made in the Tax Procedure Law within the scope of the documents that need to be prepared and the books that need to be kept, as well as the changes regarding tax audit, have been examined in detail and suggestions have been presented. When the changes made are examined, it is generally concluded that the relevant changes expand the scope of the law and are made to ensure efficiency in tax collection. However, in order to make tax collection more effective, our opinion is that tax inspection should be carried out mainly in the workplace.

Keywords: Tax Procedure Law, Law No. 7338, Tax Examination, Tax Collection, Taxation, Tax Law

ECONOMIC THOUGHT OF CONTEMPORARY MUSLIM SCIENTISTS

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Abstract

Muslim scholars today have been instrumental in developing a framework of economic thought that reflects Islamic values and is relevant to the global context. They emphasise the importance of ethics, justice and social welfare in economics, in line with Islamic principles. Contemporary Islamic scholars' economic thinking covers various aspects, such as Islamic financial systems, zakat, waqf, and trade based on Islamic principles. They also explore concepts such as distributional justice, poverty alleviation, and corporate social responsibility within the framework of Islamic economics. The purpose of writing this article is to describe the Economic Thought of Contemporary Muslim Scientists from the Figures Ahmad Adzhar Basyir, K.H. Sahal Mahfud, K.H. Abdullah bin Nuh, Muhammad Amin Azis. This writing method uses a literature review approach sourced from various articles, journals and books relevant to the research topic. This research brings together the contributions of several prominent Muslim scientists in the development of Islamic economic thought, such as Ahmad Adzhar Basyir, K.H. Sahal Mahfud, K.H. Abdullah bin Nuh, Muhammad Amin Azis. In addition, this article also discusses the challenges and opportunities faced by contemporary Muslim economic thought in disseminating their ideas in a diverse global society. Based on the description that has been presented, it can be concluded that the economic thought of contemporary Islamic science has an important value in creating a more just and sustainable economic system based on Islamic principles. Their efforts in combining religious values with economic science can provide valuable insights for the development of an inclusive and sustainable global economy.

Keywords: Economic Thought, Muslim Scientists

NATURAL LANGUAGE PROCESSING MODELS AND THEIR IMPACT ON HIGHER EDUCATION

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Abstract

The field of Natural Language Processing (NLP) has witnessed the progression of models in the last two decades. Due to the emergence of deep learning techniques, these models started gaining popularity in the early year of 2023. Chat GPT by Open AI and Bard (Google's response to Chat GPT) are instances of NLP models that can potentially revolutionize the academic world especially related to higher education. These generative language models can generate responses that resemble human-like discourse when presented with open-ended prompts and questions about the academic subject matter and thus can revolutionize the higher education landscape. However, their integration into educational environments is still a relatively unexplored area. This study seeks to understand how higher education academicians perceive the impact of these models on the teaching-learning process. Twenty-two faculty members from various higher educational institutes were interviewed to gain insights into the participants' perceptions of Chat GPT and Bard. Questions focused on their reasons for using models like Chat GPT and Bard, their impact on teaching pedagogies, student engagement, and potential challenges were asked. The findings indicate a complex array of advantages and disadvantages associated with these models' usage in the higher education landscape. While it offers benefits like enhanced engagement and continued support to students, it also raises concerns regarding overreliance on technology and ethical issues harming the critical thinking skills of students and data privacy. This research contributes to the ongoing discourse on the role of NLP models in higher education by presenting the perspectives of academicians. It highlights the need for careful planning and policymaking while integrating AI technologies in the classroom.

Keywords: Natural Language Processing Models, Chat Gpt, Bard, Higher Education

HOW CULTURE AFFECTS TASK-SHARING IN GLOBAL TEAMS

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Abstract

In today's globalized work environment, understanding how culture influences task-sharing is critical for team success. This paper aims to explore theoretically the impact of national culture on the delegation of tasks in multicultural teams. Using an extended literature review, we examine how cultural attitudes toward authority and uncertainty affect who gets assigned what tasks. Findings indicate that cultures with high respect for authority tend to limit upward delegation. Finally, we conclude with some recommendations deriving from the study, which provide actionable insights for improving team collaboration across diverse cultural backgrounds, particularly in a global business environment.

Keywords: National Culture, Task-Sharing, Global Teams, Delegation, Authority

ORGANIZATIONAL CHANGE AND ITS IMPACT ON THE PERFORMANCE OF INDIVIDUALS WORKING IN THE ORGANIZATION

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Abstract

With many organizations facing the challenge of helping their employees prepare for change, it is important to identify employee psychological makeups that are positively associated with their job performance. Readiness for organizational change was operationalized in this study using four dimensions measured by a validated instrument developed by the Readiness for Organizational Change Quantitative Questionnaire (ROCM) The literature shows that employees' readiness for organizational change informs their responses to change. It also shows that organizations' readiness for change was predictive of performance behaviors that may occur such as ambivalence toward change, support for change initiatives, or complete resistance to change. Resistance to change, which is an indication of a lack of readiness for change, is an ongoing organizational problem and in order to enhance employees' acceptance of change, readiness must be created. The topic of change has not emerged as an independent problem recently in academic thinking, especially when interest began in human resources and their fundamental role in developing and building the future of organizations, especially after leaving the circle of classical theories and entering the world of organizational behavior, and necessarily change and development in structures, techniques, methods, methods of work and its tools, followed by the occurrence of change. In the behavior of individuals in the organization, they are affected by change and influence.

Keywords: Organizational Change, Performance Of Individuals Working.

ROLE OF BIG DATA IN INDIAN BANKING OPERATIONS

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Abstract

Big data plays a very important role in the development of the banking and financial sector. The banks are not just keeping the money safe, they are also securing the customers information by the help of Big Data. Big data is all about how the data is collected, processed, analyzed and utilized. The objective of this study is to understand Big data's key characteristics and its benefits in banking operations. Another objective is to analyze the impact of big data analytics in Indian banking sector. The present study collects data from secondary sources like books, magazine articles, academic journals and official websites of RBI and other banks. The studies on Indian banks like HDFC, ICICI, Axis, State Bank of India, and ING Vysya, shows how big data analytics have been instrumental in improving customer-specific solutions, customer segmentation, and effective customer feedback analysis. Furthermore, it has played a vital role in fraud prevention and detection, ensuring the security and integrity of the banking industry. In conclusion, big data is a critical force on driving innovation in banking operations, shaping customer experiences and strengthening security in constantly changing financial sectors.

Keywords: Big Data, Banking Operations, Fraud Prevention, Customer Segmentation, Financial Sector

NAVIGATING ECONOMIC CHALLENGES IN YEMEN: A COMPREHENSIVE ANALYSIS

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Abstract

This research delves into the multifaceted economic challenges facing Yemen, stemming from a series of historical events and ongoing conflicts that have left a lasting impact on its economic landscape. The study aims to assess the influence of financial aid on Yemen's economic recovery, explore the correlation between the expansion of the money supply and macroeconomic indicators, and scrutinize the ramifications of structural imbalances on living standards and poverty levels. Employing regression analysis, time-series analysis, and covariance analysis, the research reveals that concerted efforts, including inflation reduction, financial assistance from Saudi Arabia, and adherence to international conventions, have significantly contributed to stabilizing Yemen's economy. The findings underscore the imperative need for coordinated measures to address Yemen's economic challenges, emphasizing the importance of stakeholders understanding these intricacies to mitigate risks.

Keywords: Yemen, Economic Stability, Financial Assistance, Money Supply, Macroeconomic Indicators

19TH CENTURY EVALUATIONS ON "MÜNTEHABÜ'T-TEVÂRİH," AN IMPORTANT SOURCE FOR TURKISTAN HISTORY

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Abstract

Müntehabü't- Tevârih is one of the significant sources of 19th-century Turkistan history and was written in 1843/1844 in Farsi by Muhammed Hâkim Khan, an Eastern Turkistani. The original work consists of two volumes and, in terms of its writing style, exhibits classical features of primary sources for Turkistan history. It provides information on various subjects, including the history of prophets, ancient Persian dynasties, Keyânîs, Aşkânîs, Sâsânîs, European and Chinese dynasties, the era of the Four Caliphs, Umayyads, Abbasids, various Islamic dynasties, Saffârîs, Sâmânîs, Seljuks, Khwarezmshahs, Genghisid rulers, Timurids, and the Baburid state, as well as the Shaybanid and Astrakhan dynasties, Mangits (Bukhara Emirate), and the Ming dynasty (Khanate of Kokand). In general, this source provides an overview of the history of Turkistan and its surroundings following the history of prophets, with a detailed account of the historical events of the author's time. The information the author provides about his own era and the period shortly before it is of great importance for historical research. The main subject of Müntehabü't-Tevârih is the events and territorial struggles that took place between the Mangits, the ruling clan of the Bukhara Emirate (1785-1920), and the Ming clan, rulers of the Khanate of Kokand (1709-1876). The first-hand information provided by the author about the events between 1800-1860 is especially significant for Uzbek, Uyghur, Kyrgyz, and Kazakh history. There are 12 manuscript copies of the work, and it has also been translated into Chagatai Turkish under the title "İntihâb et-Tevârih." Due to the original language of the work being Farsi, it remained relatively unnoticed for a long time. However, it was translated into Uzbek in 2010 and into Turkish in 2016. This study aims to evaluate Müntehabü't-Tevârih, which is an important source for 19th-century Turkistan history, using qualitative research and descriptive analysis methods.

Keywords: Müntehabü't- Tevârih, Muhammed Hâkim Khan, Kokand, Bukhara, Turkistan

AN EVALUATION ON THE NAME CHANGES OF THE ORGANIZATION OF TURKIC STATES

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Abstract

The summits of the heads of state, which started in 1992 with the participation of the Presidents of Azerbaijan, Kazakhstan, Kyrgyzstan, Uzbekistan, Turkey and Turkmenistan, have held 10 summits at regular intervals until the last meeting in 2010. The establishment of TURKSOY and TURKPA was the most concrete achievement of this period. Following the establishment of the Cooperation Council of Turkic Speaking States, the first summit held in Astana in 2011 focused on the institutionalization of the Council, while the second summit signed agreements on the establishment of the Turkic Academy in Astana and a Turkic Culture and Heritage Foundation in Baku. The sixth summit in 2018 was attended by the president of Uzbekistan and the prime minister of Hungary as guests of honor. At the seventh summit in 2019, Uzbekistan was represented by the head of state as a full member. Hungary became an observer member. The eighth summit was held in Istanbul in 2021. The heads of state decided to change the name of the Council to the Organization of Turkic States, Turkmenistan to join the organization as an observer member, the establishment of the Turkic Investment Fund and approved the Turkic World Vision 2040 document. It is seen that the TRNC was accepted as an observer member at the Samarkand Summit, the first summit after the structuring as the Organization of Turkic States. The second summit was held in Astana on November 3, 2023. For this reason, it is possible to divide the development of the Organization of Turkic States into three periods. 1992-2010, 2011-2021 and after 2022. Starting in 1992, the summits of heads of state were named as the Turkic Summit, which was transformed into the Summit of Heads of State of Turkic Republics in the fourth summit in 1996, and after the fifth summit in 1998, it was named the Summit of Heads of State of Turkic Speaking Countries. In 2010, after the organization as the Turkic Council, i.e. in the second period, it is seen that the summits were again named as the Summits of Turkic States. In 2021, after a new structuring, the summits were renamed as the Organization of Turkic States. It can be argued that the notable name changes are in a way related to the failure of the summits to meet expectations. The statements made by Nazarbayev and Karimov at the summits, Uzbekistan's withdrawal from participating in the summits, and the fact that although there are many problems among the members participating in the summits, these problems were not brought up at the summits and a solution could not be produced proves this situation. The fact that the states participating in the summits could not find the support they expected from Turkey has disappointed these states. Therefore, it is seen that the focus should be on concrete projects that are likely to contribute more rapidly to the economies of the states. Otherwise, it can be argued that the name changes will continue.

Keywords: Turkic States, Turksoy, Turkpa

TRAVEL TOURISM AND TOURISM INDUSTRY IN INDONESIA

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Abstract

This research intends to explain the study of travel tourism and tourism industry in Indonesia. The research method uses a type of qualitative research with an analytic descriptive approach. This study concluded that tourism is currently an important industrial sector for a country because tourism also contributes to improving a country's economy. After all, it is one of the sources that contribute to income for the country including Indonesia. Indonesia has a variety of tourism potentials spread across various regions and each has its advantages so that the tourism business or industry is becoming increasingly diverse according to the needs of tourist places in general, such as souvenirs, lodging, places to eat, and transportation. Tourism is a service activity that utilizes natural resources and a unique environment, such as cultural products, historical heritage, beautiful natural scenery, and a comfortable climate. A tourist trip is a round trip that takes more than three days, which is carried out alone or arranged by the General Travel Bureau by visiting several cities or places both at home and abroad. Thus, tourism can be said as a trip made for recreation or vacation, and also preparations made for this activity. A tourist or tourist is someone who travels at least eighty kilometers from his home for recreational purposes. In addition, in Islam tourism is always associated with worship, or traveling to remember Allah, such as pilgrimage, hajj, umroh, and so on.

Keywords: Tourism, Travel, Industry, Indonesia

SUSTAINABILITY REPORTING IN THE GREEK BUSINESS ENVIRONMENT

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Abstract

This paper presents the development of Sustainability and Corporate Responsibility (CR) in the Greek business environment. It starts with a short introduction to the term Corporate Responsibility and the milestones in CR reporting that made it from a business luxury to a business necessity. It highlights the early corporate responsibility reporting companies and continues with the evolution of sustainability reporting in the Greek market. It uses the case studies of the telecommunications and financial institutions industry to showcase the maturity of sustainability reporting and the comprehensive use of materiality analysis and stakeholder engagement. Finally, the paper concludes by showing the existing research gap in this field and suggests future research directions with an emphasis on international comparison studies.

Keywords: Corporate Responsibility, Sustainability Reporting, Sustainability Reporting In Greece

ANALYZING FACTORS THAT ARE EFFECTIVE IN FINANCIAL INVESTMENT DECISIONS VIA SPHERICAL FUZZY SETS

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Abstract

Investment is the act of allocating funds to various instruments with the expectation of generating returns on their savings. Investments are typically made by salaried individuals to meet future needs. Investment decision is considered as a decision problem that are analyzed under various criteria and alternatives. In this study it is aimed to determine criteria that are effective in investment decisions of financial service providers and select the related financial product preferences as alternatives. Criteria and alternatives are determined via literature review. Criteria consist of safety of principal, liquidity, stability of income, capital growth, tax benefit, inflation resistance, social and psychological factors, political and economical factors, and individual risk preference. Alternatives are stated as gold, real estate, money market instruments, and capital market instruments. Spherical fuzzy sets (SFS) that can reveal decision makers' judgements and preferences explicitly and efficiently are taken into the account. For this purpose, interval-valued SFS based AHP-MARCOS methodology is employed. Sensitivity and comparative analyses were made too. Following to that managerial and policy implications with future suggestions were provided.

Keywords: Financial Investment Decision, Individual Investment Decision, Spherical Fuzzy Sets, Ahp, Marcos

**AN ANALYSIS OF INDIA RETAIL MARKET: GROWTH, CHALLENGES AND OPPORTUNITIES
AND FORECAST TO 2027**

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Abstract

The emergence of several new competitors has made the Indian retail business one of the fastest growing and most dynamic sectors. The key elements that attract multinational retail behemoths looking to expand into new markets are India's sizable middle class and its almost untapped retail market, which will accelerate the growth of the Indian retail industry. There were 1.2 million e-commerce transactions each day as of 2021. India's e-commerce population is predicted to grow from +150 million in 2020 to about 500 million by 2030. The Research Design of this Research Paper is Descriptive. The data type is secondary in nature. The Indian organized retail industry has been growing due to a number of causes, including urbanization, changing customer tastes and preferences, growing disposable income, changing demographics, and healthy economic growth. According to BCG, one factor influencing consumption is India's growing prosperity and population. By 2030, it is anticipated that household income would have increased by 40%. India's thriving retail market, along with its growing middle class, expanding consumer spending, and digital growth, make it a highly attractive destination for businesses seeking growth opportunities.

Keywords: Retail, E- Commerce, Retail Market Segmentation, Retail Growth, Forec, Growthast, Retail Key Drivers, Retail

STOCK MARKET MANIPULATION AND CORPORATE VENTURE CAPITAL INVESTMENTS

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Abstract

The paper investigates the relationship between corporate venture capital (CVC) and stock market manipulation for NASDAQ and NYSE-listed companies. Compared to non-CVC firms, those with CVCs show 16% fewer manipulations on average. However, CVC investments in entrepreneurial firms are followed by a rise in market manipulation in the short run (around 6 months), but a decline thereafter. Stock manipulation harms the ability of CVCs to form investment syndicates and reduces the likelihood of successful IPO and acquisition exits. The hazard rate to IPO is 0.54 for CVC-backed firms that face market manipulation.

Keywords: Market Microstructure, Market Manipulation, Corporate Venture Capital, Syndication, Ipo Exit

SUSTAINABLE SUPPLY CHAIN MANAGEMENT IN OIL AND GAS INDUSTRY IN DEVELOPING COUNTRIES AS A PART OF THE QUADRUPLE HELIX CONCEPT: A SYSTEMATIC LITERATURE REVIEW

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Abstract

Sustainable Supply Chain Management'' (SSCM) which involves in its fundamental conception, all the members of society from the citizens, and academia to the industry and public authorities, has become a hot topic on which eminent researchers are working on every day. However, it is clear that we still observe in this field of research, an artistic vagueness on the fundamental differences between Sustainable Supply Chain Management and Green Supply Chain Management (GSCM) Moreover, it is regrettable to note that previous researchers haven't yet thought about having a specific theory which can be applied to SSCM, the use of macro theories still being observed. In addition, we observe a lack of research in the oil and gas industry especially in Developing Countries when we know that this industry is the most lucrative and polluting. The purpose of this research is to present the practices of SSCM in the framework of quadruple helix approach in the oil and gas industry in the specific geographical area of Developing Countries by making a Systematic Literature Review (SLR) of papers published from 2005 to 2023 especially in oil and gas industry and in Developing Countries. As findings, we highlighted the distinction between SSCM and GSCM by building a Conceptual Framework that applies the triple bottom line of the SSCM in the oil and gas industry and demonstrating that GSCM which is more related to environmental issues is a part of the SSCM. Therefore, in order to be more efficient and to have a great impact on their performances, Oil and gas companies in Developing Countries should apply SSCM practices rather than GSCM practices especially because their implementation can be influenced by certain barriers and pressures.

Keywords: Supply Chain Management, Qhc, Oil And Gas Industry, Sscm Practices, Developing Countries, Sscm Pressures, Sscm Barriers

ONLINE SECONDHAND LUXURY SHOPPING: A SUSTAINABLE AND ACCESSIBLE TREND

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Abstract

The allure of luxury fashion is increasing daily, but the high price tags make this field accessible only to a minority group. However, luxury shopping has undergone a significant transformation with the emergence of online secondhand markets. This change not only facilitated access to high-quality fashion but also aligned with the global sustainability movement. Online platforms catering to secondhand luxury items have garnered significant attention recently. The most sought-after luxury products in these online markets include clothing, bags, shoes, accessories, and unique designs. The increased accessibility to these products has brought forward the sustainability and ethical aspects of secondhand shopping. The environmental impact of continual production in fast fashion and the luxury industry is increasingly under scrutiny. Consumers are becoming more conscious of the consequences of supporting an industry that generates excessive waste and carbon emissions. Secondhand luxury shopping is positively viewed as extending the lifespan of high-quality products and reducing the demand for new production, thus contributing to sustainability. One of the significant advantages of online secondhand luxury shopping is the ability to access a vast inventory from the comfort of one's home. Platforms like The RealReal, Vestiaire Collective, Rebag, Dolap, Oggusto, Gardrops, Givin, Secondi, and Beymen Reborn curate verified and high-quality products, contributing to sustainable fashion by offering a seamless shopping experience. These sites address concerns about reliability and authenticity that buyers might have had. Furthermore, the secondhand market not only allows individuals to buy but also to sell their used luxury items. This circular economy encourages sellers to earn money by giving a second life to their once-loved possessions while organizing their closets. This presents a win-win scenario, promoting sustainability and offering financial incentives. The trend of secondhand luxury shopping has found increased support among younger generations. Leading the way in sustainability and conscious consumption, Generation Y and Z prefer unique, vintage, and sustainable products. These younger demographics view secondhand luxury not just as an accessible route to high-quality brands but also as an expression of personal style and ethical values. Moreover, the COVID-19 pandemic accelerated online shopping, making the digital market a primary destination for luxury secondhand shopping. Limitations and restrictions on physical store experiences made the convenience, safety, and extensive options offered by online platforms even more attractive for secondhand luxury shopping. However, challenges persist in online secondhand luxury shopping. The risk of counterfeit products continues to raise concerns despite efforts to authenticate items. Additionally, size issues, condition disparities, and the inability to physically inspect items before purchase can deter potential buyers. Nevertheless, continuous technological advancements in authentication methods, detailed product descriptions, high-quality images, and flexible return policies address these challenges, ensuring a safer and more reliable shopping experience. The rise of online secondhand luxury shopping represents a significant shift in the fashion industry, not only in terms of accessibility but also in embracing a more sustainable approach to consumption. With the growing demand for environmentally conscious and economically accessible luxury, these platforms are poised to shape the future of fashion retail. The amalgamation of luxury, accessibility, and sustainability doesn't just symbolize a shopping revolution but also underscores a responsible consumption approach aiming for a more sustainable future.

Keywords: Second Hand Luxury Shopping, Sustainability, Second Hand Online

THE SEARCH FOR INTEREST-FREE FINANCING MODELS IN A CAPITALIST ECONOMIC SYSTEM: PARTICIPATION BANKING

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Abstract

In Islam, as in all monotheistic religions, trade is halal, but interest is prohibited. However, the vast majority of the global financial system continues to operate according to interest-based financing methods. In this direction, the banking sector has become one of the most important constituents of the financial system. Banks use interest-based financing methods to fulfill fund's supply and demand. Those who stayed away from interest-based business and transactions due to their beliefs were pushed out of the financial system. The interest-free banking system, also known as participation banking, has been established in order to fulfill all kinds of business and transactions of these sectors as well as their fund supply and demand practices according to the principles of interest-free banking. Although participation banks do not have significant differences from conventional banks functionally, they have undertaken a serious role in savings and investment decisions by using interest-free financing methods (participation account, mudarabah, investment proxy, karz, murabaha, icare, leasing, selem, etc.). Comparing participation banks to deposit banks, the study examined the resilience of participation banks to unexpected shocks and economic crises (COVID-19, etc.), which are common in the global financial system. This study addresses the financing tools and methods of participation banking, its working principles, its contributions to the national economy, its current situation in Turkey and its comparison with conventional banks.

Keywords: Participation Banking, Conventional Banking, Islamic Finance, Interest-Free Finance

NEW METHODS IN LEARNING AND TEACHING IN ACCOUNTING EDUCATION

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Abstract

The important elements in education are teaching and learning. Teaching and learning is a process that includes many variables. This approach is the learning and teaching methods used in accounting education in the literature. This study consists of two parts. The first part is for information about the basic terms of education and accounting education. Secondary education is for information about learning approaches, including learning and teaching methods in accounting education.

Keywords: Accounting Education, Learning, Teaching

SMART CITY APPROACH IN TURKEY AND THE CASE OF KÜTAHYA

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Abstract

In the 21st century, often referred to as the 'century of urbanisation' or the 'century of the metropolis', the rapid pace of urbanisation is breaking records unprecedented in human history. This era places the urban phenomenon and urbanisation at the forefront of global concerns. Among the many approaches that have emerged to address the challenges and opportunities of urbanisation, the Smart City concept has attracted great interest from researchers and practitioners worldwide. In an era dominated by information and communication technologies, the smart city paradigm is evolving into a complex and multidimensional approach that bridges different disciplines such as urban planning, architecture, management and economics. This article aims to explore both the theoretical foundations and practical applications of the smart city approach globally and locally, and specifically in the context of Kütahya.

Keywords: Smart City, Kütahya, Türkiye

**DIFFERENT APPROACHES CONCERNING THE FRAMEWORK OF LEGAL REPORTS:
ENVIRONMENTAL PROTECTION AND THE INSTRUMENTS USED IN ENVIRONMENTAL LAW**

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Abstract

In the situation where the environmental issue is becoming an increasingly addressed issue, and the legislator in various legislative acts imposes new and new regulations with a nature of environmental protection, it becomes difficult to identify whether, being incorporated in the text of a certain law, a certain legal norm, belongs to environmental law or is a norm that belongs to the field which in substance represents the regulatory object of this law. It is often quite complicated to identify the boundary of environmental law regulations, especially since the norms of this branch are not always compactly found in environmental legislative acts. It must be recognized that the legal mechanisms for environmental protection change their appearance over time, becoming much more aggressive and relentless. They are often applied without taking into account certain traditional rules and presumptions that often do not ensure effective protection of the environment. In such cases, it is necessary to understand that the regulatory mechanisms for environmental protection are a component of environmental law, even if they are based in other legislative acts and even if they are very similar to the mechanisms used in the regulation of other categories of legal relations.

Keywords: Environment, Environmental Law, Regulatory Mechanisms and Methods, Legal Report on Environmental Law

INTERNAL AUDIT IN STRENGTHENING CORPORATE INFORMATION SECURITY

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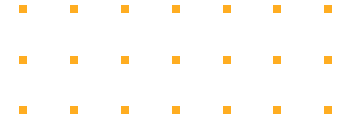
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Abstract

Continuous development of computing technologies; It increases the investments made by institutions in these technologies. The fact that institutions make significant use of the mentioned technologies in their activities causes questioning whether public resources are used effectively, Efficiently and prudently. The use of information technologies, which have become established in public institutions today, arouses curiosity in terms of auditing the relevant applications. Internal auditing is of key importance in fulfilling information systems controls in the input-processing-output process for the use of information processing technologies in activities. Therefore, the question of how the structure, direction and functionality of internal auditing will evolve in the context of the use of information technologies in public institutions and organizations comes to the fore. In this study, it is aimed to determine the role of internal audit in strengthening corporate information security in accordance with the confidentiality, Usability and reliability of information, which are the basic dynamics of information security. This study, which provides a theoretical framework due to difficulties in access in practice, offers guiding solutions for public institutions and organizations.

Keywords: Corporate Information Security, Access Controls, Internal Audit

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