



50th EBES CONFERENCE - LISBON

CONFERENCE PROGRAM

**LISBON, PORTUGAL
JANUARY 8-10, 2025**

(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

WEDNESDAY, JANUARY 8 (DAY 1)

WELCOME SPEECHES: 09:30-10:00

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

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

Sofia de Sousa Vale, Vice Rector, *ISCTE Business School*, Portugal

DAY 1 - SESSION I: 10:00-12:00

INTERNATIONAL TRADE AND FDI

Chair & Discussant: Jasmine Mondolo, *Università Politecnica delle Marche*, Italy

Room: B201 & Zoom Room 1 (in-person)

Trade Liberalization and Carbon Emissions: Firm Level Evidence from Pakistan

Nida Jamil, The University of Edinburgh, U.K.

An Analysis of the Internationalization Drivers for Portuguese Hardware Companies

Daniel Magueta, University of Aveiro, Portugal and Luís Silva, University of Aveiro, Portugal

Competitiveness of East Asia in International High-Technology Goods Trade

Krzysztof Falkowski, Warsaw School of Economics, Poland

Building Global Critical Minerals Standards: Recommendations to Enhance the US-Japan Agreement with G7 Insights, and a Blueprint for Future Regulation

David Uriel Socol de la Osa, Hitotsubashi University, Japan and Tetsuya Yamashita, Kyoto University, Japan

Mapping the Global Expansion of Chinese FDI: A Geographic and Sectoral Perspective

Luiza Kostecka-Tomaszewska, University of Bialystok, Poland

ENERGY TRANSITION AND CLIMATE POLICIES

Chair & Discussant: Thomas Greve, *MIT & ISCTE*, Portugal

Room: B202 & Zoom Room 2 (in-person)

Achieving Climate Neutrality: Analyzing EU Clean Energy Efforts, Innovations, and Investments

Márk Végh, Mathias Corvinus Collegium Alapítvány, Hungary

Sensitivity and Uncertainty Analysis for the Integration of Renewable Heat and Flexibility Technologies into a Small District Heating System

Vytautas Džiuvė, Lithuanian Energy Institute, Lithuania

Economies of Scale in Household Energy Consumption

Shigeru Matsumoto, Aoyama Gakuin University, Japan

The Impact of Sustainable Tax Policies on the Transport Sector: A Case Study of Vehicle Tax Incentives for Taxi Companies

Fábia Fernandes, Research Centre on Accounting and Taxation (CICF), IPCA, Portugal; Ana Arromba Dinis, Research Centre on Accounting and Taxation (CICF), IPCA, Portugal; and Liliana Pereira, Research Centre on Accounting and Taxation (CICF), IPCA, Portugal

Catalysts of Change: Countries that Leads Green Energy Tech, based on their Greentech Sector's Energy-Related Patents, Start-Ups and High Corporate R&D Spending
David Tibor Nagy, Mathias Corvinus Collegium Alapitvany, Hungary

EMPIRICAL STUDIES ON ECONOMICS AND FINANCE I

Chair & Discussant: Conrado Diego García Gómez, *University of Valladolid, Spain*
Room: C201 & Zoom Room 3 (in-person)

Money Laundering Governance and Income Shifting: Evidence from Australian Financial Institutions
Ahmed Khamis Al-Hadi, Sultan Qaboos University, Oman

Nowcasting Household Consumption Components in Indonesia using Machine Learning
Ginanjar Utama, Bank Indonesia, Indonesia and Lediana Safira, Bank Indonesia, Indonesia

Assessing the Impact of Youth Tax Exemptions on Housing Prices: Evidence from Portugal
Sofia Vale, Instituto Universitário de Lisboa (ISCTE-IUL) and Business Research Unit (BRU-IUL), Portugal and **Luís Clemente-Casinhas**, Instituto Universitário de Lisboa (ISCTE-IUL) and Business Research Unit (BRU-IUL), Portugal

Non-Financial Performance Indicators in Emerging Economies: An Impasse or a Neglected Tool?
Jiri Dokulil, Tomas Bata University in Zlin, Czech Republic and **Boris Popesko**, Tomas Bata University in Zlin, Czech Republic

Evaluating Management Transparency and Corporate Performance through LLM Analysis of MD&A Documents
Gyeongho Jung, Kookmin University, South Korea; Gaeun Noh, Kookmin University, South Korea; Yoon Han, Kookmin University, South Korea; and **Hyunchul Ahn**, Kookmin University, South Korea

GROWTH, DEVELOPMENT, AND INEQUALITY

Chair & Discussant: Kudret Topyan, *Manhattan College, U.S.A.*
Room: C202 & Zoom Room 4 (in-person)

Conditional Convergence by Level of Development: An Empirical Investigation
Selen Andic, Middle East Technical University, Türkiye

Analyzing Income Inequality among Arab Bedouins in Southern Israel: A Regression-Based Decomposition of Household Data in Recognized versus Unrecognized Localities
Suleiman Abu-Bader, Ben-Gurion University of the Negev, Israel and Aamer S. Abu-Qarn, Ben-Gurion University of the Negev, Israel

Cross-Sectoral Integration in the Sustainable Development Goals Costing: An Empirical Investigation in Egypt
Wided Ben Moussa, Esprit School of Business, Tunisia and Mohamed El Ghourabi, University of Jeddah, Saudi Arabia

Income and Wealth Inequality: A Bibliometric Analysis
Gaja Mavri, University of Ljubljana, Slovenia; Miroslav Verbic, University of Ljubljana, Slovenia; and Anže Burger, University of Ljubljana, Slovenia

A Gender Perspective on the Effects of the Earthquakes in Turkey on the Regional Economy: Is Sustainable Progress Possible?
M. Deniz Zöhre Türkmenoğlu, Mersin University, Türkiye

COFFEE BREAK: 12:00-12:10

**EFFECTIVE STRATEGIES AND INSIGHTS INTO PUBLISHING IN SSCI JOURNALS:
12:10-12:50**

Room: Auditorium B203 & Zoom Room 1

Speaker: Jonathan Batten, *RMIT University*, Australia

Chief Editor, Finance Research Letters (SSCI)

Editor, Journal of International Financial Markets, Institutions and Money (SSCI)

Senior Editor, Emerging Markets Review (SSCI)

LUNCH BREAK: 12:50-13:50**BEST PAPER AWARD CEREMONY: 13:50-14:00**

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

Presented by: Ender Demir, *EBES & Reykjavik University*, Iceland

**EDITORS' PANEL SESSION: 14:00-14:50
How to Publish in WoS Journals**

Room: Auditorium B203 & Zoom Room 1

Moderator: Hakan Danis, *Managing Editor*, Eurasian Economic Review (Scopus & ESCI)

Speakers:

M. Kabir Hassan, *Editor*, International Journal of Islamic and Middle Eastern Finance and Management (SSCI) & *Editor-in-Chief*, Review of Financial Economics (Scopus & ESCI)

Chia Ngee Choon, *Co-Editor*, Singapore Economic Review (SSCI)

Dorothea Schäfer, *Editor-in-Chief*, Eurasian Economic Review (Scopus & ESCI)

Pawel Gajewski, *Associate Editor-in-Chief*, Eastern European Economics (SSCI)

COFFEE BREAK: 14:50-15:00**DAY 1 - SESSION II: 15:00-17:00****LABOR ECONOMICS**

Chair & Discussant: Jonathan Tan, *Nanyang Technological University*, Singapore

Room: B201 & Zoom Room 1 (in-person)

Leader Discretion in Task Choices Promotes Voluntary Cooperation

Jonathan Tan, Nanyang Technological University, Singapore and Zichen Zhao, Nanyang Technological University, Singapore

The Economic Effects of Crowdfunding: A Comparative Analysis of Germany, Ukraine, and the United States

Lars Hornuf, Dresden University of Technology, Germany and **Valeriia Khlopchyk**, TU Dresden, Germany

Assessment of Economic Activity Indicators of Ukrainian Migrants in the Polish Labor Market amidst Wartime Conditions

Svitlana Chugaievska, Andrzej Frycz Modrzewski Krakow University, Poland

Green Transition, Labor Market and Skills: The Case of Portugal

Henrique Silva, ISEG Universidade de Lisboa, Portugal and **Elsa Fontinha**, ISEG Universidade de Lisboa, Portugal

The Gender Wage Gap across the Unconditional Wage Distribution in a Period of Uncertainty: Findings from Serbia

Gorana Krstic, University of Belgrade, Serbia; **Aleksandra Anic**, University of Belgrade, Serbia; and Barry Reilly, University of Sussex, U.K.

ECONOMICS OF INNOVATION & ENTREPRENEURSHIP I

Chair & Discussant: Zoltán Cséfalvay, *Mathias Corvinus Collegium*, Hungary

Room: B202 & Zoom Room 2 (in-person)

Inherent Dynamics of Service Robots Manufacturing: Incumbents, Startups and Knowledge

Zoltán Cséfalvay, Mathias Corvinus Collegium, Hungary and György Szabolcs Papp, Mathias Corvinus Collegium, Hungary

Business Model Innovation along the Industry Life Cycle. Does Demand Turbulence Matter?

Marco Cucculelli, Università Politecnica delle Marche, Italy; **Jasmine Mondolo**, Università Politecnica delle Marche, Italy; and Riccardo Cappelli, Università Politecnica delle Marche, Italy

Scalability of European Scaleups: Which Startups Thrive, and Which Struggle to Scale in Europe?

Szabolcs Dudás, Centre for Next Technological Futures, Mathias Corvinus Collegium, Hungary

Attitudes toward Accepting a Bribe: A Study on Entrepreneurs in the Philippines

Maria Victoria Parane Tibon, De la Salle University, Philippines

Navigating the Future: The Intersection of Artificial Intelligence, Academic Publishing, and Researcher Responsibility in Education

Huda Abdullah Alshamsi, Higher Colleges of Technology, U.A.E. and Aysha Alshamsi, Mohamed Bin Zayed University, U.A.E.

CORPORATE FINANCE AND CORPORATE GOVERNANCE

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

Room: C201& Zoom Room 3 (in-person)

Risk Structure of Utility Holdings

Kudret Topyan, Manhattan College, U.S.A.

Country Corruption and Firm Performance: The Moderating Role of Firm-Level Climate Risk Exposure

Conrado Diego García Gómez, University of Valladolid, Spain; José María Díez Esteban, University of Burgos, Spain; and Edmundo Lizarzaburu, ESAN University, Peru

Determining Key Financial Performance Features Using Data Mining Techniques - A Case Study of Slovak Construction Industry

Martina Mokrišová, University of Presov, Slovakia and Jarmila Horváthová, Faculty of Management and Business, University of Prešov, Slovakia

Determinants of Financial Distress: Differences between Financial and Non-Financial Firms

Hamid Cheraghali, University of Stavanger, Norway and Peter Molnár, UiS Business School, University of Stavanger, Norway

Financial Stability and the Transition: Integrating Environmental and Social Factors into a Solvency Model for SMEs

Daniela Bragoli, Università Cattolica, Milano, Italy; Aldo Corbellini, Università degli Studi di Parma, Italy; Davide Fedreghini, Università Cattolica, Milano, Italy; Tommaso Ganugi, Università Cattolica, Milano, Italy; Giovanni Marseguerra, Università Cattolica, Milano, Italy; and Gianluca Morelli, Università degli Studi di Parma, Italy

EMPIRICAL STUDIES ON ECONOMICS AND FINANCE II

Chair & Discussant: Shigeru Matsumoto, *Aoyama Gakuin University*, Japan

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

Factors Shaping Impact Investor's Utility Decisions: Insights from Diverse Economic and Cultural Contexts

Prem Bahadur Chhetri, University of Bordeaux, France and Josias Ouedraogo Wendpogbnooma, University of Bordeaux, France

Actual Data Comparison of Realized Measures in the Japanese Stock Market

Hiroumi Misaki, University of Tsukuba, Japan

Oil Price Swings and Inflationary Echoes: The Impact of Oil Market Shocks on Consumer and Producer Prices in Europe and the U.S.

Joana Gago, Iscte-Instituto Universitário de Lisboa, Portugal and **Sofia Vale**, Iscte-Instituto Universitário de Lisboa, Business Research Unit – UNIDE, Portugal

Effect of Change in Expiry on Volatility, Volume, and Connectedness: The Case of National Stock Exchange of India

Vikas Pandey, FORE School of Management, India; Bhaskar Chhimwal, FORE School of Management, India; and Piyush Pandey, Shailesh J. Mehta School of Management, IIT Bombay, India

The Effect of Fintech Development on Bank Stability: An Empirical Analysis of Jordanian Commercial Banks

Ibrahim Khatatbeh, The Hashemite University, Jordan and Alaa F. Alsajjan, The Hashemite University, Jordan

THURSDAY, JANUARY 9 (DAY 2)**COFFEE BREAK: 09:00-10:00****DAY 2 - SESSION I: 10:00-12:00****POLITICAL ECONOMY & PUBLIC ECONOMICS I**

Chair & Discussant: Sofia Vale, *Instituto Universitário de Lisboa (ISCTE-IUL) and Business Research Unit (BRU-IUL)*, Portugal

Room: B201 & Zoom Room 1 (in-person)

Technological Inequalities in European Union: The Role of Institutions

Magdalena Owczarczuk, University of Białystok, Poland

Ordoliberalism - The Third Way of the State's Role?

Anna Jurczuk, University of Białystok, Poland

Procurement Law with Public-Private Bidders

Thomas Greve, MIT & ISCTE, Portugal

Digitalization as a Key to Improving Management Efficiency in the Public Sector. Lessons from the Implementation of Local-government Shared Services Centers in Poland

Pawel Modrzynski, Bydgoszcz University of Science and Technology, Poland and Grazyna Voss, Bydgoszcz University of Science and Technology, Poland

Fiscal Pressure and Land Finance in Real Estate Market Stability: Insights from China

Xiaomeng Liu, Tianjin University of Finance and Economics, China; **Aisyah Abdul-Rahman**, Universiti Kebangsaan Malaysia (UKM), Malaysia; Adey Tarawneh, Universiti Kebangsaan Malaysia (UKM), Malaysia; and Heitham AL-Hajieh, King AbdulAziz University, Saudi Arabia

HUMAN RESOURCES MANAGEMENT

Chair & Discussant: Elsa Fontainha, *ISEG Universidade de Lisboa*, Portugal

Room: B202 & Zoom Room 2 (in-person)

Do Job Advertisements Offering Remote and Hybrid Work Lead to Higher Job Attractiveness and Greater Interest in Applying? Evidence from an Experimental Study

Loredana Mihalca, Faculty of Economics and Business Administration, Babes-Bolyai University, Romania; Christoph Mengelkamp, University of Würzburg, Germany; Gabriela Maria Brendea, Babes-Bolyai University, Romania; and Mihaela Dragan, Faculty of Economics and Business Administration, Babes-Bolyai University, Romania

Proactive Decision-Making, Time Poverty, and Career Sustainability: Exploring Challenges and Opportunities in Kazakhstan

Yuliya Frolova, KIMEP University, Kazakhstan

Purpose-Driven Leadership and In-Role Job Performance: A Comparative Analysis with Transformational and Transactional Leadership, Mediated by Work Engagement and Job Satisfaction

Marco Ferreira Ribeiro, Universidade Europeia, Portugal; Carla Gomes da Costa, Universidade Europeia, Portugal; and **Filipe R. Ramos**, ISCTE-IUL, Portugal

Potential Factors Promoting Cancer Survivors' Inclusion in the Workplace: A Single-Case Analysis Using the Trajectory Equifinality Model

Tae Funakoshi, OSAKA University of Economics, Japan

Across Fields and Ageing: A Systematic Literature Review of Research on Aging Workforces and Older Employees

Sonia Pastori, LIUC University, Italy and Eliana Alessandra Minelli, LIUC University, Italy

Decent Work in Human Resources Management Perspective: A Questionnaire Proposal for the Portuguese Labour Context

Fátima Jorge, Management Department and CICP - Research Center in Political Science, Portugal and **Paulo Resende da Silva**, Management Department and CEFAGE - Center for Advanced Studies in Management and Economics, University of Évora, Portugal

MONETARY ECONOMICS AND BANKING I

Chair & Discussant: Daniela Bragoli, *Università Cattolica*, Milano, Italy

Room: C201 & Zoom Room 3 (in-person)

Comparative Analysis on Macroeconomic Effects of Monetary Policy across US, Japan and Euro Area after 2008

Jihye Ahn, Seoul National University, South Korea

A Financial Mechanism for Foreign-Denominated Reserves in Advanced Economies

Yuanchen J. Bing, The University of Texas at Dallas, U.S.A. and **Victor J. Valcarcel**, University of Texas at Dallas, U.S.A.

Production Network, Exchange Rate Pass-Through, and Monetary Policy Transmission in a Small Open Economy

Seungyoon Lee, Gyeongsang National University, South Korea

Local Banking Still Matters in the Age of Digitalization: The Economic Effect of Healthy Banks' Closures

Andras Bethlendi, Budapest University of Technology and Economics, Hungary and Vu Trinh Nguyen, Budapest University of Technology and Economics, Hungary

Central Bank Credibility Revisited: Results from a New Survey

Joanna Mackiewicz-Łyziak, University of Warsaw, Poland

SUSTAINABILITY AND GOVERNANCE

Chair & Discussant: Boris Popesko, *Tomas Bata University in Zlin*, Czech Republic

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

Toward Sustainable Governance: Proposing a Balanced Environmental Tax Policy for Portugal

André Carvalho, Research Centre on Accounting and Taxation (CICF), IPCA, Portugal; Ana Arroamba Dinis, Research Centre on Accounting and Taxation (CICF), IPCA, Portugal; and Liliana Pereira, Research Centre on Accounting and Taxation (CICF), IPCA, Portugal

Sustainable Consumer Behavior within the Framework of a Crisis Phases: a Systematic Literature Review

Laima Jeseviciute-Ufartiene, Vilnius Gediminas Technical University, Lithuania; Neringa Vilkaite-Vaitone, Vilnius Gediminas Technical University, Lithuania; and Renata Korsakiene, Vilnius Gediminas Technical University, Lithuania

Communicating the Circular Economy in the Public Sector: A Framework Informed by Private Sector Practices

Elisabetta Pozzetto, University of Trieste, Italy

Green Taxation and Sustainable Development into Higher Education Institutions: insights from the Portuguese Case

Sílvia Coutinho Santos, SDRI | TUS & CICF | IPCA, Portugal; Ana Arroamba Dinis, Research Centre on Accounting and Taxation (CICF), IPCA, Portugal; Liliana Pereira, Research Centre on Accounting and Taxation (CICF), IPCA, Portugal; and Shane O'Sullivan, SDRI | TUS, Ireland

Industry 4.0 and Sustainable Supply Chains: Advancing SDGs in the Ornamental Stone Sector

Isabel de Almeida, ISCTE-IUL, Portugal

The Role of Artificial Intelligence in the Future of Digital Publishing and Sustainability in the U.A.E.

Huda Abdullah Alshamsi, Higher Colleges of Technology, U.A.E. and **Aysha Juma Alshamsi**, Mohammed Bin Zayed University for Humanities, U.A.E.

LUNCH: 12:00-13:00

DAY 2 - SESSION II: 13:00-15:00

MONETARY ECONOMICS AND BANKING II

Chair: Oguz Ersan

Discussant: Hasan Fehmi Baklaci, *Yaşar University, Türkiye*

Room: Zoom Room 1

Nonlinearities in the Inflation-Growth Relationship and the Role of Uncertainty: Evidence from China's Provinces

Linda Glawe, University of Rostock, Germany

What is Happening to the Phillips Curve Slope in Brazil? A Time-Varying Parameters Approach

André M. Marques, Federal University of Paraíba, Brazil

Green and Digital Transition: Challenges for the Monetary Policy. A Survey of Literature

Ovidiu Stoica, Alexandru Ioan Cuza University of Iasi, Romania; Simona-Elena Dinu (Ciobanu), Alexandru Ioan Cuza University of Iasi, Romania; Mina-Mădălina Toma, Alexandru Ioan Cuza University of Iasi, Romania; and Angela Roman, Alexandru Ioan Cuza University of Iasi, Romania

Home is Where the Branch Is: The Impact of Bank Branch Closures on Mortgage Lending to Low-Income Households in the Euro Area

Radu Popa, Bucharest Academy of Economic Studies, Romania

IT Investments and Intellectual Capital in the FinTech Era: Evidence from Southeast Asian Banks

Vu Trinh Nguyen, Budapest University of Technology and Economics, Hungary; Andras Bethlendi, Budapest University of Technology and Economics, Hungary; and Andrea Toto, Budapest University of Technology and Economics, Hungary

Bank Related Party Transactions: A Study of Bank-Firm Relationship

Pankaj Gupta, Indian Institute of Management Amritsar, India

POLITICAL ECONOMY & PUBLIC ECONOMICS II

Chair: Ikboljon Kasimov

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

Room: Zoom Room 2

Fiscal Capacity with Accumulating Defense Activities

Sezer Yasar, Cardiff University, U.K.

The Role of Leadership-Followership in the Stabilization and Destabilization of Democracy in the United States: A Theoretical Framework

Oluwole Owoye, Western Connecticut State University, U.S.A.; Zuohong Pan, Western Connecticut State University, U.S.A.; and Rotua Lumbantobing, Western Connecticut State University, U.S.A.

Border Security - Challenges and Implications of the Border Management

Vlatka Bilas, University of Zagreb, Faculty of Economics and Business, Croatia; Lana Frković, Notitia Ltd., Croatia; and Antonija Prpić, Notitia Ltd., Croatia

Are European Countries Gaming with the Performance Feedback of the Late Payments Directive? Evidence from the Portuguese Municipalities

Paula Gomes dos Santos, ISCAL/Instituto Politécnico de Lisboa, Portugal and **Fábio Albuquerque**, Instituto Politécnico de Lisboa, Portugal

The Impact of the Integrated Business and Organization Plan on Public Value in Italy

Ubaldo Comite, University of Calabria, Italy and Daniele De Caro, Italy

Agritourism and Sustainable Development in the Baixo Alentejo Region: The Role of Public Policies
Sandra Bailoa, Department of Business Sciences, CITUR, CEOS.PP, Polytechnic Institute of Beja, Portugal; **Jorge Pires**, Department of Business Sciences, CIEQV, ISTAR-IUL Polytechnic Institute of Beja, Portugal; Maria Isabel Valente, Department of Business Sciences Polytechnic Institute of Beja, Portugal; Joaquim Gomes, Department of Business Sciences Polytechnic Institute of Beja, Portugal

ECONOMICS OF INNOVATION & ENTREPRENEURSHIP II

Chair: Valentina Diana Rusu

Discussant: Stefan Roland Schneck, *Institut für Mittelstandsforschung (IfM) Bonn*, Germany

Room: Zoom Room 3

Key Leadership Strategies for Building and Sustaining Growth in Startups and SMEs

Simona Franzoni, University of Brescia, Italy and **Aliya Naseem**, University of Brescia, Italy

Female Entrepreneurship as a Lever for Sustainability. A Bibliographic Analysis

Cristina Mora Rodriguez, Miguel Hernandez University, Spain

Analyzing the Development Trends of Key Technologies across Countries through Patent Activity Data

Vladimir Ivanovich Zhigalov, Moscow University of Finance and Law, Russia; Şule L. Aker, Final International University, Türkiye; and **Mariia Sokolova**, Final International University, Türkiye

Formulating Innovation Policy: Characteristics of Developed Countries and Lessons for Developing Countries

Anton Kostyuchenko, Graduate School of Business and Entrepreneurship, Uzbekistan and Ikboljon Kasimov, Graduate School of Business and Entrepreneurship, Uzbekistan

Assessing Eco-Innovation Efficiency in the EU: Insights from the Weighted Russell Directional Distance Model

Carla Henriques, Polytechnic University of Coimbra & INESCC, Portugal; Clara Viseu, Polytechnic University of Coimbra & Research Center for Natural Resources, Environment and Society (CERNAS) & CEOS.PP Coimbra, Portugal; Ricardo Antunes, Polytechnic University of Coimbra, Portugal; and Sara Rute Sousa, Polytechnic University of Coimbra & Research Center for Natural Resources, Environment and Society (CERNAS), Portugal

Examining Opportunities for Sustainable Entrepreneurship in SMEs

Lasma Tiuncika, University of Latvia, Latvia and Santa Bormane, Riga Stradins University, Latvia

FRIDAY, JANUARY 10 (DAY 3)

DAY 3 - SESSION I: 09:00-11:00

ACCOUNTING AND FINANCE

Chair: Gokhan Karabulut

Room: Zoom Room 1

China and the New International Trade Order. From the Reform and Opening-Up to the Trade War
Héctor Rojo Domingo, University of Zaragoza, Spain and Carmen Fillat Castejon, University of Zaragoza, Spain

Banking Sentiment and ESG Disclosure under Regulatory Pressure

Giacomo Gotti, Sapienza University of Rome, Italy; Emanuele di Ventura, Sapienza University of Rome, Italy; Carla Morrone, Sapienza University of Rome, Italy; and Salvatore Ferri, Sapienza University of Rome, Italy

Accounting and Organizational Change: A Sustainability-based Perspective

Alex Almici, Università degli Studi di Brescia, Italy

Consumers' Perspective and Behavior Regarding Corporate Social Responsibility: The Portuguese Context

Sara Rute Sousa, Polytechnic University of Coimbra & Research Center for Natural Resources, Environment and Society (CERNAS), Portugal; Carla Henriques, Polytechnic University of Coimbra & INESCC, Portugal; Clara Viseu, Polytechnic University of Coimbra & Research Center for Natural Resources, Environment and Society (CERNAS) & CEOS.PP Coimbra, Portugal; and Luís Guilherme Oliveira, Polytechnic University of Coimbra, Portugal

Macroeconomic Indicators and Outward FDI

Stavros G. Efthimiou, University of Piraeus, Greece

Harnessing ESG Scores for Sustainable Competitive Advantage: The Role of Innovation and Female Board Representation

Mutiara Eka Puspita, National Yunlin University of Science and Technology, Taiwan & Indonesian Institute of Technology, Indonesia, Taiwan; Wei Hwa Pan, National Yunlin University of Science and Technology, Taiwan; Gunadi Laksono, National Yunlin University of Science and Technology, Taiwan; and Siskha Nur Khasanah, National Yunlin University of Science and Technology, Taiwan & Sepuluh Nopember Institute of Technology, Indonesia

MANAGEMENT AND ENTREPRENEURSHIP

Chair: Mehmet Hüseyin Bilgin

Room: Zoom Room 2

Understanding Consumers' Behavior Regarding Natural Wines: An Exploratory Study in Portugal

Beatriz Gaspar, Polytechnic University of Coimbra & Research Centre for Natural Resources, Environment and Society (CERNAS), Portugal; Beatriz Saltão, Polytechnic University of Coimbra, Portugal; Ana Alves, Polytechnic University of Coimbra, Portugal; Inês Ribeiro, Polytechnic University of Coimbra, Portugal; and Sara Rute Sousa, Polytechnic University of Coimbra & Research Center for Natural Resources, Environment and Society (CERNAS), Portugal

Breaking Barriers: Gender Equality and Sustainable Development in the Italian Port Industry

Federica Marroni, Sapienza Università di Roma, Italy

Sources of Financing Social Enterprises: The Case of the European Union

Sanja Franc, University of Zagreb, Faculty of Economics and Business, Croatia and Vlatka Bilas, Faculty of Economics and Business, University of Zagreb, Croatia

Expanding the Field of Talent Management: A Career Shift at an Older Age

Rasa Rudaitiene, Mykolas Romeris University, Lithuania

Understanding Consumer's Behavior Regarding Sustainable Wine in Portugal: An Exploratory Study

Sara Rute Sousa, Polytechnic University of Coimbra & Research Center for Natural Resources, Environment and Society (CERNAS), Portugal; **Clara Viseu**, Polytechnic University of Coimbra & Research Center for Natural Resources, Environment and Society (CERNAS) & CEOS.PP Coimbra, Portugal; and Elisabete Correia, Iscac, Portugal

The Impact of Mentoring Programs on the Personal and Professional Development of College Students: A Systematic Review

Helena Sardica, Ipbeja, Portugal; Macarena Lozano-Oyola, Ipbeja, Portugal; and M.Manuela Segovia-González, Ipbeja, Portugal

Hospital Resilience through Balanced Scorecard and Lean Management: A Comparative Study of CHVNGE, Santo António Hospital, and CMIN

Paula Cristina Almeida Marques, Universidade dos Açores, Portugal; Paulo Alexandre Oliveira, Universidade do Minho, Portugal; and Sofia Nair Barbosa, Portucalense Infante D. Henrique University, Portugal

EMPIRICAL STUDIES ON ECONOMICS AND FINANCE III

Chair: Antonio Cutanda

Discussant: Ouidad Yousfi, Montpellier University, France

Room: Zoom Room 3

Tax Management in Portuguese Listed Companies: A Study of the Evolution of the Effective Tax Rate

José Pinto, Higher Institute of Accounting and Administration, University of Aveiro, Portugal and Carla Carvalho, GOVCOPP—Research Unit on Governance, Competitiveness and Public Policies, Higher Institute of Accounting and Administration, University of Aveiro, Portugal

The Impact of Demographic Changes on Mortgage Lending in the Euro Area

Radu Popa, Bucharest Academy of Economic Studies, Romania

The Missing Piece of the Puzzle: How Human Capital Moderates the Impact of FDI on Economic Complexity in Developing Countries

Ikboljon Kasimov, Graduate School of Business and Entrepreneurship, Uzbekistan

Analyzing Directions for Converting Employees into Human Experts for Continuous Innovation in Business Organizations. Implications for the Digital Age

Mihaiela Eugenia David, Ștefan cel Mare University, Romania; Aurel Burciu, Ștefan cel Mare University, Romania; and Rozalia Kicsi, Ștefan cel Mare University, Romania

Austerity Reexamined: Uncovering the Role of the Shadow Economy

Khalil Bechchani, University of Sherbrooke, Canada

Evaluation of Strategies for the Iterated Prisoner's Dilemma

Alberto Postiglione, Università di Salerno, Italy

COFFEE BREAK: 11:00-11:10

DAY 3 - SESSION II: 11:10-13:10**APPLIED ECONOMICS****Chair:** Konrad Sobanski**Discussant:** Linda Glawe, *University of Rostock, Germany***Room:** Zoom Room 1*Tax Compliance and ESG: An Exploratory Study in Portugal***Cidália Lopes**, Polytechnic University of Coimbra, Portugal; Clara Viseu, Polytechnic University of Coimbra & Research Center for Natural Resources, Environment and Society (CERNAS) & CEOS.PP Coimbra, Portugal; Sara Rute Sousa, Polytechnic University of Coimbra & Research Center for Natural Resources, Environment and Society (CERNAS), Portugal; and F. Cravo, Polytechnic University of Coimbra, Portugal*Price Dynamics of Nitrogen Fertilizers: Analyzing Trends in Producer Price Index Using ARIMA Models***Karel Tomšík**, Czech University of Life Sciences Prague, Czech Republic; Jiří Marušiak, Czech University of Life Sciences Prague, Czech Republic; Klára Bartoňová, Czech University of Life Sciences Prague, Czech Republic; and Michal Čermák, Czech University of Life Sciences Prague, Czech Republic*Assessment of the ASEAN-KOREA FTA: Findings on ASEAN-5 Manufacturing and High-Tech Exports***Amadeo Fernando Navarro Zapata**, Universidad Rey Juan Carlos, Spain*Strategy of BRICS Countries' Dedollarization Efforts on Global Trade Dynamics***Ahmet Münir Gökmen**, Istanbul Esenyurt University, Business and Management Sciences Faculty, Türkiye*Hand-to-Mouth Consumption Behavior and Interest Rates***Antonio Cutanda**, Universidad de Valencia, Spain and Juan Sanchis, ERI-CES & University of Valencia, Spain*Does the Manufacturing Firm Respond to Natural Oil Scarcity in Indonesia?***Yayan Satyakti**, University of Padjadjaran, Indonesia**ACCOUNTING/AUDIT AND CORPORATE GOVERNANCE****Chair:** Fábio Albuquerque**Discussant:** Seda Bilyay Erdogan, *Kadir Has University, Türkiye***Room:** Zoom Room 2*Artificial Intelligence in Accounting - The Perception of Accounting Professionals*Guilherme Marques Ramos, University of Beira Interior, Portugal; **Ana Filipa Roque**, Polytechnic University of Coimbra - CBS & NECE, Portugal; and Maria do Céu Marques Alves, University of Beira Interior, Portugal*Integrated Reporting and Earnings Quality: Evidence from Long-Term Data Analysis in South Africa*Sarah Yasser Ahmed, University of Minho, Portugal; **Tânia Montenegro Menezes Montenegro**, University of Minho, Portugal; Mário Marques, University of Porto, Portugal; and Lídia Oliveira, University of Minho, Portugal*What Are the Effects of Gender Legislation on Monitoring and Advisory Committees? Evidence from France***Ouidad Yousfi**, Montpellier University, France and Nadia Loukil, Université de Carthage & FCF UR, FSEG Tunis, Université Tunis-EL Manar, Tunisia*Legislative Decree 125/2024: A Milestone in Corporate Sustainability Reporting and Governance***Eveny Ciurleo**, Università della Calabria, Italy; Alba Maria Gallo, Università Telematica Giustino Fortunato, Italy; and Maria Carmela Serluca, Università Telematica Giustino Fortunato, Italy

Common Auditor Choice and Earnings Management in Mergers and Acquisition: New Tests and Evidences

Pankaj Gupta, Indian Institute of Management Amritsar, India

MANAGEMENT AND MIS

Chair: Henndy Ginting

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

Room: Zoom Room 3

Influence of Weather, Salary, and Demographic Factors on Uber Demand: A Spatial Econometric Perspective

Ting Wei, University of Warsaw, Poland

Implementing Public Value Management in Municipal Disability Services: A Transformational Analysis of Vilnius City Municipality

Ana Staseviciene, Mykolas Riomeris University, Lithuania and Agota Giedre Raisiene, Mykolas Romeris University, Lithuania

Sustainability for Puglia: Enhancing Olive Irrigation through Wastewater Reuse

Nadia Di Carluccio, University of Foggia, Italy

AI Aversion and Mimetic Behavior in Xiaohongshu: A Qualitative Study of User Adaptation to E-Commerce Regulation and AI Moderation

Pagon Gatchalee, Business School, Chiang Mai University, Thailand

Structural Model of FinTech Digital Adoption and its Impact on Financial Access and Business Performance in the Traditional Market

Florentina Kurniasari Tehubijuluw, Universitas Multimedia Nusantara, Indonesia and Elissa Dwi Lestari, Universitas Multimedia Nusantara, Indonesia

The Role of Urban Infrastructure Development in Mobility Planning: A Multidisciplinary Perspective on Micromobility Integration

Dora Szemere, Budapest University of Technology and Economics, Hungary

LABOR ECONOMICS AND HEALTH ECONOMICS

Chair: Sandipa Bhattacharjee

Discussant: Vaidean Viorela Ligia, Babeş-Bolyai University, Romania

Room: Zoom Room 4

Did Stress Levels among Individuals Who Experienced Suicidal Ideation or Attempted Suicide Increase During the COVID-19 Pandemic Expansion?

Ayako Wakano, Tokai University, Japan

Sometimes You Cannot Make It On Your Own. How Household Background Influences Chances of Success in Italy

Luca Bonacini, Università di Bologna, Italy; Giovanni Gallo, Università di Modena e Reggio Emilia, Italy; and **Sergio Scicchitano**, John Cabot University & INAPP, Italy

The Participation of Arab Bedouin Women in the Workforce: A Tale of Recognized and Unrecognized Localities

Suleiman Abu-Bader, Ben-Gurion University of the Negev, Israel and **Aamer S. Abu-Qarn**, Ben-Gurion University of the Negev, Israel

The Effects of Unionization on Labor Income Share in Developing Economies

Maria Praptiningsih, Airlangga University, Indonesia and Dyah Wulan Sari, Airlangga University, Indonesia

Relative Income and Mental Health

Gökhan Karabulut, Istanbul University, Türkiye; Nermin Taşkale, Istanbul University, Türkiye; Zeynep Keklik, Istanbul Medipol University, Türkiye; Kıvanç Altıntaş, Necmettin Erbakan University, Türkiye; Bilge Terzioglu, Istanbul University, Türkiye; Ozge G. Dumludağ, Istanbul University, Türkiye; and Mehtap A. Delice, Istanbul Bakırköy Mazhar Osman Psychiatric Training and Research Hospital, Türkiye

Social Media and Subjective Well-Being: Applying Corpus Analysis to Monitor Public Sentiment

Ekaterina Valerjevna Buzulukova, Lomonosov Moscow State University, Russia; Lilia A. Valitova, Lomonosov Moscow State University, Russia; and Marina Sheresheva, Lomonosov Moscow State University, Russia

LUNCH BREAK: 13:10-13:40

DAY 3 - SESSION III: 13:40-15:40

FINANCE

Chair: Ovidiu Stoica

Discussant: Sorin Gabriel Anton, *Alexandru Ioan Cuza University of Iasi*, Romania

Room: Zoom Room 1

Market Risk and Stablecoin Behavior

Konrad Sobanski, Poznań University of Economics and Business, Poland

U.S. Options ETFs: Performance Dynamics and Managerial Expertise

Elroi Hadad, SCE, Israel and Davinder Malhotra, Thomas Jefferson University, U.S.A.

Self-Determination and Intention to Participate in the Philippine Stock Exchange: Moderating Effect of Financial Literacy

Joe-el S. Marcelo, University of the Cordilleras, Philippines

The Optimal Determination of Dividends derived from a Portfolio

Fujio Takata, Kobe University, Japan

Promoting Job Retention: Strategic Marketing Role in Strengthening Tax Incentives for Corporate Social Spending

Ana Arromba Dinis, Research Centre on Accounting and Taxation (CICF), IPCA, Portugal and Sara Luís Dias, IPCA, Portugal

Transmuting Unequally Spaced Data: A MIDAS Regression Touch to Forecast Real GDP Growth in Brazil

Julia Ladeira Ferreira, FGV-EESP, Brazil and Pedro L. Valls Pereira, Sao Paulo School of Economics – FGV, Brazil

MARKETING AND MANAGEMENT

Chair: Roland Schmuck

Discussant: Nor Asiah Omar, *Universiti Kebangsaan Malaysia*, Malaysia

Room: Zoom Room 2

Avatars in Artificial Intelligence Marketing: A Systematic Literature Review on Sentiment and Emotion Analysis

Victor Santos, Polytechnic Institute of Coimbra, Portugal; Sílvia Faria, Portucalense University, Portugal; and João Carvalho, Portucalense University, Portugal

Demand for Aesthetic Medical Procedures among University Students in the Republic of Croatia: Implications for Marketing

Mirko Palić, Faculty of Economics and Business, University of Zagreb, Croatia

Beyond Entertainment: Quality-Centric Management Approaches for Zoo Visitor Satisfaction and Loyalty

Roland Schmuck, University of Pécs, Hungary

Prevention of Employee Silence: Reflections of HR Professionals

Hava Yasin, Vilnius Gediminas Technical University, Lithuania and Laima Jeseviciute-Ufartiene, Vilnius Gediminas Technical University, Lithuania

From Subordinates' Point of View: The Interpersonal Characteristics of a Good Supervisor

Cigdem Asarkaya, Fenerbahce University, Türkiye

The Importance of Artificial Intelligence on Corporate Branding: The Consumer's Perceptions

Victor Santos, Polytechnic Institute of Coimbra, Portugal; Sara Rute Sousa, Polytechnic University of Coimbra & Research Center for Natural Resources, Environment and Society (CERNAS), Portugal; and Jéssica Gonçalves, Polytechnic Institute of Coimbra, Portugal

HUMAN RESOURCES MANAGEMENT AND EDUCATION

Chair: Ender Demir

Discussant: Elsa Fontainha, ISEG Universidade de Lisboa, Portugal

Room: Zoom Room 3

Workplace Inclusion and Career Opportunities' Landscape of Parents to Child with Disabilities in Lithuania

Laura Gardziulevičienė, Mykolas Romeris University, Lithuania; Agota Giedrė Raišienė, Mykolas Romeris University, Lithuania; and Rasa Rudaitienė, Mykolas Romeris University, Lithuania

The Effect of Internal Marketing on Employee Organizational Pride and Citizenship: The Case of Higher Education in Lithuania

Ausrine Greiciute, Mykolas Romeris University, Lithuania and Agota Giedre Raisiene, Mykolas Romeris University, Lithuania

The Development of an AI Chatbot QFD for Higher Education Institutions

Vivien Surman, Budapest University of Technology and Economics, Hungary

International students, Brain Gain and Economic Growth

Shutong Zhang, Tohoku University, Japan

Exchange Rate Volatility and International Students' Educational Choice in the United States

Sandipa Bhattacharjee, Ramapo College of New Jersey, U.S.A.

The Impact of Individual and Organizational Career Management on Self-Perceived Employability: The Mediating Role of Career Satisfaction

Violeta Rapuano, Mykolas Romeris University, Lithuania; Andrius Valickas, Vilnius University Business School, Lithuania; and Agota Giedre Raisiene, Mykolas Romeris University, Lithuania