



42nd EBES CONFERENCE - LISBON

CONFERENCE PROGRAM

LISBON, PORTUGAL

JANUARY 12-14, 2023

(HYBRID with both in-person and online paper presentation)

Hosted by

ISCTE  IUL
Instituto Universitário de Lisboa



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(Please note the sessions are in Lisbon, Portugal local time)

CONFERENCE PROGRAM

THURSDAY, JANUARY 12 (DAY 1)

WELCOME SPEECHES: 08:30-08:45

Room: Auditorium B203 & Z-Room 1 (in-person)

Mehmet Huseyin Bilgin, Vice President, *EBES & Istanbul Medeniyet University*, Türkiye

Sofia de Sousa Vale, Vice Rector, *ISCTE – University Institute of Lisbon*, Portugal

Klaus F. Zimmermann, President, *EBES & GLO & UNU-MERIT*, The Netherlands & *Free University Berlin*, Germany

DAY 1 - SESSION I: 08:45-10:45

BANKING & MONETARY ECONOMICS

Chair & Discussant: Conrado Diego García Gomez, *University of Valladolid*, Spain

Room: Auditorium B203 & Z-Room 1 (in-person)

Bank Lending during the COVID-19 Pandemic: A Comparison of Islamic and Conventional Banks

Narjess Boubakri, The American University of Sharjah, U.A.E.; Ali Mirzaei, The American University of Sharjah, U.A.E.; and Mohsen Saad, The American University of Sharjah, U.A.E.

The Impacts of Static Ownership Types and Governance Changes on Small Business Lending: Evidence from Indonesia

Ririen Setiati Riyanti, Universitas Indonesia, Indonesia; Ivan Arribas, Universitat de Valencia, Spain; Silvia Pazzi, University of York, U.K.; and Emili Tortosa-Ausina, Universitat Jaume I and Ivie, Spain

Financial Sentiment Index with Natural Language Processing

Alev Atak, Middle East Technical University, Türkiye

Economic Sentiment Index at a Regional Level based on Google Trends Data

Josep Domenech, Universitat Politècnica de Valencia, Spain

On Optimal Currency Areas: Common Shocks vs. Common Persistence of Shocks

Louisa Grimm, Osnabrück University, Germany; Sven Steinkamp, Osnabrück University, Germany; and Frank Westermann, Osnabrück University, Germany

Forecasting Bitcoin's Volatility: Exploring the Potential of Deep-Learning

Tiago E. Pratas, ISCTE, Portugal; Filipe R. Ramos, FCUL, Portugal; and Lihki J. Rubio, Universidad del Norte, Colombia

MANAGEMENT I

Chair & Discussant: Ramona Diana Leon, *Universitat Politècnica de Valencia*, Spain

Room: B201 & Z-Room 2 (in-person)

The Utilization of Human Resource Analytics to Enhance Human Resource Management in Developing Economy

Giamene Odom, University of Bolton, U.K. and Denis Hyams-Ssekasi, University of Bolton, U.K.

A Supply Chain Performance Measurement System for SMEs to Manage New Collaboratively Created Products-Services

Raul Rodriguez Rodriguez, Universitat Politècnica de València, Spain; Juan-Jose Alfaro Saiz, Universitat Politècnica de València, Spain; Ramona Diana Leon, Universitat Politècnica de València, Spain; and José M. Jabaloyes Vivas, Universitat Politècnica de València, Spain

Examining the Role of Digital Transformation as Enabler for Sustainability and Servitization – A Dynamic Capability Perspective

Isabel Fischer, University of Bamberg, Germany and Alexander Pflaum, University of Bamberg, Germany

Overcoming Key Barriers to Developing Explainable AI

Bogdan Hoanca, University of Alaska Anchorage, U.S.A.

Short-Term Accommodation Rentals in Times of Crisis

Diogo Vieira Machado de Sousa Caixeiro, Universidade Europeia, Portugal; Luís Vilela Pimentel, ISCTE-IUL & Universidade Europeia, Portugal; and Maria Joao Cardoso Vieira Machado, Lusófona University, Portugal

ECONOMICS OF INNOVATION & ENTREPRENEURSHIP

Chair & Discussant: Daniele Moschella, *Sant'Anna School of Advanced Studies*, Italy

Room: B202 & Z-Room 3 (in-person)

The Role of Innovation and Knowledge Intensity in Service Firms

Hugo Castro-Silva, Instituto Superior Técnico, Universidade de Lisboa, Portugal; Nadia Costa, Instituto Superior Técnico, Universidade de Lisboa, Portugal; and Miguel Preto, Instituto Superior Técnico, Universidade de Lisboa, Portugal

Drivers of Environmental Proactivity and Performance: Moderating Role of Company Size

Marcos Carchano-Alcaraz, University of Castilla-La Mancha, Spain; Inmaculada Carrasco, University of Castilla-La Mancha, Spain; and Angela Gonzalez, Universidad de Castilla-La Mancha, Spain

How Access to University Talent Shapes the Startup Performance of European Cities

Zoltan Csefalvay, Mathias Corvinus Collegium, Hungary and Zoltan Szombathy, Mathias Corvinus Collegium, Hungary

The Relationship between Entrepreneurship and Workforce Age and Tenure: Breaking through the "Grey" Ceiling

Rui Agostinho, Universidade de Lisboa, Portugal; Rui Baptista, Universidade de Lisboa, Portugal; Hugo Castro-Silva, Instituto Superior Técnico, Universidade de Lisboa, Portugal; Jolanda Hessels, Erasmus School of Economics, The Netherlands; and Peter van der Zwan, University of Leiden, The Netherlands

Local versus Global Venture Capital: Where Do Scaleups Get Their Funding From?

Csaba Kristof Johanyak, Mathias Corvinus Collegium, Hungary

The Impact of Covid-19 on the CEE Startup Ecosystem. What Are the Main Factors that Build Up the Basics of a Resilient Environment?

Ilonczai Levente David, Mathias Corvinus Collegium, Hungary

COFFEE BREAK: 10:45-10:55

DAY 1 - SESSION II: 10:55-12:55

MIS & EDUCATION

Chair & Discussant: Zoltan Csefalvay, *Mathias Corvinus Collegium*, Hungary

Room: Auditorium B203 & Z-Room 1 (in-person)

Personalization in Corporate Training Programs: Research Synthesis

Elizaveta Osipovskaya, Russia and Anastasiia Savelyeva, University of Tyumen, Russia

Enterprise Social Networks: A Tool for Designing Innovative Knowledge-based Product-Services

Ramona Diana Leon, Universitat Politècnica de Valencia, Spain; Raul Rodriguez Rodriguez, Universitat Politècnica de Valencia, Spain; Juan Jose Alfaro-Saiz, Universitat Politècnica de Valencia, Spain; and Gabriel Songel, Universitat Politècnica de Valencia, Spain

Integrating Economic Concepts into a General Education Requirements Capstone Class in Management Information Systems

Bogdan Hoanca, University of Alaska Anchorage, U.S.A.

Privacy Concerns on the Use of COVID-19 Contact Tracing Applications

Jongki Kim, Pusan National University, South Korea and Jianbo Wang, Pusan National University, South Korea

Rethinking the Product Life Cycle Modelling and Its Business Education Context

Milan Todorovic, London Metropolitan University, U.K. and Petar Todorovic, Belgrade University, Serbia

EMPIRICAL STUDIES ON FINANCE & ECONOMICS I

Chair & Discussant: Sofia de Sousa Vale, ISCTE – University Institute of Lisbon, Portugal

Room: B201 & Z-Room 2 (in-person)

A Cumulant based Realized Volatility Modeling - The Case of Cryptocurrency Market

Sanja Dudukovic, Franklin University Switzerland, Switzerland

Drivers, Challenges and Outcomes of Environmental Management Systems Implementation in Public Sector Organizations: A Review of Empirical Evidence

Marie-France Waxin, American University of Sharjah, U.A.E.; Aaron Bartholomew, American University of Sharjah, U.A.E.; and Fang Zhao, Staffordshire University, U.K.

Bubbles on the Steppe: Intrinsic Bubbles and Credit Expansion in Kazakhstan's Real Estate Market

Galina An, Kenyon College, U.S.A.; Charles Becker, Duke University, U.S.A.; and Enoch Cheng, University of Colorado, U.S.A.

Anomaly Interactions in the Cross-Section of Country and Industry Returns

Zaghum Umar, Zayed University, U.A.E.; Adam Zaremba, Montpellier Business School & Poznan University of Economics and Business, France; Mehmet Umutlu, Yasar University, Türkiye; and Aleksander Mercik, Wroclaw University of Economics and Business, Poland

The Effects of Systematic Higher Order Moments in Emerging Market Asset Prices: Evidence from Turkish, Brazilian, and South African Stock Markets

Erdinc Altay, Istanbul University, Faculty of Economics, Türkiye; Busra Aydemir, Istanbul University, Faculty of Economics, Türkiye; and Sumeyra Uzun, Istanbul University, Faculty of Economics, Türkiye

Role of Cryptocurrency in Portfolio Diversification

Ajay Samant, Illinois State University, U.S.A.; Onur Arugaslan, Western Michigan University, U.S.A.; Devrim Yaman, Western Michigan University, U.S.A.

Investigation of BIST-30 Stocks with Association Rule Analysis: COVID-19 Period

Turker Teker, Suleyman Demirel University, Türkiye

GROWTH & DEVELOPMENT AND INTERNATIONAL TRADE

Chair & Discussant: Matthieu Chemin, McGill University, Canada

Room: B202 & Z-Room 3 (in-person)

Data Science for Justice: The Short-Term Effects of a Randomized Judicial Reform in Kenya

Matthieu Chemin, McGill University, Canada; Daniel L. Chen, Toulouse School of Economics, France; Vincenzo Di Maro, World Bank, U.S.A.; Paul Kimalu, Judiciary of Kenya, Kenya; Momanyi Mokaya, World Bank, U.S.A.; and Manuel Ramos-Maqueda, World Bank, U.S.A.

Financial Literacy and How It Affects the Global Economy

Agnieszka Wojcik-Czerniawska, Warsaw School of Economics, Poland

Small Matters. The Way CEE Countries Can Penetrate the U.S. Innovation Market

Viktor Lazar, Mathias Corvinus Collegium, Hungary

The Role of Leaders in the Process of Building Energy Cooperatives (The Case of Poland)
Grzegorz Masloch, SGH Warsaw School of Economics, Poland

EU Sectoral Trade Integration Analysis with Gravity Model of Trade
Ildiko Virag Neumann, University of Pannonia, Hungary

Environmental Dynamics in the International Trade of Spanish Wine Denominations of Origin
Marcos Carchano-Alcaraz, University of Castilla-La Mancha, Spain; Inmaculada Carrasco, University of Castilla-La Mancha, Spain; Juan Sebastian Castillo, University of Castilla-La Mancha, Spain; Maria Carmen García-Cortijo, University of Castilla-La Mancha, Spain; and Miguel Angel Gomez-Borja, University of Castilla-La Mancha, Spain

LUNCH: 12:55-13:40

KEYNOTE SPEECH: 13:40-14:10

Room: Auditorium B203 & Z-Room 1 (in-person)

Moderator: Sofia de Sousa Vale, ISCTE – University Institute of Lisbon, Portugal

Inflation Dynamics and Forecasting
João Madeira, ISCTE – University Institute of Lisbon, Portugal

DAY 1 - SESSION III: 14:10-16:10

BANKING & FINANCE

Chair & Discussant: Alex Nikolsko-Rzhevskyy, *Lehigh University*, U.S.A.

Room: Auditorium B203 & Z-Room 1 (in-person)

M&A Premiums: Do Asian Companies Bid Higher?
Conrado Diego García Gomez, University of Valladolid, Spain; Ender Demir, Reykjavik University, Iceland; Jorge Farinha, University of Porto, Portugal; and Jose María Díez Esteban, University of Burgos, Spain

Financial Resources for Sustainable Investments: A Case Study of Power-to Gas Technologies
Pilar Portillo, University of Zaragoza, Spain; Darío Benito-Bentue, University of Zaragoza, Spain; Eva Llera-Sastresa, University of Zaragoza, Spain; and Sabina Scarpellini, University of Zaragoza, Spain

Portuguese Evidence of the Effect of Tax Planning on Company's Value
Cátia Gaspar, Leiria School of Technology and Management, Leiria Polytechnic, Portugal; Cristina Branco Sa, CARME – Centre of Applied Research in Management and Economics, ESTG, Leiria Polytechnic, Portugal; and Helena Alves, Leiria School of Technology and Management, Leiria Polytechnic, Portugal

EDGAR Database and Investors' Interest from China
Rui Fan, Swansea University, U.K.; Alex Nikolsko-Rzhevskyy, Lehigh University, U.S.A.; and Oleksandr Talavera, University of Birmingham, U.K.

CSR Disclosure in Oil Sector and its Relation with Risk and Cost of Capital before and after the 2008 Financial Crisis
Pedro Pinheiro, Lisbon Accounting and Business School - ISCAL, COMEGI, Portugal and Sofia Ribeiro, Lisbon Accounting and Business School – ISCAL, Portugal

The Performance of Electronic Property Auctions following the Greek Sovereign Debt Crisis: Factors Influencing the Price and Probability of Sales
Kornilios Vezyroglou, University of Macedonia, Greece and Fotios Siokis, University of Macedonia, Greece

ECONOMICS OF INNOVATION

Chair & Discussant: Miguel Preto, *Instituto Superior Tecnico, Universidade de Lisboa, Portugal*
Room: B201 & Z-Room 2 (in-person)

Does International Collaboration in Patents Affect their Quality? Evidence from Aerospace Technologies
 Manuel Acosta, University of Cadiz, Spain; Daniel Coronado, University of Cadiz, Spain; Ana Fernandez, University of Cadiz, Spain; and Esther Ferrandiz Leon, University of Cadiz, Spain

The Role of Universities in Creating a Successful Startup Ecosystem
 Barbara Darcsi, Mathias Corvinus Collegium, Hungary and Veronika Peter, Mathias Corvinus Collegium, Hungary

Data-Driven Public Transport Routes and Timetables based on Anonymized Telecom Data
 Nikolay Chudomirov Netov, Sofia University "St. Kliment Ohridski", Bulgaria and Radoslav Rizov, Sofia University "St. Kliment Ohridski", Bulgaria

Design Thinking and Teamwork – Measuring the Impact: A Systematic Literature Review
 Cornelia Kerstin Schlott, T.U. Berlin, Germany

Economic and Cultural Drivers of Mobile Communication Technology Diffusion: A Longitudinal Study of European Countries
 Amitava Datta, IST, Portugal; Hugo Castro-Silva, Instituto Superior Técnico, Universidade de Lisboa, Portugal; and Ashutosh Jha, SPJMIR, India

Catching Up Diversification: Technology and Product Scope among Chinese Manufacturing Firms
 Lanhua Li, Zhejiang University of Technology, China; Xiaodan Yu, University of Nottingham Ningbo & Università Cattolica del Sacro Cuore & Scuola Superiore Sant'Anna, Italy; Daniele Moschella, Sant'Anna School of Advanced Studies, Italy; and Can Huang, Zhejiang University, China

MARKETING I

Chair & Discussant: Milan Todorovic, *London Metropolitan University, U.K.*
Room: B202 & Z-Room 3 (in-person)

Why the Powerless with Interdependent Self-Construal Purchase Masstige Brands?
 Joonheui Bae, Kyungpook National University, South Korea; Sunghun Bae, Kyungpook National University, South Korea; and Seonggeun Jo, Kyungpook National University, South Korea

Are English Social Media Influencer and Chinese Wanghong Equivalent? A Bibliometric Analysis Using CiteSpace
 Kaiyi Hu, Kyoto University, Japan

Did the COVID-19 Pandemic Foster the Usage of Tik Tok?
 Sebastian Zips, Hochschule Zittau –Görlitz, Germany

How the Metaverse Makes the Novel Experience?
 Joonheui Bae, Kyungpook National University, South Korea; Seonggeun Jo, Kyungpook National University, South Korea; and Sunghun Bae, Kyungpook National University, South Korea

Exploring Effects of Consumer Cynicism on Customer Engagement in D2C eCommerce Business Model
 Neha Sharma, BITS Pilani, India and Nirankush Dutta, BITS Pilani, India

The 'Asian' Label in Marketing Research: Problems of Generalization
 Irfan Ahmed, Sam Houston State University, U.S.A.

COFFEE BREAK: 16:10-16:20

DAY 1 - SESSION IV: 16:20-18:20**INVESTMENT**

Chair & Discussant: Adam Zaremba, *Montpellier Business School & Poznan University of Economics and Business*, France

Room: Auditorium B203 & Z-Room 1 (in-person)

A Comparison of Reinforcement Learning Models for Financial Trading using News Headlines. The Use Case of the Dow Jones Average Index

Pedro Jose Gutierrez-Diez, *University of Valladolid*, Spain and Jorge Manuel Alves Antunes, *University of Valladolid*, Spain

Multi-Asset Return Predictability using VARs

Ana Sofia Monteiro, *FEUC & CeBER*, Portugal; Helder Sebastiao, *University of Coimbra*, Portugal; and Nuno Silva, *Coimbra University*, Portugal

Political Risk, FDI and Tax Revenue

Safa Meddeb, *Laboratoire d'économie d'Orléans France & FSEG Sousse Tunisia*, France

Modelling the Dynamics of Firms' International and Product Market Diversification Strategy

Leo Evariste Sleuwaegen, *KU Leuven*, Belgium

How the Shadow Economy Affects FDI Flows – Evidence from Gravity Modeling

Tobias Zander, *Wuppertal University*, Germany

Are Public Offerings on Borsa Istanbul a New Income Gateway for Households?

Turan Kocabiyik, *Suleyman Demirel University*, Türkiye

ACCOUNTING/AUDIT & CORPORATE GOVERNANCE

Chair & Discussant: Conrado Diego García Gomez, *University of Valladolid*, Spain

Room: B201 & Z-Room 2 (in-person)

Does Accruals Quality Influence Management Choice on Disclosure Contents?

Kwang Hwa Jeong, *Kangwon National University*, South Korea and Kwang Wuk Oh, *Korea University*, South Korea

Environmental Accounting Integrated Indicator for Measurement and Accountability in a Circular Economy: A Case Study of the Agri-Food Sector

Alfonso Aranda-Uson, *University of Zaragoza*, Spain; Eva Llera-Sastresa, *University of Zaragoza*, Spain; Pilar Portillo, *Universidad de Zaragoza*, Spain; and Sabina Scarpellini, *University of Zaragoza*, Spain

Impression Management in Earnings Conference Calls, Evidence from FTSE100 Firms

Yasir Ghulam Mohammed Al Balushi, *Sultan Qaboos University*, Oman and Jessica Yang, *University of Reading*, U.K.

Audit Committee Characteristics and Sustainable Development Goals Disclosure: Evidence from a GCC context

Hidaya Al Lawati, *Sultan Qaboos University*, Oman

Corporate Governance Mechanisms and Organizational Processes for Integrating Corporate Sustainability in Practice

Simona Fiandrino, *University of Turin*, Italy; Maurizio Cisi, *University of Turin*, Italy; and Valter Cantino, *University of Turin*, Italy

PUBLIC ECONOMICS & POLITICAL ECONOMY

Chair & Discussant: Marcos Carchano-Alcaraz, *University of Castilla-La Mancha*, Spain

Room: B202 & Z-Room 3 (in-person)

Why Do Governments Cut Their Deficits? Lessons for High-Debt Countries in a Post-Pandemic World
Benedict Clements, *Universidad de Las Americas*, Ecuador; Sanjeev Gupta, *Center for Global Development*, U.S.A.; Joao Tovar Jalles, *University of Lisbon*, Portugal; and Victor Mylonas, *University of Chicago*, U.S.A.

Asia's Post-Pandemic Order and Regional Integration: ASEAN Perspectives

Anupama Devendrakumar, *Vin University*, Vietnam

Non-Standard Errors

Christian Wolff, *University of Luxembourg*, Luxembourg

Auctions with In-House Bids

Thomas Greve, *ISCTE and MIT*, Portugal

Fiscal Rules and Fiscal Compliance of Selected E.U. Member States in Pre- and Post-COVID-19 Period

Irena Szarowska, *Silesian University in Opava*, Czech Republic

Housing Affordability: A Bibliometric Review

Martina Rosikova, *Tomas Bata University in Zlin*, Czech Republic; Denisa Karolyova, *Tomas Bata University in Zlin*, Czech Republic; Radka Danova, *Tomas Bata University in Zlin*, Czech Republic; Mark Ratilla, *Tomas Bata University in Zlin*, Czech Republic; and Zuzana Dohnalova, *Tomas Bata University in Zlin*, Czech Republic

The Financial Potential of Large Polish Cities for the Implementation of E.U. Projects in the 2021-2027 Financial Perspective

Jacek Sierak, *SGH Warsaw School of Economics*, Poland

APPLIED ECONOMICS I

Chair & Discussant: Zoltan Csefalvay, *Mathias Corvinus Collegium*, Hungary

Room: C202 & Z-Room 4 (in-person)

Cost-Effectiveness of COVID-19 Lockdown in Portugal

Felipa de Mello-Sampayo, *ISCTE-IUL*, Portugal

House Prices and Credit as Transmission Channels of Monetary Policy to Inequality: Evidence from OECD countries

Sofia de Sousa Vale, *ISCTE – University Institute of Lisbon*, Portugal

The Timing to Exit the Lockdown without a Surge of COVID-19 Cases

Felipa de Mello-Sampayo, *ISCTE-IUL*, Portugal

Comparison of Healthcare Expenditure in V4 Countries

Jaroslav Skrabal, *Moravian Business College Olomouc*, Czech Republic

Political Spillovers of Workplace Democracy in Germany

Uwe Jirjahn, *University of Trier & IZA*, Germany and Thi Xuan Thu Le, *Trier University*, Germany

Mapping Worker Mobility across Digitalization Terrains

Hugo Castro-Silva, *Instituto Superior Técnico*, *Universidade de Lisboa*, Portugal; Pablo Casas, *University of Huelva*, Spain; Rui Baptista, *Instituto Superior Técnico*, *Universidade de Lisboa*, Portugal; Jolanda Hessels, *Erasmus School of Economics*, *The Netherlands*; and Concepcion Roman, *University of Huelva*, Spain

Policy Assessment of Minimum Wage on the Impact of Employment and Industry's Output

Noorasiah Sulaiman, *The National University of Malaysia*, Malaysia and Bawani Yazid Lelchumanan, *Sunway University*, Malaysia

FRIDAY, JANUARY 13 (DAY 2)

DAY 2 - SESSION I: 08:30-10:30

ENTREPRENEURSHIP

Chair: Susana Martinez Rodriguez

Discussant: Emanuele Giovannetti, *Anglia Ruskin University*, U.K.

Room: Z-Room 1

Make an Impact or Chase Profits? Characteristics of ESG and Profit-Oriented Incubators and Accelerators

Viktor Lazar, Mathias Corvinus Collegium, Hungary

The Impact of Digitalization on Organizational Resilience in a Changing Environment: Evidence from Four Case Studies

Samah Chemli Horchani, Tunis El-Manar University, FSEGT, Tunisia

The Impact of Digital Transformation on Corporate Identity Management within Small Sized Companies

Eduards Aksjonenko, BA School of Business and Finance, Latvia and Didzis Rutitis, BA School of Business and Finance, Latvia

Performance of Technology-based Startups in a Turbulence Environment: Propositions of Digital Business Strategy and Anti-Fragility Strategy

Nico Fernando Samad, Prasetya Mulya University, Indonesia; Tirta N. Mursitama, BINUS Business School Doctor of Research in Management, Bina Nusantara University, Indonesia; Sri Bramantoro Abdinagoro, BINUS Business School Doctor of Research in Management, Bina Nusantara University, Indonesia; and Rini Setiowati, BINUS Business School Doctor of Research in Management, Bina Nusantara University, Indonesia

The Role of Entrepreneurial Leadership, Resource Orchestration, Organizational Creativity, and Environmental Dynamism towards Digital Transformation and Competitive Advantage in MSMEs

Joann Hans Peter Freiherr Westerweller von Anth, Swiss German University, Indonesia and Soebowo Musa, Swiss German University, Indonesia

Evaluation of the Social Enterprise Identity among Latvian Social Enterprises: Implications for Public Policy

Kristine Casno, University of Latvia, Latvia and Biruta Sloka, University of Latvia, Latvia

HUMAN RESOURCES MANAGEMENT

Chair: Anna Maria Bagnasco

Discussant: Ghulam Mustafa, *Norwegian University of Science and Technology*, Norway

Room: Z-Room 2

Technological Stress and Health in Organization of Digital Era. A Post-COVID-19 Perspectives

Evgeny Rudnev, Moscow Economic Institute, Russia

Knowledge Hoarding: A Bibliometric Analysis and Future Research Directions

Heni Ardianto, Faculty of Economics and Business, Universitas Gadjah Mada, Indonesia and Reni Rosari, Faculty of Economics and Business, Universitas Gadjah Mada, Indonesia

The Performance Bonus Practices and Its Impact on Job Satisfaction among Operational Employees towards Technology-Delivered Interventions: Tales from the Logistics Industry

Rommel Pilapil Sergio, Canadian University Dubai, U.A.E.; Archie Tradio Escala, DB Schenker, Germany; and Ettiene Paul Hoffman, Canadian University Dubai, U.A.E.

A Study on the Relationship between Employee Well-Being and Job Satisfaction in a Hybrid Work Environment

Fauziannie Mail, Universiti Teknologi MARA (UiTM), Malaysia and Suhaila Mohamed, Universiti Teknologi MARA (UiTM), Malaysia

The Roles of Authentic Leadership, Employee Engagement & Perceived Organizational Support towards Organizational Creativity and Organizational Innovation
Elsya Veronica, Swiss German University, Indonesia and Soebowo Musa, Swiss German University, Indonesia

Factors Determining Managers' Attitude towards Telework Adoption
Josep Llads-Masllorens, UOC, Spain and Antoni Meseguer Martínez, UOC, Spain

The Relationships of Compensation Strategy, Employee Engagement, Work Motivation, Employee Satisfaction and Employee Retention
Ginto Hutagalung, Swiss German University, Indonesia and Soebowo Musa, Swiss German University, Indonesia

MARKETING & TOURISM MANAGEMENT

Chair: Boris Popesko

Discussant: Evan Lau, *Universiti Malaysia Sarawak*, Malaysia

Room: Z-Room 3

In-Destination Motivation and Behavior of Young Generations of Tourists
Jasmina Dlacic, Faculty of Economics in Rijeka, Croatia; Petra Hrelja, Faculty of Economics and Tourism "dr. M. Mirković", Croatia; and Iva Slivar, Faculty of Economics and Tourism "dr. M. Mirković", Croatia

Domestic Tourism: A Study of Motivations, Overall Tourist Satisfaction, Tourist Loyalty, Perceived Quality as Determinants regarding Visit and Revisit Intentions through Implicative Statistical Analysis
Andreas K. Masouras, Neapolis University, Cyprus and Sofia D. Anastasiadou, University of Western Macedonia, Greece

Greece as a Medical Tourism Destination: Travel Motivations, Perceived Risks, Healthcare Services' Quality, Travel Constrains, Perceived Destination Image, as Determinants regarding Visit and Revisit Intentions
Sofia D. Anastasiadou, University of Western Macedonia, Greece and Andreas K. Masouras, Neapolis University, Cyprus

How to Increase Customer Satisfaction in B2B Relationships: Effects of the Triple Bottom Line on Maritime Transport
Milva Eileen Justavino Castillo, Technological University of Panama, Panama; Irene Gil Saura, University of Valencia, Spain; María Fuentes Blasco, Pablo de Olavide University, Spain; and Beatriz Moliner Velazquez, University of Valencia, Spain

The Role of Strategic Leadership, Innovation Capability, Customer Experience Management toward Customer Satisfaction and Customer Loyalty in B2B Context
Indah Kurniawaty, Swiss German University, Indonesia and Soebowo Musa, Swiss German University, Indonesia

The Influence of Achievement related Gamification Features on Brand Attachment in Brand Community Applications
Mashur Naufal Hamid, Gadjah Mada University, Indonesia and Sahid Susilo Nugroho, Gadjah Mada University, Indonesia

BREAK: 10:30-10:40

DAY 2 - SESSION II: 10:40-12:40**EMPIRICAL STUDIES ON FINANCE & ECONOMICS II****Chair:** Serkan Cankaya**Discussant:** Ata Assaf, *University of Balamand*, Lebanon**Room:** Z-Room 1*Measuring Systemic Governmental Reinsurance Risks of Extreme Risk Events*

Elroi Hadad, Shamoon College of Engineering, Israel; Tomer Shushi, Ben Gurion University, Israel; and Rami Yosef, Ben-Gurion University of the Negev, Israel

Tesla Stock Volatility Prediction Using a Hybrid Wavelet ARIMA and GARCH Model

Lihki J. Rubio, Universidad del Norte, Colombia; Adriana Palacios, Universidad del Norte, Colombia; Luz Mejia, Universidad del Norte, Colombia; and Filipe R. Ramos, FCUL, Portugal

India's Experience with Extreme Movements in Capital Flows (2000-2020)

Arundhathi K. B., Indian Institute of Technology Bombay, India

Outcomes of Financial Technology Adoption in the Banking Industry of Qatar

Ibrahim Hussien Musa Magboul, Community College of Qatar, Qatar and Fekri Al Shawtari, Community College of Qatar, Qatar

Stock Market Prediction using Deep-Learning Models. Empirical Evidence for Central and Eastern EU Countries

Bogdan Donu, Alexandru Ioan Cuza University of Iasi, Doctoral School of Economics and Business Administration, Romania and Carmen Pintilescu, Alexandru Ioan Cuza University of Iasi, Faculty of Economics and Business Administration, Romania

The COVID-19 Pandemic, Sovereign Loan Guarantees, and Financial Stability

Ivan De Lorenzo Buratta, Banco de Portugal, Portugal and Tiago Pinheiro, Banco de Portugal, Portugal

MARKETING II**Chair:** Davor Labas**Discussant:** Wael Abdelrazek Kortam, *The British University in Egypt*, Egypt**Room:** Z-Room 2*The Effect of Online Turkish Shoppers' Perceptions on Purchase Intention in Fashion Industry*

Muge Akkor Koktekin, Yeditepe University, Türkiye and Tulin Ural, Yeditepe University, Türkiye

Consumers and Infodemics: Consumers' Social Media Use and Motivation to Share Information during Pandemic

Ahu Ergen, Bahcesehir University, Türkiye and Ozge Sigirci, Kirklareli University, Türkiye

The Relationships of Preferred Shopping Channel, Price Sensitivity, Shopping Motivation, and Customer Experience towards Customer Loyalty

Soebowo Musa, Swiss German University, Indonesia and Kevin Yonanda, Swiss German University, Indonesia

Understanding the Relationship between Salesperson Empathy and Salesperson Performance

Wesley J. Johnston, Georgia State University, U.S.A. and Carolyn Curasi, Georgia State University, U.S.A.

Efficacy Analysis on Citrus Peel in the Context of Business Strategy using IPMA

Mincheol Kim, Jeju National University, South Korea; Jungwoon Kang, Jeju National University, South Korea; and Soyoung Park, Jeju National University, South Korea

BANKING**Chair:** Ibtissem Rouine**Discussant:** Hasan Fehmi Baklaci, *Yaşar University, Türkiye***Room:** Z-Room 3*The Effect of Banking Digitalization on Its Financial Performances: Empirical Study in the Indonesian Banking Sector*

Oktofa Yudha Sudrajad, Bandung Institute of Technology, Indonesia; Sudarso Kaderi Wiryono, Bandung Institute of Technology, Indonesia; Atika Irawan, Bandung Institute of Technology, Indonesia; Kurnia Fajar Afgan, Bandung Institute of Technology, Indonesia; Akbar Triazrie, Bandung Institute of Technology, Indonesia; Aqilla Dhianir Rahman, Bandung Institute of Technology, Indonesia; and Desy Kharohmayani, Bandung Institute of Technology, Indonesia

Cooperative is Another Firm - Credit Scoring Says

Stefano Zedda, University of Cagliari, Italy and Michele Modina, University of Molise, Italy

The Likelihood of Loan Approval: Do P2P Lending Platforms Complete or Substitute Banks?

Ruth Ben-Yashar, Bar-Ilan University, Israel and Miriam Krausz, Ashkelon Academic College, Israel

Exploration of the Digital Financial Ecosystem: Are Incumbents Losing the Challenge of Open Banking Innovation?

Francesco Manta, University of Salento, Italy and Valeria Stefanelli, University of Salento, Italy

Income Smoothing, Allowance and Provision for Loan Losses: Evidence from Indian Co-operative Sector Banks

Pankaj Gupta, Indian Institute of Management Amritsar, India

Islamic Banking in Islamic Countries: Internal Factors that Affect the Net Income of Islamic Banks

Dewi Ayu Muliani, Universitas Syiah Kuala, Indonesia; Suriani Suriani, Universitas Syiah Kuala, Indonesia; and Chenny Seftarita, Universitas Syiah Kuala, Indonesia

LUNCH: 12:40-13:10**EDITORS' PANEL SESSION: 13:10-14:00**
How to Publish in WoS Journals**Room:** Z-Room 1**Moderator:** Klaus F. Zimmermann, Editor-in-Chief, *Journal of Population Economics* (SSCI & IF: 4.700)**Speakers:***David B. Audretsch, Editor-in-Chief, Small Business Economics* (SSCI & 2021 IF: 7.096)*Marco Vivarelli, Editor-in-Chief, Eurasian Business Review* (SSCI & IF: 3.574)*Douglas Cumming, Editor-in-Chief, British Journal of Management* (SSCI & 2021 IF: 7.45)*Euston Quah, Editor, Singapore Economic Review* (SSCI & 2021 IF: 1.74)**BREAK: 14:00-14:10****BEST PAPER AWARD CEREMONY: 14:10-14:20****Room:** Z-Room 1**Presented by:** Ender Demir, *EBES & Reykjavik University, Iceland*

PUBLISHER SESSION: 14:20-14:50
How to publish with Springer



Room: Z-Room 1

Moderator: Hakan Danis, *Managing Editor of Eurasian Economic Review* (Scopus & ESCI), U.S.A.

Speaker: Sagarika Ghosh, *Executive Editor at Springer in New Delhi*, India

SATURDAY, JANUARY 14 (DAY 3)**DAY 3 - SESSION I: 09:00-11:00****MARKETING & MANAGEMENT****Chair:** Ender Demir**Room:** Z-Room 1*The Effect of Parasocial Relationship between Influencers and Followers on Purchase Intention and E-WOM*

Maulina Rizka Kusuma Susanti, Gadjah Mada University, Indonesia and Sahid Susilo Nugroho, Gadjah Mada University, Indonesia

Legal Aspects of Digital Marketing in the Context of Sustainable Development

Santa Bormane, Riga Stradins University, Latvia and Marta Urbane, Riga Stradins University, Latvia

Understanding Organizational Culture in the Context of Digital Transformation to Pursue Sustainable Growth

Ettiene Paul Hoffman, Canadian University Dubai, U.A.E.; Rommel Pilapil Sergio, Canadian University Dubai, U.A.E.; and Zakariya Chabani, Canadian University Dubai, U.A.E.

Effects of Sustainable Brand Marketing on Customer Loyalty and Ethically Minded Consumer Behavior of Generation Z Customers in the Restaurant Industry

Khoa Tran, MiYork Research, Vietnam and Tuyet Nguyen, Minerva University, U.S.A.

High-Performance Work Systems and Organizational Ambidexterity: The Mediating Role of Knowledge Management Systems "Evidence from Public-Telecommunication Sector in Egypt"

Mona Moustafa Elashry, Egypt; Wael Kortam, British University in Egypt, Egypt; and Tarek Mohamed Ali, British University in Egypt, Egypt

Evaluating Third Mission Activities of Higher Education Institutions - A Utility Analysis Approach for a University of Applied Sciences -

Georg Westermann, Harz University of Applied Sciences, Germany and Carolin Schubert, Harz University of Applied Sciences, Germany

Problems with Online Shopping in Selected Countries of the European Union

Stefan Kral, Faculty of Management and Business of University of Prešov, Slovakia and Richard Fedorko, Faculty of Management and Business of University of Prešov, Slovakia

ACCOUNTING & FINANCE**Chair:** Mehmet Huseyin Bilgin**Room:** Z-Room 2*The Effect of Sustainability Disclosures on Financial Performance: Empirical Evidence from Indonesian Listed Companies*

Sekar Mayangsari, Universitas Trisakti, Indonesia

The Effect of Auditor Experience and Independence on Audit Quality with Professional Due Care as a Moderating Variable

Muhammad Rafikaraf Sanjani, Universitas Trisakti, Indonesia and Nurhastuty Kesumo Wardhani, Universitas Trisakti, Indonesia

Moderating Effect of Intellectual Capital on The Relationship between Capital Structure and Market Fluctuations in the Indonesian Banking Industry

Raditya Mahendrajaya, Universitas Trisakti, Indonesia and Nurhastuty Kesumo Wardhani, Universitas Trisakti, Indonesia

Catering Incentives, Sentiment Investor, and Dividend Policy

Shindy Dwita Nuansari, Universitas Gadjah Mada, Indonesia; Eduardus Tandelilin, Universitas Gadjah Mada, Indonesia; Bowo Setiyono, Universitas Gadjah Mada, Indonesia; and Eddy Junarsin, Universitas Gadjah Mada, Indonesia

Societal Performance of French Companies: A Comparative Study of Family and Non-Family Businesses

Yosra Meddeb, KEDGE Business School, France; Imene Zarrouki, Université de Poitiers, France; and Aymen Habib, Excelia Group La Rochelle, France

The Moment of Truth - Risk Management Maturity Analysis in the German Ministry of Defence

Nadine Otter, Helmut-Schmidt-Universität, Germany

Economic and Political Reforms and Foreign Direct Investment in Andorra

Lorena Jordana, University of Andorra, Andorra

APPLIED ECONOMICS II

Chair: Huseyin Kaya

Discussant: Abbi Kadir, *University of Sheffield*, U.K.

Room: Z-Room 3

Asymmetric Effect of Macroeconomic Variables on Rice Prices in ASEAN Rice Exporting Country

Sri Herliana, Institut Teknologi Bandung, Indonesia; Donald Crestofel Lantu, Institut Teknologi Bandung, Indonesia; Rezky Zidane Hafizh, Institut Teknologi Bandung, Indonesia; and Nur Lawiyah, Institut Teknologi Bandung, Indonesia

The Rise of GCC – East Asian Trade: A Cointegration Approach to Analyzing Trade Relationships

Emilie Jane Rutledge, The Open University, U.K.

Trade Opportunities and Strategies that May Occur with Russia for Turkey in the Process of the Russia-Ukraine War

Ahmet Munir Gokmen, Istanbul Esenyurt University, Business and Management Sciences Faculty, Türkiye

Trade-related R&D Spillovers, I4.0 and International Trade Flows: Evidence from 29 OECD Countries

Gamze Saglam, Anglia Ruskin University, U.K. and Emanuele Giovannetti, Anglia Ruskin University, U.K.

Efficiency and Determinants of FDI Firms in the Indian Pharmaceutical Sector: A Non-Parametric Approach

Tulika Rohilla, University of Hyderabad, India

Do Different Measures of Inflation Expectations Matter? A Comparative Analysis for India

Saakshi Jha, Indian Institute of Management Ranchi, India

BREAK: 11:00-11:10

DAY 3 - SESSION II: 11:10-13:10

MANAGEMENT II

Chair: Imtiaz Badshah

Discussant: Liza Rybina, *KIMEP University*, Kazakhstan

Room: Z-Room 1

Green Intellectual Capital and Sustainable Smart Cities: Empirical Evidence from Malaysia

Yusmazida Mohd Yusoff, Faculty of Business and Management, Universiti Teknologi Mara, Malaysia; Muhamad Khalil Omar, Faculty of Business and Management, Universiti Teknologi Mara, Malaysia; Norashikin Hussein, Faculty of Business and Management, Universiti Teknologi Mara, Malaysia; and Maliza Delima Kamarul Zaman, Faculty of Business and Management, Universiti Teknologi Mara, Malaysia

A Look Inside the Hive: The Role of Executive Relations Affecting Tensions in Burgeoning Hybrid Organizing

Jorn Bue Madsen, Aarhus University, Denmark

The Strategy of the Networked Firm: Environmental Fit and Contextual Shape

Filipe Sousa, University of Madeira, Portugal

Combining Agile Mindset and Design Thinking for Successful Business Transformation

Stefano Setti, Blupeak Consulting, Italy

The Relationships of Strategic Leadership, Resource Orchestration, and Strategy Execution towards Organizational Effectiveness and Competitive Advantage

Yanti Mayasari, Swiss German University, Indonesia and Soebowo Musa, Swiss German University, Indonesia

A Systematic Review and Taxonomy Proposal of Sentiment Analysis Use within Business Functions

Ray Braganca, University of Beira Interior, Portugal; Francisco Antunes, INESC Coimbra and University of Beira Interior, Portugal; Manuela Freire, CeBER, University of Coimbra, Portugal; and Joao Paulo Costa, CeBER and University of Coimbra, Portugal

REGIONAL STUDIES

Chair: Turan Yay

Discussant: María Torrejon Ramos, Rey Juan Carlos University, Spain

Room: Z-Room 2

Does Financial Deepening Worsen Income Distribution in Latin America?

Peter Mikek, Wabash College, U.S.A.

Factors of Sustainability of Investments in the Economically Critical Era

Daniela Majercakova, Comenius University in Bratislava, Faculty of Mathematics, Physics and Informatics, Slovakia

Higher Education Mobility and European Union Policies

Elsa Fontainha, ISEG Universidade de Lisboa, Portugal and Beatriz Dias, ISEG Lisbon School of Economics and Management, Universidade de Lisboa, Portugal

Investigating the Behavioral Intention of Using IoT among Aged NCD Patients for Sustainable Healthcare System in Malaysia

Chinnasamy Malarvizhi, Multimedia University, Malaysia and Shamima Raihan Manzoor, Multimedia University, Malaysia

Intergenerational Education Link: Mothers' Investment in Early Education of Their Children

Ayako Wakano, Tokai University, Japan

EMPIRICAL STUDIES ON FINANCE & ECONOMICS III

Chair: Emilie Jane Rutledge

Discussant: Stefano Zedda, University of Cagliari, Italy

Room: Z-Room 3

Heterogeneity in the Remittances - Institutional Quality - Taxation Nexus in Developing Countries

Jedah Nyaboe Ogweni, Université d'Orléans, France

FinTech and Regional Economic Performance

Iván Arribas, Universitat de València, Ivie, ERI-CES, Spain; Jesús Peiró-Palomino, University of Valencia, Spain; Emili Tortosa-Ausina, Universitat Jaume I and Ivie, Spain; and Minzhi Wu, Universitat Jaume I, Spain

How are Degrowth Values Related to Different Two-Dimensional Models of Culture?

Eve Parts, University of Tartu, Estonia

Accreditation and Accreditation of Excellence of Healthcare Facilities in Italy

Ubaldo Comite, University of Calabria, Italy

A Service Ecosystem Perspective on Value Co-Creation in the Development of Biogas in Indonesia: The Case of Indonesia Domestic Biogas Program (IDBP)

Hilary Kristin, Bandung Institute of Technology, Indonesia and Anh-Dung (Andy) Do, Bandung Institute of Technology, Indonesia

Efficiency of the Multisectoral Business Bankruptcy's Prediction Models: The Iberian Economy's Case
Candido J. Peres M., ISCAL - Instituto Superior de Contabilidade e Administração de Lisboa, Portugal; Joao Gerales, Instituto de Estudos Interculturais e Transdisciplinares de Almada, Instituto Piaget, Portugal; Mario Antao, Faculdade de Ciências da Economia e da Empresa, Universidade Lusíada de Lisboa, Portugal; and Catarina Carvalho T., ISCAL - Instituto Superior de Contabilidade e Administração de Lisboa, Portugal

ACCOUNTING/AUDIT

Chair: Sagi Akron

Discussant: Lela Dale Pumphrey, *The British University in Egypt*, Egypt

Room: Z-Room 4

The Impact of the COVID-19 Pandemic on Financial Statement Disclosures: A Comparison of U.S. and European Publicly Traded Companies

Ashley Flores, University of Guam, Guam; Michael Legaspi, University of Guam, Guam; Camile Manalac, University of Guam, Guam; Jamabeva Masangkay, University of Guam, Guam; Hannah Mendiola, University of Guam, Guam; and Martha G. Suez-Sales, University of Guam, Guam

R&D Accounting Choice and Firm Performance: Evidence on Chinese Listed Firms

Lizhu Ma, Xi'an Jiaotong University, China and Shaojun Zhang, Hong Kong Polytechnic University, Hong Kong

The Impact of Company Characteristics on Audit Report Lag in Indonesia

Silvia Aling, Universitas Trisakti, Indonesia and Nurhastuty Kesumo Wardhani, Universitas Trisakti, Indonesia

The Use of Public Sector Reports by Public Managers - Some Early Evidence from Croatia

Vesna Vasicek, Faculty of Economics and Business, University of Zagreb, Croatia; Nives Botica Redmayne, Massey University, New Zealand; and Ivana Pajkovic, University of Zagreb, Faculty of Economics and Business, Croatia

Should Accountants be Involved in Non-Financial Reporting? - A Survey of Croatian Public Sector Accountants

Martina Dragija Kostic, EFZG, Croatia; Matko Ljubic, University of Zagreb, Faculty of Economics and Business, Croatia; and Ivana Pajkovic, University of Zagreb, Faculty of Economics and Business, Croatia

The Effect of Operating Leases under New Accounting Guidance on Financial Ratios

Balamugunth Balaji, University of Guam, Guam; Shannaleen Braiel, University of Guam, Guam; Justine Carlos, University of Guam, Guam; Jiajun Chen, University of Guam, Guam; and Martha G. Suez-Sales, University of Guam, Guam

LUNCH: 13:10-13:40

DAY 3 - SESSION III: 13:40-15:40**BEHAVIORAL FINANCE & CORPORATE GOVERNANCE****Chair:** Stefano Zedda**Discussant:** Oguz Ersan, *Kadir Has University, Türkiye***Room:** Z-Room 1*Green Taxation for Sustainability: Can Tax Incentives for Forest Intervention Differentiate Corporate Profitability?*

Ana Arromba Dinis, Research Centre on Accounting and Taxation (CICF), Portugal and Andre Carvalho, Research Centre on Accounting and Taxation (CICF), Portugal

Revisiting Herding Behavior on the Bucharest Stock Exchange

Andreea Iordache, Bucharest University of Economic Studies, Romania

LBO Debt and Alternative Sources of Compensation in the PE Buyout Model

Ana Veronica Cadima, Public University of Navarra, Spain; Fermín Lizarraga, Public University of Navarra, Spain; and Santiago Sánchez, Public University of Navarra, Spain

The Influence of Family Firm on Long-Term Investment: Evidence from China

Xiang Chao, Wenzhou-Kean University, China

Of the People, for the People and by the People? Establishing a Democracy-Perspective for Stakeholder Engagement

Maximilian Geyr, Ludwig Maximilian University Munich, Germany

Readability of the Non-Financial Disclosure - The Case of Portuguese Listed Companies

Catarina Carvalho, Lisbon Accounting and Business School, Portugal and Pedro Pinheiro, ISCAL-IPL, Universidade Lusíada, COMEGI, Portugal

MANAGEMENT III**Chair:** Emanuele C. Francia**Discussant:** Ana Pinto Borges, *ISAG - European Business School, Portugal***Room:** Z-Room 2*Self-Perceived Health Status in Latvia Health and Social - Care Employees Comparison with Employees in Education*

Biruta Sloka, University of Latvia, Latvia and Anna Angena, University of Latvia, Latvia

Facts on Women's Leadership: A Bibliometric Analysis and Future Research Directions

Vania Olivine Danarilia, Faculty of Economics and Business, Universitas Gadjah Mada, Indonesia and Reni Rosari, Faculty of Economics and Business, Universitas Gadjah Mada, Indonesia

Employee Engagement as a Moderator between Customer Value Proposition and Company Performance during COVID-19

Zining Zhu, Universiti Tunku Abdul Rahman (UTAR), Malaysia; Charles Ramendran SPR, Universiti Tunku Abdul Rahman (UTAR), Malaysia; and Laisoon Wong, Universiti Tunku Abdul Rahman (UTAR), Malaysia

The Role of Strategic Leadership, Organizational Climate, and Knowledge Management towards Ambidextrous Capability, Digital Innovation, and Firm Performance

Beethoven Sihite, Swiss German University, Indonesia and Soebowo Musa, Swiss German University, Indonesia

What is the Impact of the COVID-19 Pandemic on Financial Performance of Fitness Centers?

Elsa Regina Vieira, ESDRM, Polytechnic Institute of Santarém & NECE - Research Center for Business Sciences (UBI), Portugal and Ricardo Miguel Vieira de São João, ESGT- Polytechnic Institute of Santarém & CEAUL & CIDNUR & CEG-UAb, Portugal

Transitional Leadership, Dynamic Capabilities, Perceived Organizational Support and Organizational Readiness for Industry 4.0

Afriza Ferdiansyah Bahono, Swiss German University, Indonesia and Soebowo Musa, Swiss German University, Indonesia

The Horeca Sector's Role in Food Waste: A Bibliometric Analysis

María Torrejon Ramos, Rey Juan Carlos University, Spain; Rocío Gonzalez-Sanchez, Rey Juan Carlos University, Spain; Marta Ortiz De Urbina Criado, Rey Juan Carlos University, Spain; and Sonia Medina-Salgado, Rey Juan Carlos University, Spain

PUBLIC ECONOMICS

Chair: Monica Violeta Achim

Discussant: Andrzej Cieslik, *University of Warsaw*, Poland

Room: Z-Room 3

A New Merit Good: National Security

Wilfried Ver Eecke, Georgetown University, U.S.A.

Strategic Guidelines for the Optimization of Electronic Administrative Services in Bulgarian Municipalities

Elitsa Lazarova, D. A. Tsenov Academy of Economics, Svishtov, Bulgaria; Nadezhda Veselinova, D. A. Tsenov Academy of Economics, Svishtov, Bulgaria; Yuliyana Gospodinova, D. A. Tsenov Academy of Economics, Svishtov, Bulgaria; and Mariela Stoyanova, D. A. Tsenov Academy of Economics, Svishtov, Bulgaria

Green Public Procurement: A Literature Review

Maria del Mar Galvez Rodríguez, University of Almeria, Spain; Alejandro Saez Martín, University of Almeria, Spain; Arturo Haro de Rosario, University of Almeria, Spain; Laura Saraite Sariene, University of Almeria, Spain; Manuel Lopez Godoy, University of Almeria, Spain; and Pedro Gil García, University of Almeria, Spain

A Technology-Enabled Change Agent: The Case of Egypt's Bureaucracy

Samir M. Youssef, American University in Cairo, Egypt

The Level of Compliance to the Accrual-based IPSAS: Evidence in the Local Government of Ghana

Eric Kwaku Attefah, University of Aveiro, Portugal; Augusta Ferreira, University of Aveiro & IPCA, Portugal; Patrícia Gomes, IPCA, Portugal

INDUSTRIAL ORGANIZATION & RISK MANAGEMENT

Chair: Ana Isabel Polo-Pena

Discussant: Aleksandar Vasilev, *University of Lincoln*, U.K.

Room: Z-Room 4

Toward a Better Theory of the Firm: The Austrian School's Contributions to the Framework of the Boundaries of the Firm

Turan Yay, Yeditepe University, Türkiye

The Network Externalities Research in Business, Management and Accounting: A Decade Bibliometric Study

Prio Utomo, Universitas Multimedia Nusantara, Indonesia

Development of Confidence Index for the Logistics Industry

Abdullah Okumus, Istanbul University, Türkiye; Ebru Demirci, Istanbul University, Türkiye; Bahadır F. Yildirim, Istanbul University, Türkiye; Salih Ozcelik, Istanbul University, Türkiye; and Yavuz Oner, KPMG, Türkiye

Information Obfuscation

Shuo Xu, Beijing Foreign Studies University, China

Economic Security of Foreign Economic Activity of Enterprises in the Context of Global Cataclysms

Olena Khadzhyanova, Mykolas Romeris University, Lithuania; Zaneta Simanavicienė, Mykolas Romeris University, Lithuania; Oleksiy Mints, SHEI "Pryazovskyi State Technical University", Ukraine; and Pavlo Burak, Mykolas Romeris University, Lithuania

Sustainable Development Assessment of EIPs in China under a Dynamic DPSIR Framework

Jicheng Xing, ISCTE-IUL, Portugal
