



52nd EBES CONFERENCE - ISTANBUL

CONFERENCE PROGRAM

ISTANBUL, TÜRKİYE

JULY 3-5, 2025

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

Jointly Organized with

Gulf Financial Center and College of Business Administration

GUST

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(Please note the sessions are in Istanbul, Türkiye local time)

CONFERENCE PROGRAM

THURSDAY, JULY 3 (DAY 1)

WELCOME SPEECHES: 08:30-08:50

Room: Fazil Say Conference Hall & Zoom Room 1 (in-person)

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

Hümeysra Adıgüzel, Dean, Faculty of Economics, Administrative and Social Sciences, Bahçeşehir University, Türkiye

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

Khalil Nimer, Gulf University for Science and Technology, Kuwait

DAY 1 - SESSION I: 08:50-10:50

PUBLIC ECONOMICS & POLITICAL ECONOMY

Chair & Discussant: Gökhan Karahan, *University of Alaska Anchorage*, U.S.A.

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

E-government and Its Impact on Economic Development (Socio-economic and Legal Review): The Kazakhstan Case

Aldiyar Bexultanov, Toraigyrov University, Kazakhstan; Zhadyra Talipova, Toraigyrov University, Kazakhstan; and Anara Zhakisheva, Toraigyrov University, Kazakhstan

Economic Causes of Iraq's 1990 Invasion of Kuwait: War Debt, Oil Policy, and Regional Leverage

Madihah Al-Fadhli, College of Basic Education, Public Authority for Applied Education and Training, Kuwait and **Neveen Abdelrehim**, Newcastle University, U.K.

From Mesopotamia to the Magnolia State: The Fabric of Emotions, Pride, Economic Interests, Short Memory, and the Circulus Plenus

Gökhan Karahan, University of Alaska Anchorage, U.S.A.; DJ Kilpatrick, University of Alaska Anchorage, U.S.A.; and Richard Clayton Trotter, University of Alaska Anchorage, U.S.A.

The Prophet Game: Operational and Game-Theoretic Explorations into the Existence of God

Necip Bulut, Bahcesehir University, Türkiye

Mapping a National Digital Leadership Index: A Data-driven Analysis Based on Multidimensional Digital Competencies

Xueying Yan, Universiti Sains Malaysia, Malaysia; Mohd Anuar bin Arshad, Universiti Sains Malaysia, Malaysia; and Xuequn Yan, Universiti Sains Malaysia, Malaysia

The Impact of Internal Migration on the Assessment of Quality of Life of the Population in Rural Districts of Kazakhstan

Serik Zhetpisov, Toraigyrov University, Kazakhstan

CORPORATE FINANCE I

Chair & Discussant: Mehtap Aldogan Eklund, *University of Wisconsin La Crosse*, U.S.A.

Room: B301 & Zoom Room 2 (in-person)

Assessment of the Financial Stability and Development Prospects of Electricity Companies in the Context of the Economic Turbulence

Oksana V. Savchina, Peoples' Friendship University of Russia named after Patrice Lumumba, Russia and Dmitriy Alekseevich Pavlinov, Peoples' Friendship University of Russia, Russia

AI-Enhanced ESG Scoring in Innovative Finance: A Bibliometric Review of Intellectual Structure and Research Trends

Mohamed Amine Issami, Groupe ISCAE, Morocco and **Nouhaila Zouini**, Groupe ISCAE, Morocco

Does Corporate Waste Management Enhance Firms' Access to Trade Credit? International Evidence

Nader Atawnah, United Arab Emirates University, U.A.E. and Khadija S. Almaghrabi, United Arab Emirates University, U.A.E.

Impact of Temperature on Reporting Performance of Energy Sector Companies

Mikhail Viktor Rodchenkov, Lomonosov Moscow State University and Private Higher Education Institution, Russia

Family Business, ESG, and Firm Age in the GCC Corporations: Building on the Socioemotional Wealth (SEW) Model

Khalil Nimer, Gulf University for Science and Technology, Kuwait; Naser Abu Ghazaleh, Gulf University for Science and Technology, Kuwait; Yasean Tahat, Gulf University for Science and Technology, Kuwait; and Mohammed Hussain, Gulf University for Science and Technology, Kuwait

CEO Gender, Boardroom Participation with Endogenous Decisions and Firm Productivity

Mary Armijos, Barcelona Graduate School of Economics, Spain and **Segundo Camino-Mogro**, Universidad Complutense de Madrid, Spain

MANAGEMENT AND MARKETING I

Chair & Discussant: Lama Blaique, *American University in Dubai*, U.A.E.

Room: B304 & Zoom Room 3 (in-person)

Exploring Key Drivers of Work-Life Balance Initiatives within the UAE

Lama Blaique, American University in Dubai, U.A.E.

Evaluating the Quality Performance of E-commerce Platforms in Turkey

Mehtap Dursun Karahüseyin, Galatasaray University, Türkiye and Rana Duygu Alkurt, Galatasaray University, Türkiye

The Effect of Digitalized Service Quality on Customer Satisfaction: Evidence from Tunisian Islamic Banking

Ghazi Zouari, Faculty of Economics and Management of Sfax, Tunisia and Hamadi Fakhfakh, Faculty of Economics and Management of Sfax, Tunisia

The Importance of Government Humanitarian Logistics Activities for the Successful Implementation of Disaster Response Strategies in Disaster-Affected Areas

Slobodan Nikola Acimovic, Faculty of Economics, University of Belgrade, Serbia; **Veljko (Milan) Mijušković**, Faculty of Economics, University of Belgrade, Serbia; Dušan Marković, Faculty of Economics, University of Belgrade, Serbia; and Nikola Milošević, Kosovo and Metohija Academy of Applied Studies, Leposavić, Serbia

The Impact of Negative Online Ratings on Physician Behavior: Evidence from China

Zifan Li, Peking University, China and **Xuezheng Qin**, Peking University, China

The Effect of Labelling and Message Type on Purchase Intention Towards Vegan Food

Jihyeon Lee, Kyungpook National University, South Korea and Hanku Kim, Kyungpook National University, South Korea

LABOR ECONOMICS I**Chair & Discussant:** Elisavet I Nitsi, *Centre of Planning and Economic Research, Greece***Room:** B305 & Zoom Room 4 (in-person)*Dual Incentive Analysis in Multi-Stage Competitions: Shadow and Spillover Effects vs. Interrank Spread*
Evgeniya Shenkman, HSE University, Russia and Mikhail Usanin, HSE University, Russia*Stratified Analysis of the Motherhood Wage Penalty Across Occupations and Sectors: Evidence from Türkiye***Deniz Keskin Ozberk**, Bahcesehir University, Türkiye and Didem Ciceralli, Bahcesehir University, Türkiye*The Greek Public-private Sector Wage Gap After the Crisis: A Quantile Approach***Elisavet I Nitsi**, Centre of Planning and Economic Research, Greece and Yiorgos Ioannidis, Centre of Planning and Economic Research, Greece*Modeling Academic Programs to Address Skills Demand and Supply Gaps in Migrant-origin Countries: Evidence from Ethiopia and North Macedonia*Predrag Trpeski, Skopje, Ss. Cyril and Methodius University in Skopje, North Macedonia; Igor Ivanovski, Skopje, Ss. Cyril and Methodius University in Skopje, North Macedonia; Violeta Cvetkoska, Skopje, Ss. Cyril and Methodius University in Skopje, North Macedonia; **Filip Peovski**, Skopje, Ss. Cyril and Methodius University in Skopje, North Macedonia; Bojan Kitanovikj, Skopje, Ss. Cyril and Methodius University in Skopje, North Macedonia; Adula Bekele Hunde, Kotebe University of Education, Ethiopia; Fekede Tuli Gameda, Kotebe University of Education, Ethiopia; Yosef Beco Dubi, Kotebe University of Education, Ethiopia; and Ephrem Tekle Yacob, Kotebe University of Education, Ethiopia*The Use of Artificial Intelligence in Job Search: Bibliometric Review***Ariq Idris Annaufal**, Universitas Muhammadiyah Surakarta, Indonesia; Rafi Amani Muflih Rahardi, Universitas Muhammadiyah Surakarta, Indonesia; and Rini Kuswati, Universitas Muhammadiyah Surakarta, Indonesia**COFFEE BREAK: 10:50-11:00****Plenary Lecture: 11:00-11:40**
The Economics of Fertility Revisited**Room:** Fazil Say Conference Hall & Zoom Room 1**Moderator:** Marco Vivarelli, Catholic University of Milano, Italy**Speaker:** Klaus F. Zimmermann, EBES & GLO, Germany**Keynote Speech: 11:40-12:20**
AI and Its Future**Room:** Fazil Say Conference Hall & Zoom Room 1**Moderator:** Marco Vivarelli, Catholic University of Milano, Italy**Speaker:** Wolfgang Karl Härdle, Humboldt-Universität zu Berlin, Germany**LUNCH BREAK: 12:20-13:10**

DAY 1 - SESSION II: 13:10-15:10**ACCOUNTING/AUDIT**

Chair & Discussant: Hümeýra Adıgüzel, *Bahçeşehir University*, Türkiye

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

Factors Affecting Social Responsibility Disclosure: Evidence from Palestine

Heba Numan Assad, Arab American University, Palestine

Blockchain's Impact on Accounting and Auditing: A Bibliometric Analysis of Emerging Trends and Opportunities

Yasean Tahat, Gulf University for Science and Technology, Kuwait; Issam Benhayoun, Al Akhawayn University, Morocco; Ibtissam Zejjari, Al Akhawayn University, Morocco; Ahmed Hassanein, Gulf University for Science and Technology, Kuwait; and Muder AlMuiani, Gulf University for Science and Technology, Kuwait

IFRS S1 and S2: A New Era for ESG Disclosure in Kazakhstan's Business Landscape

Alma Damerovna Karshalova, JSC Kazakh-British Technical University, Kazakhstan

Unveiling Financial Reporting Quality in Indonesian Local Governments: A Moderated Mechanism of Human Resource Competencies

Mediaty Mediaty, Hasanuddin University, Indonesia; Aini Indrijawati, Hasanuddin University, Indonesia; Yusfi Tsabita Nanda Yusuf, Hasanuddin University, Indonesia; Anis Anshari Mas'ud, Universitas Sulawesi Barat, Indonesia; and Andi Putri Tenriyola, Universitas Negeri Makassar, Indonesia

Corporate Resilience through Strategic Narratives: British Petroleum's Response to Crises (1950-2000)

Neveen Abdelrehim, Newcastle University, U.K.

Redefining ERP with AI in Organizations: Toward a Greener and Smarter Future

Laura - Eugenia - Lavinia Barna, The Bucharest University of Economic Studies, Romania and Ion-Alin Popa, Hexcloud Consulting SRL, Romania

MARKETING I

Chair & Discussant: Ariane-Tabea Schüller, *University of Greifswald*, Germany

Room: B301 & Zoom Room 2 (in-person)

Digital Content Analysis of Tourism on Social Media

Songpol Chumnumwat, Naresuan University, Thailand and Kittima Chanvichai, Naresuan University, Thailand

Strategic Use of Digital Platforms in Hospital Marketing: Enhancing Patient Reach and Trust During and After the Pandemic

Asri Alfajri, Universitas Muhammadiyah Surakarta, Indonesia

Understanding Consumer Intentions Towards Online Pharmacies in Libya: A TAM-Based Approach

Burçak Cebeci Perker, Bahcesehir University, Türkiye and Abdelmalek Elhashani, Bahcesehir University, Türkiye

Does Smoking Status Matter? A UTAUT2-Based Investigation of Telehealth Use Intentions

Rafi Amani Muflih Rahardi, Universitas Muhammadiyah Surakarta, Indonesia; Ariq Idris Annaufal, Universitas Muhammadiyah Surakarta, Indonesia; Aflit Nuryulia Praswati, Universitas Muhammadiyah Surakarta, Indonesia; and Zulfa Irawati, Universitas Muhammadiyah Surakarta, Indonesia

Giveaways and Follower-Engagement of Commercial Posts on Instagram

Ariane-Tabea Schüller, University of Greifswald, Germany

EDUCATION

Chair & Discussant: Robert Phillips, *University of Manchester*, U.K.

Room: B304 & Zoom Room 3 (in-person)

The Impacts of the Climate Disclosure Proposal and Institutional Factors on Sustainability Ratings in Higher Education

Mehtap Aldogan Eklund, *University of Wisconsin La Crosse*, U.S.A.

A Qualitative Exploration of the Views of Entrepreneurship Educators in Assessing Educational Impact on Potential Graduate Entrepreneurs

Robert Phillips, *University of Manchester*, U.K.

The Impact of Green Product Awareness and Green Pricing on Purchase Intentions: A Study of European and Asian University Students through Sustainable Development Goals

Giuseppe Cantafio, *American University of Bahrain*, Bahrain and **Afzal Sayed Munna**, *University of Hull London*, U.K.

Is Anything Better Than Nothing? Data Quality under Compulsory Survey Participation

Samer S. Kherfi, *American University of Sharjah*, U.A.E.

Exploring University Students' Usage, Perceptions, and Ethical Awareness of AI Chat Assistants in Kuwait

Sumayya Banna, *Arab Open University*, Kuwait and Basil Alzougool, *Arab Open University*, Kuwait

Framework for AI adoption within Universities in Developing Countries: Case of Morocco

Wafa Elgarah, *Al Akhawayn University in Ifrane*, Morocco; Rhizlane Hammoud, *Al Akhawayn University in Ifrane*, Morocco; and Chaimaa Labyad, *Al Akhawayn University in Ifrane*, Morocco

ENTREPRENEURSHIP

Chair & Discussant: Marco Vivarelli, *Catholic University of Milano*, Italy

Room: B305 & Zoom Room 4 (in-person)

Exploring the Potential of Digital Tourism Innovations for Climate Change Adaptation in Zimbabwean Rural Communities in Manicaland Province

Judith Moyo, *Midlands State University*, Zimbabwe; Felix Chari, *Bindura University of Science Education*, Zimbabwe; and Simba Mutswangwa, *Bindura University of Science Education*, Zimbabwe

A Phenomenographic Approach to Understanding Students' and Faculty Members' Perceptions, Aspirations and Expectations of Entrepreneurship Education

Soepatini Soepatini, *Universitas Muhammadiyah Surakarta*, Indonesia; Fairuz Ashma Nabila, *Universitas Muhammadiyah Surakarta*, Indonesia; and Rini Kuswati, *Universitas Muhammadiyah Surakarta*, Indonesia

Managers' Perspectives on Freelancers in Romania

Raluca Mariana Grosu, *Bucharest University of Economic Studies*, Romania; Andreea Simona Saseanu, *Bucharest University of Economic Studies*, Romania; and Simona Ioana Ghita, *Bucharest University of Economic Studies*, Romania

Youth-preneur Readiness for Social Entrepreneurship: A Malaysian Perspective

Nur Izzati Ab Ghani, *Universiti Sultan Zainal Abidin*, Malaysia; Zanariah Mohd Nor, *Universiti Sultan Zainal Abidin*, Malaysia; Farah Roslan, *Universiti Sultan Zainal Abidin*, Malaysia; Muhamad Nasyat Muhamad Nasir, *Universiti Malaysia Kelantan*, Malaysia; and Nur Syifaa Athirah Mohd Said, *Universiti Sultan Zainal Abidin*, Malaysia

Holistic Noble Character Development among Asnafpreneurs in Malaysia: Challenges and Barriers

Nooramira Ghazali, *Universiti Sultan Zainal Abidin*, Malaysia

COFFEE BREAK: 15:10-15:20

EBES FELLOW SPEECH: 15:20-16:00**What Drives Development Success? New Institutional Economics Meets New Structural Economics**

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

Room: Fazil Say Conference Hall & Zoom Room 1 (in-person)

Speaker: Justin Yifu Lin, Peking University, China

DAY 1 - SESSION III: 16:00-18:00**MANAGEMENT AND PRODUCTION MANAGEMENT**

Chair & Discussant: Reza Kia, Sultan Qaboos University, Oman

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

A Game-Theoretical Model for Pricing and Product-Quality in Closed-Loop Supply Chains with Gift Cards and Multiple Channels

Reza Kia, Sultan Qaboos University, Oman and Mohsen Lashgari, Iran University of Science and Technology, Iran

Integrative Model for Halal Meat Supply Chain Management in Indonesia: A Study on Strengthening Traceability and Consumer Trust through Blockchain Technology

Sri Padmantyo, Universitas Muhammadiyah Surakarta, Indonesia

Mapping and Evaluating Warehouse Process Phases: A Mixed-Method Study on Operational Priorities and Neglected Activities

Andrea Payaro, eCampus University, Italy and Anna Rita Papa, P&P Consulting & Service, Italy

Developing Organizational Capabilities for Corporate Sustainability Performance under Institutional Pressure

Anna Veselova, Graduate School of Business, HSE University, Russia

Organisational Culture as a Tool to Prevent Burnout in Higher Education

Julija Mironova, University of Latvia, Latvia and Biruta Sloka, University of Latvia, Latvia

Green Management Practices and Environmental Performance: A Cross-Country Study of Corporate Sustainability Practice

Salman Sarwat, Institute of Business Management, Pakistan and Syed Iradat Abbas, Institute of Business Management, Pakistan

GROWTH AND DEVELOPMENT

Chair & Discussant: Afzal Sayed Munna, University of Hull London, U.K.

Room: B301 & Zoom Room 2 (in-person)

The Value of Urban Green Spaces: Evidence from Housing Market

Layla Shiva, Tehran Institute for Advanced Studies at Khatam University, Iran

Socio-Economic Determinants of Generalized Trust in Egypt: A Quantitative Analysis Using Survey Data

Deena Saleh Sahin, Bahcesehir University, Türkiye

Twin Transition Effects on Technological Progress in Europe

Luka Pavelić, University of Zagreb, Croatia; Tomislav Herceg, University of Zagreb, Croatia; and **Iva Vuksanović Herceg**, University of Belgrade Faculty of Economics, Serbia

Financial Depth and Breadth in the OIC Countries: A Comparative Investigation

Ihsan Isik, Rowan University, U.S.A. and Daniel McFarland, Rowan University, U.S.A.

Southeast Asia and Latin America in the Digital Era: A Comparative Panel Study of Global Integration and Economic Growth

Siti Aisyah, Universitas Muhammadiyah Surakarta, Indonesia

ASEAN Economic Strategy with Optimizing FDI and Trade for Sustainable Growth

Eni Setyowati, Universitas Muhammadiyah Surakarta, Indonesia

MARKETING II

Chair & Discussant: Samantha Bietsch, American Public University, U.S.A.

Room: B304 & Zoom Room 3 (in-person)

Study of Pro-environmental Consumer Behavior Patterns as a Foundation for the Formation of a Renewed National Brand

Vladislava Noga, Peoples' Friendship University of Russia named after Patrice Lumumba, Russia and Viktoriya Andreevna Bondarenko, Peoples' Friendship University of Russia named after Patrice Lumumba, Russia

Does Emotional Value Drive Sustainable Consumption Behavior? What About Social Value?

Rini Kuswati, Universitas Muhammadiyah Surakarta, Indonesia; Erwin Novitasari, Universitas Muhammadiyah Surakarta, Indonesia; and Soepatini Soepatini, Universitas Muhammadiyah Surakarta, Indonesia

Navigating Green Claims: Understanding Consumer Perceptions of Greenwashing and Its Impact on Sustainable Choices

Samantha Bietsch, American Public University, U.S.A.; Sheila Viteri, Pontificia Universidad Catolica del Ecuador, Ecuador; and Jennifer Egrie, State College of Florida, U.S.A.

Comparing Embedded and Stand Alone E-Wallet: Which is more interesting to Adopt in Indonesia?

Kussudyarsana Kussudyarsana, Universitas Muhammadiyah Surakarta, Indonesia and Shofiyyah K. Nisa, Universitas Muhammadiyah Surakarta, Indonesia

Investigating the Mediating Role of Organizational Agility and Marketing Analytics to Tech Innovation and MSMEs Performance in Indonesia

Aflit Nuryulia Praswati, Universitas Muhammadiyah Surakarta, Indonesia

WELCOME COCKTAIL: 18:00-19:00

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FRIDAY, JULY 4 (DAY 2)

DAY 2 - SESSION I: 09:00-11:00

MONETARY POLICY AND BANKING

Chair & Discussant: Linas Jurksas, *Bank of Lithuania*, Lithuania

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

Analysis of Carbon Emissions and Environmental Quality Scores of Commercial Loans: A Case Study of a Participation Bank

Mehtap Dursun Karahüseyin, Galatasaray University, Türkiye and Fatma Nur Dogan, Galatasaray University, Türkiye

Artificial Intelligence and Systemic Risk: A Closer Look at the Correlations Channel

Javier Sánchez-García, University of Almeria, Spain and Santiago Carbo-Valverde, Universidad de Valencia, Spain

Do Households Understand the Consequences of Monetary Policy Changes?

Sangyup Choi, Yonsei University, Korea

What Does AI Say About Monetary Policy Communication in Türkiye?

Gokhan Gunes, Bahcesehir University, Türkiye

Every Signal Counts: Effects of ECB Presidents' Textual and Verbal Sentiments on Financial Markets

Linas Jurkšas, Bank of Lithuania, ISM University of Management and Economics, Lithuania; Rokas Kaminskas, Bank of Lithuania, ISM University of Management and Economics, Lithuania; and Vita Akstinaitė, ISM University of Management and Economics, Lithuania

CORPORATE FINANCE II

Chair & Discussant: Haiwei Chen, *University of Alaska Fairbanks*, USA

Room: B301 & Zoom Room 2 (in-person)

The Impact of Digital Governance on Technological International Firm's Performance

Rim Zouari-hadiji, Faculty of Economics and Management of Sfax, Tunisia and Mohamedou EL Mahjoub, Faculty of Economics and Management of Sfax, Tunisia

Bridging the Digital Divide: How Regional Dynamics Shape the Financial Impact of Production Digitalization

Aiste Lastauskaite, Kauno kolegija Higher Education Institution, Lithuania

Corporate Environmental, Social and Governance Performance and Firm Value: The Moderating Role of Sharia Compliance

Rhizlane Hammoud, Al Akhawayn University in Ifrane, Morocco; Wafa El Garah, Al Akhawayn University in Ifrane, Morocco; and Younes El Alam, Université International de Casablanca, Morocco

The Effect of Oil Price Uncertainty on the Joint Default Risk of Oil and Natural Gas Companies

Aktham I. Maghyereh, United Arab Emirates University, U.A.E.

Do Non-State-Owned Enterprises Benefit from China's Integrated Military and Civilian Development Strategy?

Haiwei Chen, University of Alaska Fairbanks, USA and Chuyu Wang, Fudan University, China

Taxing for Tomorrow: How Fiscal Policy Can Drive Environmental Change

Ana Arromba Dinis, Research Centre on Accounting and Taxation (CICF), IPCA, Portugal; André Carvalho, Research Centre on Accounting and Taxation (CICF), IPCA, Portugal; Fábila Fernandes, Polytechnic University of Cávado and Ave, Portugal; and Sara Luís Dias, Polytechnic University of Cávado and Ave, Portugal

SMALL AND MEDIUM-SIZED ENTERPRISES

Chair & Discussant: Khuram Shahzad, *University of Vaasa*, Finland

Room: B304 & Zoom Room 3 (in-person)

Human Capital and Risk in SMEs: The Moderating Roles of Economic Uncertainty, Firm Size, and Government Support

Anastasia Kireecheva, HSE University, Russia; Dmitry Kirpishchikov, HSE University, Russia; **Mariia Molodchik**, HSE University, Russia; and Marina Zavertiaeva, National Research University Higher School of Economics, Russia

Small and Medium Enterprises in Latvia Embracing Corporate Social Responsibility: Triumphs, Trials, and Transformations

Oļegs Nīkadimovs, University of Latvia, Latvia

Enabling Digitalization of SMEs: The Role of Different Ecosystem Actors in a Knowledge Ecosystem

Khuram Shahzad, University of Vaasa, Finland and Shahid Hafeez, University of Vaasa, Finland

Navigating Uncertainty: The Role of Human Capital in Enhancing SME Performance in Russia

Anastasia Kireecheva, HSE University, Russia and **Mariia Molodchik**, HSE University, Russia

Relevance of Accounting Service-Learning for Micro, Small, and Medium Enterprises: Owner-Managers' Insights

Seri Ayu Masuri Md Daud, Universiti Teknologi MARA, Malaysia; Tuan Zainun Tuan Mat, Universiti Teknologi MARA, Malaysia; and Mohamad Ezrien Mohamad Kamal, Universiti Teknologi MARA, Malaysia

Strategic Adaptation and Capability Reconfiguration of SMEs During Crises: A Multi-country Study

Iva Vuksanović Herceg, University of Belgrade Faculty of Economics, Serbia; Roland Z. Szabó, Szechenyi Istvan University, Hungary; Róbert Hanák, Bratislava University of Economics and Business, Slovakia; and Lilla Hortoványi, Mathias Corvinus Collegium Alapítvány, Hungary

ECONOMICS OF INNOVATION

Chair & Discussant: Nihal Bayraktar, *Penn State University*, U.S.A.

Room: B305 & Zoom Room 4 (in-person)

Link Between Capital Account Openness and Financial Position of Innovative Firms

Nihal Bayraktar, Penn State University, U.S.A.

Sequence Matters: Uncovering the Performance Impact of IT Implementation Order in Enterprises

Egor Aleksandrovich Ivanov, Higher School of Economics, Russia

Bridging Surplus and Sustainability Through a Sharing Economy-based Conceptual Framework for Food Waste Reduction in Higher Education

Farah Binti Roslan, Universiti Sultan Zainal Abidin, Malaysia and Nur Izzati Ab Ghani, Universiti Sultan Zainal Abidin, Malaysia

Strategy for Development of Micro, Small and Medium Enterprises (MSMEs) Fish Nuggets Through Digital Markets: E Commerce in Makassar City

Sutinah Made, Universitas Hasanuddin, Indonesia; Mardiana Ethrawaty, Universitas Hasanuddin, Indonesia; Fachri A. Amri, Universitas Hasanuddin, Indonesia; Reza Pahlawan, Universitas Hasanuddin, Indonesia; and Anis Anshari Mas'ud, Universitas Sulawesi Barat, Indonesia

A Secure and Decentralized Blockchain-Based System for Financial Data Storage

Abdul Razaque, Ohio Northern University, U.S.A.; **Muder Almiani**, Gulf University for Science and Technology, Kuwait; Mohammed Alweshah, Al-Balqa Applied University, Jordan; and Bilal Abu-Salih, The University of Jordan, Jordan

The Impact of Top Management Support and Use of Fintech on SMEs: Resource-Based View Perspective

Arsalan Hussain, Institute of Business Management, Pakistan

COFFEE BREAK: 11:00-11:10**BEST PAPER AWARD CEREMONY: 11:10-11:20**

Room: Fazil Say Conference Hall & Zoom Room 1 (in-person)

Presented by: Hakan Danis, EBES, U.S.A.

Meet the Editors Session: 11:20-12:10

Room: Fazil Say Conference Hall & Zoom Room 1 (in-person)

Moderator: Klaus F. Zimmermann, Editor-in-Chief, Journal of Population Economics (SSCI)

Speakers:

Marco Vivarelli, Editor-in-Chief, Eurasian Business Review (SSCI)

Wolfgang Karl Härdle, Editor-in-Chief, Digital Finance (Scopus)

LUNCH: 12:10-13:00**DAY 2 - SESSION II: 13:00-15:00****EMPIRICAL STUDIES IN ECONOMICS AND FINANCE I**

Chair & Discussant: Usman Khalid, *United Arab Emirates University*, U.A.E.

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

Exploring the Impact of AI Adoption in Enhancing Firms' Labor Investment Efficiency: Evidence from Emerging Markets in the MENA Region

Saif Rehman, Canadian University Dubai, U.A.E.; Hazrat Hassan, Shandong Women's University, China; and René Orij, Nyenrode Business Universiteit, The Netherlands

FDI and Sustainable GDP for Select Asian Countries: The Role of Non-linear Analysis

Khalid M. Kisswani, Gulf University for Science and Technology, Kuwait; Mohammad I. Elian, American University of Kuwait, Kuwait; and Amjad M. Kisswani, University of Nevada, U.S.A.

Short- and Long-Run Economic Determinants of International Tourist Arrivals: A Cross-country Analysis

Usman Khalid, United Arab Emirates University, United Arab Emirates

Geopolitics and the Robustness and Resilience of Global Value Chain Trade

Jakob Stemberger, School of Economics and Business, University of Ljubljana, Slovenia and Katja Zajc Kejžar, University of Ljubljana, Slovenia

Currency Misalignment and Trade Deficit: Evidence from Oil- and Non-oil Producing Economies in the MENA Countries

Mohamed Nail Abouelouafa, Al Akhawayn University Ifrane, Morocco; **Sallem Koubida**, Al Akhawayn University Ifrane, Morocco; and Hasan Fehmi Baklaci, Yasar University, Türkiye

Intangible Capital, Financial Friction and the Laffer Curve

Kazuki Hiraga, Nagoya City University, Japan and Xinyu Ma, Nagoya City University, Japan

INVESTMENT

Chair & Discussant: Hamed Khadivar, *University of Quebec*, Canada

Room: B301 & Zoom Room 2 (in-person)

Impact of Mass Media on Households' Demand for Foreign Currency

Anna Alekseevna Medved, UNECON, Russia and Stepan Vinokurov, UNECON, Russia

High-frequency Trading and Price Efficiency: A Unified Model

Louis Raffestin, Bordeaux School of Economics, France

Geopolitical Risks and Financial Market Reactions: Evidence from U.S.–China and U.S.–Russia Rivalries Between 2000-2022

Pinar Unal, Bahcesehir University, Türkiye and Atakan Yilmaz, Bahcesehir University, Türkiye

Unraveling Market Speculation: A Machine Learning Framework to Takeover Rumor Verification

Hamed Khadivar, University of Quebec, Canada; Frederick Davis, Concordia University, Canada; Ameneh Khadivar, Alzahra University, Iran; Fahimeh Golshani, Alzahra University, Iran; and **Ivan Stetsyuk**, Zayed University, U.A.E.

From Pitch to Portfolio: Seasonality, Governance Shocks and Risk in Türkiye's Big-Four Football Stocks

Deena Saleh Sahin, Bahcesehir University, Türkiye and **Burak Dogan**, Bahcesehir University, Türkiye

TECHNOLOGY ADOPTION

Chair & Discussant: Mohammad Issa Alhusban, *The Hashemite University*, Jordan

Room: B304 & Zoom Room 3 (in-person)

Critical Success Factors of Blockchain Implementation in Transportation and Logistics

Elif Dursun Yiğit, Bahçeşehir University, Türkiye and Ebru Demirci, İstanbul University, Türkiye

Generative Artificial Intelligence in the Hospitality and Tourism Industry: A Triangular Perspective from Management, Employees and Customers

Mohammad Issa Alhusban, The Hashemite University, Jordan; Khalid Eyoun, The Hashemite University, Jordan; Yejia Guo, Shanghai Business School, China; and Carl A. Boger, University of Houston, U.S.A.

A Decade of Cybersecurity Research in Business, Management, and Accounting: Bibliometric Analyses and Future Research Directions

Wasim Al-Shattarat, Gulf University for Science and Technology, Kuwait; Kameleddine B. Benameur, American University of Kuwait, Kuwait; Mohamed M. Mostafa, Gulf University for Science and Technology, Kuwait; Ahmed Hassanein, Gulf University for Science and Technology, Kuwait; and Ruba Hamed, Alfaisal University, Saudi Arabia

Blockchain Technology in Accounting and Auditing: Bibliometric Analyses and a Roadmap for Future Research

Ahmed Hassanein, Gulf University for Science and Technology, Kuwait and Aahed Khelifat, The University of Jordan, Jordan

The Factors That Impact the Adoption of AI in Inventory Control for Bahrain Retail SMEs

Jassim Alawthani, American University of Bahrain, Bahrain and **Layla Mohammed**, American University of Bahrain, Bahrain

Fostering Digital Entrepreneurship: Exploring the Mediating Role of Digital Competence Between Innovativeness, Risk-Taking Propensity, and Intentions Among University Students

Razan Abu Zaid, The Hashemite University, Jordan; Wejdan Alakaleek, The Hashemite University, Jordan; and **Sultan Yousef Alzyoud**, The Hashemite University, Jordan

MARKETING III**Chair & Discussant:** Jaehwan Kim, *Korea University*, Korea**Room:** B305 & Zoom Room 4 (in-person)*Promotion of the Public Transportation in the Context of Sustainable Development (Example of Poland)***Grażyna Barbara Rosa**, *University of Szczecin*, Poland*The Impact of Cultural Values on UTAUT-2***Deniz Müezzinoğlu**, *Bahcesehir University*, Türkiye and Ceyda Aysuna Türkyilmaz, *Marmara University*, Türkiye*Music Royalty Share: Investment or Fandom*Byungwan Koh, *Korea University*, Korea; James Park, *Korea University*, Korea; and **Jaehwan Kim**, *Korea University*, Korea*Using Co-labeling of CSR Partnerships with Sustainability Labels to Counter Consumer Skepticism***Maximilian von Geyr**, *International University SDI München*, Germany and Tamara Lorz, *Allianz Services*, Germany*Personal and Non-personal Oriented Perceptions of Brand Luxury and Purchase Intentions***Eyad Shammout**, *The Hashemite University*, Jordan*Unveiling the Structure of Governance: An Empirical Validation of Homestay Practices in Pahang***Hawa Husna Ab Ghani**, *Universiti Sultan Zainal Abidin*, Malaysia**COFFEE BREAK: 15:00-15:10****DAY 2 - SESSION III: 15:10-17:10****INEQUALITY****Chair:** Bianca Balsimelli Ghelli, *University of Modena and Reggio Emilia*, Italy**Discussant:** Teresa Randazzo, *University of Naples Parthenope*, Italy**Room:** Zoom Room 1*Inequality and Regional Resilience in Spanish Household Expenditure During the Health Crisis (2017–2021)*Maria Isabel López-Rodríguez, *University of Valencia*, Spain and **Maja Barac**, *University of Valencia*, Spain*The Impact of Citizenship on Intermarriage: Evidence from Italy***Bianca Balsimelli Ghelli**, *University of Modena and Reggio Emilia*, Italy and Giovanni Gallo, *Università di Modena e Reggio Emilia*, Italy*Harmonization of Monetary and Multidimensional Poverty through a Threshold Alignment Approach***Novi Andy Dwi Setyawan**, *Universitas Gadjah Mada Yogyakarta*, Indonesia; Eny Sulistyaningrum, *Universitas Gadjah Mada Yogyakarta*, Indonesia; and Lincoln Arsyad, *Universitas Gadjah Mada Yogyakarta*, Indonesia*Does Social Identity Influence Households' Adaptation to Hot Temperatures?*Enrica De Cian, *Ca' Foscari University of Venice*, Italy; Filippo Pavanello, *LMU Munich*, Germany; and **Teresa Randazzo**, *University of Naples Parthenope*, Italy*The Role of Events in Fostering Local Economic Resilience and Growth*Athina Papageorgiou, *University of West Attica*, Greece and **Magda Peistikou**, *University of West Attica*, Greece

ENERGY STUDIES AND SUSTAINABILITY**Chair:** Monica Violeta Achim, *Babes Bolyai University*, Romania**Discussant:** Alfonso Exposito, *University of Málaga*, Spain**Room:** Zoom Room 2*The Turn of the Month Effect in Clean Energy ETFs Amid Global Disruptions and Trump's Second-Term Policies*Ihsan Erdem Kayral, Başkent University, Türkiye; Gustavo De Souza Groppo, Sanitation Company of Minas Gerais (Copasa), Brazil; **Gaye Ferah Korkmaz**, Başkent University, Türkiye; Tiago Silveira Gontijo, Federal University of São João del-Rei (UFSJ), Brazil; and Melike Aktaş Bozkurt, OSTİM Technical University, Türkiye*Economic Complexity and Environmental Degradation in the Context of Oil-wealth Economy***Najla Tharman Almutairi**, King Saud University, Saudi Arabia*The Heterogeneous Impact of Energy Subsidy Reform: The Ill Targeted Nature of Energy Subsidies in Mongolia*Manlaibaatar Zagdbazar, Economic Research Institute, Mongolia and **Tuvshintugs Batdelger**, Economic Research Institute and National University of Mongolia, Mongolia*Nuclear Energy and EU Taxonomy: A Comparative Analysis of EDF, Nuclearelectrica, and Vattenfall***Hao Ningshan**, Bucharest University of Economic Studies, Romania and Voicu D. Dragomir, Bucharest University of Economic Studies, Romania*Green bonds and Their Effectiveness: Mitigating Emissions and Enhancing Sovereign ESG Scores***Urol Berdiev**, Osaka University, Japan*Foreign Direct Investment Facilitation for Sustainable Development: Policy Issues***Janina Witkowska**, University of Lodz, Poland**EMPIRICAL STUDIES IN ECONOMICS AND FINANCE II****Chair:** Ana Arromba Dinis, *Research Centre on Accounting and Taxation (CICF)*, IPCA, Portugal**Discussant:** Hooy Chee Wooi, *University Sains Malaysia*, Malaysia**Room:** Zoom Room 3*Shock Spillovers in Granular Economies: Impact of Pass-through Effects of Idiosyncratic Shocks on Firm Performance of Associated Firms***Anamarija Cijan**, University of Ljubljana, Slovenia; Jože P. Damijan, University of Ljubljana, Slovenia; and Črt Kostevc, University of Ljubljana, Slovenia*Intertwined Shocks: Socioeconomic Impacts of Refugee Inflows and Post-Earthquake Housing Price Dynamics in Türkiye***Levent Sümer**, Boğaziçi University, Türkiye*Modelling Fiscal Drag in a DSGE Environment***Monica Varlese**, Università di Napoli Federico II, Italy; Francesco Busato, University of Naples Parthenope, Italy; and Marina Albanese, University of Naples Federico II, Italy*Achieving Quality Education at the Local Level: The Role of Financial Sustainability in SDG 4***Pedro Gil García**, University of Almería, Spain; Natalia Alonso Morales, University of Almería, Spain; and Gloria Rodríguez Rodríguez, University of Almería, Spain*Market Intraday Momentum in Japan: The Role of Market activity, Central Bank Interventions, and Trading Hours***Jin Huixing**, Tokyo Metropolitan University, Japan

MANAGEMENT I

Chair: Andrea Payaro, *eCampus University*, Italy

Discussant: Hala Hattab, *Effat University*, Saudi Arabia

Room: Zoom Room 4

CSR Compliance Costs in Small and Medium Enterprises Amid Increasing Legal Regulation in Vietnam
Nguyen Binh An, Van Lang University, Vietnam

Improving the Performance of Cassava Rengginang SMEs through Accounting Literacy Education in Kwt Rukun Makaryo Kedungdowo
Ariel Lawrence Siffrin, University of Muhammadiyah Surakarta, Indonesia

Financial Stability of Medium-Sized Companies in the Period of Structural Changes in the Economy: Evidence from Russia
Polina Avanesova, National Research University Higher School of Economics, Russia

Empowering Women through AI and the Gig Economy: Opportunities, Challenges, and Policy Implications
Hala Hattab, Effat University, Saudi Arabia and Hanen Charni, Effat University, Saudi Arabia

Study About the Role of Supply Chain Analytics in Facilitating Triple-A A Strategies and Firm Performance
Thoa Xuan Thi Pham, FPT University, Vietnam; Nguyen Ngoc Anh, Vietnam National University, Vietnam; Do Thi Truc Quynh, FPT University, Vietnam; Nguyen Ngoc Bao Chung, FPT University, Vietnam; Le Ngoc Linh, FPT University, Vietnam; Nguyen Thi Bich Ngoc, FPT University, Vietnam; and Nguyen Ngoc Anh, FPT University, Vietnam

From Waste to Value: A Bibliometric-Systematic Review of Biogas and Biomethane Business Literature
Silvia Cantele, University of Verona, Italy; Silvia Vernizzi, University of Verona, Italy; **Le Thanh Arianna Truong**, University of Verona, Italy; and Vincenzo Riso, University of Verona, Italy

SATURDAY, JULY 5 (DAY 3)

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

MANAGEMENT AND MARKETING II

Chair: Mehmet Huseyin Bilgin, *Istanbul Medeniyet University, Türkiye*

Room: Zoom Room 1

AI Technologies in European and Asian MSMEs: Firm-Level Drivers and Regional Disparities

Martí Bosch-Tobella, Open University of Catalonia (UOC), Spain and Joan Torrent-Sellens, Open University of Catalonia, Spain

The Facility Services Sector in Germany during the COVID-19 pandemic

Eva Stopajnik, TU Wien, Austria and Alexander Redlein, TU Wien, Austria

The Role of Generative AI in the Evolution of Market Research

Steliana Vasileva, D. A. Tsenov Academy of Economics, Bulgaria

The Impact of Extended Self on Brand Loyalty: The Mediating Effect of Brand Love

Duygu Fırat, Kocaeli University, Türkiye; Şenol Hacıfendioğlu, Kocaeli University, Türkiye; and Gizem Son, Kocaeli Metropolitan Municipality, Türkiye

Small Firms, Big Threats: A Bibliometric Exploration of Cybersecurity Research in the SME Sector

Leoš Šafár, Technical University of Košice, Slovakia and Matúš Panko, Technical University of Košice, Slovakia

Critical Media and Digital Literacy in the Age of Synthetic Reality: A Freirean Perspective

Vaiva Salaseviciute, Kauno kolegija Higher Education Institution, Lithuania

EMERGING TRENDS IN BUSINESS STRATEGY

Chair: Ender Demir, *Reykjavik University, Iceland*

Room: Zoom Room 2

Factors Influencing the Adoption of Robo-Advisors for Investment: A Behavioral Reasoning Theory Perspective

Chih-Ming Tsai, National Chin-Yi University of Technology, Taiwan and Emmanuel Laurent Thien-Ah-Koon, Taipei American School, Taiwan

Beyond Numbers: Demographic Dynamics Shaping Ethics and Sustainability in SMEs

Nida Turegun, Özyeğin Üniversitesi, Türkiye

Corruption and Corporate Performance: A Systematic Literature Review

Paolo Tenuta, University of Calabria, Italy; Domenico Rocco Cambrea, University of Modena and Reggio Emilia, Italy; and Roberto Fragomeli, University of Bergamo, Italy

The Role of Emerging Technologies in ERP Evolution: A Literature Review

Christian Gess, ULSIT, Bulgaria; **Pepa Petrova**, ULSIT, Bulgaria; and Georgi Dimitrov, ULSIT, Bulgaria

Strategic Backlog Prioritization: A Management Framework Using the Weighted Sum Model

Alexandra O'Neill, ISG - Business & Economics School, Portugal; Joana Pereira, ISCTE, Portugal; **Mariana Marques**, ISG - Business & Economics School, Portugal; Joaquim Cristina Melo Inácio Vicente, ISG - Business & Economics School, Portugal

LABOR ECONOMICS II

Chair: Elsa Fontainha, *ISEG Research in Economics and Management, Universidade de Lisboa, Portugal*

Discussant: Samer S. Kherfi, *American University of Sharjah, U.A.E.*

Room: Zoom Room 3

Formalizing the Online Labour Economy: Evidence from a General Equilibrium Model of Policy Scenarios

Valeriia Khlopchyk, TU Dresden, Germany and Olena Katrych, Kyiv National Economic University named after Vadym Hetman, Ukraine

Political Instability, Economic Restructuring, and the Informal Sector: Evidence from Palestine

Sameh Hallaq, Al-Quds University, Palestine; Yousef Daas, Kobe University, Japan; and Rabeh Morrar, An Najah University, Palestine

Digital Skills and Technology Adoption in Oman's Port and Supply Chain Sector: A Mixed-Methods Study

Faiza Kiran, Logistics and Transport Management Department, National University of Science and Technology, Oman; Abebe Ejigu Alemu, Logistics and Transport Management Department, National University of Science and Technology, Oman; Abdelghani Benayoune, Logistics and Transport Management Department, National University of Science and Technology, Oman; and Moza Ahmed Ali Al Balushi, Logistics and Transport Management Department, National University of Science and Technology, Oman

Quality of Life of Unemployed: Quantitative Assessment in the Context of Entrepreneurial Skills Development

Anna Tomkova, University of Presov, Slovakia; **Lucia Zbihlejova**, University of Presov, Slovakia; Zuzana Birknerova, University of Presov, Slovakia; and Ivana Ondrijová, University of Presov, Slovakia

Linking Biodiversity Conservation to Job Creation

Elsa Fontainha, ISEG Research in Economics and Management, Universidade de Lisboa, Portugal

Economic Pressures and Labour Rights: Vietnam's Industrial Relations Evolution

Anne Vo, University of Wollongong, Australia; Stephane Le Queux, James Cook University, Australia; and Linh Khanh Ha, Nguyen Trai High School for the Gifted, Vietnam

MANAGEMENT II

Chair: Mehadi Mamun, *University of Wollongong, Australia*

Discussant: Werner Krings, *Framingham State University, U.S.A.*

Room: Zoom Room 4

When Juniors Disappear: Simulating the Profit Impact of AI in Consulting Projects

Christian Johannes Pfaff, Catholic University of Eichstätt-Ingolstadt, Germany

Expanding Social Capital with AI: Mitigating Digital Noise for Synergistic Cross-Functional Alignment in Global B2B Platform Ecosystems

Werner Krings, Framingham State University, U.S.A.; K. M. Anawarul Islam, State University of Bangladesh, Bangladesh; and Ruth Andah, Woxsen University, India

Can AI Bridge the DEI Gap for a Sustainable Future? A PRISMA Systematic Review

Ghada Imad Haddad, Eklore School of Management, France

The Role of Green Intellectual Capital in Facilitating Sustainable Supply Chain Performance

Thoa Xuan Thi Pham, FPT University, Vietnam; Nguyen Ngoc Anh, Vietnam National University, Vietnam; Nguyen Do Thu Huong, FPT University, Vietnam; Nguyen Thi Minh Anh, FPT University, Vietnam; Kieu Thi Thu Huong, FPT University, Vietnam; Nguyen Thi Khanh Vi, FPT University, Vietnam; and Phung Linh Nhi, FPT University, Vietnam

Environmental Strategy and Green Culture: Are They Essential for Green HRM and Green Innovation?
Mehadi Mamun, University of Wollongong, Australia

Digital Transformation in Learning and Teaching: Educational Technology in Kuwait

Mirna Safi, Australian University, Kuwait; **Alper Erturk**, Australian University, Kuwait; **Wael Dabboussi**, Australian University, Kuwait; **Fatima Allougman**, Australian University, Kuwait; **Massouma Rahat**, Australian University, Kuwait; and **Oguz Demirel**, Düzce Üniversitesi Konuralp, Türkiye

APPLIED ECONOMICS

Chair: Irwan Trinugroho, Universitas Sebelas Maret, Indonesia

Discussant: Evan Lau, Universiti Malaysia Sarawak, Malaysia

Room: Zoom Room 5

Analyzing the Impact of Geopolitical Risk and Economic Policy Uncertainty on Global Supply Chain Pressure

Mercedes Monfort, Universitat Jaume I, Spain and **Javier Ordóñez**, Universitat Jaume I, Spain

Trade Fragmentation and Global Value Chains: A Trade Theory Perspective on the Second Unbundling
Ilya Bolotov, Prague University of Economics and Business (VŠE / PUEB), Czech Republic

Reconfiguring Global Supply Chains: The Strategic Role of the Lobito Corridor

Andrea Perrone, Link Campus University, Italy

Economic Inclusion and Technological Innovation in an Age of Increasing Geopolitical Tension

Arno Johan van Niekerk, University of the Free State, South Africa

Innovation, Quality of Life and Policy: A Stakeholder-Based Model of National Competitiveness in the Digital Nomad Economy

Elvira Pacheco Vieira, UNIAG, ISAG, Portugal; **Bárbara de Sousa**, UNIAG, ISAG, Portugal; **Ana Pinto Borges**, UNIAG, ISAG, Portugal; and **Maria Bastida**, University of Santiago de Compostela (USC), Spain

Measuring What Matters: Accounting at the Heart of the NetZeroCities 2030 Mission

Dimitrios Koutsouroupas, University of the Peloponnese, Greece and **Vassileios Giannopoulos**, University of the Peloponnese, Greece

COFFEE BREAK: 11:00-11:10

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

REGIONAL STUDIES

Chair: Mehmet Huseyin Bilgin, Istanbul Medeniyet University, Türkiye

Room: Zoom Room 1

The Contribution of the Tourism Sector to Regional Development and Economic Adaptation to the International Environment

Stavros G. Efthimiou, University of Piraeus, Greece

Ethics and Policy in the Age of Generative AI: Protecting Artistic Creation in the Algorithmic Era

Frederico Dinis, Institute for Research in Design, Media and Culture ID+, Portugal

Mapping Gendered Performance Perceptions in Politics: An Importance-Performance Analysis of Male and Female Politicians Across Policy Domains in Taiwan

Chih-Ming Tsai, National Chin-Yi University of Technology, Taiwan and **Emily Li**, Taipei Fuhsing Private School, Taiwan

Organizational Resilience and Risk Culture: A Strategic Partnership

Meryem Cheggag, ENCG Casablanca, Morocco and **Chams-Eddoha Mokhlis**, Hassan II University, Morocco

MANAGEMENT AND INDUSTRIAL ORGANIZATION

Chair: Hakan Genc, *University of Bologna*, Italy

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

Room: Zoom Room 2

Revising Disaster Resilience Frameworks for SMEs: Toward an Adaptive Model for Supply Chain Risk Preparedness

Fabian A. Valensius, Ritsumeikan Asia Pacific University, Japan; Jin-Shuo Liu, Ritsumeikan Asia Pacific University, Japan; Zhenting Shi, Ritsumeikan Asia Pacific University, Japan; and **Ping-Kuo A. Chen**, Ritsumeikan Asia Pacific University, Japan

Leveraging Sustainable Performance in the Pharmaceutical Industry: The Role of Industry 4.0, Supply Chain Capabilities, and the Moderating Effect of Transformational Leadership

Indah Kurniawaty, Faculty of Economics and Business, Universitas Trisakti, Jakarta, Indonesia and Wahyuningsih Santosa, Faculty of Economics and Business, Universitas Trisakti, Jakarta, Indonesia

Information Disclosure with Bayesian Persuasion in Endogenous Rent-Seeking Contests

Hakan Genc, University of Bologna, Italy

From Lean and Agile Approaches to Performance: How Supply Chain Integration Shapes Outcomes in Manufacturing Sector?

Yasemin Ulker, Bahcesehir University, Türkiye

Production Supply Chain Analytics: Enablers and Performance Outcomes

Thoa Xuan Thi Pham, FPT University, Vietnam; Nguyen Ngoc Anh, Vietnam National University, Vietnam; Nguyen Thi Minh Thuong, FPT University, Vietnam; Nguyen Minh Anh, FPT University, Vietnam; Pham Thi Ha Chi, FPT University, Vietnam; Tran Nhat Minh, FPT University, Vietnam; and Hoang Thien Anh, FPT University, Vietnam

Next-Generation Supply Chains Through a Lens of General Systems Theory and Complexity Theory: A Bibliometric Analysis

Gabriele Radaviciute, Vilnius Gediminas Technical University, Lithuania

PUBLIC ECONOMICS AND REGIONAL STUDIES

Chair: Hüseyin Kaya, *Istanbul Medeniyet University*, Türkiye

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

Room: Zoom Room 3

Tax Evasion, the Underground Economy and the Effects Recorded in Respect of the Collection of Revenues to the State Budget (Romania)

Ruxandra Florina Budreală, Bucharest University of Economic Studies, Romania

Investigating the Relationship Between Fiscal Deficit and Economic Growth: A Cointegration and VECM Approach for the Indian Economy

Prakash Raj, Indian Institute of Technology Guwahati, India and Selvaraju Natarajan, Indian Institute of Technology Guwahati, India

The Role of Public Sustainability in Achieving Decent Work and Economic Growth (SDG 8)

Pedro Gil García, University of Almería, Spain; Natalia Alonso Morales, University of Almería, Spain; Gloria Rodríguez Rodríguez, University of Almería, Spain; and Arturo Haro De Rosario, University of Almería, Spain

Institutional Change and Social-political Rigidities During the Greek Sovereign Debt Crisis – A Proposal for an Assessment Model of an Economic Adjustment Programme

Mikhail R Raev, University of Sofia, Bulgaria

Economic Challenges in Achieving the Goals of Socially Responsible Public Procurement

Iluta Arbidane, RTU Rezekne Academy, Latvia and **Sanda Stikute**, RTU Rezekne Academy, Latvia

Forest Fires and Fiscal Health: Assessing the Fiscal Impact of Recurrent Forest Fires on Local Government Budget

Arina Romarina, Gadjah Mada University, Indonesia; **Lincoln Arsyad**, Gadjah Mada University, Indonesia; and **Amirullah Setya Hardi**, Gadjah Mada University, Indonesia

ACCOUNTING & CORPORATE FINANCE

Chair: Marcellin Makpotche, *University of Quebec at Rimouski (UQAR)*, Canada

Discussant: Mehtap Aldogan Eklund, *University of Wisconsin La Crosse*, U.S.A.

Room: Zoom Room 4

Exploring Sustainability Reporting Practices in Italian Universities: A Legitimation Approach

Roberto Fragomeli, University of Bergamo, Italy; **Pina Puntillo**, University of Calabria, Italy; and **Stefania Veltri**, University of Calabria, Italy

Goodwill Reporting and Accounting Discretion: The Role of the Board's Characteristics

Marina Carabelli, Università Cattolica del Sacro Cuore di Piacenza, Italy and **Carlotta D'Este**, Università Cattolica del Sacro Cuore, Italy

The Impact of Licensing for Outsourced Accounting Services on Service Providers and Service Recipients

Dace Snikere- Klitko, Rezekne Academy of Technologies, Latvia and **Iluta Arbidane**, Rezekne Academy of Technologies, Latvia

Employee-oriented Corporate Social Responsibility and Environmental Innovation: The Moderating Role of Board Gender Diversity

Marcellin Makpotche, University of Quebec at Rimouski (UQAR), Canada and **Luc Foleu**, University of Quebec at Rimouski (UQAR), Canada

Efficiency Analysis of BIST-30 Firms in Türkiye Using Data Envelopment Analysis and the Malmquist Total Factor Productivity Index

Mutlu Önen, TED University, Türkiye and **Öykü Yücel**, Ostim Technical University, Türkiye

Sustainable Revenue Streams and ESG Controversies in Firm Valuation: The Moderating Effect of ESG Performance

Mário Augusto, University of Coimbra, Portugal; **Paulo Banaco**, University of Coimbra, Portugal; and **Catarina Proença**, University of Coimbra, Portugal

EMPIRICAL STUDIES IN ECONOMICS AND FINANCE III

Chair: Yoshihiro Hamaguchi, *Hannan University*, Japan

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

Room: Zoom Room 5

Finance-led Tourism Growth Hypothesis and Sustainable Tourism in the R&D-based Location Model

Yoshihiro Hamaguchi, Hannan University, Japan and **Barun Kumar Thakur**, FLAME University Pune, India

Transit for All: The Impact of Fare Reduction Initiatives on Low-Income Communities

Jana Abou Hjaily, University of Pittsburgh, U.S.A.

Stakeholders of Infrastructure Development Projects for Business Support: Fuzzy Logic Case Study

Liene Amantova-Salmane, Riga Technical University Rezekne Academy, Latvia

Prioritizing Wildfire Protection Resource Allocation in California Using a Value-at-Risk and Geospatial Analysis Approach

Ekaterina Gnedenko, Boston University, U.S.A.; Daniel Rice, Babson College, U.S.A.; and Roman Rice, University of Connecticut, U.S.A.

Regulatory Uncertainty and Disaster Budgeting: Evidence from Indonesia's Local Governments

Noorina Hartati, Gadjah Mada University, Indonesia; Abdul Halim, Gadjah Mada University, Indonesia; Aviandi Okta Maulana, Gadjah Mada University, Indonesia; and Sumiyana Sumiyana, Gadjah Mada University, Indonesia

LUNCH BREAK: 13:10-14:00

DAY 3 - SESSION III: 14:00-16:00

ORGANIZATIONAL CHANGE AND TECHNOLOGY

Chair: Dijana Vuković, *University of the North*, Croatia

Discussant: Swati Sharma, *FORE School of Management*, New Delhi, India

Room: Zoom Room 1

Examining the Impact of Top Management Team Tenure and Corporate Social Responsibility on Organizational Resilience

Nao Yamauchi, University of Tsukuba, Japan and Hidenori Sato, University of Tsukuba, Japan

The Determinants of Justice Perception and the Impacts on B2B Performance: A Conceptual Model

Thoa Xuan Thi Pham, FPT University, Vietnam; Nguyen Ngoc Anh, Vietnam National University, Vietnam; Nguyen Thi Nhan, FPT University, Vietnam; Nguyen Huu Nghia, FPT University, Vietnam; Ngo Hong Nhung, FPT University, Vietnam; and Nguyen Yen Nhi, FPT University, Vietnam

Corporate Culture 2.0: Integrating the Human Dimension and Technology into Business Processes

Dijana Vuković, University of the North, Croatia; Fani Kerum, University of Applied Sciences Burgenland, Austria; and Neven Šipić, Zagreb Business School, Croatia

Digital Distractions in Bureaucracy: A Qualitative Exploration of Cyberloafing Perceptions Among Generational Cohorts

Helmiatin Helmiatin, Sebelas Maret University, Universitas Terbuka, Indonesia; Asri Laksmi Riani, Sebelas Maret University, Indonesia; Salamah Wahyuni, Sebelas Maret University, Indonesia; and Sinto Sunaryo, Sebelas Maret University, Indonesia

Strategic Innovation Management in the Age of AI: Socially Responsible and Inclusive Approaches and Applications

Hasibe Aysan, Ostim Teknik Üniversitesi, Türkiye and **Sevdenur Tural**, Ostim Teknik Üniversitesi, Türkiye

Enhancing ePlan Adoption in the Automotive Electronics Industry: A Systematic Review of Organizational Challenges and Internal Management Mechanisms

Saveendra Masato Bandara Herath Herath Mudiyanse, Ritsumeikan Asia Pacific University, Japan; Mohamed Nashath Deen, Ritsumeikan Asia Pacific University, Japan; Khan Bahadur Ghumman, Ritsumeikan Asia Pacific University, Japan; and **Ping-Kuo A. Chen**, Ritsumeikan Asia Pacific University, Japan

HUMAN RESOURCES MANAGEMENT

Chair: Yosuke Ichimura, *Osaka Metropolitan University*, Japan

Discussant: Seri Ayu Masuri Md Daud, *Universiti Teknologi MARA*, Malaysia

Room: Zoom Room 2

Digital Leadership and Psychological Ownership as Antecedents of Readiness to Change: The Mediating Role of Affective Commitment to Change

Heri Hermawan, Universitas Gadjah Mada, Indonesia and Reni Rosari, Universitas Gadjah Mada, Indonesia

Why Employees Sometimes Voluntarily Lose Career Proactivity: A Japan–US Comparison

Yosuke Ichimura, Osaka Metropolitan University, Japan

The Mediating Role of Team Psychological Safety in the Relationship Between Knowledge Management and HR Team Learning in U.A.E. Organizations

Khalidoun I. Ababneh, United Arab Emirates University, U.A.E.; Noura Ali Alshamisi, United Arab Emirates University, U.A.E.; Maram Shat, United Arab Emirates University, U.A.E.; and Isatou Alhagie Ceesay, United Arab Emirates University, U.A.E.

Strength in Adversity: Psychological Capital and Work Engagement as Mechanisms Linking Grit and Perceived Organizational Support to Contextual Performance Among Correctional Officers

Zukhruf Febrianto, Universitas Gadjah Mada, Indonesia and Claudius Budi Santoso, Universitas Gadjah Mada, Indonesia

Rethinking HRM Maturity Models in the Era of the Future of Work: A Systematic Literature Review

Begoña Echaburu-Mulet, Mondragon Unibertsitatea, Spain and **Nerea Sánchez-Urien**, Mondragon Unibertsitatea, Spain

Building Citizenship Beyond Duty: The Role of Proactive Personality and Transformational Leadership on Organizational Citizenship Behavior through Work Engagement and the Moderating Role of Perceived Organizational Support

Muhammad Danang Kurniawan, Gadjah Mada University, Indonesia and Claudius Budi Santoso, Gadjah Mada University, Indonesia

From Addiction to Recovery: A Netnographic Study of Online Gambling Behavior and Support Systems in Facebook Groups

Nur Aini Agustin, Gadjah Mada University, Indonesia; Wida Reza Hardiyanti, Gadjah Mada University, Indonesia; Rita Rosa, Gadjah Mada University, Indonesia; Tri Juli Astuti Sihombing, Gadjah Mada University, Indonesia; Rimawan Pradipto, Universitas Gadjah Mada, Indonesia; and Muhammad Khairil Anwar, Open University, Indonesia

MARKETING IV

Chair: Muhammad Haroon Hafeez, *Prince Sultan University*, Saudi Arabia

Discussant: Imtiaz Badshah, *Østfold University College*, Norway

Room: Zoom Room 3

Environmentally Cosmetics Claim: The Role of Corporate Credibility and Mindfulness as Moderation

Ansari A. Syahafin, Universitas Gadjah Mada, Indonesia and Bayu Aji Aritejo, Universitas Gadjah Mada, Indonesia

The Impact of Accounting Scandals on Financial Transparency Perception: An Assessment in Terms of Shopping Orientation and Customer Loyalty

Elif Akagün, Ostim Technical University, Türkiye; Murat Başal, Istanbul Gelisim University, Türkiye; and **Emel Saraç**, Ostim Technical University, Türkiye

Rebalancing Innovation and Trust: AI-Driven Marketing in Emerging Health Economies and the Risk of Digital Divide

Ada Mircea, Bucharest University of Economic Studies, Romania and Laura Obreja Brasoveanu, Bucharest University of Economic Studies, Romania

Examining the Impact of Self-Brand Connection Fit on Consumer Evaluations of Co-Branding: A Case Study of Cosmetic Brands and Cartoon Characters

Narissara Palusuk, Khon Kaen University, Thailand

Problematic Use of Mobile Phones (PUMP) in Albanian Consumers

Stela Dhima, New York University of Tirana, Albania and Asoc Migena Buka, University of Tirana, Albania

How Do Prosocial Cues Drive Purchase Intention? The Moderating Role of Self-Construal

Liezel Siachua Cruz, University of the Philippines Los Banos, Philippines and Dave D. Centeno, University of the Philippines Diliman, Philippines

Exploring the Determinants of Revisit Intentions in Pakistan

Muhammad Haroon Hafeez, Prince Sultan University, Saudi Arabia; Nida Athar, Bahauddin Zakariya University, Multan, Pakistan; and Hashir Afzal, Bahauddin Zakariya University, Multan, Pakistan

BANKING AND FINANCE

Chair: Konrad Sobanski, Poznan University of Economics and Business, Poland

Discussant: Conrado Diego García Gómez, University of Valladolid, Spain

Room: Zoom Room 4

Can Deepseek Detect Financial Fraud? Evidence From Mobile Money Transactions.

Wei Gao, Widener University, U.S.A.

Long-Term Implications of a Digital Euro on Liquidity and Funding Costs in the German Banking System
Ulrich Krüger, Deutsche Bundesbank, Germany and **Lui-Hsian Wong**, Deutsche Bundesbank, Germany

Artificial Intelligence and Investor Psychology: A Bibliometric Exploration of Behavioural Finance Research

Shams Skander, ENCG Casablanca, University Hassan II, Morocco and Nafii Ibenrissoul, ENCG Casablanca, University Hassan II, Morocco

PayAll as a Case Study of Using Decentralised IoT and AIoT to Transform Banking in Developing Countries

Paulin Tchumtcha Wembe, RMIT University, Blockchain Innovation HUB / PayAll and Sefilata Founder, Australia

Artificial Intelligence in Sustainable Finance Research: A Bibliometric Study

Berna N. Yilmaz, Middle East Technical University, Türkiye and **Mert Güleç**, Middle East Technical University, Türkiye

Stablecoin Holder Segmentation Across Crypto Market Phases

Konrad Sobanski, Poznan University of Economics and Business, Poland