57th EBES CONFERENCE - PRAGUE

CONFERENCE PROGRAM

PRAGUE, CZECHIA

October 15-17, 2026

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

Hosted by

PAN-EUROPEAN UNIVERSITY

ebes@ebesweb.org

www.ebesweb.org

(Please note the sessions are in Prague, Czechia local time)

Thursday, October 15 (Day 1)	Friday, October 16 (Day 2)	Saturday, October 17 (Day 3)
Welcome Speeches (08:30-09:00 | Room 107 & Z-Room 1) **SESSION I (09:00-11:00)** › ECONOMICS OF INNOVATION I (Room 107 & Z-Room 1) › MARKETING I (Room 211 & Z-Room 2) › EMPIRICAL STUDIES IN ECONOMICS AND FINANCE I (Room 212 & Z-Room 3) › PUBLIC ECONOMICS (Room 213 & Z-Room 4) › CORPORATE FINANCE I (Room 214 & Z-Room 5) **COFFEE BREAK (11:00-11:15)** **SESSION II (11:15-13:15)** › MARKETING II (Room 107 & Z-Room 1) › ECONOMICS OF INNOVATION II (Room 211 & Z-Room 2) › MANAGEMENT I (Room 212 & Z-Room 3) › CORPORATE FINANCE II (Room 213 & Z-Room 4) › ENERGY STUDIES I (Room 214 & Z-Room 5) **LUNCH BREAK (13:15-14:00)** **SESSION III (14:00-16:00)** › LABOR ECONOMICS I (Room 107 & Z-Room 1) › CORPORATE GOVERNANCE (Room 211 & Z-Room 2) › BEHAVIORAL FINANCE (Room 212 & Z-Room 3) › TOURISM I (Room 213 & Z-Room 4) › ENERGY STUDIES II (Room 214 & Z-Room 5) **COFFEE BREAK (16:00-16:15)** **Keynote Speech** (16:15-17:00) (Room 107 & Z-Room 1) **Best Paper Award** (17:00-17:10) (Room 107 & Z-Room 1) **Meet the Editors Session** (17:10-18:00) (Room 107 & Z-Room 1)	**SESSION I (08:30-10:30)** › ENTREPRENEURSHIP (Room 211 & Z-Room 1) › INVESTMENT I (Room 212 & Z-Room 2) › MANAGEMENT II (Room 213 & Z-Room 3) › ACCOUNTING/AUDIT I (Room 214 & Z-Room 4) › EMPIRICAL STUDIES IN ECONOMICS AND FINANCE II (Room 229 & Z-Room 5) **COFFEE BREAK (10:30-10:45)** **SESSION II (10:45-12:45)** › GROWTH, DEVELOPMENT & REGIONAL ECONOMICS (Room 211 & Z-Room 1) › POLITICAL ECONOMY (Room 212 & Z-Room 2) › ACCOUNTING/AUDIT II (Room 213 & Z-Room 3) › HUMAN RESOURCES MANAGEMENT AND EDUCATION I (Room 214 & Z-Room 4) › MANAGEMENT III (Room 229 & Z-Room 5) **LUNCH BREAK (12:45-13:30)** **SESSION III (13:30-15:30)** › INTERNATIONAL TRADE (Room 211 & Z-Room 1) › HUMAN RESOURCES MANAGEMENT I (Room 212 & Z-Room 2) › BANKING (Room 213 & Z-Room 3) › TOURISM II (Z-Room 4) › CONSUMER BEHAVIOR AND DIGITAL MARKETING (Z-Room 5) › EMPIRICAL STUDIES IN ECONOMICS AND FINANCE III (Z-Room 6)	**SESSION I (09:00-11:00)** › MARKETING III (Z-Room 1) › HUMAN RESOURCES MANAGEMENT II (Z-Room 2) › MANAGEMENT IV (Z-Room 3) › LABOR ECONOMICS II (Z-Room 4) › RISK MANAGEMENT AND FINANCIAL MARKETS (Z-Room 5) › EMPIRICAL STUDIES IN ECONOMICS AND FINANCE IV (Z-Room 6) **COFFEE BREAK (11:00-11:10)** **SESSION II (11:10-13:10)** › MARKETING, CONSUMER BEHAVIOR, AND DIGITAL TECHNOLOGIES (Z-Room 1) › CORPORATE GOVERNANCE AND SUSTAINABILITY I (Z-Room 2) › ECONOMICS OF INNOVATION III (Z-Room 3) › EMPIRICAL STUDIES IN ECONOMICS AND FINANCE V (Z-Room 4) › POLITICAL ECONOMY & REGIONAL DEVELOPMENT (Z-Room 5) › HUMAN RESOURCES MANAGEMENT AND EDUCATION II (Z-Room 6) **LUNCH BREAK (13:10-13:40)** **SESSION III (13:40-15:40)** › CORPORATE FINANCE AND ACCOUNTING (Z-Room 1) › MACROECONOMICS & INTERNATIONAL FINANCE (Z-Room 2) › SMEs & ENTREPRENEURSHIP (Z-Room 3) › GROWTH AND DEVELOPMENT (Z-Room 4) › EMPIRICAL STUDIES IN ECONOMICS AND FINANCE VI (Z-Room 5) › MANAGEMENT V (Z-Room 6) **COFFEE BREAK (15:40-15:50)** **SESSION IV (15:50-17:50)** › EMPIRICAL STUDIES IN ECONOMICS AND FINANCE VII (Z-Room 1) › INVESTMENT II (Z-Room 2) › PUBLIC ECONOMICS & POLITICAL ECONOMY (Z-Room 3) › MANAGEMENT VI (Z-Room 4) › MARKETING IV (Z-Room 5) › CORPORATE GOVERNANCE AND SUSTAINABILITY II (Z-Room 6)

zoom Video Conferencing

Note: The links remain the same throughout the conference.

Z-Room 1: https://us06web.zoom.us/j/89493845489
Z-Room 2: https://us06web.zoom.us/j/86358931376
Z-Room 3: https://us06web.zoom.us/j/89281230700
Z-Room 4: https://us06web.zoom.us/j/83917053221
Z-Room 5: https://us06web.zoom.us/j/89862540158
Z-Room 6: https://us06web.zoom.us/j/88411689696

TRIAL SESSIONS: THURSDAY, OCTOBER 8

FOR PARTICIPANTS (11:00-11:40 | Link) / FOR CHAIRS/DISCUSSANTS (11:40-12:00 | Link)

CONFERENCE PROGRAM

THURSDAY, OCTOBER 15 (DAY 1)

WELCOME SPEECHES: 08:30-09:00

Room: Room 107 & Z-Room 1 (in-person)

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

Aleksandr Ključnikov, Rector, *Pan-European University*, Czechia

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

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

ECONOMICS OF INNOVATION I

Chair & Discussant: Paul Clay, Fort Lewis College, U.S.A.
Room: Room 107 & Z-Room 1 (in-person)

Bytes Beyond Boundaries: Effects of Digitization on Innovation
Mengyuan Cai, Nanyang Technological University, Singapore

Mapping Research Trends in Water Reuse: A Bibliometric Analysis of Emerging Sustainability Approaches
Blisard Zani, University of Tirana, Albania

Social Capital as a Workhorse of Innovation: Evidence from High-Dimensional Fixed Effects PPML Estimations
Emrah Akça, Bartın University, Türkiye and Murat Bayraktar, Istanbul Esenyurt University, Türkiye

Assessment of the Urban Eco-innovation Maturity Model – A Case Study of Selected European Cities
Anna Buslowska, University of Bialystok, Poland

When Risk Does Not Deter: Perceived Benefits as A Boundary Condition of the Risk–Use Relationship in Organizational AI Adoption
Zoltan Rozsa, Pan-European University, Czechia and Viera Ondraskova, Alexander Dubcek University of Trencin, Slovakia

When Platforms Shift, Industries Follow: AI Category Translation across Digital Ecosystems
Minsu Jung, Sogang University, South Korea; Sojeong Lee, Sogang University, South Korea; Seora Yoon, Sogang University, South Korea; and Sang-Gun Lee, Sogang University, South Korea

MARKETING I

Chair & Discussant: Mohammed Sadiq Sohail, King Fahd University for Petroleum and Minerals, Saudi Arabia
Room: Room 211 & Z-Room 2 (in-person)

Seen by Maps, chosen by AI? Examining Visibility Self-Preferencing in AI-Based Place Recommendations
Sojeong Lee, Sogang University, South Korea and Young Kyun Chang, Sogang University, South Korea

Blurred Status Boundaries: Responses to Upward Identity Shifts
Preeti Pandey, IIT Kharagpur, India and Biplab Datta, IIT Kharagpur, India

Strengthening Consumer Participation in the Circular Economy: Key Factors and Policy Implications
Ruppal Walia Sharma, SP Jain Institute of Management and Research, India and Shabbir Husain R.V, SP Jain Institute of Management and Research, India

The Influence of Social Media Algorithms on Consumer Decision-Making Across the Digital Customer Journey
Meri Shukuroska, University American College Skopje, North Macedonia; **Elena Gjorevska,** University American College Skopje, North Macedonia; Ana Tomoska-Misoska, University American College Skopje, North Macedonia; Ilijana Petrovska, University American College Skopje, North Macedonia; and Marija Adjiev, University American College Skopje, North Macedonia

A Comparative Study of Probabilistic and Machine Learning Models for Customer Lifetime Value Prediction
Anshu Anshu, Tomas Bata University in Zlín, Czechia

The Ceiling on Full Mediation: What the Correlation Structure Reveals Before Model Estimation. The Case of Perceived CSR and Customer Trust
Vladimír Dragon, Pan-European University, Czechia

EMPIRICAL STUDIES IN ECONOMICS AND FINANCE I

Chair & Discussant: Idris Adediran, King Fahd University for Petroleum and Minerals, Saudi Arabia
Room: Room 212 & Z-Room 3 (in-person)

Time-varying Inflation Persistence and the Role of Anchoring Expectations in Turkish Economy
Lutfi Erden, Hacettepe University, Türkiye; Ibrahim Ozkan, University of Toronto, Canada; and **Yasemin Colak,** Hacettepe University, Türkiye

Heterogeneous Effects of Inflation on Income Inequality: The Role of the COVID-19 Pandemic
Serdar Göcen, Osmaniye Korkut Ata University, Türkiye

Inflation and Consumer Behavior: A Cross-Country Analysis
Hemmat H. Safwat, Energy Development Services, Greece

Corrected Forecast Combinations
Chu-An Liu, Academia Sinica, Taiwan and Andrey L. Vasnev, University of Sydney, Australia

A Bibliometric Analysis of the Eurasian Economic Review (2011–2025)
Rukiye Ayaz, Karadeniz Technical University, Türkiye and Ahmet Ayaz, Karadeniz Technical University, Türkiye

Patterns of Financial Coping in Hungary: The Role of Demographic and Regional Factors
Erzsébet Németh, Budapest Metropolitan University, Hungary

PUBLIC ECONOMICS

Chair & Discussant: Julan Du, Chinese University of Hong Kong, Hong Kong
Room: Room 213 & Z-Room 4 (in-person)

Cost-Benefit Analyses of Nature-based Solutions in Coastal Areas and their Impact: The case of the Western Scheldt in the Netherlands
Julia Swart, Utrecht University, Netherlands; Loek Groot, Utrecht University School of Economics, Netherlands; Misha Withagen, Utrecht University School of Economics, Netherlands; Long Hoang, Wageningen University, Netherlands; and Vana Tsimopoulou, HZ University of Applied Sciences, Netherlands

Extending Social Pension to Informal Workers in Ghana: Impacts on Welfare and Fiscal Policy
Kwadwo Opoku, Aarhus University, Denmark

Digital Integration, Analytical Capability and Decision Support in Local-Government Shared Service Centres: Evidence from Poland
Pawel Modrzynski, Bydgoszcz University of Science and Technology, Poland

When Connectivity Fails to Capitalize: Local Public Infrastructure, Housing Markets and Urban Inequality in Milan
Gianluca Cerruti, Università di Genova, Italy; Simone Robbiano, Università di Genova, Italy; Marta Santagata, Università di Genova, Italy; and Alessio Sardo, Università di Genova, Italy

A Cross-Country Comparison of Tax Literacy
Marina Bornman, University of Johannesburg, South Africa and Marianne Wassermann, University of Johannesburg, South Africa

Soft Budget Constraints and the Investment Effects of Firm Subsidies: Evidence from Uzbekistan
Dainn Wie, National Graduate Institute for Policy Studies, Japan and Mukhamed Komilovich Ibragimov, Tax Committee of the Republic of Uzbekistan, Uzbekistan

CORPORATE FINANCE I
Chair & Discussant: Ahmad Alqatan**,** Arab Open University, Kuwait
Room: Room 214 & Z-Room 5 (in-person)

Redefining Financial Ratio Analysis in an Era of Economic Uncertainty: A Novel Framework Integrating Fuzzy Set Theory and Dynamic Ratio Evaluation
Tomasz Korol, Gdansk University of Technology, Poland

SPACs and Stock Price Crash Risk
Yun-Chi Lee, Soochow University, Taiwan

Term Sheets or Term Loans? How Valuations Shape Financing of Venture-Backed Firms
Tereza Tykvova, University of St. Gallen and SFI, Switzerland; Giang Nguyen, Macquarie University, Australia; and Hannah Nguyen, Monash University, Australia

The Impact of EU Countries' Sustainable Development on the ESG Performance of Public Companies
Małgorzata Janicka, University of Lodz, Poland and Artur Sajnóg, University of Lodz, Poland

Refinancing Risk and Carbon Emissions
Zongjin Wang, Macquarie University, Australia

Earnings Management and Future Stock Price Crash Risk: Evidence from India
Rachana Behera, Indian Institute of Technology, Kharagpur, India

COFFEE BREAK: 11:00-11:15

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

MARKETING II
Chair & Discussant: Ruppal Walia Sharma**,** SP Jain Institute of Management and Research, India
Room: Room 107 & Z-Room 1 (in-person)

Timing Engagement: How Posting Schedules Shape Instagram Performance
Ariane-Tabea Schüller, University of Greifswald, Germany

Drivers of Eco-Friendly Shopping Bag Adoption in South Africa
Siphiwe Dlamini, University of Cape Town, South Africa

Green Fashion Apparel Purchase Behavior among Generation Z Consumers in Bangladesh: A Value-Intention-Behavior Approach
Shovan Nasim Haider, Tomas Bata University in Zlin, Czechia and Miloslava Chovancova, Tomas Bata University in Zlin, Czechia

The Algorithmic Ritual: A Multi-layered Mechanism of Emotional Energy Production and Conversion in Live Streaming Commerce
Kaiyi Hu, Ritsumeikan University, Japan

Understanding Satisfaction and Loyalty in Digital-Only Banking Through Bilingual App Reviews
Mohammed Sadiq Sohail, King Fahd University for Petroleum and Minerals, Saudi Arabia; Ali Raza, King Fahd University of Petroleum & Minerals (KFUPM), Saudi Arabia; and Ahmed Ali, King Fahd University of Petroleum & Minerals (KFUPM), Saudi Arabia

From Lexicons to Large Language Models: Mapping Methodological, Theoretical and Modality Gaps in Sentiment-Analysis-Based Customer Satisfaction Research
Ivana Bulanda, Pan-European University, Czechia; Michal Halaška, Pan-European University, Czechia; and **Roman Hlawiczka**, Pan-European University, Czechia

ECONOMICS OF INNOVATION II

Chair & Discussant: Mengyuan Cai, Nanyang Technological University, Singapore
Room: Room 211 & Z-Room 2 (in-person)

Eco-innovation Capacity and the Dimensions of Sustainable Development in European Union Countries
Iwona Skrodzka, University of Bialystok, Poland

Digital Divide and Student Retention: Evidence from a Rural Undergraduate Institution
Paul Clay, Fort Lewis College, U.S.A. and Jose Gomez, Fort Lewis College, U.S.A.

Artificial Intelligence, Digital Finance, and Geopolitical Risk: Implications for Financial Stability and Economic Growth in OECD Countries
Malayaranjan Sahoo, King Fahd University of Petroleum and Minerals, Saudi Arabia and Abdullah Abdulrahim Almeer, King Fahd University of Petroleum and Minerals, Saudi Arabia

Accelerating the Industry 5.0 Transition under Geoeconomic Fragmentation: Awareness and Implementation Intensity in Four Central European Export-Oriented Economies
Mario Lešina, University North, Croatia; **Lovorka Gotal Dmitrović,** University North, Croatia; and Marko Malenica, University North, Croatia

Urban-rural Integration and Landscape Sustainability
Simona Andreea Apostu, Bucharest University of Economic Studies, Romania

Ready for AI, Inclusive for Whom? National AI Preparedness and Digital Inequality in Developing Economies
Yeokyung Cho, Sogang University, South Korea

MANAGEMENT I

Chair & Discussant: Peik-Foong Yeap**,** University of Newcastle, U.K.
Room: Room 212 & Z-Room 3 (in-person)

Resilience Investment for Disaster Recovery: A Case Study of Malaysia
Haliza Mohd Zahari, National Defence University of Malaysia, Malaysia

A Feedback-Looped Value Chain for Physical Home Appliance Subscription Business Models
Sanggyu Lee, Sogang University, South Korea; **Misun Han,** Sogang University, South Korea; Rami Jung, Hansung University, South Korea; and Young Kyun Chang, Sogang University, South Korea

Cognitive Abilities as Predictors of Occupational Stress: Empirical Evidence from Romanian Organizations
Dan-Alexandru Lazăr, Bucharest University of Economic Studies, Romania

Absorptive Capacity and Competitive Advantage in Vietnamese SMEs: The Conditioning Role of Institutional Support
Ha Minh Tri, International University, VNU-HCM, Vietnam

A Bibliometric Analysis of the Eurasian Business Review (2019–2025)
Ahmet Ayaz, Karadeniz Technical University, Türkiye and Rukiye Ayaz, Karadeniz Technical University, Türkiye

The Role of Availability, Product Quality, Return Policy, and Information Quality on Repurchase Intention in E-Commerce
Kamil Çelik, Bartın University, Türkiye and Sabahattin Çetin, Bartın University, Türkiye

CORPORATE FINANCE II

Chair & Discussant: Tereza Tykvova, University of St. Gallen and SFI, Switzerland
Room: Room 213 & Z-Room 4 (in-person)

Carbon Emissions and Precautionary Cash Holdings: Evidence from the UK and Germany
Atia Hussain, University of Sharjah College of Business Administration, U.A.E.; Ammad Ahmed, University of Sharjah College of Business Administration, U.A.E.; Waqas Mehmood, University of Sharjah College of Business Administration, U.A.E.; and Walaa Wahid Elkelish, University of Sharjah College of Business Administration, U.A.E.

Board Education and Corporate Financial Health
Nicolae Stef, Burgundy School of Business, France and Isabelle Allemand, Burgundy School of Business, France

Survival at Any Cost? Financial Non-Viability and Corporate Bribery
S Yesaswi Dora, Indian Institute of Technology Kharagpur, India and Ajay Kumar Mishra, Indian Institute of Technology Kharagpur, India

Participative Leadership and the Knowledge-Integration Pathway to Financial Reporting Quality: Evidence from Algeria
Boukeloua Iheb, Hungarian University of Agriculture and Life Sciences, Hungary and Sipiczki Zoltán, Hungarian University of Agriculture and Life Sciences, Hungary

Do Family Firms Restrain CEO Excessive Compensation? Evidence from France
Ahmad Alqatan, Arab Open University, Kuwait; Amal Aguir, University of Sousse, Tunisia; and Mahmood Wahaibi, Arab Open University, Oman

Materiality, Targets and Strategic Integration Under ESRS: Group-Level Evidence from Assured Sustainability Statements
Josef Horák, Pan-European University, Czechia; Jiří Strouhal, Pan-European University, Czechia; Yu Han, Tallinn University of Technology, Estonia; and Iveta Vozňáková, Pan-European University, Czechia

ENERGY STUDIES I

Chair & Discussant: Julia Swart, Utrecht University, Netherlands
Room: Room 214 & Z-Room 5 (in-person)

Global Geopolitics and Default Risk in the USA and Russia: The Role of Oil Prices
Samet Gunay, Corvinus University of Budapest, Hungary; Dávid Zoltán Szabó, Corvinus University of Budapest, Hungary; and Árpád Balázs Szűcs, Corvinus University of Budapest, Hungary

The Role of Environmental Tax Revenue in Türkiye's Environmental Performance: An Asymmetric Approach
Hakan Yıldız, Medipol University, Türkiye and Serkan Şengül, Mudanya University, Türkiye

The Green Transition and Labor Market Transformation in Oman: Employment Reallocation, Skills, and Economic Diversification
Mohamed Chakroun, German University of Technology in Oman, Oman

China's Energy Security in a Changing Global Environment: Challenges and Future Risks
Luiza Kostecka-Tomaszewska, University of Bialystok, Poland

Beyond National Ambition: National Technology Posture and Government Commitment in the Emerging Hydrogen Economy
Mark Lehrer, Suffolk University, U.S.A. and Kim Wang, Suffolk University, U.S.A.

How Do Global Crises Reshape Volatility Leadership between AI and Energy Markets? Evidence from Quantile Time-Frequency Connectedness
Khurram Shehzad, King Fahd University for Petroleum and Minerals, Saudi Arabia

LUNCH BREAK: 13:15-14:00

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

LABOR ECONOMICS I

Chair & Discussant: Mohamed Chakroun, German University of Technology in Oman, Oman
Room: Room 107 & Z-Room 1 (in-person)

The Impact of Permanent Status on Self-Employment: The Case of NACARA
Eva Dziadula, University of Notre Dame, U.S.A. and Jorgen Michael Harris, Occidental College, U.S.A.

Flickering Agency: How Algorithmic Management Shapes Workers' Agency in the Platform Economy in India?
Anindya Jayanta Mishra, Indian Institute of Technology (IIT) Roorkee, Roorkee, Uttarakhand, India and Digvijay Singh, Indian Institute of Technology Roorkee, India

Age Discrimination in the Labor Market, Depression and Coping Strategies
Xuezheng Qin, Peking University, China

Relative Minimum Wages and Employment by Education: Panel Evidence from 20 EU Countries
Tomislav Korotaj, University of Zagreb, Croatia and **Marijan Mandić**, University of Zagreb, Croatia

Are Cooperatives Larger on Average? Differences in Employment per Firm by Enterprise Type and Region in Spain (1999–2023)
Antonio Mata García, Universidad de Cádiz, Spain; Maria Del Carmen Pérez-González, Universidad de Cádiz, Spain; and **Carmen Puentes Graña,** Universidad de Cádiz, Spain

From Online Job Vacancies to Skills Intelligence: An LLM-Driven Framework for Labor Market Monitoring
Ioana Ioanas, Bucharest University of Economic Studies, Romania; **Liviu-Adrian Cotfas,** Bucharest University of Economic Studies, Romania; Andra Sandu, Bucharest University of Economic Studies, Romania; Adriana Cosac, Bucharest University of Economic Studies, Romania; and George Tataru, Bucharest University of Economic Studies, Romania

CORPORATE GOVERNANCE

Chair & Discussant: Pilar Giraldez-Puig, Universidad Pablo de Olavide, Spain
Room: Room 211 & Z-Room 2 (in-person)

From Presence to Critical Mass: Female Board Representation and Firm Performance in Spanish Agricultural Firms
Araceli Amorós Martínez, Miguel Hernández University of Elche, Spain; José Antonio Cavero-Rubio, Miguel Hernández University of Elche, Spain; and Mónica González Morales, Miguel Hernández University of Elche, Spain

Employee Stock Ownership Plans and Earnings Management: Evidence from Indian Listed Firms
Satyabrata Malik, Indian Institute of Technology Kharagpur, India; Chandra Shekhar Mishra, Indian Institute of Technology Kharagpur, India; and Prabina Rajib, Indian Institute of Technology Kharagpur, India

From Social Responsibility to Operational Capability: The Role of Board Governance in Corporate Social Performance and Efficiency
Yousif Abdelbagi Abdalla, University of Sharjah, U.A.E.; Adam Yahya Jafeel, Abu Dhabi University, U.A.E.; Mohammed Hersi Warsame, University of Sharjah, U.A.E.; and Muhammad Al Mahameed, University of Sharjah, U.A.E.

DEI Infrastructure and the Gap Between Environmental Ratings and Environmental Transition Capacity
Sumit Dhull, Zayed University, U.A.E.; Ammad Ahmed, College of Business Administration, University of Sharjah, U.A.E.; Sumit Dhull, College of Business, Zayed University, U.A.E.; Atia Hussain, College of Business Administration, University of Sharjah, U.A.E.; and Muhammad Nadeem, School of Business, University of Queensland, Australia

Foreignness of CEOs and Innovation: The Mediation Effect of Inclusiveness
Pengda Fan, Ritsumeikan University, Japan

ESG Reporting and Forest Conservation in Tourism: Assessing Disclosure Quality and Corporate Accountability
Sajani Karunarathne, TalTech School of Business and Governance, Estonia and **Jiří Strouhal,** Pan-European University, Czechia

BEHAVIORAL FINANCE

Chair & Discussant: Nicolae Stef, Burgundy School of Business, France
Room: Room 212 & Z-Room 3 (in-person)

Learning from Defaults: How Retail Investors Adapt to Personal Losses
Koresh Galil, Ben-Gurion University of the Negev, Israel

Behavioral Investor Typologies among Cryptocurrency Investors in Turkey: Evidence from a Two-Stage Factor-Cluster Approach
Durmuş Yıldırım, Ondokuz Mayıs University, Türkiye

The Frictionless Illusion: Mobile Payment, Mental Accounting Disruption, and Financial Well-being Gap
Malvika Chhatwani, XLRI Delhi-NCR, India

The Long Shadow of Hyperinflation: Financial Behavior and the Intergenerational Transmission of Economic Trauma
Dragana Milutin Draganac, University of Belgrade, Serbia and **Ivana Ivković,** University of Belgrade, Serbia

Consumer Behavior Challenges and Circular Economy Adoption: An AI-Driven Strategic Framework
Muhammad Omair, King Fahd University of Petroleum and Minerals, Saudi Arabia

The Psychology of Paying the Same for Less: Why Shrinkflation Feels More Unfair Than a Price Hike
Utku Altunöz, Sinop University, Türkiye

TOURISM I

Chair & Discussant: Tomasz Korol, Gdansk University of Technology, Poland
Room: Room 213 & Z-Room 4 (in-person)

Economic, Social, Cultural and Environmental Impacts of Life Music Festivalas: A Case Study in the South East of Spain
Andrés Artal-Tur, Technical University of Cartagena, Spain; José Miguel Navarro-Azorín, Technical University of Cartagena, Spain; and **José María Ramos-Parreño,** Technical University of Cartagena, Spain

When Safety Is Not Enough: The Moderating Role of Team Diversity in the Effect of Psychological Safety on Team Performance through Knowledge Sharing in Thai Hospitality
Phakawan Phairat, Phuket Rajabhat University, Thailand and Siwat Suwannasin, Prince of Songkla University, Thailand

Foreign Visitors´ Perceived Safety and Its Implications for the Economy and Tourism Competitiveness: Evidence from Czech Regions
Iveta Hamarneh, Pan-European University, Czechia; Eva Henzlerová, Pan-European University, Czechia; Jana Firstová, Pan-European University, Czechia; and David Zámek, Pan-European University, Czechia

The Perception of Smart Tourism Destinations as A Predictor of The Intention to Use Technological Applications: An Analysis in Inland Regions
Cristina Rodríguez Rangel, University of Extremadura, Spain

Tourism Resilience in the European Union: The Impact of Domestic and International Demand and Economic Drivers on Hotel Occupancy (Panel Analysis)
Tetiana But, Pan-European University, Czechia; **Darina Svobodova,** Pan-European University, Czechia; and Petra Chaloupkova Koslikova**,** Pan-European University, Czechia

ENERGY STUDIES II

Chair & Discussant: Malayaranjan Sahoo, King Fahd University of Petroleum and Minerals, Saudi Arabia
Room: Room 214 & Z-Room 5 (in-person)

Does The Market Value Energy Efficiency Within EPC-Labels? An Analysis of the Residential Real Estate Market in Flanders
Alesia Gerassimenko, Vrije Universiteit Brussel, Belgium; **Lieven De Moor,** Vrije Universiteit Brussel, Belgium; and Laurens Defau, Johannes Kepler Universität Linz, Austria

Fintech Development and Energy Diversification: Global Evidence
Manoranjan Pattanaik, Indian Institute of Technology Kharagpur, India and Jitendra Mahakud, Indian Institute of Technology Kharagpur, India

Do Electricity Disruptions Affect the Growth of Manufacturing Firms in SSA?
Elizabeth Njiru, University of Szeged, Hungary

Effective Access and Private Participation in Mixed Oligopoly
Sinan Ertemel, Istanbul Technical University, Türkiye

Air Passenger Transport and Greenhouse Gas Emissions in the European Union: A Multi-Methodological Approach
Ana-Maria Marcu, Bucharest University of Economic Studies, Romania and Răzvan Vasile, Bucharest University of Economic Studies, Romania

Economic Aspects of Strategic Environmental Impact Assessment in the Planning of Projects Using Renewable Energy Sources
Boško Josimović, Institute of Architecture and Urban and Spatial Planning of Serbia, Serbia

COFFEE BREAK: 16:00-16:15

KEYNOTE SPEECH: 16:15-17:00
The Responsible Use of AI for Research

Room: Room 107 & Z-Room 1 (in-person)

Moderator: Marco Vivarelli, Catholic University of Milano, Italy

Speaker: Pawan Budhwar, Aston University, UK

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

Room: Room 107 & Z-Room 1 (in-person)

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

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

Room: Room 107 & Z-Room 1 (in-person)

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

Speakers:

Pawan Budhwar, *Co-Editor-in-Chief,* Human Resource Management Journal (SSCI & Scopus)

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

Sofia Johan, *Editor-in-Chief*, Eurasian Economic Review (ESCI & Scopus)

M. Kabir Hassan, *Editor-in-Chief,* Review of Financial Economics (ESCI & Scopus)

FRIDAY, OCTOBER 16 (DAY 2)

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

ENTREPRENEURSHIP

Chair & Discussant: Yousif Abdelbagi Abdalla, University of Sharjah, U.A.E.
Room: Room 211 & Z-Room 1 (in-person)

Islands Within Ecosystems? A Network Innovation Approach to Fragmentation Among Entrepreneurial and Innovation Support Initiatives
Andrea Sabatini, Università Politecnica delle Marche, Italy; Alessandro Cinti, Università Politecnica delle Marche, Italy; and Gian Luca Gregori, Università Politecnica delle Marche, Italy

From Augmentation to Delegation: Exploring How Founders Distinguish Generative from Agentic Artificial Intelligence (AI) in Entrepreneurial Ventures
Nasser Alqahtani, King Fahd University of Petroleum & Minerals, Saudi Arabia

Do Social Networks Matter? A Role of Social Enterprises' Networks in Seeking External Financing
Young Kyun Chang, Sogang University, South Korea; **Seung Hun Lee**, Sogang University, South Korea; and Hyuna Kwon, Sogang University, South Korea

De-Risk Before You Scale: A Stage-Gated Framework for Capital-Efficient Deep-Technology Commercialization
Richard Patrick Mislan, Rochester Institute of Technology, U.S.A. and Agamemnon Crassidis, Rochester Institute of Technology, U.S.A.

The Mechanics of Product Adoption and Market Diffusion in Communication Technology: A Comparative Bass Model Analysis
Muhamad Zaid, KTH Royal Institute of Technology, Sweden

Ownership, Governance Mechanisms, and Business Model Design
Tadeusz Dudycz, Wroclaw University of Science and Technology, Poland

INVESTMENT I

Chair & Discussant: Yun-Chi Lee, Soochow University, Taiwan
Room: Room 212 & Z-Room 2 (in-person)

Efficiency of the Forestry Sector across EU Member States in Transforming Investment into Gross Value Added and Roundwood Removals: A DEA Approach
Konstantin Nikolov Kolev, University of Forestry, Bulgaria; Maya Tsoklinova, University of National and World Economy, Bulgaria; Nevena Shuleva, University of Forestry, Bulgaria; and Valentina Marinova, University of Agribusiness and Rural Development, Bulgaria

Stock Market Reaction Around National Elections
Wei-Peng Chen, National Taipei University of Technology, Taiwan and Yu-Hsiang Chou, National Chengchi University, Taiwan

The Hormuz Risk Premium: Evidence from International Equity Markets
Mahmoud Qadan, University of Haifa, Israel and Mahmoud Ayoub, Western Galilee College, Israel

Market Microstructure of Stablecoins: Evidence from USDT
Vishaal Baulkaran, University of Lethbridge, Canada; Pawan Jain, University of Memphis, U.S.A.; and **Konrad Sobanski,** Poznan University of Economics and Business, Poland

Market-State and Time-Frequency Dependence between WTI Returns and BRICS Equity Markets: A QQR–WTC Approach
Ahmad Monir bin Abdullah, Universiti Kebangsaan Malaysia, Malaysia

G20 Stock Market Reaction to the Middle East War: An Event Study Approach
Budi Setiawan, King Fahd University for Petroleum and Minerals, Saudi Arabia

MANAGEMENT II
Chair & Discussant: Fadhlur Rahim Azmi, Universiti Teknologi MARA, Malaysia
Room: Room 213 & Z-Room 3 (in-person)

Dynamic Sales Forecasting for Memory Manufacturers Considering Firm Capability, Market Demand, Historical Sales, and Competitive Dynamics
Chihhsuan Wang, National Yang Ming Chiao Tung University, Taiwan

How AI and Analytics Reconfigure Accountability in Megaproject Governance
Elham Zahraeisalehi, University of Guelph, Canada and Davar Rezania, University of Guelph, Canada

Critical Factors Affecting the Adoption of Artificial Intelligence: An Empirical Study of UAE SMEs
Hanan AlMazrouei, United Arab Emirates University, U.A.E.

Location Optimization in Humanitarian Logistics: The p-Median Approach
Slobodan Nikola Acimovic, Faculty of Economy, University of Belgrade, Serbia; **Veljko (Milan) Mijušković,** Faculty of Economy, University of Belgrade, Serbia; and Nikola Milošević, Kosovo and Metohija Academy of Applied Studies, Serbia

When AI Crafting Meets Job Crafting: Boundary Conditions of Innovative Work Behavior and Work Engagement
Jakub Holúbek, Pan-European University, Czechia; Ivan Brezina, Pan-European University, Czechia; Radim Maňák, Pan-European University, Czechia; and David Šmíd, Pan-European University, Czechia

Stimulating SMME E-Commerce in a Nascent Developing Environment: The Case of Lesotho
Refiloe Maluke, University of the Witwatersrand, South Africa and **Gregory John Lee,** University of the Witwatersrand, South Africa

ACCOUNTING/AUDIT I
Chair & Discussant: Atia Hussain, University of Sharjah College of Business Administration, U.A.E
Room: Room 214 & Z-Room 4 (in-person)

When Connectivity Costs: Corporate Governance, Capital Connectivity and Investment Efficiency
Nurfarahin Roslan, Universiti Teknologi MARA, Malaysia and **Norman Mohd Saleh,** Universiti Kebangsaan Malaysia, Malaysia

Standardized Model for the Integration of Non-Financial Information about the Tangible Heritage Assets in Financial Reports in the Public Sector of Bulgaria
Daniela Feschiyan, University of National and World Economy, Bulgaria and Radka Andasarova, University of National and World Economy, Bulgaria

Accounting and Colonial Taxation: A Historical-Accounting Reinterpretation of the Royal Treasury of Santiago de Chile (1700–1810)
María del Mar López Pérez, Universidad de Castilla-La Mancha, Spain; Angel Tejada, Universidad de Castilla-La Mancha, Spain; and Francisca Tejedo-Romero, Universidad de Castilla-La Mancha, Spain

The Impact of the Omnibus Reform on Sustainability Reporting in Croatian State-Owned Enterprises
Martina Dragija Kostić, University of Zagreb, Croatia; Sanja Broz Tominac, University of Zagreb, Croatia; and **Vesna Vašiček**, University of Zagreb, Croatia

Discretionary Accruals Around CEO Turnover: Evidence from Norwegian Firms
Susann Rusten, Admento, Norway and **Andrew Musau,** Molde University College, Norway

Beyond Human-in-the-Loop: Meaningful Accountability in AI-Assisted Financial Reporting and Auditing
Pawel Modrzynski**,** Bydgoszcz University of Science and Technology, Poland and **Grazyna Voss**, Bydgoszcz University of Science and Technology, Poland

EMPIRICAL STUDIES IN ECONOMICS AND FINANCE II
Chair & Discussant: Samet Gunay, Corvinus University of Budapest, Hungary
Room: Room 229 & Z-Room 5 (in-person)

Tariff Shocks, Manufacturing Gig Employment, and Labor Market Resilience: Evidence from the US–China Trade War
Julan Du, Chinese University of Hong Kong, Hong Kong

Macroeconomic and Geopolitical Determinants of Currency Internationalization: Evidence from BRICS
Abishek Gupta, BIMTECH, India

Beyond Financial Access: Financial Capabilities and Heterogeneity in Household Financial Inclusion in Rural India
Akankshya Samal, Indian Institute of Technology Kharagpur, India; Narayan Chandra Nayak, Indian Institute of Technology Kharagpur, India; and Jitendra Mahakud, Indian Institute of Technology Kharagpur, India

Human Capital Efficiency and Firm Financial Performance: Panel Evidence from Turkey's ISO 500 Industrial Enterprises
Hazal Eylul Secilmis Sengul, Yeditepe University, Türkiye and Turan Yay, Yeditepe University, Türkiye

Financial Resilience and Industrial Performance in the Light of Saudi Arabia's Vision 2030
Idris Adediran, King Fahd University for Petroleum and Minerals, Saudi Arabia and Naqeeb Ur-Rehman, King Fahd University for Petroleum and Minerals, Saudi Arabia

Revisiting the Two-Phase Three-Median (2P3M) Regression Approach: An Algorithm, Two Empirical Proof-of-Concept (PoC) Modelling Cases and Model Evaluation Benchmarks
Zheng-Yun Zhuang, National Kaohsiung University of Science and Technology, Taiwan

COFFEE BREAK: 10:30-10:45

DAY 2 - SESSION II: 10:45-12:45

GROWTH, DEVELOPMENT & REGIONAL ECONOMICS
Chair & Discussant: Andrzej Cieślik, University of Warsaw, Poland
Room: Room 211 & Z-Room 1 (in-person)

Determinants of the Development of Functional Urban Areas in Poland: Case Study of the Białystok Functional Area
Tadeusz Truskolaski, University of Bialystok, Poland

Density, Capital Intensity and Productivity: Industrial Europe at Three Speeds
Juan Carlos Guevara-Guevara, ESIC University, Spain

Regional Income Per Capita Convergence Patterns in the European Union
Andrzej Cieślik, University of Warsaw, Poland and Tomasz Misiak, Politechnika Rzeszowska, Poland

The Importance of Smart University in Socio-economic Development According to the Quintuple Helix Model
Angelika Andrzejczyk, University of Bialystok, Poland

A Long-Term Analysis of Mexico's Inflation-Output Growth Relationship
Vicente Germán-Soto, Universidad Autonoma de Coahuila, Mexico

Can Housing Subsidies Relate to Demographic Trends? The Case of Continental Croatia
Tamara Slišković, University of Zagreb, Croatia and Tomislav Sekur, University of Zagreb, Croatia

POLITICAL ECONOMY
Chair & Discussant: Christos Kollias, University of Thessaly, Greece
Room: Room 212 & Z-Room 2 (in-person)

A Brussels Effect on Tirana? The Influence of Albania's EU Candidacy on Domestic Political Functioning
Raul Caruso, Università Cattolica del Sacro Cuore, Italy; Konstantina Founta, University of Thessaly, Greece; Emiljan Karma, Catholic University Our Lady of Good Counsel, Albania; and **Christos Kollias,** University of Thessaly, Greece

Sovereignty Transfer and Hong Kong Economy: A Longer View
Jing Li, Miami University, U.S.A. and Ling Shao, Miami University, U.S.A.

From Identity Utility to Identity Allocation: Towards an Economic Theory of Identity Economies
Derek Barker Ciganik, University of Vienna, Austria

From Competitive Order to Socio-Economic Order Drift: Operationalising the Ordoliberal Theory of Competitive Order
Anna Jurczuk, University of Białystok, Poland

'Strength' Agnosticism in Endogenous Timing Choice in an Attacker-defender Framework With Gun & Butter
Shivam Chougule, Indian Institute of Technology Kharagpur, India and Dripto Bakshi, IIT Kharagpur, India

From Aspiration to Action? Germany's 2015 Refugee Intake and Migration Intentions in Arab Countries
Andreas B Vortisch, Institute for Employment Research (IAB), Germany; Evangelos Paschalidis, EPFL, Switzerland; Michel Beine, University of Luxembourg, Luxembourg; and Michel Bierlaire, École Polytechnique Fédérale de Lausanne, Switzerland

ACCOUNTING/AUDIT II
Chair & Discussant: Norman Mohd Saleh, Universiti Kebangsaan Malaysia, Malaysia
Room: Room 213 & Z-Room 3 (in-person)

Business Intelligence and Management Control: Impacts on Decision-Making and the Role of Controllers
Bruno Leite, University of Aveiro, Portugal and **Rui Pedro Marques,** University of Aveiro, Portugal

Improving Public Utility Rate Regulation in Korea: A Staged Hybrid Incentive Regulation
Sun A Kang, ChungNam National University, South Korea

Do Annual Report Inquiry Letters Constrain Earnings Management? Evidence from Chinese A-Share Listed Companies
Yunying Fu, Chongqing University, China

Financial Distress, Earnings Quality, and Concordat Risk: Evidence from Selected Borsa Istanbul Firms
Çağla Demir Pali, Yeditepe University, Türkiye and Yasemin Acar Uğurlu, Istanbul Arel University, Türkiye

Board Gender Diversity and the Communicative Value of Key Audit Matter Disclosures: The Mediating Role of Audit Effort
Muhammad Kaleem Zahir-ul-Hassan, Zayed University, U.A.E.; Sumit Dhull- College of Business, Zayed University, U.A.E.; Ammad Ahmed, College of Business Administration, University of Sharjah, U.A.E.; and Atia Hussain, College of Business Administration, University of Sharjah, U.A.E.

Sustainability Communication, Taxonomy-Aligned Investment, and Financial Performance: Evidence from Energy Companies Operating in The Czech Market
Ladislav Pátík, Pan-European University, Czechia; Mira Nesvačilová Abrahamyan, Pan-European University, Czechia; and Marianna Bambula Abrahamyan, Pan-European University, Czechia

HUMAN RESOURCES MANAGEMENT AND EDUCATION I

Chair & Discussant: Nasser Alqahtani, King Fahd University of Petroleum & Minerals, Saudi Arabia
Room: Room 214 & Z-Room 4 (in-person)

Self-Reported Artificial Intelligence Literacy Among Teaching and Professional Staff: A Cross-Sectional Study
Mária Bajúzová, Pan-European University, Czechia; Roman Kořán, Pan-European University, Czechia; Michal Matějka, Pan-European University, Czechia; and **Dominika Kopcová,** Pan-European University, Czechia

AI-Supported Curiosity and the Formation of Entrepreneurial Capabilities
Saleh Alwahaishi, King Fahd University of Petroleum & Minerals, Saudi Arabia

Beyond the Algorithm: Mechanisms and Conditions Linking Artificial Intelligence, Work Design, and Employee Performance
Simona Pohorelcová, Alexander Dubcek University of Trencin, Slovakia; Emília Lazarová, Alexander Dubcek University of Trencin, Slovakia; Radim Maňák, Pan-European University, Czechia; and David Šmíd, Pan-European University, Czechia

Mind the Gap: The Accuracy of Self-Reported University Grades
Kiana Basiri, Toronto Metropolitan University, Canada; Cynthia Holmes, Toronto Metropolitan University, Canada; Shelagh McCartney, Toronto Metropolitan University, Canada; and Ximena Rosenvasser, Toronto Metropolitan University, Canada

AI-Ready or AI-Reliant? Examining Generative AI Literacy and Practices Among First-Year Students in Southeast Asian Higher Education
Peik-Foong Yeap, University of Newcastle, U.K.

How Institutional Factors Shape Talent Management in Gulf Higher Education
Sapheya Aftimos, Australian University, Kuwait

MANAGEMENT III

Chair & Discussant: Richard Patrick Mislan, Rochester Institute of Technology, U.S.A.
Room: Room 229 & Z-Room 5 (in-person)

Do Scientists Want to Collaborate with Enterprises? An Analysis of Perceived Barriers and Motivations on example of Poland
Urszula Kobylińska, Bialystok University of Technology, Poland

Ports as Key Drivers of the Circular Economy? A Systematic Literature Analysis
Ahsanullah Mohsen, Osnabrück University of Applied Sciences, Germany and Kai-Michael Griese, Hochschule Osnabrück, Osnabrück University of Applied Sciences, Germany

From Disruption Responses to Supply Chain Resilience and Performance
Nursyahwani Mohd Sukri, Universiti Teknologi MARA, Malaysia; Haslinda Musa, Universiti Teknikal Malaysia Melaka, Malaysia; Veera Pandiyan Kaliani Sundram, Universiti Teknologi MARA, Malaysia; **Fadhlur Rahim Azmi**, Universiti Teknologi MARA, Malaysia; Suhaiza Zailani, University Malaya, Malaysia; and Norshahrizan Nordin, Universiti Malaysia Perlis, Malaysia

From Informal Disclosure to Institutionalized Transparency: Open Book Accounting in Multinational Supply Chains
Ameera Hakami, Jazan University, Saudi Arabia

Competitive Global Strategies of Chinese Automotive Companies
Dušan Marković, Faculty of Economy, University of Belgrade, Serbia; Slobodan Nikola Acimovic, Faculty of Economy, University of Belgrade, Serbia; and Veljko (Milan) Mijušković, Faculty of Economy, Belgrade, Serbia

Translating Digital Readiness into Labor Market Performance: A Scenario-Based Grey Clustering Assessment of EU Member States
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

LUNCH BREAK: 12:45-13:30

DAY 2 - SESSION III: 13:30-15:30

INTERNATIONAL TRADE
Chair & Discussant: Andrzej Cieślik, University of Warsaw, Poland
Room: Room 211 & Z-Room 1 (in-person)

Global Financial Spillovers of U.S. Trade Policy
Hakan Yilmazkuday, Florida International University, U.S.A.

Gendered Certification under Carbon-Intensive Global Supply Chains: Female-Led Firms, GVC Exposure, and Responsible Business Conduct
Neha Rai, IIT Kharagpur, India and Anwesha Aditya, Indian Institute of Technology Kharagpur, India

Challenging the Application of Fundamental Principles of International Private Law for E-Commerce and Crypto Transactions Disputes
Zaid Mahmoud Aladwan, University of Dubai, U.A.E.

When Uncertainty Hits the Seas: Shipping Routes and Maritime Markets
Rana Muhammad Nasir, King Fahd University for Petroleum and Minerals, Saudi Arabia

From Energy Vulnerability to Economic Resilience: The Moderating Role of Trade Diversification in Asian Economies
Kaifi Azam, IILM University, India

Trading on Unequal Terms: Female Leadership, Bank Credit, and Firm Export Participation
Sania Ashraf, University of Dubai, U.A.E.; Areej Aftab**,** University of Dubai, U.A.E.; Mahmood Abdulsattar**,** University of Dubai, U.A.E.; and Ganesh**,** University of Dubai, U.A.E.

HUMAN RESOURCES MANAGEMENT I

Chair & Discussant: Sapheya Aftimos**,** Australian University, Kuwait
Room: Room 212 & Z-Room 2 (in-person)

Employee Perceptions of Diversity and Their Impact on Job Crafting and Performance: Evidence from Indian Organizations
Pooja Garg, Indian Institute of Technology Roorkee, India and Swarali Nitin Sahasrabudhe, Indian Institute of Technology Roorkee, India

Regulation, Diversity, and Stability: Exploring Multinational Workforce Stability in Hungary Towards 2035
Katinka Antal, Budapest University of Economics and Business, Hungary

From Formal Support to Lived Experience: Wellness Practice-Experience Decoupling and Workforce Adjustment
Juhyun Ham, Sogang University, South Korea; Minsu Jung, Sogang University, South Korea; and Jihyun Lee, Sogang University, South Korea

Driving Together- Social-Support Among App-Workers
Raavi Masta, JIBS, JGU, India and Pavni Kaushiva, India

Out But Excluded: Sexual Minority Identity Disclosure, Workplace Ostracism, and Prosocial Behavior among LGBTQ Employees
Binita Bharti, Indian Institute of Technology Kharagpur, India and Susmita Mukhopadyay, Indian Institute of Technology Kharagpur, India

Beyond Early Leaving: A Grey Clustering Analysis of Educational Vulnerability and Policy Sensitivity in the European Union
Camelia Delcea, Bucharest University of Economic Studies, Romania; Bianca Cibu, Bucharest University of Economic Studies, Romania; Ionut Nica, Bucharest University of Economic Studies, Romania; and Ioana Ioanas, Bucharest University of Economic Studies, Romania

BANKING

Chair & Discussant: Muhammed Hasan Yılmaz, Central Bank of the Republic of Türkiye, Türkiye
Room: Room 213 & Z-Room 3 (in-person)

Understanding User Trust and Ethical Loyalty in FinTech Applications Using Ontology-Based Aspect-Level Sentiment Analysis
Atta Ur Rahman, King Fahd University of Petroleum and Minerals, Saudi Arabia and Ehab A. Qahwash, King Fahd University of Petroleum and Minerals, Saudi Arabia

Firm Automation and Cost of Lending: Evidence from an Emerging Market
Mehmet Selman Çolak, Central Bank of the Republic of Türkiye, Türkiye; Ata Can Bertay, Sabancı University, Türkiye; Ahmet Deryol, Central Bank of the Republic of Türkiye; Sülhan Yıldırım, Central Bank of the Republic of Türkiye, Türkiye; and **Muhammed Hasan Yılmaz,** Central Bank of the Republic of Türkiye, Türkiye

Transformer-Based Foundation Models for Explainable Health Insurance Claim Prediction
Haseeb Nisar, King Fahd University of Petroleum and Minerals, Saudi Arabia; Mazen Shawosh, King Fahd University of Petroleum and Minerals, Saudi Arabia; and Saleh Alwahaishi, King Fahd University of Petroleum and Minerals, Saudi Arabia

Social Trust and Online Banking in the Era of the Digital Transition: Evidence for the European Regions
Paula Cruz-García, University of Valencia, Spain; Jesús Peiró-Palomino, University of Valencia, Spain; and Ernesto Rodríguez-Crespo, Universidad Autónoma de Madrid, Spain

Climate Policy Uncertainty, Physical and Transition Risk Shocks, and European Bank Stock Tail Risk: A Quantile Dependence Analysis
Nehir Balcı, Dokuz Eylul University, Türkiye

Board Resource Provision, Digitalization, and Bank Lending in Emerging Economies
Carlos Fernández-Ordóñez, Universidad de las Americas, Ecuador; **Pilar Giraldez-Puig,** Universidad Pablo de Olavide, Spain; **Santiago Kopoboru Aguado**, Universidad Pablo de Olavide, Spain; and **Cecilia Téllez Valle,** Universidad Pablo de Olavide, Spain

TOURISM II

Chair: Arturas Simanavicius, Lithuanian Sport University, Lithuania
Discussant: Yoshihiro Hamaguchi, Hannan University, Japan
Room: Z-Room 4

Conceptualizing the Hajj and Umrah Ecosystem toward Strengthening Collaborative Governance for Sustainable Pilgrimage Tourism Management
Rahmatina Awaliah Kasri, Universitas Indonesia, Indonesia; **Sulistyowati,** Badan Pengelola Keuangan Haji (BPKH), Indonesia; **Nihlahtuzzahra**, Badan Pengelola Keuangan Haji (BPKH), Indonesia; and **Muhimah Afifatun Nabila**, Badan Pengelola Keuangan Haji (BPKH), Indonesia

Evaluation of Tourism Risk Perception: The Case of Lithuania
Arturas Simanavicius, Lithuanian Sport University, Lithuania and Justas Lesciukaitis, Lithuanian Sport University, Lithuania

From Intention to Adoption: Understanding AI-Enabled Solutions Adoption in the Saudi Hotel Industry
Saad Al Altheeb, Flinders University, Australia

Technology Exposure and the Virtual Heritage Experience: Evidence from Novice and Experienced Virtual Tourists
Novel Idris Abas, Muhammadiyah University of Surakarta, Indonesia; Dewita Puspawati, Muhammadiyah University of Surakarta, Indonesia; Annaufal Abi Riyama, Muhammadiyah University of Surakarta, Indonesia; and Yosephine Angelina Yulia, Universitas Sugeng Hartono, Indonesia

Traces of Tourist Sentiment: Digital Footprints and the Legitimacy of World Heritage in Madrid
Rocío González-Sánchez, Universidad Rey Juan Carlos, Spain; Sofía Blanco-Moreno, Universidad de León, Spain; Teresa Villacé-Molinero, Universidad Rey Juan Carlos, Spain; and Laura Fuentes-Moraleda, Universidad Rey Juan Carlos, Spain

Developing a Neo4j-Based Knowledge Graph for Exploring Indonesian Tourism Destinations
Meta Bara Berutu, Universitas Negeri Jakarta, Indonesia; Dewi Agustin Pratama Sari, Universitas Negeri Jakarta, Indonesia; Daru Putri Kusumaningtyas, Universitas Negeri Jakarta, Indonesia; Puji Bara Wahono, Universitas Negeri Jakarta, Indonesia; Agung Krenamurti Rivai, Universitas Negeri Jakarta, Indonesia; and Inkreswari Retno Handini, Universitas Negeri Jakarta, Indonesia

CONSUMER BEHAVIOR AND DIGITAL MARKETING

Chair: Katarzyna Żyminkowska, University of Bielsko Biala, Poland
Discussant: Swati Sharma, FORE School of Management, New Delhi, India
Room: Z-Room 5

Understanding Muslim Tourists' Digital Decision Journey from Information Search to Destination Trust
Meta Bara Berutu, Universitas Negeri Jakarta, Indonesia; Daru Putri Kusumaningtyas, Universitas Negeri Jakarta, Indonesia; Agung Krenamurti Rivai, Universitas Negeri Jakarta, Indonesia; and **Dewi Agustin Pratama Sari,** Universitas Negeri Jakarta, Indonesia

Signing While You Shop. Exploring Background Music Congruency in a Supermarket Through Cultural and Social Values
Maria de-Miguel-Molina, Universitat Politecnica de Valencia, Spain; Blanca de-Miguel-Molina, Universitat Politecnica de Valencia, Spain; Conrado Carrascosa-Lopez, Universitat Politecnica de Valencia, Spain; and Daniel Catalá-Pérez, Universitat Politecnica de Valencia, Spain

From Scroll to Trip: The Mediating Role of Destination Image in Converting Social Media Content into Visit Intention toward Bali
Daru Putri Kusumaningtyas, Universitas Negeri Jakarta, Indonesia; Mohamad Rizan, Universitas Negeri Jakarta, Indonesia; Prima Andriani, Universitas Negeri Jakarta, Indonesia; Sefrimel ZN, Universitas Negeri Jakarta, Indonesia; and Dewi Agustin Pratama Sari, Universitas Negeri Jakarta, Indonesia

How Do Psychological Stimuli and Resulting Value Perceptions That Arise During AR-supported Virtual Makeup Trials Affect Consumer Engagement?
Şahnaz Ekşioğlu, Topkapi University, Türkiye and Tülin Ural, Yeditepe University, Türkiye

Strategic Customer Engagement Orientation and Firm Performance: Evidence across Environmental Turbulence
Katarzyna Żyminkowska, University of Bielsko Biala, Poland and Agnieszka Pleśniak, SGH Warsaw School of Economics, Poland

EMPIRICAL STUDIES IN ECONOMICS AND FINANCE III
Chair: Mohammed Shafiullah, University of St. Gallen, Switzerland
Discussant: Andrew Musau, Molde University College, Norway
Room: Z-Room 6

Cluster-based Count Models of Citizen Engagement on Social Media: Evidence from Facebook
Esmira Ahmadova, Azerbaijan State University of Economics, Azerbaijan; Farkhad Amirbekov, UNEC Research Foundation, Azerbaijan; and Sabir Musayev, UNEC Research Foundation, Azerbaijan

Enterprise Risk Management: A Strategy Enabler and Performance Enhancer
Sérgio Almeida Resende, ISLA Gaia, Portugal; Nuria Calvo, ISLA Gaia, Portugal; Ariadna Monje-Amor, ISLA Gaia, Portugal; and Diana Nicolau, ISLA Gaia, Portugal

Risk Profile in BPKH Investment Portfolio: Enhancing Sustainability and Investment Optimization in the Hajj and Umrah Ecosystem
I**rsyad Kamal,** Universitas Padjadjaran, Indonesia; **Acep Riana Jayaprawira,** Badan Pengelola Keuangan Haji (BPKH), Indonesia; **Agung Sri Hendarsa,** Badan Pengelola Keuangan Haji (BPKH), Indonesia; and **Rafika Nur Zakiyyah**, Badan Pengelola Keuangan Haji (BPKH), Indonesia

Risky Business: How Immersive Threat Biases Motivated Choice in Organizational Decision-Making
Shaira Berg, The University of Texas at Austin, U.S.A. and **Mohammed Shafiullah**, University of St. Gallen, Switzerland

Sectoral Price-production Vulnerability in Bulgarian Agriculture: An Outcome-based Assessment
Daniel Petrov, Institute of Agricultural Economics - Sofia, Agricultural Academy, Bulgaria; **Veselin Krustev,** Institute of Agricultural Economics - Sofia, Agricultural Academy, Bulgaria; Minko Georgiev, Institute of Fruit Growing -Plovdiv, Agricultural Academy, Bulgaria; Dilyana Boyadzhieva, Institute of Agricultural Economics - Sofia, Agricultural Academy, Bulgaria; and Vassil Stoychev, Institute of Agricultural Economics - Sofia, Agricultural Academy, Bulgaria

Anchoring Biases and Price Estimations in an Emerging Market: A Multi-Product Analysis of Turkish Consumers
Birce Dobrucalı Yelkenci, Izmir University of Economics, Türkiye; Atakan Berkan, University College London, U.K.; and Sercan Hocaoğlu, University of Europe for Applied Sciences, Germany

SATURDAY, OCTOBER 17 (DAY 3)

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

MARKETING III

Chair: Ildiko Kovacs, Budapest University of Economics and Business, Hungary
Discussant: Imtiaz Badshah, Østfold University College, Norway
Room: Z-Room 1

Destination Trust in the Green Marketing-Behavioral Intention Link: Evidence from Bali Tourism Villages
Mohamad Rizan, Universitas Negeri Jakarta, Indonesia; **Daru Putri Kusumaningtyas,** Universitas Negeri Jakarta, Indonesia; Adnan Kasofi, Universitas Negeri Jakarta, Indonesia; and Ervina Maulida, Universitas Negeri Jakarta, Indonesia

Greenwashing Detection: The Interplay of Brand Information and Vegan Product Status in Consumers' Ecological Sustainability Judgments
Luise Ende, OWL University of Applied Sciences and Arts, Germany

Young Consumers and Sustainable Fashion Consumption: Qualitative Insights into Purchasing Practices and Motivations
Ildiko Kovacs, Budapest University of Economics and Business, Hungary

Consumers` Perceptions of a Sustainable Brand: A Case Study in the Sporting Goods Industry
Sara Rute Sousa, Polytechnic University of Coimbra & (CERNAS), Portugal; Clara Viseu, ISCAC, Portugal; Madalena Abreu, ISCAC, Portugal; and Ana Póvoa, ISCAC, Portugal

Understanding Consumers' Perceptions of Energy-Efficient Refrigerators and Energy Labels: A Regulatory Focus Theory Perspective
Mutlu Önen, TED University, Türkiye and Ozlem Ozdemir, Middle East Technical University, Türkiye

The AI-Powered Halal Beauty Paradox: Explaining Halal Cosmetic Switching Decisions through a Moderated Mediation PLS-SEM Framework
Patria Yunita, Universitas PTIQ Jakarta, Indonesia; Darwis Hude, Universitas PTIQ Jakarta, Indonesia; and Sari Mulyani, Universitas PTIQ Jakarta, Indonesia

HUMAN RESOURCES MANAGEMENT II

Chair: Amina Chandad**,** ENCGT - Abdelmalek Essaadi University, Morocco
Discussant: Lama Blaique, American University in Dubai, U.A.E.
Room: Z-Room 2

A Systematic Literature Review: Exploring the Impact of Inclusive Leadership in Hybrid Teams
Norhafizah Abu Hasan, Universiti Kebangsaan Malaysia, Malaysia and **Xiaoyan Wang,** Universiti Kebangsaan Malaysia, Malaysia

Contextual Determinants of Women's Well-being and Intrinsic Motivation in a Non-WEIRD Industrial Setting: A Socio-ecological PLS-SEM Investigation in the Moroccan Automotive Industry
Amina Chandad, ENCGT - Abdelmalek Essaadi University, Morocco; Mohamed Amine Benchekroun, ENSIT Engineering School, Morocco; and Mostafa Abakouy, ENCGT - Abdelmalek Essaadi University, Morocco

Career Mastery and Positive Mental Health as Complementary Resources for Employee Performance
Zubaidah Binte Osman, Flinders University, Australia; Adela McMurray, Flinders University, Australia; Sara Howard, Flinders University, Australia; and Mahmoud Moussa, Flinders University, Australia

Empowering Leadership in Reducing the Attitude–Behavior and Intention–Behavior Gaps in Workplace Cybersecurity
Aleksandra Gawel, Poznan University of Economics and Business, Poland; Grzegorz Wojtkowiak, Poznan University of Economics and Business, Poland; Aleksandra Kania, Poznan University of Economics and Business, Poland; and Katarzyna Mroczek-Dąbrowska, Poznan University of Economics and Business, Poland

Generational Differences in the Subjective Perception of Well-being-oriented HR Practices: Fairness, Psychological Contract, and Innovative Work Behavior in the Czech Context – a Qualitative Study
Diana Jankoviechová, Tomas Bata University in Zlín, Czechia

The Role of AI-based Personalization in Enhancing Students' Perceived Learning Performance: The Moderating Effect of Algorithm Trust
Nguyen Thanh Huong, Hanoi University of Science and Technology, Vietnam; Pham Thi Kim Ngoc, Hanoi University of Science and Technology, Vietnam; and Nguyen Cam Ly, Hanoi University of Science and Technology, Vietnam

MANAGEMENT IV

Chair: Banji Rildwan Olaleye, North West University, South Africa
Discussant: Mark Lehrer, Suffolk University, U.S.A.
Room: Z-Room 3

From AI Capability to Corporate Environmental Governance: Organizational Conditions under Digital-Green Twin Transformation
Rong Gao, University of Castile-La Mancha, Spain; Angel Meseguer-Martinez, University of Castile-La Mancha, Spain; and Virginia Barba-Sanchez, University of Castile-La Mancha, Spain

Capability Redeployability as an Institutionally Constituted Condition of Corporate Scope in a Small Open Economy
Marika Eihvalde, Turība University, Latvia

The Early Warning System in Strategic Management: Enhancing Pattern Recognition with Artificial Intelligence
Matin Memarian, Bahcesehir University, Türkiye and Markus Christian Slevogt, Bahcesehir University, Türkiye

E-commerce Marketplaces, Cybersecurity Readiness and Business Resilience during COVID-19: Evidence from European Country-Sector Data
Georgios Karampetsos, University of West Attica, Greece; **Andriani Thoma,** University of West Attica, Greece; Irene Mamakou, University of Piraeus, Greece; Faidon Komisopoulos, University of West Attica, Greece; and Antonios Kargas, University of West Attica, Greece

Knowledge Management and Organizational Learning as Drivers of Wealth Creation in Nigeria's Tourism and Hospitality Industry: An Empirical Analysis
Banji Rildwan Olaleye, North West University, South Africa; Joseph Nembo Lekunze, North West University, South Africa; and Oluwaseyi Emmanuel Fasusi, Federal University Oye-Ekiti, Nigeria

Rethinking the Corporation: How Critical Management Education Fosters Transformative Learning and Responsible Management Practice
Ingrid Stephanie Greene, Loyola Marymount University, U.S.A.

LABOR ECONOMICS II

Chair: Debashrita Mohapatra, KU Leuven, Belgium
Discussant: Aleksandar Vasilev, Westminster International University in Tashkent, Uzbekistan
Room: Z-Room 4

Analyzing Resilience of European Labor Markets
Maxim Levchenko, BICEPS, Latvia; **Ija Trapeznikova**, BICEPS, Latvia and Royal Holloway University of London, U.K.; and Frederic Warzynski, BICEPS and Stockholm School of Economics-Riga, Latvia

University-supported Educational Mentoring for Children of Seasonal Agricultural Workers: A Social Policy Approach
Tuğba Engin, Bursa Uludag University, Türkiye and Zerrin Fırat, Bursa Uludag University, Türkiye

Digital Government, Governance Quality, and Informal Employment: Evidence from Central and Eastern European EU Member States
Milena Blagoeva Angelova, Economic Research Institute at the Bulgarian Academy of Sciences, Bulgaria and Stefan Petranov, Sofia University St. Kliment Ohridski, Bulgaria

Mergers, Store Closures, and Jobs: Evidence from Food Retail
Debashrita Mohapatra, KU Leuven, Belgium

The Digital Continuity Gap and Structural Inequalities in the Educational Processes of Children of Seasonal Agricultural Workers
Zerrin Fırat, Bursa Uludag University, Türkiye and Tuğba Engin, Bursa Uludag University, Türkiye

Micro-Credentials as a Catalyst for Lifelong Learning and Graduate Employability: A Study of Emerging Trends in India
Anwesha Panda, Manav Rachna International Institute of Research Studies, India

RISK MANAGEMENT AND FINANCIAL MARKETS

Chair: Mehmet Hüseyin Bilgin, EBES, Türkiye
Room: Z-Room 5

Temporal Evolution of Market Complexity in an S&P 500 Portfolio During Financial Crises
Massimiliano Frezza, Sapienza University of Rome, Italy; Daniele Angelini, Sapienza University of Rome, Italy; Sergio Bianchi, Sapienza University of Rome, Italy; and Augusto Pianese, University of Cassino and Southern Lazio, Italy

Insurance Participation Decisions in Sheep Farming under Rural Revitalization: Evidence from Tang County, China
Hannuo Gao, Hebei University, China; Yiming Gao, Xinjiang Normal University, China; and Xiaohua Zhang, Hebei University, China

U.S. Presidential Elections and Financial Market Dynamics: A Systematic Literature Review with Emphasis on Cryptocurrency Markets
Rifat Ibn Alam, USU, U.S.A. and **Zsolt Ugray,** USU, U.S.A.

Public and Private Stakeholder Perspectives in Infrastructure PPPs: A Structured Scoping Review of Convergence and Divergence
Medya Fathi, Manhattan University, U.S.A.

Early Preventive Care in Reducing General Claims: A Comprehensive Analysis of Screening Programs and AI-Driven Incentive Models
Anwar Almualim, King Saud University, Saudi Arabia

From Compliance to Intelligence: A Bibliometric Mapping of the Technological Turn in AML/CFT Research
Hafsa El Modari, Groupe ISCAE, Morocco and Mohamed Amine Issami, Groupe ISCAE, Morocco

EMPIRICAL STUDIES IN ECONOMICS AND FINANCE IV

Chair: Ender Demir, Reykjavik University, Iceland
Room: Z-Room 6

Beyond ESG Requirements: The Compliance-to-Value Gap in Cleaning Services Procurement
Liliya Davidkova, University of National and World Economy, Bulgaria and Radko Radev, University of National and World Economy, Bulgaria

Performance, Risk, and Expenses in Funds of Funds and Traditional Mutual Funds: European Evidence
Ana Carmen Díaz-Mendoza, University of La Rioja, Spain; Manuel Moreno, University of Castilla-La Mancha, Spain; and Juan Rodríguez-Calvo, Andbank, Spain

Innovation, Social Welfare, and Regional Heterogeneity in Mediterranean Islands: Panel Data Evidence on Education, Youth Exclusion, and Poverty
Maria Mamaki, Hellenic Mediterranean University, Greece and Konstantinos Vassakis, Hellenic Mediterranean University, Greece

What Drives Ownership Decisions in Cross-Border Acquisitions? A Resource-Based View of Internal Corporate Governance
Angela Martorano, Università Cattolica del Sacro Cuore, Italy

Global Value Chain Participation, Innovation Decisions, and Firm Performance: Evidence From Latin America
Guillermo Ituarte, Tecnologico de Monterrey, EGADE Business School, Mexico and Francisco Valderrey, Tecnologico de Monterrey, Mexico

A Costly-Signaling Analysis of Attribution Deficits in Financial Misinformation Across Independent Corpora
Ming Yen Tsai, St. John's School, Guam, U.S.A. and **Chih-Ming Tsai,** National Chin-Yi University of Technology, Taiwan

COFFEE BREAK: 11:00-11:10

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

MARKETING, CONSUMER BEHAVIOR, AND DIGITAL TECHNOLOGIES

Chair: Novel Idris Abas, Muhammadiyah University of Surakarta, Indonesia
Discussant: Hussam Al Halbusi, Lusail University, Qatar
Room: Z-Room 1

The Role of Place Satisfaction and Authenticity in Driving Revisit Intention: Evidence from Virtual Heritage Tourism
Novel Idris Abas, Muhammadiyah University of Surakarta, Indonesia; Dewita Puspawati, Muhammadiyah University of Surakarta, Indonesia; Hendriyatno Hendriyatno, Risata Bali Resort and Spa, Indonesia; Neysha Khalifah Nur Khasanah, Muhammadiyah University of Surakarta, Indonesia; and Nasywa Azalia Santoso, Muhammadiyah University of Surakarta, Indonesia

Algorithmic Aspirations: How AI-Driven Personalization Shapes Aspirational Gaps and Financially Risky Consumption Among Gen Z Consumers in India
Viral Chandrakantbhai Sadhu, Tomas Bata University in Zlín, Czechia and Mou Mukherjee, Tomas Bata University, Czechia

Conceptualizing Online Visual Merchandising: Insights into Virtual Atmospherics, Product Presentation and Product Information in South African Apparel E-Tailing
Elsa Corinne Wessels, University of South Africa, South Africa; Johannes A. Wiid, University of South Africa, South Africa; and Adebanji A.W. Ayeni, University of South Africa, South Africa

Designing an AI-Driven Decision Support Dashboard for MSMEs: A User-Centered Requirement Analysis
Dewi Agustin Pratama Sari, Universitas Negeri Jakarta, Indonesia; Agung Kresnamurti Rivai Prabumenang, Universitas Negeri Jakarta, Indonesia; Meta Bara Berutu, Universitas Negeri Jakarta, Indonesia; and Daru Putri Kusumaningtyas, Universitas Negeri Jakarta, Indonesia

Investigation of Shrinkflation as a Form of Fraud: Consumer Perceptions
Vida Lucia Botes, University of Waikato, New Zealand and Suprabal Khatry, University of Waikato, New Zealand

Mental Accounting and Reaction to Perceived Excessive Price: The Role of Cost-consciousness
Ilke Hasekioglu, Yeditepe University, Türkiye and Tulin Ural, Yeditepe University, Türkiye

CORPORATE GOVERNANCE AND SUSTAINABILITY I

Chair: Faisal Faisal, Universitas Diponegoro, Indonesia
Discussant: Ayman E. Haddad, American University of Kuwait, Kuwait
Room: Z-Room 2

How Does CEO Power Affect the Value Creation of M&A Strategies in the High-Technology Sector?
Dmitrii Baranchuk, The Higher School of Economics (HSE University), Russia

Corporate Culture and ESG Performance as Drivers of Green Innovation: The Moderating Role of Audit Tenure
Ahlem Zagrouba, University of Sfax, Tunisia and **Aida Boudabbous**, University of Sfax, Tunisia

Does Digital Expertise in the Boardroom Create Firm Value? The Moderating Effect of Ownership Concentration: Evidence from the Palestine Exchange
Saher Aqel, Birzeit University, Palestine

Impact of ESG Bond Issuance Announcements on Credit Risk in Emerging Markets
Laura Ballester, University of Valencia, Spain; **Ana Carmen Díaz-Mendoza**, University of La Rioja, Spain; Ana Gónzalez-Urteaga, Public University of Navarra, Spain; and Ángela María Ramon Alande, University of Valencia, Spain

Does Environmental, Social and Governance Performance Improve Financial Risk Disclosure in Indonesia's Financial Sector?
Ananta Riantori Akhmad, Universitas Diponegoro, Indonesia; **Faisal Faisal,** Universitas Diponegoro, Indonesia; Zulkifflee Mohamed, Universiti Tun Abdul Razak, Malaysia; and Rizki Rihadsyah, Universitas Diponegoro, Indonesia

ECONOMICS OF INNOVATION III

Chair: Naqeeb Ur-Rehman, King Fahd University of Petroleum and Minerals, Saudi Arabia
Discussant: Julian Andres Diaz Tautiva, Universidad Andres Bello**,** Chile
Room: Z-Room 3

From Greasing to Sanding and Back: Competition and the Nonlinear Effect of Corruption on Innovation
Roberto Iorio, Università di Salerno, Italy and Maria Luigia Segnana, University of Trento, Italy

Are Technological Innovations Environment-friendly? Evidence From Central Asia
Naqeeb Ur-Rehman, King Fahd University of Petroleum and Minerals, Saudi Arabia

Climate Change and Peacebuilding Synergies: The Role of UN Peacekeeping in Reducing Disaster Vulnerability
Wenting Meng, Vilnius University, Lithuania and **Deimantė Vasiliauskaitė,** Vilnius University, Lithuania

Does Digital Infrastructure Translate into Digital Skills? Evidence From Slovenia
Matej Svigelj, University of Ljubljana, Slovenia

Modern Universities and Resilience of Transformative Innovation Policy
Iurii Bazhal, NaUKMA, Ukraine

Predicting Esports Fan Engagement and Gaming Event Participation in the Digital Economy Using Explainable Multimodal LLMs
Muhammad Shahid Anwar, King Fahd University of Petroleum and Minerals, Saudi Arabia

EMPIRICAL STUDIES IN ECONOMICS AND FINANCE V

Chair: Edelina Coayla**,** Universidad Nacional Federico Villarreal, Peru
Discussant: Deimantė Vasiliauskaitė, Vilnius University, Lithuania
Room: Z-Room 4

Digital Infrastructure, Innovation Capabilities, and Heterogeneity in ICT Export Performance among ASEAN Countries
Rosdiana Sijabat, Atma Jaya Catholic University of Indonesia, Indonesia

Reusable Deep Transfer Learning Across Market-Coupling Regime Changes: A Dual-Axis Convolutional Network for Day-Ahead Price and Congestion Forecasting
Sorin Muraru, Bucharest University of Economic Studies, Romania and Lavinia Roxana Toma, Bucharest University of Economic Studies, Romania

Technological Profiles of BRICS Countries
Evgeniya Gorlacheva, Bauman Moscow State Technical University, Lomonosov Moscow State University, Russia and Marina Y. Sheresheva, Lomonosov Moscow State University, Russia

Mineral Resource Rent, Energy Transition, and Institutional Quality for Environmental Sustainability, Peru
Edelina Coayla, Universidad Nacional Federico Villarreal, Peru

Agro Production and Economic Efficiency with DEA: BRICS – 5 Case
Oksana Kiforenko, Institute of Agricultural and Food Economics - National Research Institute, Poland

POLITICAL ECONOMY & REGIONAL DEVELOPMENT

Chair: Mehmet Hüseyin Bilgin, EBES, Türkiye
Room: Z-Room 5

Taxing Transactions in the Digital Economy: Evidence from Ghana's Electronic Transfer Levy
Prince Boakye Yiadom, Kaunas University of Technology, Lithuania and Kristina Kundelienė, Kaunas University of Technology, Lithuania

The Squeezed Middle: Income Polarization, Positional Insecurity, and Financial Satisfaction Across European Welfare Regimes
Michele Fabiani, Università degli studi "G. D'Annunzio" Chieti - Pescara, Italy

Nuclear Diplomacy and Economic Espionage: The Romanian–British Partnership and the Transfer of Western Technology to Communist Romania (1976–1980)
George Dumitrescu, University of Bucharest, Romania

Dual-Speed Regional Transformation: Simultaneous Market Divergence and Social Convergence across Uzbekistan
Ziyodulla Khakimov, Alfraganus University, Uzbekistan; Nazirjon Rajabov, Alfraganus University, Uzbekistan; Shirin Karimova, Tashkent State University of Economics, Uzbekistan; Shahnoza Ergashxodjayeva, Tashkent State University of Economics, Uzbekistan; and Baxtiyarjon Mullabayev, Namangan State Technical University, Uzbekistan

Social Categorization and Economic Consequences: Applying Social Identity Theory to Conflict and Regional Economic Disruption in Southern Thailand
Wan Norhasniah Wan Husin, National Defence University of Malaysia, Malaysia; Siti Juwairiah Zainurin, Southeast Asia Regional Centre for Counter Terrorism, Malaysia; and Puteri Nur Zahirah Farhanah Zakaria, National Defence University of Malaysia, Malaysia

HUMAN RESOURCES MANAGEMENT AND EDUCATION II
Chair: Ender Demir, Reykjavik University, Iceland
Room: Z-Room 6

Bridging Vocational Learning and Industry Needs: Quality Management of Practical Learning in Tourism Higher Education
Annisa Lutfia, Universitas Negeri Jakarta, Indonesia; Dita Puruwita, Universitas Negeri Jakarta, Indonesia; and Rizka Zakiah, Universitas Negeri Jakarta, Indonesia

Career Stage and Organizational Justice in the Retention of Software Professionals: A Multi-Group Analysis
Dolores Botella-Carrubi, Universitat Politècnica de València, Spain; **Vicente Guerola-Navarro,** Universitat Politècnica de València, Spain; Maria Rosa Curras-Móstoles, Universitat Politècnica de València, Spain; Tamer Uzun, Universitat Politècnica de València, Spain; Daniel Palacios-Marqués, Universitat Politècnica de València, Spain; and Hermenegildo Gil-Gomez, Universitat Politècnica de València, Spain

Are Future Accountants ESG-Ready? Assessing Sustainability Competence among Accounting Students and Recent Graduates in Vietnam
Tra My Nguyen, CMC University, Vietnam

Algorithmic HRM Governance and Employee Voice in Emerging Economies: A Testable Model and Construct-Development Roadmap
Raju Dhar, International School of Business & Media, India

Trust in AI: Examining the Relationships Between Professional and Personal Use
Ana-Maria Tuca, "Stefan cel Mare" University of Suceava, Romania

Regional Disparities in Educational Performance across Bali: Policy Implications for Quality Education
Rizka Zakiah, Universitas Negeri Jakarta, Indonesia; Dita Puruwita, Universitas Negeri Jakarta, Indonesia; Annisa Lutfia, Universitas Negeri Jakarta, Indonesia; Nadya Fadillah Fidhyallah, Universitas Negeri Jakarta, Indonesia; Noor Adila Binti Abd Raub, Universiti Teknologi Mara, Indonesia; and Adi Artino, Universitas Indraprasta PGRI, Indonesia

LUNCH BREAK: 13:10-13:40

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

CORPORATE FINANCE AND ACCOUNTING
Chair: Monica Oliver Yebenes, UNED, Spain
Discussant: Mine Aysen Doyran, Lehman College, U.S.A.
Room: Z-Room 1

When Risk Shapes Signals: The Role of Systematic Risk in the Market Perception–Financial Performance Nexus of Online Payments
Mohammad Al-Shboul, University of Sharjah, U.A.E.

ESG Controversies and Financial Performances of the European Companies from the Manufacturing Sector in a Mediation Model Framework
Matteo Focaracci, West University of Timisoara, Romania

Valuation of Post-Listed Companies on the Casablanca Stock Exchange: A DCF Approach
Naoual Touzani, Sidi Mohamed Ben Abdellah University (USMBA), Morocco and Abdelhamid El Bouhadi, Sidi Mohamed Ben Abdellah University (USMBA), Morocco

Hybrid Work and Stock Performance: Empirical Evidence from the EURO STOXX 50
Joana Cruz Matos, University of Leiria and Oeste, Portugal; **Maria João Jorge,** University of Leiria and Oeste, Portugal; and Ricardo Marques, University of Leiria and Oeste, Portugal

From Conceptual Integration to Assurance-ready Implementation
Monica Oliver Yebenes, UNED, Spain and Maria del Pilar Alberca Oliver, UNED, Spain

From Reporting to Collaboration: Sustainability Accounting as an Enabler of Open Innovation and Long-Term Value Creation
Jolta Kacani, University of Tirana, Albania

MACROECONOMICS & INTERNATIONAL FINANCE

Chair: Taufiq Carnegie Dawood**,** Universitas Syiah Kuala, Indonesia
Discussant: Mohammed Hersi Warsame, University of Sharjah, U.A.E.
Room: Z-Room 2

Early Warning Indicators of Exchange Rate Crises in Türkiye
Niyazi Berk, Bahcesehir University, Türkiye; Dina Cakmur Yildirtan, Marmara University, Türkiye; and **Selin Sarılı,** Sisli Vocational School, Türkiye

Oil Prices and Exchange Rate Dynamics under the US Petroleum Independence: Evidence from the Euro and Yen
Gab-Je Jo, Keimyung University, South Korea

Bubbles, Growth, and Human Capital: The Role of Public Education
Kathia Bahloul, Qatar University, Qatar and Lise Clain-Chamosset-Yvrard, Université Lumière Lyon, France

How Government Consumption Drives ASEAN Trade Balances: The Interaction Effects of Manufacturing Sector Development, Foreign Income Growth, Domestic Savings and External Debt
Taufiq Carnegie Dawood, Universitas Syiah Kuala, Indonesia; Thanawit Bunsit, Thaksin University, Thailand; Abdulhakim Madiyoh, Thaksin University, Thailand; and Muhammad Abrar, Universitas Syiah Kuala, Indonesia

Do Exchange Rate Fluctuations Matter for Agricultural Exports? Evidence from Euro-Area and Non-Euro EU Member States
Esmira Ahmadova, Azerbaijan State University of Economics, Azerbaijan; Lala Adil Hamidova, Azerbaijan State University of Economics, Azerbaijan; and **Farid Mirzali,** Czech University of Life Sciences in Prague, Czechia

SMEs & ENTREPRENEURSHIP

Chair: Athanasios Kazanas, Athens University of Economics and Business, Greece
Discussant: Roberto Iorio, Università di Salerno, Italy
Room: Z-Room 3

Organizational Culture, Controlling Tool Use, and SME Resilience: Selective Effect Mechanisms in Hungary
Szilárd Hegedűs, Budapest University of Economics and Business, Hungary

Beyond the Threshold: Decoding Industry Choice in Senior Entrepreneurship
Marcela Molina, Universidad del Desarrollo, Chile; Gabriel A. Leiva-Valenzuela, Universidad del Desarrollo, Chile; and **Julian Andres Diaz Tautiva,** Universidad Andres Bello, Chile

Entrepreneurship, Innovation, and Regional Development: Evaluating the Impact of Intermediary Mechanisms Through the Crete Observatory
Athanasios Kazanas, Athens University of Economics and Business, Greece; Ioanna Kounenou, Aristotle University of Thessaloniki, Greece; and Faidon Komisopoulos, University of West Attica, Greece

Enhancing Strategic Renewal in Nigerian SMEs: Examining the Nexus Among Social Capital, Absorptive Capacity, and Organizational Resilience
Banji Rildwan Olaleye, North West University, South Africa

Controlling Maturity Profiles Among Hungarian SMEs: Cluster-based Evidence on Decision-support Formalization
Szilárd Hegedűs, Budapest University of Economics and Business, Hungary

Organizational Culture as Culture-enabled Dynamic Capability in SMEs Twin Transition
Ilze Vike, Riga Stradins University, Latvia

GROWTH AND DEVELOPMENT

Chair: Anna Maria Bagnasco, Università IULM, Italy
Discussant: Ija Trapeznikova, Royal Holloway, University of London, U.K.
Room: Z-Room 4

Bridging the Prosperity Gap: A Quadruple Helix Pathway for Enhancing Prosperity Performance in Eastern Europe and Central Asia
İrem Güneş, Boğaziçi University, Türkiye and Özcan Garan, Istanbul University, Türkiye

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; Inda Fresti Puspitasari, Universitas Muhammadiyah Surakarta, Indonesia; Aflit Nuryulia Praswati, Universitas Muhammadiyah Surakarta, Indonesia; Vinisa Nurul Aisyah, Simon Fraser University, Canada; and Miftahul Fani Gustari, Sebelas Maret University, Indonesia

Geoeconomic Fragmentation and Path Dependence in Green Product Diversification
Seon Ju Lee, Centre de Recherche en Économie et Management (CREM), Université de Caen Normandie, France

Empirical Study of The Impact of Natural Resources, Geopolitical Risk, Globalization, and Government Effectiveness on Economic Growth of Oil-Rich Countries Using PMG-ARDL and FMOLS
Anandita Das, Indian Institute of Technology Kharagpur, India; Anubhab Pattanayak, Indian Institute of Technology Kharagpur, India; and Mantu Kumar Mahalik, Indian Institute of Technology, India

Development Configurations in Transition: Persistence and Country Mobility Before and After COVID-19
Anna Maria Bagnasco, Università IULM, Italy and Francesco Della Beffa, Università IULM, Italy

Overcoming Investment Barriers: Lithuanian Climate Fintech in Ukraine's Green Reconstruction
Daria Palii, Admiral Makarov National University of Shipbuilding, Ukraine and **Deimantė Vasiliauskaitė,** Vilnius University, Lithuania

EMPIRICAL STUDIES IN ECONOMICS AND FINANCE VI

Chair: Mehmet Hüseyin Bilgin, EBES, Türkiye
Room: Z-Room 5

Zombie Banks, Competition, and the Deterioration of Credit Quality: Evidence from Rural Bank-Level NPL Dynamics in Indonesia
Bill Justin Djong, Bina Nusantara University, Indonesia; **Vanessa Aurelia Ye,** Bina Nusantara University, Indonesia; and Rahmat - Siauwijaya, Bina Nusantara University, Indonesia

A Two-Level Composite Index of Regional Social Stratification: Evidence from Uzbekistan
Ziyodulla Khakimov, Alfraganus University, Uzbekistan; Azizbek Ismailov, Alfraganus University, Uzbekistan; Bobir Tursunov, Tashkent State University of Economics, Uzbekistan; Murod Khidoyatov, Tashkent State University of Economics, Uzbekistan; and Munira Umarova, University of Business and Science, Uzbekistan

Environmental Disclosure and Equity Risk in Canada and Hong Kong
Winnie Wai Ling Kwok, International Business University, Canada

Physical Climate Shocks and Bank Credit Supply: Evidence from U.S. Mortgage Markets
Tingwei Zhai, China

From Revival to Marginalization: Financial, Regulatory and Supervisory Evidence from Czech Credit Unions
Vladimír Petrík, Czech University of Life Sciences Prague, Czechia and Michal Kolomaznik, Czech University of Life Sciences Prague, Czechia

MANAGEMENT V

Chair: Ender Demir, Reykjavik University, Iceland
Room: Z-Room 6

Monetizing Digital Afterlives: Business Model Configurations and the Trust–Governance Paradox
Thomas Keller, ZHAW, Switzerland and Mirella Moser, ZHAW, Switzerland

Ambidextrous Green Innovation as the Missing Link: How Zero-Waste Management Translates into Environmental and Operational Performance
Anwar Khamis Abdullah Alsheyadi, University of Technology and Applied Sciences, Oman

Optimization of 3D-Printed Structural Parameters for Maximum Load-Bearing Capacity Using the Taguchi Method
Chih-Ming Tsai, National Chin-Yi University of Technology, Taiwan and Kuang-I Chen, Taipei Municipal Chenggong Senior High School, Taiwan

Green Nudging or Greenwashing? Navigating Responsible and Misleading Sustainability Influence in Information Systems
Caterina Rauh, University of Bamberg, Germany; Eric Sucky, University of Bamberg, Germany; and Caroline Schremmer, University of Bamberg, Germany

Capital Discipline as Acquisition Discipline: Evidence from SME Acquirers in Southeast Europe
Maja Besevic Vlajo, University of Ljubljana, Slovenia and Patricia Kotnik, University of Ljubljana, Slovenia

Understanding Social Dynamic Capabilities Development: Evidence from Sustainability-Oriented Start-Ups
Lucía Picó-Usano, University of Valencia, Spain; Vanessa Campos, University of Valencia, Spain; Ana T. Ejarque, University of Valencia, Spain; and Joan Ramon Sanchis, University of Valencia, Spain

COFFEE BREAK: 15:40-15:50

DAY 3 - SESSION IV: 15:50-17:50

EMPIRICAL STUDIES IN ECONOMICS AND FINANCE VII

Chair: Dewita Puspawati, Muhammadiyah University of Surakarta, Indonesia
Discussant: Mohammad Al-Shboul, University of Sharjah, U.A.E.
Room: Z-Room 1

Does Financial Dollarization Amplify the Impact of Global Economic Policy Uncertainty (GEPU) on Bank Lending in Latin America: Insights from Dollarized Economies
Mine Aysen Doyran, Lehman College, U.S.A. and Jose Gomez Gonzalez, Lehman College, U.S.A.

Real-Time Data Analytics for Climate Risk Management in Banks: Dynamic Volatility Modeling of Sustainable Fixed-Income Portfolios
Deimantė Vasiliauskaitė, Vilnius University, Lithuania and **Ahmad Kaab Omeir,** Vilnius University, Lithuania

Benchmarks and the Credit Cycle: Forecasting Bank Credit Growth in the United States and Australia
Rajat Dogra, University of Warsaw, Poland and Krzysztof Drachal, University of Warsaw, Poland

Experience Matters: Comparing Users and Non-Users of Digital ZIS Platforms
Dewita Puspawati, Muhammadiyah University of Surakarta, Indonesia; Praja Hadi Saputra, Muhammadiyah University of Surakarta, Indonesia; and Mohammad Ivan Hegiansyah, Huawei, Indonesia

The Systemic Freeze: The 2008 Financial Crisis as an Iterated Prisoner's Dilemma Game
Reza Mofidi, South Tees NHS Foundation Trust, U.K. and Rachael S Coates, UK

When Access Is Not Enough: A Conversion Framework for Meaningful Financial Inclusion
Mohammed Hersi Warsame, University of Sharjah, U.A.E. and Yousif Abdelbagi Abdalla, University of Sharjah, U.A.E.

INVESTMENT II

Chair: Szabolcs Blazsek, Mercer University, U.S.A.
Discussant: Ata Assaf, University of Balamand, Lebanon
Room: Z-Room 2

Climate Change News Sentiment and Green Bond Market Performance: A FinBERT-Based Analysis in the ASEAN Sustainable Finance Context
Masyita Aulia, Bina Nusantara University, Indonesia and Banon Amelda, Bina Nusantara University, Indonesia

Hessian Filter-Based Gradient Scaling for Score-Driven Filters with Financial and Economic Applications
Szabolcs Blazsek, Mercer University, U.S.A.; Alvaro Escribano, Universidad Carlos III de Madrid, Spain; and Astrid Ayala, Mercer University, U.S.A.

Exchange-Traded Commodities and Euro Area Inflation Nowcasting: A MIDAS Approach
Francesca Paesano, University of Cassino, Italy

Private Equity and Venture Capital Exit – Trends and Emerging Research Directions: Bibliometric and Systematic Literature Review (B-SLR)
Vadhiraju Naga Keerthana, Institute of Public Enterprise, India; S. Sreenivasa Murthy, Institute of Public Enterprise, India; and K. Bhavana Raj, Institute of Public Enterprise, India

A Multivariate Time Series Framework for Stock Return Forecasting: Evidence from the Semiconductor Industry
Lavinia Roxana Toma, Bucharest University of Economic Studies, Romania and Sorin Muraru, Bucharest University of Economic Studies, Romania

PUBLIC ECONOMICS & POLITICAL ECONOMY

Chair: Serik Iskakov, Center for Strategic Research, Kazakhstan
Discussant: Szilárd Hegedűs, Budapest University of Economics and Business, Hungary
Room: Z-Room 3

Institutional Integration and Agricultural Adjustment: Synthetic Control Evidence from Bulgaria's 2007 EU Accession
Daniel Petrov, Institute of Agricultural Economics - Sofia, Agricultural Academy, Bulgaria; **Veselin Krustev,** Institute of Agricultural Economics - Sofia, Agricultural Academy, Bulgaria; Minko Georgiev, Institute of Fruit Growing -Plovdiv, Agricultural Academy, Bulgaria; and Rositza Mikova, Institute of Agricultural Economics - Sofia, Agricultural Academy, Bulgaria

The Green and Equitable Challenge of Fiscal Consolidation
Nicoletta D'Alterio, Università di Napoli Parthenope, Italy; Maria Ferrara, Università di Napoli Parthenope, Italy; and Alessia Paccagnini, University College Dublin and CAMA, Ireland

The Impact of the Labor Tax Burden on Income Inequality: The Case of Latvia
Aļona Irmeja, Latvia University of Life Sciences and Technologies (LBTU), Latvia and Alise Gatiņa, Latvia University of Life Sciences and Technologies (LBTU), Latvia

Digital Public Services in Slovenia: Trends and Comparative Perspectives
Matej Svigelj, University of Ljubljana, Slovenia

Fragmentation Shocks and Fiscal Mirages: Evidence from Kazakhstan's IT Sector
Serik Iskakov, Center for Strategic Research, Kazakhstan

Attributable Burden and Public Resource Allocation: When Risk Rankings Fail to Preserve the Selection Set
Christian Foussard, U.S.A.

MANAGEMENT VI

Chair: Kamala Gollakota, University of Redlands, U.S.A.
Discussant: Zheng-Yun Zhuang, National Kaohsiung University of Science and Technology, Taiwan
Room: Z-Room 4

Beyond Innovation Barriers: Passive and Active Innovation Resistance among SMEs
David Ruiz de Olano, University of Deusto, Spain

Leader–Subordinate Communication, Trust and Psychological Safety in Hybrid Teams: A Cross-Cultural Research Design for Indonesia and Tajikistan
Mehrangez Salimova Mirzorahimovna, Perbanas Institute Jakarta, Indonesia

Don't Buy This Jacket vs. Don't Expense That Burger: Strategy, Culture, and Environmental Change Management at Patagonia and WeWork
Kamala Gollakota, University of Redlands, U.S.A.

Rethinking Innovation Creation in Cultural and Creative Industries: A Meaning–Ecosystem Framework
Vaiva Marija Bružaitė, Kaunas University of Technology, Lithuania and Kristina Kundelienė, Kaunas University of Technology, Lithuania

Consumer Adoption in the Circular Economy: Drivers of Sustainable Consumption
Noushin Bagheri, SP Jain School of Global Management, U.A.E.; Fouad Ben Abdelaziz, NEOMA Business School, France; and Yen-tsang Chen, NEOMA Business School, France

Navigating Institutional Complexity: Hybrid Accountability for Gender Equality in Saudi Arabia's Vision 2030
Rawabi Saad Saud Al-Saadoun, University of Hail, Saudi Arabia

MARKETING IV

Chair: Mehmet Hüseyin Bilgin, EBES, Türkiye
Room: Z-Room 5

Green Consumption Behavior at Sporting Events: Insights with a Focus on Water-Based Sports
Hung-You Chen, National Chin-Yi University of Technology, Taiwan; Wei-Ning Lin, Asia American International School, Taiwan; and Chih-Ming Tsai, National Chin-Yi University of Technology, Taiwan

From Platforms to Participation: Digital Touchpoints and Generation Z's Cultural Engagement in Slovakia and the Czech Republic
Filip Jankovič, University of Ss. Cyril and Methodius in Trnava, Slovakia

Negotiating Authenticity: Influencer and De-influencer Dynamics in Digital Marketplaces
Tayyiba Khalil, Imam Abdulrahman Bin Faisal University, Saudi Arabia; Harcharanjit Singh, Azman Hashim International Business School, Oman; Latifah Mohammad Alyahya, Imam Abdulrahman Bin Faisal University, Saudi Arabia; Chaudhry Kashif Mahmood, Imam Abdulrahman Bin Faisal University, Saudi Arabia; Imran Manzoor, Imam Abdulrahman Bin Faisal University, Saudi Arabia; and Kashif Ahmed Abdulhayee, Imam Abdulrahman Bin Faisal University, Saudi Arabia

Does Conservation (Really) Drive Visitor Satisfaction? Evidence From Heritage Attractions in Abu Dhabi
Adriaan De Man, United Arab Emirates University, U.A.E.

No Packaging, No Problem? Digital Nudging to Reduce E-commerce Packaging Waste
Caterina Rauh, University of Bamberg, Germany; Eric Sucky, University of Bamberg, Germany; Timo Slawik, University of Bamberg, Germany; and Anika Simone Hildner, University of Bamberg, Germany

Transformation of Elevated Customer Experience & Operational Efficiency in Telecom Sector by Leveraging Digital Technologies
Meera Ali Almaazmi, University of Sharjah, U.A.E.

CORPORATE GOVERNANCE AND SUSTAINABILITY II

Chair: Ender Demir, Reykjavik University, Iceland
Room: Z-Room 6

ESG Performance and Institutional Ownership in ASEAN: The Role of Carbon-Intensive Industries and Foreign Institutions
Cynthia Kurniawan, Bina Nusantara University, Indonesia; Wenny Ligawan, Bina Nusantara University, Indonesia; and Rahmat - Siauwijaya, Bina Nusantara University, Indonesia

Algorithmic Accountability Across Borders: Comparing AI Governance, Fiduciary Duty, and Data Privacy in US and Indian Fintech
Palash Jeevan Desarda, Rajarshi Shahu College of Engineering Pune, India

ESG and Financial Analytics Across Sectors: Comparative Evidence from U.S. and Japanese Firms
Winnie Wai Ling Kwok, International Business University, Canada

The Impact of Carbon Emission Disclosure on the Cost of Debt: Empirical Evidence from the Indonesian Energy Sector (2020–2024)
Gentiga Muhammad Zairin, Universitas Negeri Jakarta, Indonesia; Ulupui, Universitas Negeri Jakarta, Indonesia; Septi Nurmalita, Universitas Negeri Jakarta, Indonesia; Rochma Sudiati, Universitas Negeri Jakarta, Indonesia; Putri Haryani, Universitas Negeri Jakarta, Indonesia; and Lingga Galuh Kirana, Universitas Negeri Jakarta, Indonesia

Testing the Institutional Dimension of Nature Assetisation
Andrea Conconi, Università Cattolica del Sacro Cuore, Italy

Auditor Reputation and Sustainability Assurance: Evidence on ESG and Carbon Disclosure Completeness in Indonesian Energy and Mining Firms

Septi Nurmalita, Universitas Negeri Jakarta, Indonesia; Gentiga Muhammad Zairin, Universitas Negeri Jakarta, Indonesia; Marsellisa Nindito, Universitas Negeri Jakarta, Indonesia; Ratna Anggraini, Universitas Negeri Jakarta, Indonesia; Adam Zakaria, Universitas Negeri Jakarta, Indonesia; and Novia Hindayani, Universitas Sultan Ageng Tirtayasa, Indonesia