



56th EBES CONFERENCE - ISTANBUL

CONFERENCE PROGRAM

ISTANBUL, TÜRKİYE

JULY 2-4, 2026

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

Hosted by



**ISTANBUL TİCARET
UNIVERSITY**

ebes@ebesweb.org

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

CONFERENCE PROGRAM

THURSDAY, JULY 2 (DAY 1)

WELCOME SPEECHES: 08:30-09:00

Room: Main Room & Z-Room 1 (in-person)

Mehmet Huseyin Bilgin, Vice President, *EBES*, Türkiye

Serkan Çankaya, *Istanbul Ticaret University*, Türkiye

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

DAY 1 - SESSION I: 09:00-11:00

EMPIRICAL STUDIES IN ECONOMICS AND FINANCE I

Chair & Discussant: Mariya Gubareva, ISEG Universidade de Lisboa, Portugal

Room: 301 & Z-Room 1 (in-person)

Optimum Currency Area and Convergence Criteria: Empirical Evidence from Union for the Mediterranean (UfM) Countries

Dina Rofael, IDSC Egyptian Cabinet, Egypt and Taghreed Hassouba, Cairo University, Egypt

Geopolitical Shocks and Sovereign Risk in Europe: A Multi-Scale Factor Analysis

Hasan Isomitdinov, University of Alabama, U.S.A. and Gabriel Michael, University of Alabama, U.S.A.

Cascading Effects of Tariffs in Silicon-Chip Production Networks

Lucas Gaevoy, Westminster School, U.K.

Anatomy of Chinese foreign-owned firms. Evidence from Italy

Luigi Benfratello, Politecnico di Torino, Italy and Wang Guangchao, Politecnico di Torino, Italy

Linear and Non-linear IV-unit in the Context of Least Squares, Maximum Likelihood and Generalized Method of Moments: Consistency, Asymptotic Normality and Generalization to the Case of a Multivalued Discrete Endogenous Variable

Pavel Bystrov, Moscow State University, Higher School of Economics, Russia

Disappeared During October 2025 Crypto Crash: Herding in Centralized and Decentralized Exchanges

Shoaib Ali, Adnan Kassar School of Business, Lebanon; Jinxin Cui, Zhejiang Gongshang University, China; **Mariya Gubareva**, ISEG Universidade de Lisboa, Portugal; and Tamara Teplova, NRU Higher School of Economics, Russia

GROWTH AND DEVELOPMENT I

Chair & Discussant: Efi Vasileiou, Burgundy School of Business, France

Room: 302 & Z-Room 2 (in-person)

A Redundancy-aware Framework for Economic Performance Evaluation: Evidence From OECD Countries

Mert Ünal, Galatasaray University, Türkiye and Mehtap Dursun, Galatasaray University, Türkiye

Ranking or Counting Universities? Evidence from Comparative Dataset Analysis

Murat Donduran, Yildiz Teknik University, Türkiye and **Sinan Yildiz**, Yildiz Teknik University, Türkiye

Beyond Automation: AI-Driven Financial Optimization in Emerging Economies

Kishan Nigam, IILM University, India

Strategic Priorities in Medical Services: A Grey Clustering Analysis of Healthcare Capacity, Access and Outcomes in the European Union

Livia Cristina Iliescu, Bucharest University of Economic Studies, Romania and **Camelia Delcea**, Bucharest University of Economic Studies, Romania

The Institutional Roots of Growth Resilience

Jean P. Sepúlveda, Universidad del Desarrollo, Chile

Energy Communities in Marginalized Areas: Their Role and Importance in the Regional Energy Transition in Poland

Grzegorz Masloch, SGH Warsaw School of Economics, Poland

ACCOUNTING & CORPORATE GOVERNANCE I

Chair & Discussant: Haiwei Chen, University of Alaska Fairbanks, U.S.A.

Room: 303 & Z-Room 3 (in-person)

Can Technological Advancements Foster Corporate Integrity? Evidence from AI Adoption and Violations

Muhammad Abubakr Naeem, United Arab Emirates University, U.A.E.; **Nadia Arfaoui**, IDRAC Business School, France; Faten Chibani, RED Laboratory, ESSAT Private, France; and Manjot Bhussar, University of Tennessee at Chattanooga, U.S.A.

ESG Performance and Financial Reporting Quality: Comparative Evidence from Renewable and Conventional Energy Firms

Sanaz Nafisa, Istanbul Ticaret University, Türkiye; Başak Erdem Çankaya, Istanbul Ticaret University, Türkiye; and Elif Güneren Genç, Istanbul Ticaret University, Türkiye

What Are the Values Being Taught in Accounting Education/Training? The Perspective of Final Year Students (FYs) and Early Career Professionals (ECPs)

Chandres Tejura, Queen Mary University of London, U.K.; Gherardo Girard, Queen Mary University of London, U.K.; and Sean McCartney, Queen Mary University of London, U.K.

Climate Risk Assessment and Financial Modeling for Sustainable Enterprises

Ekta Saraswat, IILM University, India

Reviewing Prospective Financial Statements with Machine Learning

Alessio Mengoni, University of Pisa, Italy and Francesco Dainelli, University of Florence, Italy

COFFEE BREAK: 11:00-11:15

DAY 1 - SESSION II: 11:15-13:15

GROWTH AND DEVELOPMENT II

Chair & Discussant: Laura Marsiliani, Durham University, U.K.

Room: 301 & Z-Room 1 (in-person)

An IFCM-Based Analysis of Macroeconomic Indicators Affecting Economic Performance

Mert Ünal, Galatasaray University, Türkiye and Mehtap Dursun, Galatasaray University, Türkiye

Do Cultural Values Shape Sustainable Food Consumption? A Cross-Country Analysis About Legumes Consumption

Efi Vasileiou, Burgundy School of Business, France and Lara Agnoli, Burgundy School of Business, France

Determinants of the Tax Burden: A Fuzzy-Set QCA and Clustering Analysis of Cross-Country Patterns

Ayşe Tosun, Hacettepe University, Türkiye

Digital Economy Policies in Russia: Implications for Growth and Productivity

Vladislava Igorevna Noga, Peoples' Friendship University of Russia named after Patrice Lumumba, Russia and Han-Sol Lee, Peoples' Friendship University of Russia named after Patrice Lumumba, Russia

Automation, Industrial Transformation and Labor Market Outcomes in European Manufacturing

Corina Ioanas, Bucharest University of Economic Studies, Romania; Gabriel Dumitrescu, Bucharest University of Economic Studies, Romania; Dana Teodorescu, Bucharest University of Economic Studies, Romania; and Gratiela Chelu, Bucharest University of Economic Studies, Romania

EMPIRICAL STUDIES IN ECONOMICS AND FINANCE II

Chair & Discussant: Andrey Berezin, King Fahd University of Petroleum and Minerals, Saudi Arabia

Room: 302 & Z-Room 2 (in-person)

Scrolling & Discounting: Social Media and Time Preferences in Rural China

Vanessa Berghoff, University of Bonn, Germany; Yuxin Zhu, University of Bonn, Germany; and Daniel Hermann, University of Bonn, Germany

Early Warning Systems for Exchange Rate and Recession Crises in Egypt: An Empirical Analysis

Sahar Mohamed Abdel-Haleim, The British University in Egypt, Egypt and **Dina Rofael**, IDSC Egyptian Cabinet, Egypt

Does Governance Moderate the Crime-Enhancing Effect of International Tourist Arrivals? A Spatial Analysis of Human Trafficking in ASEAN

Nur Aini Agustin, Universitas Gadjah Mada, Indonesia and Rimawan Pradiptyo, Universitas Gadjah Mada, Indonesia

Assessing Sustainability in Rural Tourism: Development and Application of Multidimensional Indicators in Portuguese Rural Accommodation

Anabela Dinis, University of Beira Interior /NECE - Research Centre for Business Sciences, Portugal and Mariana Carvalho, University of Beira Interior, Portugal

Clean Air and Household Welfare: A Reappraisal of China's Winter Clean Heating Policy

Ningcheng Cao, Hong Kong Baptist University, China

Assessing Energy Sufficiency Practices: Implications for the Lithuanian Economy

Rimantė Balsiūnaitė, LEI - Laboratory of Energy Systems Research, Lithuania

MANAGEMENT I

Chair & Discussant: Muhammad Tabish, Institute of Business Management (IoBM), Pakistan

Room: 303 & Z-Room 3 (in-person)

Forward-Reverse Logistics: A Metaheuristic Approach for the Fleet Size and Mix Vehicle Routing Problem with Backhauls

Niaz Wassan, Sultan Qaboos University, Oman

Economic Prioritization of Supply Chain Resilience Strategies: Evidence From Construction Projects Using AHP

Sevda Moradi, University of Tehran, Iran and **Ehsan Saghatforoush**, University of the Witwatersrand, South Africa

Academic Resources, Teaching Activities, and Educational Assessment as Determinants of Students' Perceived Teaching Quality: Evidence from Chinese Universities

Amin Jan, Wenzhou-Kean University China, China and Gengle Zheng, Wenzhou-Kean University China, China

Multi-dimensional Framework for Assessing the Effectiveness of Risk Management for Suppliers of IT products

Ekaterina Dudkina, Financial University under the Government of the Russian Federation, Russia

Problems with Strategic Alliance Governance: A Knowledge Management Perspective
Parijat Lanke, Indian Institute of Management Sirmaur, India

The Road to Success Begins from Effective Implementation: Navigating Strategic Decisions in GCC Healthcare
Said Elbanna, Qatar University, Qatar

LUNCH BREAK: 13:15-14:00

DAY 1 - SESSION III: 14:00-16:00

BANKING

Chair & Discussant: Jean P. Sepúlveda, Universidad del Desarrollo, Chile
Room: 301 & Z-Room 1 (in-person)

How AI is Reshaping the Banking Industry. Recent Trends in the Banking Sector
Zbigniew Korzeb, Bialystok University of Technology, Poland; Danuta Szpilko, Bialystok University of Technology, Poland; Filippo Pietro, Joint Research Centre of the European Commission, Spain; and Renata Karkowska, Warsaw University, Poland

Assessment of the Financial Stability of the Banking Systems of Russia and the United Arab Emirates in the Current Conditions
Oksana V. Savchina, Peoples' Friendship University of Russia named after Patrice Lumumba, Russia and Olga Savchina, Peoples' Friendship University of Russia named after Patrice Lumumba, Russia

The Solvency Illusion in Banking Systems: Evidence from Stress-Adjusted Capital Measures in Lebanese Banks
Insaf Walid Karbajha, Saint Joseph University of Beirut, Lebanon

Digital Transformation, IT Governance, and Decision Support Systems in Banking: A Dynamic Enterprise Asset Intelligence Framework
Serkan Çankaya, Istanbul Ticaret University, Türkiye; Mehmet Özgür Yaran, Istanbul Ticaret University, Türkiye; İlker Köse, Istanbul Ticaret University, Türkiye; **Cemile Bezeklioğlu**, Turk Ticaret Bank, Türkiye; Can Şahintaş, Turk Ticaret Bank, Türkiye; and Çağıl Erser, Turk Ticaret Bank, Türkiye

Tracking Ostensibility within Islamic Banking Practices: A Thematic Analysis
Islam Kamal, Arab Open University, Egypt

BEHAVIORAL FINANCE & INVESTMENT I

Chair & Discussant: Nadia Arfaoui, IDRAC Business School, France
Room: 302 & Z-Room 2 (in-person)

Behavioral Anomalies in Borsa Istanbul
Yigit Atilgan, Sabanci University, Türkiye and **Aynur Dilan Tosun**, Kadir Has University, Türkiye

Price Discovery and Market Overreaction around Circuit-Breaker
Ajay Kumar Mishra, IIT Kharagpur, India

The Allure of Infrastructure Sectors: Return, Diversification, and a Hedge Against Inflation and Stock Market Turmoil
Haiwei Chen, University of Alaska Fairbanks, U.S.A.; Kimberly McGinnis, University of Alaska Fairbanks, U.S.A.; and Alba Ruth Prato, University of Alaska Fairbanks, U.S.A.

Do Saudi Listed REITs Exhibit Time-Varying Risk Premia? Interest Rates, Oil Risk, and Regime Dependence
Andrey Berezin, King Fahd University of Petroleum and Minerals, Saudi Arabia and Hesham Jamil Merdad, King Fahd University of Petroleum and Minerals, Saudi Arabia

Green Investment and Kantian Morality

Laura Marsiliani, Durham University, U.K.; Lucy Naga, Heriot-Watt University, U.K.; Thomas Renstrom, Durham University, U.K.; and Luca Spataro, University of Pisa, Italy

MANAGEMENT II

Chair & Discussant: Niaz Wassan, Sultan Qaboos University, Oman

Room: 303 & Z-Room 3 (in-person)

Building SME Expansion Capabilities Through Business Network Socialisation: The Mediating Role of Entrepreneurial Knowledge

Gintarė Leckė, Vytautas Magnus University, Lithuania and Renata Legenzova, Vytautas Magnus University, Lithuania

Overcoming Operational Silos via Systems Integration: Digital Transformation and Value Creation in SME Supply Chain Logistics

Nassir Ibrahim, Birmingham City University, U.K.

Gender Disparities in the Paycheck Protection Program Loan Forgiveness

Vladimir Kotomin, Illinois State University, U.S.A. and Ruby Morr, University of Illinois Chicago, U.S.A.

Digital Transformation as a Development Factor for Agro-industrial Complex Sectors

Alma Baiguzhinova, Sarsen Amanzholov East Kazakhstan University, Kazakhstan; Lyailya Akhmetova, Sarsen Amanzholov East Kazakhstan University, Kazakhstan; and Yerzhan Domalatov, Sarsen Amanzholov East Kazakhstan University, Kazakhstan

Uncertainty-Oriented Decision Gating for SME Guarantee Default Screening: A Three-Way Decision Approach

Mousa Albashrawi, KFUPM, Saudi Arabia and Mohamed Hosny, KFUPM, Saudi Arabia

Digital Circular Economy Practices and Waste Management Performance in Construction and Demolition Firms: Evidence from the UAE

Vikas Swarnakar, College of Business and Economics, U.A.E.; Haya Suliman, College of Business and Economics, U.A.E.; Abdul Rauf, United Arab Emirates University, U.A.E.; Hafiz Muhammad Usman Khizar, United Arab Emirates University, U.A.E.; Arun Arora, Lloyd Business School, India; and Malik Khalfan, Khalifa University of Science and Technology, U.A.E.

COFFEE BREAK: 16:00-16:15**EBES FELLOW SPEECH: 16:15-17:00*****Exorbitant Privilege and Exorbitant Duty***

Room: Main Room & Z-Room 1 (in-person)

Moderator: Klaus F. Zimmermann, *EBES & GLO*, Germany

Speaker: Helene Rey, *London Business School*, UK

BEST PAPER AWARD CEREMONY: 17:00-17:10

Room: Main Room & Z-Room 1 (in-person)

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

Meet the Editors Session: 17:10-18:00

Room: Main Room & Z-Room 1 (in-person)

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

Speakers:

Arman Eshraghi, *Editor-in-Chief*, Global Finance Journal (SSCI)

Oskar Kowalewski, *Editor-in-Chief*, International Review of Financial Analysis (SSCI)

FRIDAY, JULY 3 (DAY 2)

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

ECONOMICS OF INNOVATION & ENTREPRENEURSHIP

Chair & Discussant: Anabela Dinis, University of Beira Interior /NECE - Research Centre for Business Sciences, Portugal

Room: 301 & Z-Room 1 (in-person)

Does Publicly Funded Research Make Firms Live Longer? A Firm-survival Analysis

Chris Dimos, University of Bath, U.K.

What Drives Defence Industry Development? Revisiting the Role of Defence Expenditure, R&D, and Human Capital

Nur Surayya Mohd Saudi, NDUM, Malaysia; Rahim Ridzuan, Universiti Teknologi MARA, Malaysia; Rogis Baker, NDUM, Malaysia; and Haliza Zahar, NDUM, Malaysia

Comparative Analysis of Creative Industry Branding Strategies in Central Asian Countries: Implications for Investment and Regional Integration

Gulzhakhan Khajiyeva, Turan University, Kazakhstan and **Zhaniya Jumadildayeva**, Turan University, Kazakhstan

Trade Diversification and Firm Innovation: Evidence from Export and Import Structures

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

From Gaining Entry to Sustaining Trust: Extending Access Theory in Qualitative Research With Marginalized Entrepreneurship Communities

Naveed Yasin, Abu Dhabi School of Management, U.A.E.; Marc Poulin, Abu Dhabi School of Management, U.A.E.; and Marc Audi, Abu Dhabi School of Management, U.A.E.

CORPORATE FINANCE I

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

Room: 302 & Z-Room 2 (in-person)

The Effect of Digital Transformation on Corporate Performance: Evidence from Kuwait's Industrial Listed Firms

Abdullah AL-Mutairi, International University of Science & Technology in Kuwait, Kuwait; Kamal Naser, International University of Science & Technology in Kuwait, Kuwait; Fatema Fayez, Arab Open University- Kuwait branch, Kuwait

Mandatory ESG Disclosure and Debt Concentration

Fengqin Freya Chen, Shanghai University of Finance and Economics, China; Yuan Huang, Hong Kong Polytechnic University, Hong Kong; and **Walid Saffar**, Hong Kong Polytechnic University, Hong Kong

Zero is Nothing. One is a Token. Three is Power. Four is Change

Santiago Kopoboru, Universidad Pablo de Olavide, Spain; Rocio Aguilar-Caro, Universidad Pablo de Olavide, Spain; and Gloria Cuevas-Rodriguez, Universidad de Cádiz, Spain

Derivative Usage and Capital Structure Adjustment under Time-Varying Volatility

Edson Vengesai, Durban University of Technology, South Africa

Does Sustainability Pay, and When? The Role of Sustainable Supply Chain Capabilities in Shaping ESG and Financial Performance across Developed and Emerging Economies

Nasruzzaman Naeem, Istanbul Ticaret University, Türkiye and Serkan Çankaya, Istanbul Ticaret University, Türkiye

LABOR ECONOMICS

Chair & Discussant: Thomas Renstrom, Durham University, U.K.

Room: 303 & Z-Room 3 (in-person)

From Digital Readiness to Labor Market Performance: A Grey Clustering Analysis of European Union Economies

Livia Cristina Iliescu, Bucharest University of Economic Studies, Romania and **Liviu-Adrian Cotfas**, Bucharest University of Economic Studies, Romania

Does Who You Train with Matter? Evidence from Medical Training and Patient Outcomes

Jana Abou Hjaily, University of Pittsburgh, U.S.A. and Mardoche Ayitchehou, University of Pittsburgh, U.S.A.

The Making of Resting College Graduates: Early Labor-Market Settlement Failure among Korean Youth

Jong Woo Choi, Seoul National University, South Korea and Jae Eun You, Soongsil University, South Korea

European Aid, Employment, and Policy Innovation: Evidence from Egypt's Experience in the Mediterranean Region

Bader Lafi Almutairi, International University of Science & Technology in Kuwait, Kuwait; Kamal Naser, Wazin International Investment Consulting Company, Kuwait; **Abdullah Almutairi**, International University of Science & Technology in Kuwait, Kuwait; Dina Naser, Durham University, U.K.; and Hani Naser, Grant Thornton, U.K.

The Impact of Air Passenger Transport on Tourism Employment

Ana-Maria Marcu, Bucharest University of Economic Studies, Romania and Răzvan Vasile, Bucharest University of Economic Studies, Romania

COFFEE BREAK: 11:00-11:15

DAY 2 - SESSION II: 11:15-13:15

PUBLIC ECONOMICS

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

Room: 301 & Z-Room 1 (in-person)

Beyond Carbon: Mapping the Scientific Evidence Base in UK Peatland Restoration

Siti Hudaiyah, London School of Economics and Political Science, U.K. and **Rasinina Aulia Rahman**, The University of Edinburgh, U.K.

Defense Procurement, Value Added and Supply Chain Leakage in Small Open Economies

Adam Csapai, Bratislava University of Economics and Business, Slovakia; Klaus Weyerstrass, Vienna Institute for Advanced Studies, Austria; and Hannes Zenz, Vienna Institute for Advanced Studies, Austria

Mapping Smart Cities: A Global Analysis of Economic Performance and Urban Typologies

Alin-Cristian Maricut, The Bucharest University of Economic Studies, Romania and Giani Ionel Grădinaru, The Bucharest University of Economic Studies, Romania

Public Political Rhetoric and Legislative Decisions on Migration: The Case of Poland (2015–2025)

Karolina Zuzanna Skorupska, Poznań University of Economics and Business, Poland and Beata Stępień, Poznań University of Economics and Business, Poland

Kantian Morality and Optimal Second-Best Commodity Taxation

Laura Marsiliani, Durham University, U.K.; Lucy Naga, Heriot-Watt University, U.K.; and **Thomas Renstrom**, Durham University, U.K.

Foreign Corrupt Practices Act: A Near-Fifty-Year Reckoning

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

MARKETING I

Chair & Discussant: Naveed Yasin, Abu Dhabi School of Management, U.A.E.

Room: 302 & Z-Room 2 (in-person)

The Impact of Green Branding and Sustainability Practices on Consumers' Purchase Intention

Muhammad Tabish, Institute of Business Management (IoBM), Pakistan

Sustainability Branding and Brand Addiction in the Vuca Market: When Competitive Advantage Turns Into Greenwashing

Irina I. Staroverova, Saint-Petersburg State University, Russia and **Vitaly I. Cherenkov**, Saint-Petersburg State University, Russia

AI: The gamification of Everything and Dreams of Singularity

Milan Todorovic, London Metropolitan University, U.K.

When Demand Becomes Essential: A Direct Utility Model for Desperate Consumer

Jaehwan Kim, Korea University, South Korea

Compensatory Tourism Behavior after COVID-19: Loss of Japanese Tourism Syndrome, Destination Image, and Travel Preference among Taiwanese Travelers

Hsin Hung Lin, Tzu Chi University, Taiwan

Selected Aspects of Phygital Commerce in Grocery Chains as an Example of Blurring Spatial Boundaries

Agnieszka Budziewicz-Guźlecka, Uniwersytet Szczeciński, Poland and **Mariusz Woźniakowski**, University of Lodz, Poland

LUNCH: 13:15-14:00

DAY 2 - SESSION III: 14:00-16:00

MARKETING AND MANAGEMENT

Chair: Luigi Benfratello, Politecnico di Torino, Italy

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

Room: Z-Room 1

Free Sampling of Digital Content: An Example of Electronic Books

Li Chen, Fayetteville State University, U.S.A.

Omnichannel Marketing and Luxury Consumption: Building the Customer Experience

Amanda Figueiredo, ISAG – EBS, Portugal and **Victor Tavares**, ISAG – EBS, Portugal

Influence of Delivery Experience on Consumer Willingness to Pay Premium Prices in Indonesian E-Commerce: A Conceptual Model Integrating Expectation Confirmation, Price Tolerance, and Cultural Dimensions Theories

Johan Setiawan, Universitas Multimedia Nusantara, Indonesia; **Idris Gautama So**, Binus University, Indonesia; **Primidya Kartika Miranda Soesilo**, Binus University, Indonesia; and **Viany Utami Tjhin**, Binus University, Indonesia

Organizational Agility and Resilience: Exploring New Perspectives in an Evolving Context

Samah Chemli Horchani, Tunis El-Manar University, FSEGT, Tunisia and **Mahmoud Zouaoui**, Business School of Tunis, Compus La Manouba, Tunisia

Social Sustainability in SMEs: Bridging Measurement Gaps and Sustainability Transitions

Emanuela Conti, University of Urbino Carlo Bo, Italy and **Flavia Pallucca**, Università degli studi Carlo Bo, Italy

Gamified Information Systems and Motivation in Hybrid Work: An Analysis of Generation Z's Needs

Malgorzata Kaczmarek, Poznan University of Technology, Poland and **Hanna Włodarkiewicz-Klimek**, Poznan University of Technology, Poland

ACCOUNTING & CORPORATE GOVERNANCE II**Chair:** Wei Gao, Widener University, U.S.A.**Discussant:** Hulusi Bahcivan, Boğaziçi University, Türkiye**Room:** Z-Room 2*Enhancing Tax Compliance Behavior Through Tax Knowledge and Digital Literacy: Evidence From Thailand***Pattrajirt Sangsawang**, Ubon Ratchathani University, Thailand*Competency Requirements for Professional Accountants in Sustainability Reporting: A Thematic Literature Analysis***Ana Novak**, University of Zagreb, Croatia; **Nikolina Dečman**, University of Zagreb, Croatia; **Katarina Žager**, University of Zagreb, Croatia; and **Ivana Barišić**, University of Zagreb, Croatia*ESG and Firm Performance***K. F. Ben Wong**, University of the West of England, U.K.*From Literature to Practice: Evidence of Lobbying Through Comment Letters in the EFRAG's ESRS Consultation***Cristiana Ribeiro**, University of Aveiro, Portugal and **Cecília Carmo**, GOVCOPP (Research Unit on Governance, Competitiveness and Public Policies), Portugal*Is DeepSeek a Good Alternative to ChatGPT in ESG-Related Tests and Tasks? The Preliminary Evidence***Wei Gao**, Widener University, U.S.A. and **Ming Ju**, Louisiana Tech University, U.S.A.*From 'Dirty Nickel' to Green Markets: How Consumer Awareness Drives ESG Evidence Thresholds in Indonesia's Nickel Supply Chain***Santa Laetitia Nusa Putri**, Central South University, China; **Sunarso**, Central South University, China; and **Leiting Shen**, Mercu Buana University, Indonesia**EMPIRICAL STUDIES IN ECONOMICS AND FINANCE III****Chair:** Eva Stopajnik, TU Wien (Vienna), Austria**Discussant:** Conrado Diego García, University of Valladolid, Spain**Room:** Z-Room 3*GVC Integration, Labor Costs, and Disruptions: Evidence from European Manufacturing***Magdalena Kapela**, Warsaw University of Technology, Poland*The Plough and Homophobia***Gautam Hazarika**, The University of Texas Rio Grande Valley, U.S.A.*The Impact of COVID-19 on Employment and Turnover in the Outsourced Facility Service Sector in the EU***Eva Stopajnik**, TU Wien (Vienna), Austria and **Alexander Redlein**, TU Wien (Vienna), Austria*Skills Shortages and the Green Transition: Perceptions of European SMEs***Ljiljana Božić**, The Institute of Economics, Zagreb, Croatia and **Valerija Botric**, The Institute of Economics, Zagreb, Croatia*Population Ageing and Pension Sustainability: A Stochastic Demographic Approach for Malaysia***Syazreen Niza Shair**, Universiti Teknologi MARA, Malaysia; **Nor N Atasha Alia Nor Azman**, Universiti Teknologi MARA, Malaysia; **Nur Hanis Izzati Mohd Nazri**, Universiti Teknologi MARA, Malaysia; **Ainul Mardhiah Khali Aziz**, Universiti Teknologi MARA, Malaysia; and **Afiqah Hani Adi Affandi**, Universiti Teknologi MARA, Malaysia*From Rhetoric to Recognition: Gender Roles and Fertility Decline in Turkey***Gul Ertan Ozguzer**, Izmir University of Economics, Türkiye

SATURDAY, JULY 4 (DAY 3)

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

CORPORATE FINANCE II

Chair: Ender Demir, Reykjavik University, Iceland

Room: Z-Room 1

On the Relationship Between Bond Tilt and Time to Maturity

Vedran Kojić, University of Zagreb, Croatia and Margareta Gardijan Kedžo, University of Zagreb, Croatia

Does Environmental Transparency Penalize Borrowers? The "Transparency Penalty Effect" in China's Credit Market

Zihan Chen, Jiangxi University of Finance and Economics, China

AI Adoption and Corporate Investment Efficiency

Zile Liao, China

Exploring and Developing an Initial Digital Government Quality (DigiGOVQUAL) Model through Exploratory Factor Analysis: Evidence from an Indonesian Urban Context

Ahmad Fuad Rosyiful Aqli, Telkom University, Indonesia and Refi Rifaldi Windya Giri, Telkom University, Indonesia

Financial Development and Earnings Management in the European Union: Evidence from Old and New Member States

Ivan Galek, University of Rijeka, Croatia and Josip Čičak, University of Rijeka, Croatia

MARKETING II

Chair: Mehmet Huseyin Bilgin, EBES, Türkiye

Room: Z-Room 2

The Effects of Foreign Player, Team Image, and Fan Behavior on Taiwan's Baseball Industry Development: The Case Study of the Chinese Professional Baseball League (CPBL)

Conan Da-Yi Chen, Kang Chiao International School, Taiwan and **Hung-You Chen**, National Chin-Yi University of Technology, Taiwan

Platform Differentiation and Brand Strategy: How International Beauty Brands Navigate China's Multi-Platform Social Media Ecosystem

Jiaye Han, Spain

A Comparative Study of How Consumers Perceive Attention, Authenticity, Trust, and Purchase Intention across Human-Made and AI-Made Food Advertisements

Chih-Ming Tsai, National Chin-Yi University of Technology, Taiwan and Kai-Chen Fan, Appleby College, Canada

Persuasive Digital Interfaces and Consumer Purchase Intention: The Role of Cognitive Biases in Online Retail Environments

Samaira Sharda, Jayshree Periwal International School, India

Examines the Mediating Influence of Organic Tea Packaging on Organic Tea Purchase Intention Driven by Personal Image and Sustainable Consumption

Kah Weng Ng, Universiti Tunku Abdul Rahman (UTAR), Malaysia; Woo Kok Hoong, Universiti Tunku Abdul Rahman (UTAR), Malaysia; Wan Rozima Binti Mior Ahmed Shahimi, Universiti Tunku Abdul Rahman (UTAR), Malaysia; Kam Hoe Oon, Universiti Tunku Abdul Rahman (UTAR), Malaysia; Chong Heng Lim, Universiti Tunku Abdul Rahman (UTAR), Malaysia; and Chuan Chew Foo, Universiti Tunku Abdul Rahman (UTAR), Malaysia

MANAGEMENT III

Chair: Milan Todorovic, London Metropolitan University, U.K.

Discussant: Imtiaz Badshah, Østfold University College, Norway

Room: Z-Room 3

Causal Loop Analysis of Fuel Oil Supply Chain Disruptions in Indonesia: Identifying Feedback Structures for Resilience

I Ketut Gunarta, Institut Teknologi Sepuluh Nopember, Indonesia; **Abdul Halim**, Institut Teknologi Sepuluh Nopember, Indonesia; and Suparno Suparno, Institut Teknologi Sepuluh Nopember, Indonesia

Assessing the Maturity of Logistics Processes for Circular Economy Implementation: Evidence from a Systematic Literature Review

Jhonatan David Jiménez Durán, University of Medellín, Colombia and Jose Alejandro Cano, University of Medellín, Colombia

Explaining the International Performance of Born Global Companies: Configurations and Mechanisms

Alexey Sikachev, HSE University, Russia

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Jie-An Kuan, The Primacy Collegiate Academy, Taiwan and Chih-Ming Tsai, National Chin-Yi University of Technology, Taiwan

Prioritizing Strategic Capabilities in Achieving Resilience-Efficiency Balance in Supply Chains: A PROMETHEE II Approach

Eda Kayhan, Çaç University, Türkiye and Suzan Oğuz, Çaç University, Türkiye

Blockchain as a Driver of Export Performance: A Systematic Literature Review Through a Resource-Based View Lens

Khaled Alaqeel, UTM, Malaysia; Maslin Masrom, UTM, Malaysia; and Moh'd Shakkah, Irbid National University, Jordan

BEHAVIORAL FINANCE & INVESTMENT II

Chair: Woo Kok Hoong, Tunku Abdul Rahman University of Management & Technology, Malaysia & Universiti Tunku Abdul Rahman (UTAR), Malaysia

Discussant: Hooy Chee Wooi, Universiti Sains Malaysia, Malaysia

Room: Z-Room 4

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Performance of High-dividend Portfolios: Findings From the Russian Market in Times of Crisis (2020-2024)

Evgeniia Barysheva, Graduate School of Management SPbU, Russia; **Marat Smirnov**, Graduate School of Management SPbU, Russia; and Egor Nikulin, Graduate School of Management SPbU, Russia

Financial Literacy, Peer Influence and Social Media on Investment Behavior Among Young Investors in Vietnam

Ha Nguyen-Van, Banking Academy of Vietnam, Vietnam; Thao Nguyen-Phuong, Ha Tinh High School for the Gifted, Vietnam; Hai Huy Nguyen - Dang, Vinschool The Harmony Secondary and High School, Vietnam; Lam Que Dang - Thao, Vinschool The Harmony Secondary and High School, Vietnam; and Tran Bao Chau - Nguyen, Chu Van An High School for the Gifted, Vietnam

The Credibility Trap: Assessing the Impact of Policy Volatility and Governance Gaps on Investor Confidence in Indonesia's Energy Transition

Santa Laetitia Nusa Putri, Central South University, China; Sunarso, Mercu Buana University, Indonesia; and Alfian Ryan Henry Tanawal, Sam Ratulangi University, Indonesia

Retirement Adequacy in Defined Contribution Pension Plans Incorporating Early Withdrawal Modeling

Aimi Syairah Md Sa'at, Universiti Teknologi MARA, Malaysia and Syazreen Niza Shair, Universiti Teknologi MARA, Malaysia

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Chair: Ender Demir, Reykjavik University, Iceland

Room: Z-Room 1

What Drives Food Waste in Schools? Identifying Factors Contributing to Food Waste in School Through Machine Learning

Chih-Ming Tsai, National Chin-Yi University of Technology, Taiwan and En-hua Chang, Shanghai American School, China

The Mediating Role of Psychological Safety in Translating Generation Z Workplace Characteristics Into Organizational Commitment

Vo Thanh Tam, University of Economics Ho Chi Minh City, Vietnam and Trung Bao Nguyen Ngo, University of Economics Ho Chi Minh City, Vietnam

Intellectual Property Management as a Tool for the Transfer of Green Transport Technologies to SMEs

Zhivko Radosvetov Gradinarov, Technical University of Varna, Bulgaria; Beaneta Vasileva, Technical University of Varna, Bulgaria; and Sibel Ahmed, Technical University of Varna, Bulgaria

Clustering the InsurTech dynamics in the transformation of the insurance industry

Iván Sosa Gómez, Camilo Jose Cela University, Spain

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Muhamad Ravelana Putra Isca, Telkom University, Indonesia and Danang Indrajaya, Telkom University, Indonesia

Operationalizing AI-Enabled Teaching and Learning in Higher Education: Empirical Evidence and a Strategic Adoption Roadmap from the UAE

Vikas Swarnakar, College of Business and Economics, U.A.E.; Halimah Ahmed Alhashmi, United Arab Emirates University, U.A.E.; Abdul Rauf, United Arab Emirates University, U.A.E.; Hafiz Muhammad Usman Khizar, United Arab Emirates University, U.A.E.; Mohammed Al-Waqfi, United Arab Emirates University, U.A.E.; and Shailesh Vaidya, National Institute of Technology, India

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Aksh Barish Dantal, U.S.A.; Simran Kahai, John Carroll University, U.S.A.; and Arjun Tuli, Poland

*The Political Economy of Nuclear Technology Transfer in Communist Romania: The Strategic Choice of Canadian CANDU Technology and Its Economic Fallout***George Dumitrescu**, University of Bucharest, Romania*The Visible Intermediary: A Transaction-Cost Account of the Cross-Border Advisory Firm in China—Central Asia Industrial Equipment Trade***Bashir Modanov**, Egatein, China**ECONOMICS OF INNOVATION****Chair:** Ha Van Nguyen Banking Academy of Vietnam, Vietnam**Discussant:** Ljiljana Božić, The Institute of Economics, Zagreb Croatia**Room:** Z-Room 3*Do Innovation Systems Shape the Returns to Knowledge Sources? Evidence from Germany and Chile***Rodolfo Lauterbach**, Universidad de Las Americas - Campus Providencia, Mexico*Promoting STEM Activities to Meet Labor Market Expectations: The Role of Collaborative Learning, Teacher Support and Financial Hardship***Ha Van Nguyen**, Banking Academy of Vietnam, Vietnam; Vy Nong Nguyen-Tuong, Vietnam National University, Ho Chi Minh City High School for the Gifted, Vietnam; Linh Thai-Dan, Hanoi - Amsterdam High School for The Gifted, Vietnam; Tu Nguyen-Tuan, Vinschool Ocean Park, Vietnam; and Linh Tran-Ai, Foreign Language Specialised School - University of Languages and International Studies, Vietnam National University, Vietnam*Do Energy Constraints Foster the Generation of Firms' Innovations? The Role of Knowledge for MENA Countries***Mira Khalili**, Lebanese International University, Lebanon and Universitat Rovira i Virgili, Spain; Mercedes Teruel, Universitat Rovira i Virgil, Spain; and Monica Martin-Bofarul, Universitat Rovira i Virgil, Spain*Bridging the Governance Gap: A Comparative Analysis of Startup Financing Architectures in the US, UK, Germany, and Azerbaijan***Orkhan Vatankhah**, Azerbaijan Technical University, Azerbaijan*From Fragmentation to Framework: Divergent Approaches to Crypto-Asset Regulation in the European Union and Türkiye***Seda Kılıçaslan Özçakır**, Middle East Technical University, Türkiye and **Mert Güleç**, Middle East Technical University, Türkiye*AI Adoption and the Internationalization of Creative Industries: Panel Evidence from European Economies***Gianmario Strappati**, Instituto Superior J. Hernandez de Buenos Aires, Argentina

MARKETING & TOURISM**Chair:** Narissara Palusuk, Khon Kaen University, Thailand**Discussant:** Nor Asiah Omar, Universiti Kebangsaan Malaysia, Malaysia**Room:** Z-Room 4*From Scrolls to Sales: Unpacking How TikTok Advertising Content Translates into Purchase Intention through Brand Awareness and Brand Image***Muhammad Abdan Syakura**, Telkom University, Indonesia and **Citra Kusuma Dewi**, Telkom University, Indonesia*Revising the Definition of Country of Origin (COO) Effect: Toward a Clearer Conceptualization***Hajar Saidy**, UH2C, Morocco and Ezzohra Belkadi, FSJES Ain Sebaâ, UH2C, Morocco*Luxury restaurant marketing: Comparing the Michelin and Australian Good Food guides***Estela Marine-Roig**, University of Lleida, Spain*The Paradox of Pleasure and Pain: How Positive and Negative Experiences Shape eWOM in Ethnic Food Tourism***Ghazanfar Ali Abbasi**, KFUPM, Saudi Arabia*From Viewer to Supporter: The Impact of Attitude toward Live-Streamer on Real-Time Gift-Giving Behavior to Streamers Through Theory of Reasoned Action (TRA)***Narissara Palusuk**, Khon Kaen University, Thailand*Driver or Brake? How Environmental Knowledge Moderates Sustainable Consumption Intentions in an Emerging Market Context***Mochamad Fikri Abdul Azis**, Telkom University, Indonesia and **Citra Kusuma Dewi**, Telkom University, Indonesia**LUNCH BREAK: 13:10-13:40****DAY 3 - SESSION III: 13:40-15:40****MANAGEMENT V****Chair:** Ender Demir, Reykjavik University, Iceland**Room:** Z-Room 1*Chasing Losses in the Probability Economy: A Dual Pathway Model of Psychological Reactance and Risk Control in Gacha Gaming*Chen-Kuei Kao, Taipei WEGO Private Senior High School, Taiwan and **Hung-You Chen**, National Chin-Yi University of Technology, Taiwan*Global Value Chain Exposure and Sourcing Reconfiguration in Central, Eastern and Southeastern Europe***Magdalena Olczyk**, Gdańsk University of Technology, Poland*Future Tourism and Business Professionals' Perceptions of Conflict Management in Protected Areas: Evidence from University Students in Northern Albania***Arian Gjura**, Universiteti i Shkodres "Luigj Gurakuqi", Albania*Blockchain-Based Solutions for Cross-Border Payment Settlements: Smart Contracts and System Efficiency***Shengguang Cheng**, Southeast University, China*Internal Social Coherence Under AI Deployment: Organizational Responses to Labor Tensions in Socially Oriented Organizations***Cesar Tauste**, University of Valencia, Spain; Vanessa Campos, University of Valencia, Spain; and Joan Ramon Sanchis, University of Valencia, Spain

ACCOUNTING AND FINANCE**Chair:** Mehmet Huseyin Bilgin, EBES, Türkiye**Room:** Z-Room 2*Governance as a Mimetic Capability: Institutional Voids, Climate Policy Uncertainty, and the Greenwashing Equilibrium in Emerging Markets***Sinara Silva Pinheiro Lopes**, Federal University of Espírito Santo, Brazil; and Luiz Cláudio Louzada, Federal University of Espírito Santo, Brazil*Value Relevance of Earnings, Book Value, and Dividends in High-Capitalization Banks: Evidence Before, During, and After COVID-19*Jeffry Vincent Gunawan, Bina Nusantara University, Indonesia; Nathaniel Tangguh Kahatya, Bina Nusantara University, Indonesia; and **Rahmat - Siauwijaya**, Bina Nusantara University, Indonesia*Gender as a Determinant of Investment Decisions: A Behavioral Finance Perspective***Sasha Rastogi**, The Shri Ram School, Moulisari, India and Priyanka Raheja, The Shri Ram School, Moulisari, India*From Assembly Lines to Headlines: Constructing a Manufacturing Economic Policy Uncertainty Index***Simran Kahai**, John Carroll University, U.S.A. and **Aksh Barish Dantal**, U.S.A.*MSCI Rebalancing August 2025 Announcements: An Event Study of Indonesia and Malaysia***Vincent Chandra**, Binus University, Indonesia and Amario Kusumo, Binus University, Indonesia**EMPIRICAL STUDIES IN ECONOMICS AND FINANCE V****Chair:** Ender Demir, Reykjavik University, Iceland**Discussant:** Monica Violeta Achim, Babes Bolyai University, Romania**Room:** Z-Room 3*Digital Innovation and Supply Chain Resilience in the GCC Logistics Sector: The Role of Industry 4.0 Technologies***Asma Al Rahbi**, University of Warwick, U.K.; Taofeeq Ibn Mohammed, University of Warwick, U.K.; and Hamid Moradlou, University of Warwick, U.K.*Borrowing in Turbulent Times: Profitability and the Cost of Debt in Poland***Natalia Nehrebecka**, Warsaw University, Poland*Political Engagement and Firm Performance in the United States: Evidence from Individual Campaign Contributions, 1980–2018***Victor Quyi Chen**, Canada*Analysis of the Linkages between Power Supply and Firm Growth in the MENA Region***Mira Khalili**, Lebanese International University, Lebanon and Universitat Rovira i Virgili, Spain; Mercedes Teruel, Universitat Rovira i Virgili, Spain; and Monica Martin-Bofarull, Universitat Rovira i Virgili, Spain*Who Exports, Diversifies, and Upgrades in the Philippines? A Firm-level Analysis*Jesus Felipe, De La Salle University, Philippines; Nanditha Mathew, De La Salle University, Philippines; and **Jacobe Joaquin Montes Sevilla**, De La Salle University, Philippines*Enterprise Chatbot Platform with Turkish Language Processing for Banking Operations Efficiency*İlker Köse, Istanbul Ticaret University, Türkiye; Serkan Çankaya, Istanbul Ticaret University, Türkiye; **Şükrü Buğra Özyiğit**, Turkish Commercial Bank, Türkiye; and Harun Özgür Tışkaya, Turkish Commercial Bank, Türkiye

ECONOMIC AND SOCIAL ISSUES**Chair:** Lazăr Paula, Bucharest University of Economic Studies, Romania**Discussant:** Andrzej Cieslik, University of Warsaw, Poland**Room:** Z-Room 4*Determining Household Food Waste Intentions: A Pilot Study in Ankara***Sinem Erdoğdu**, Middle East Technical University, Türkiye*A Design-Based Approach to Network Interference Under Egocentric Sampling***Faranak Alikhah**, University of Rome Tor Vergata, Italy; Tiziano Arduini, University of Rome Tor Vergata, Italy; Federico Belotti, University of Rome Tor Vergata, Italy; and Laura Forastiere, Yale University, U.S.A.*Sustainable Mobility Across Population Sizes in Japan: Balancing Household Mobility Choices, Well-Being, and CO₂ Emissions Reduction***Nagi Hosogoshi**, Iwate University, Japan and Xiangdan Piao, Iwate University, Japan*The Effects of Parental Education on Child Welfare: Evidence from the 1997 Compulsory Schooling Reform in Turkey***Anıl Bölükoğlu**, İzmir Bakırçay University, Türkiye; Öznur Ozdamar Giovanis, İzmir Bakırçay University, Türkiye; Eleftherios Giovanis, İzmir Bakırçay University, Türkiye; Banu Beyaz Sipahi, Tarsus Üniversitesi, Türkiye; and Gülden Bölük, Akdeniz University, Türkiye*More Connected, More Vulnerable? A Panel Data Analysis of Online Fraud in the Era of Digital Literacy***Lazăr Paula**, Bucharest University of Economic Studies, Romania; Filipescu Maria-Oana, Bucharest University of Economic Studies, Romania; Vintila Nicoleta, Bucharest University of Economic Studies, Romania; Catarama Delia Florina, Bucharest University of Economic Studies, Romania; and Țătu Lucian, Bucharest University of Economic Studies, Romania*Tax Incentives in Retirement Accounts: Is There a Growth - Inequality Tradeoff?***Kardelen Cicek**, International Monetary Fund, U.S.A.**COFFEE BREAK: 15:40-15:50****DAY 3 - SESSION IV: 15:50-17:50****HUMAN RESOURCE MANAGEMENT****Chair:** Chiara Barchielli, Scuola Superiore Sant'Anna, Italy**Discussant:** Rodolfo Lauterbach, Universidad de Las Americas - Campus Providencia, Mexico**Room:** Z-Room 1*Self-Orchestration and Culture: Self-Efficacy Mechanisms in Increasing Creative Process Engagement***Ahmad Shobirin**, Universitas Gadjah Mada, Indonesia and Rr.Tur Nastiti, Gadjah Mada University, Indonesia*The Role of Interpersonal Trust in Artificial Intelligence (AI) Adoption within HRM Practices***Avishan Sarmast**, University of Padova, Italy; Patrizia Garengo, University of Padua, Italy; and Adnan Hussain, University of Padua, Italy*Institutional Support as a Determinant of Clinical Educators' Confidence in Managing Nursing Students' Mental Health: A Cross-Country Analysis from the CARE-CE Project***Chiara Barchielli**, Scuola Superiore Sant'Anna, Italy; Anette Lykke Hindhede, UCSF - Center for Health Research, Copenhagen University Hospital – Rigshospitalet, Copenhagen, Denmark; Camilla Bernild, Department of Public Health, University of Copenhagen, Copenhagen, Denmark; Malou Stoffels, Amstel Academie, Netherlands; Marco Alaimo, Azienda USL Toscana Centro, Italy; Riccardo Mari, Azienda USL Toscana Centro, Italy; Marzia Paffetti, Azienda USL Toscana Centro, Italy; Mathilde Hellman-Petersen, UCSF - Center for Sundhedsfaglig Forskning, Denmark; Emma Dybdal Andersen, Rigshospitalet UCSF - Center for Sundhedsfaglig Forskning, Denmark; Gianluca Galeotti, Azienda USL Toscana Centro, Italy; and Paolo Zoppi, Azienda USL Toscana Centro, Italy

Adaptive Challenges and Shadow Work in Digitalized Human Resource Processes: Employee-Centered Evidence from Poland

Marta Gajowiak-Domin, Poznan University of Technology, Poland

Cancer Survivors' Return to Work: The Role of HRM Practices in Quality of Working Life and Organizational Commitment from a Gender Perspective

Rocio Aguilar-Caro, Pablo de Olavide University, Spain and **Monica Santana-Hernandez**, Pablo de Olavide University, Spain

Constructing Organizational Justice: HR Managers' Interpretations and Practices of Fairness

Diletta Gazzaroli, Università Cattolica del Sacro Cuore, Italy; **Amalia De Leo**, Università Cattolica del Sacro Cuore, Italy; **Elisa Carletti**, Università Cattolica del Sacro Cuore, Italy; and **Caterina Gozzoli**, Università Cattolica del Sacro Cuore, Italy

ECONOMIC DEVELOPMENT, SUSTAINABILITY, & INNOVATION

Chair: Irena Nikolovska, University of Doha for Science and Technology, Qatar

Discussant: Gautam Hazarika, The University of Texas Rio Grande Valley, U.S.A.

Room: Z-Room 2

Medium-Term Electricity Load Forecasting Using Large Language Models

Evgeniya Shenkman, HSE University, Russia and **Anastasiya Kireecheva**, HSE University, Russia

Advancing Circular Economy for Systemic Sustainable Development: Policy Analysis from an Emerging Economy Context

Irena Nikolovska, University of Doha for Science and Technology, Qatar; **Ljupcho Efremov**, American University of the Middle East, Kuwait; and **Leonid Nakov**, Ss Cyril and Methodius University, Republic of North Macedonia

Climate Finance and Green Economic Growth: Does Institutional Quality Matter?

Irwan Trinugroho, Universitas Sebelas Maret, Indonesia; **Subroto Rapih**, Universitas Sebelas Maret, Indonesia; **Nkwetta Ajong Aquilas**, University of Buea, Cameroon; and **Budi Wahyono**, Universitas Sebelas Maret, Indonesia

The Economics of Digital Carbon Assets: Applying Tokenisation in EU ETS2

Zehra Uyumaz, Italy

Generative AI and the Dilemma of Control: A Sandbox Framework for Türkiye's National AI Strategy

Mert Güleç, Middle East Technical University, Türkiye and **Seda Kılıçaslan Özçakır**, Middle East Technical University, Türkiye

APPLIED ECONOMICS

Chair: Kardelen Cicek, International Monetary Fund, U.S.A.

Discussant: Evan Lau, Universiti Malaysia Sarawak, Malaysia

Room: Z-Room 3

Sector Prioritization for AI Readiness in Albania: Evidence from Financial Services and ICT

Edvina Kapllani, UET University Tirana, Albania

Funding of Brown Assets by Banks

Sangeeta Pandit, SIMSREE, India

Distributional Impacts of Inflation Accounting for Behavioral Effects and Real Assets

Kardelen Cicek, International Monetary Fund, U.S.A.; **Julieth Pico Mejía**, International Monetary Fund, U.S.A.; **Marcos Poplawski-Ribeiro**, International Monetary Fund, U.S.A.; and **Alberto Tumino**, International Monetary Fund, U.S.A.

The Role of Bank Indonesia through the BI Rate, Inflation, and Economic Growth in Maintaining the Stability of the Rupiah Exchange Rate: A Predictive Approach

Alamgir Abyazarshq Andrianto, Telkom University, Indonesia and Danang Indrajaya, Telkom University, Indonesia

Cultural Distance, Its Dimensions, and Their Impact on Foreign Direct Investment: An Empirical Analysis of OECD Countries

Aykhan Sadigov, University of Tartu, Estonia

Redefining Debt Sustainability: A Data-Driven Model for Fiscal Credibility

Anshita Kapoor, Jamia Millia Islamia, India
