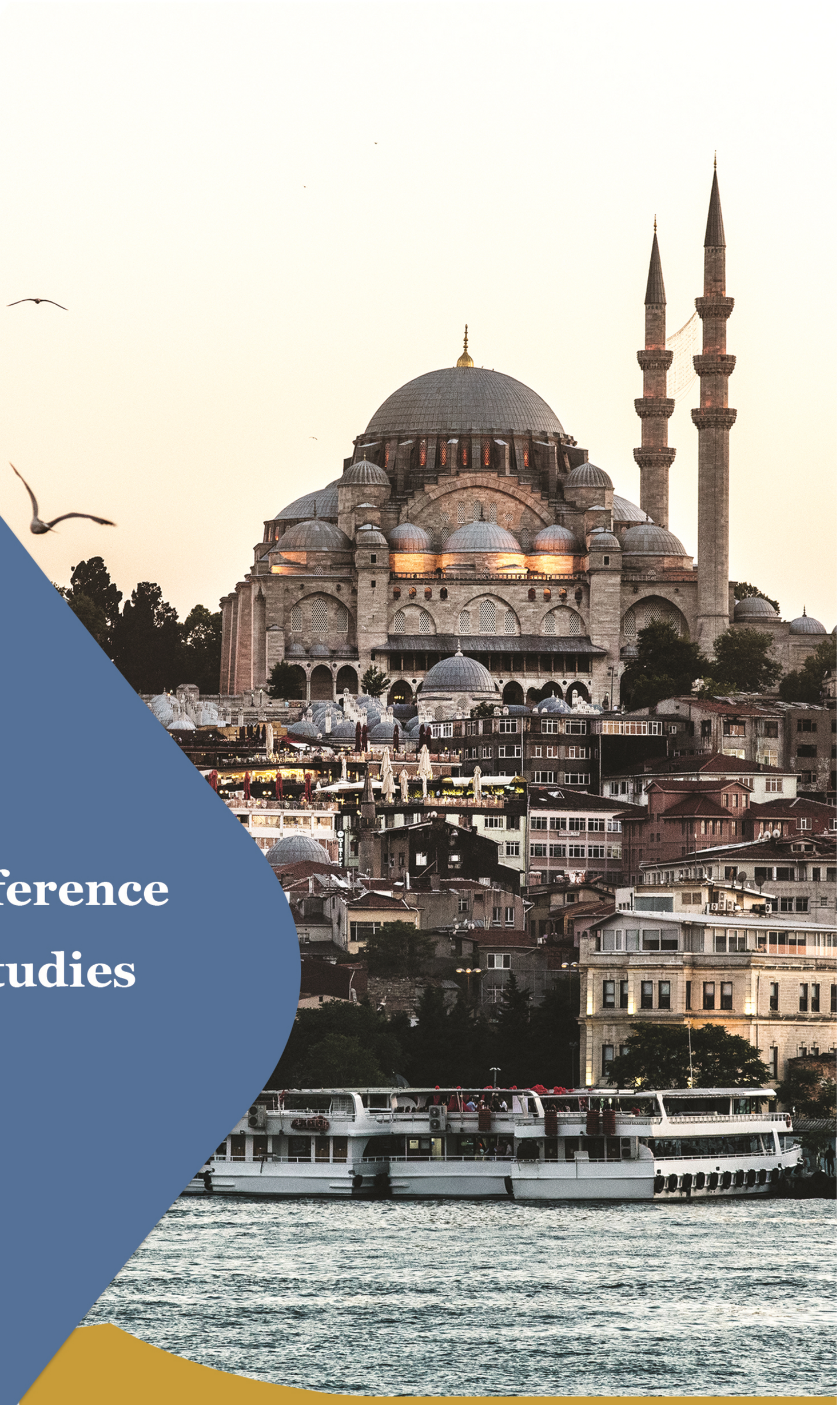


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International Conference on Management Studies

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Abstracts

Virtual vs. Traditional Tourism: A Comparative Study on Heritage Architecture and Cultural Tourism

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This study examines the effectiveness of virtual and traditional tourism in promoting heritage architecture and cultural tourism. The study uses a mixed-methods approach, collecting data through online surveys and interviews with tourists who have experienced both types of tourism. The study focuses on three main aspects: visitor experience, preservation of cultural heritage, and economic impact. The findings indicate that virtual tourism provides a unique experience to visitors that cannot be replicated through traditional tourism. However, traditional tourism offers a more immersive and authentic experience. Visitors who have experienced both types of tourism prefer traditional tourism for its cultural immersion. Both virtual and traditional tourism play a significant role in preserving cultural heritage. Virtual tourism allows for wider access to cultural heritage, while traditional tourism contributes to the local economy, incentivizing preservation efforts. However, virtual tourism may also lead to an increased demand for physical visits, which could have negative impacts on the preservation of cultural heritage. Traditional tourism has a more significant economic impact, generating more revenue and job opportunities. However, virtual tourism has the potential to generate revenue through online sales and marketing. This study suggests that both virtual and traditional tourism have their unique advantages and disadvantages in promoting heritage architecture and cultural tourism. Policymakers, tourism stakeholders, and destination managers can use these findings to develop sustainable tourism strategies that leverage the strengths of both virtual and traditional tourism.

Keywords: Comparative, Virtual Tourism, Traditional Tourism, Heritage Architecture

How Strategy Implementation Shapes Small Enterprises

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Currently, the market environment is highly competitive, and enterprises become more future orientated in order to sustain their competitive advantage. Many factors may affect the implementation of strategy within small enterprises, such as lack of resources, poor communication, leadership and resistance to change. Most small businesses do not have strategies in place, and strategy implementation fails because of poor implementation and not because of the strategy itself. The main objective of this research was to ascertain the understanding of strategy implications by small enterprise managers. A qualitative approach was used with the aim of understanding, analysing and evaluating different factors and the impact of these factors on the success of strategy implementation of small consulting businesses. Data were collected through semi-structured interviews, which were conducted with 13 small consulting business owners/managers in a central business district of Gauteng. The empirical findings indicate that strategy implementation with specific reference to the factors of implementation has a significant contribution to small businesses' sustainability, growth and performance. Most small businesses do not follow the required steps of strategy implementation but rather focus on the daily operations of the business to make a profit. Owners/managers of small consulting businesses must become more aware of strategy implementation and promote flexibility and continuous innovation. This can also assist owners/managers to become strategy-conscious as the success of strategy implementation depends on their support.

Keywords: Strategy, Implementation, Factors and Small Businesses

Taxation Incidence on Technological Innovation

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Innovation represents an important factor for increasing the competitiveness and productivity of an economic entity and also for increasing the living standards. But, the issue of taxation of technological innovation is a complex one, in the sense that the activities of economic entities are related with aspects regarding indirect taxes (e.g. VAT rate), direct taxes (income tax rate for researchers and people of science, the rates of social contributions), the rate of taxes borne by companies carrying out innovative activities, the taxation of copyrights or invention patents. Hence, taxation is an important component of innovative behavior. The purpose of our paper is to illustrate the stimulation strategies made at the European Union level in order to improve taxation regarding innovation and research-development (R&D) activity and to test whether a high taxation can lead to the decline of the research-development activity. Our study is based on the analysis of the correlation between tax revenues (billions of euros) and the number of patents granted and published, taking into account the data provided by the European Commission in the period 2010-2021. The results of our research reflect the fact that, in the EU-27 case, there are countries that, even if they don't have a high level of taxation, are included in the category of modest innovators.

Keywords: Innovation, Tax, R&D, UE-27, Patent

Emotional Intelligence and Job Performance: The Mediating Role of Mutual Respect

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People with high levels of emotional intelligence are more motivated to achieve tasks and more likely to have a positive impact on their team, and play a significant role in determining performance. In contrast, low emotional intelligence results in low efficiency, stress or conflict. Thus, the ability to identify and appraise emotion can be beneficial for interpersonal and workplace behavior. Meanwhile, research on respect in the organizational context recognized respect as a relational phenomenon in an individualistic orientation. In addition, mutual respect is an essential form of respect in the working relationship, it encourages attitudes like admiration for people endowed with a certain type of excellence or expression of reverential feelings towards established institutional authorities. Most crucially, it prompts equal respect and a sense of mutual accountability. It is about what is owed or earned and the psychological development in the relationship, such as how the leaders earn respect from followers by giving fair and morally correct treatment to others. However, past studies did not address the importance of mutuality. Mutuality involves the idea of shared interests of two or more interdependent parties while recognizing that they have other potentially different interests. Hence, in an organization, mutuality norms presume that both leaders and followers understand the ongoing value of maintaining the relationship to gain shared objectives. Therefore, this conceptual paper addresses the influence of mutual respect on the relationship between emotional intelligence and job performance.

Keywords: Emotional Intelligence, Performance, Mutual Respect, Emotion, Workplace

Exploring the Entrepreneurial Micro-Ecosystem: Agribusiness among Youth in Rural South Africa

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In recent times, entrepreneurial ecosystems have increasingly being researched and seen as a vehicle for empowerment and poverty alleviation by policy-makers, particularly in developing economies. Scholars have primarily studied this concept in developed markets, with a focus on urban regions in those markets. However, in the South African context, there is an increasing realization that entrepreneurship among youth in small towns and villages is key in unlocking economic development and self-sustainability in those areas. Thus, research in these regions is necessary for deeper understanding and scholarly engagement into the entrepreneurial ecosystems emerging among youths.

In addressing insufficient attention to small town and village entrepreneurship ecosystems, a conceptual comparative-case study of three agribusinesses in rural Eastern Cape province of South Africa was conducted. Thus, the research examines how and to what extent entrepreneurial activities among youth in rural areas manifested in promising agribusinesses within a short space of time, after being affected by Covid-19 lockdowns.

The findings depicted that (a) agribusiness is key in rural areas and among youth, (b) rural communities engage in community-based agricultural projects to encourage self-sustainability and entrepreneurship, and (c) there is a need for a more focused support by policy-makers in these areas for them to flourish and open more markets.

Keywords: Base-of-the-Pyramid, Agribusiness, Entrepreneurial Ecosystem, New Venture Creation, Rural Youth

Measurement Bias in the Financial Performance of Family Firms

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In this paper, we show that performance inference is biased and depends heavily on the combined choice of financial measurements and family taxonomy; any general conclusion drawn from a specific pair of metrics should be interpreted with caution. We analyze the cross-combinations of eighteen variants of family firms with twenty financial metrics to show that family attributes greatly influence hybrid performance measures, display a notable effect on accounting-based metrics but have almost no impact on market returns. Additionally, we highlight financial performance characteristics (positive and negative) that are persistent (or absent) across a taxonomy sourced from the NRG Metrics dataset and come to light when comparing the differences between the various definitions of a family firm. To our knowledge, this study is the first to adopt a holistic approach thereby avoiding the trap of generalisation based on a narrow combination of filial identification and performance measures. By using a rich dataset, we draw insights on ownership, leadership (CEO background) and/or governance attributes that may be driving outperformance or underperformance. These peculiar results are ascribed to the fact that family businesses tend to favor creditors and directors over investors.

Keywords: Family Firm, Financial Performance, Market Returns, Accounting Performance, Market Returns

We Shall Overcome

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This paper shares findings of the SERVUS action research programme 'We Shall Overcome', supported by Vrije Universiteit Amsterdam (VU), the VU Foundation. We are proud that Rev. Martin Luther King jr. received an honorary doctorate degree in Social Sciences in 1965 at VU, for his outstanding service in his fight for social justice and human rights. Aim of this study: King's servant-leadership style in times of crisis is more relevant than ever before, and urges us to learn from his wisdom through VU business and management education and research today. Objective: active participation of the VU community in various actions. Methodology: development of three 'We Shall Overcome' action research events where students, scholars and professionals were involved. Results and implications: 1. Online mentoring across cultures. Covid-19 requires innovative ways of online mentorship for vulnerable mentees in times of crisis. In this workshop mentors share real-life examples, and actionable advice is provided to overcome dilemmas in online mentorship. Issues highlighted are psychological safety, social closeness, sense of separation vs sense of belonging, and how to develop cultural competence. Implications: The results were shared not only with the participants, but also with the larger VU mentoring community. 2. Reclaiming the Campus. SERVUS developed a Train-the-Trainer Workshop 'We Shall Overcome: a VU history.' VU students were trained to be trainers and support their fellow-students returning to the campus in Covid times. Dr. King' inclusive leadership style was their rolemodel in this transformative mission. 3. Implications: The results were shared not only with the student-trainers, but also with the larger VU student community, according to the train-the trainer model. 4. Symposia 'We Shall Overcome'. Several symposia provide a MLK meeting place for students of diverse backgrounds, scholars and executives. Thus, for example, secondary school students participated in a MLK Masterclass and were trained in public speeching skills. Another symposium is dedicated to elderly participants, entitled 'History of two pioneers; Mahatma Gandhi and Marin Luther King jr. and their peaceful struggle for social justice and human rights'. Finally, MLK symposia for MSc and PhD students delved into the King' history and relevance to achieve todays Sustainable Development Goals, SDGs. Implications: The results were shared with the larger VU community and also with the network of Business and Management of the School of Business and Economics.

Keywords: Social Justice, Human Rights, Sustainability, Servant-Leadership

The Role of the School Principal in the Context of Possible Transformation of the Educational Curriculum

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In the paper, we present the current Czech educational legal norms that set certain boundaries in the operation of Czech primary and secondary schools. In the first part of the article we present the role of the current school principal in relation to his/her competences in the context of basic Czech educational norms and present a competence model of school principals, the fulfilment of which by school principals can lead to stabilization and a greater degree of effective education in the context of the educational challenges of the 21st century. In the second part of the paper, we propose the possibilities of optimization of legal norms in education and its possible effective integration into the real educational process. In summary, we can conclude that it should be a matter of greater transparency in the training of teaching staff and school principals, the introduction of an optional direct teaching obligation for school principals, the introduction of mechanisms that would lead to a greater degree of familiarity of teachers and principals with the current legal educational norms and their changes, or the development of a unified and comprehensive concept of teaching within one school. We are aware that the proposed solutions have their limits. The most significant is the increase in the administrative burden on school principals: however, we believe that without the introduction of transparent and verifiable mechanisms to check the fulfilment of certain obligations, it will not be possible to check the obligations in question.

Keywords: School Norm, Curriculum, Training of Teaching Staff and School Principals, Verification, Transparency

A Techno-Economic Model for LTE Broadband Technology in Rural Areas (Egypt)

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The increasing demand for high-speed and reliable broadband has been growing in Egypt, and the digital economy accelerated that growth, making the public, businesses, and government increasingly reliant on broadband connectivity. However, despite the government's efforts, there is still a digital gap between rural and urban areas. This article focuses on providing policymakers and national regulators with a tool to expand broadband internet connectivity in rural areas in Egypt. The techno-economic model is a method of analyzing the economic performance of the technical performance of the technology. In summary, this article focuses on the last mile technologies alternatives that consider customers' needs and overall costs. This techno-economic model goal is to expand broadband internet connectivity in rural areas in Egypt, considering the technical performance, economic issues, and financial attributes. This article employs a case study to demonstrate the implementation of the techno-economic model based on actual data obtained from a municipality located in New Valley Governorate. The results demonstrate that negative net present value tends not to be executed due to economic unfeasibility; the need for collaborative work between all the stakeholders to make broadband connectivity essential. This article is a work in progress and will continue investigating the different access technologies such as Fiber to The Home (FTTH) and Low Earth Orbit (LEO).

Keywords: Techno-Economic Modeling, Rural Areas, Broadband Networks, Digital Divide, LTE Broadband

Health Planning in Pandemic Times: An Analysis of Management Instruments

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Purpose: Health planning in the Brazilian Unified Health System (SUS) directs the action of municipal health management and must be based on the guidelines established by social control and rely on management instruments articulated with each other. In this context, the pandemic situation caused by the new coronavirus is inserted. Objective: To identify changes in management instruments to include interventions related to coping with COVID-19; nature of the interventions; as well as the allocation percentage committed to fighting the pandemic. Method: This is a documentary study based on a normative discourse analysis about the management of the pandemic crisis in Rio Grande do Sul. This study was only possible because the instruments of the 2018-2021 health management cycle were completely computerized, that is, they were registered in the same system, the DigiSUS Gestor, which replaces the Management Report Support System (SARGSUS) discontinued in 2020. Results: The Municipal Health Plans, the Annual Health Programs (PAS) and the 2020 Annual Management Reports of all 89 municipalities of the metropolitan health macro-region of Rio Grande do Sul state in southern Brazil were examined. Municipalities that made some change in their management instruments to include interventions to combat the pandemic were 57 (64%). The most frequent interventions were those aimed at guaranteeing access to services (20.5%). Finally, out of the 48 (54%) PAS available for analysis, only 14 (15.7%) did not present zero allocations or more than 100%. Conclusion: It is necessary to review the planning flows in relation to public health emergencies to qualify the planning cycle in the SUS as a whole.

Keywords: Health Planning, Public Administration, COVID-19, Coronavirus, Health Management

The National Health Plans of Brazil and Haiti: Analysis Based on the Essential Functions of Public Health

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Purpose: We aimed to analyze comparatively the national health plans of Haiti and Brazil considering the Essential Functions of Public Health (EPHF) as a point of reference, highlighting their similarities and differences. Methodology: Descriptive study, as a documentary analysis type, based on the National Health Plan 2012-2015 of Brazil and the Plan Directeur de Santé 2012-2022 of Haiti, using the 12 Essential Functions of Public Health (EPHF) as a referral. The EPHF served initially as an analytical framework and later used to identify similarities and differences in approaches. Results: The 12 Essential Functions of Public Health are represented in both plans. The proposals for actions to monitor and analyze the health situation, health surveillance, promotion and participation have stood out. Haiti has strengthened the regulatory structure and the restoration of governance. Most expressive differences were related to the way of approach in relation to community participation, health management, and areas of research and policy on natural disasters. The health surveillance approach presented several similarities. Conclusion: The differences centered on issues of form and demonstrated the need for Haiti to considering more closely the EPHF in the process of developing its national health plan.

Keywords: Public Health, Health Planning, Health Policy, Policies, Planning and Administration in Health, Health Management

Measurements and Scale of the Racism Construct: Analysis through a Systematic Review

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Purpose: This article aims to analyze how the measures and scales of the racism construct are constructed and validated based on systematic literature review techniques and aims to analyze the construction of these instruments through statistical recommendations for the development of scales. Relevance of the problem: Of the 82 articles analyzed, only seven dealt with instruments for measuring the racism construct. The others do not present an analysis related to the development of these scales. In any case, it was considered opportune to discuss the topics addressed in the other articles excluded from the corpus of analysis for the purposes of reliability and repeatability. Literature review/Methods: A systematic literature review was carried out using descriptors and defined inclusion and exclusion criteria. The data search comprised the databases present on the Capes Periodicals Portal, with no starting date delimitation, with the time limit of December 2021, which resulted in the identification of 82 articles. After the elimination of duplicated articles and after the defined filtering, seven studies remained for analysis of the construction of the scales. Main findings: Three scales were identified that deal specifically with measuring/evaluating the racism construct: Modern Racism Scale, Symbolic Racism Scale and Ethnic-Racial Attitudes Scale. There is a predominance of studies on the Modern Racism Scale, although there are other instruments that were left out of the corpus of analysis because they did not meet the inclusion criteria, especially in terms of access to free articles.

Keywords: Racism, Measuring Scales, Construct

Impact of Floating Exchange Rate Regimes on Emerging Economies: Mena Region Benchmark and Projection on the Moroccan Economy

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Many emerging economies, especially those in the Middle East and North Africa (MENA) region, have significantly changed their economic policies by adopting floating exchange rate regimes. In this sense, we examine the effect of floating exchange rate regimes on developing economies, with a particular emphasis on the MENA area. And based on similarities and differences in macroeconomic criteria, such as the economic model, fundamentals, autonomy, economy's openness…, the effects on the Moroccan economy would be projected. The study provides an overview of the MENA region's experience with exchange rate regimes, looking at the historical development of these regimes and their effects on regional economic stability and growth. It emphasizes the economic difficulties the area's economies face, such as external shocks, unstable political systems, and a lack of economic diversification. Floating exchange rate regimes for emerging economies in the MENA region benefits include enhanced flexibility, decreased vulnerability to external shocks, and increased competitiveness. However, it also recognizes the difficulties in setting them up and running them, as well as the requirement for supportive policy measures. This paper underlines the significance of additional research to examine the effects of floating exchange rate regimes on other MENA economies, mainly Morocco, and to determine the most efficient policy measures to maximize the advantages of this regime.

Keywords: Floating, Exchange Rate Regimes, Macro Economy, Mena Region, Morocco

The Contribution of Cooperative Entrepreneurship to the Social Inclusion of Women: Mediating Effect of Empowerment, Case of Women's Cooperatives in the Souss Massa Region

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This paper focuses on the analysis of the contribution of the social and solidarity economy, in particular, cooperatives, in the women empowerment and social inclusion. Our conceptual model stipulates that the membership of women in cooperatives contributes to their economic, social and political empowerment and consequently to their social inculcation. By following a positivist epistemological positioning, this research is based on a mixed methodological approach in two stages. The first step is based on a qualitative exploratory approach and the second is based on a quantitative approach using the method of structural equations. The objective of the research is to study the impact of women's membership in a women's cooperative on their empowerment and their social inclusion. The statistical population of the study is 558 members of the women's cooperative in the Souss Massa region, Morocco. The main results of our research show that the cooperative membership improve the personal, economic, social and political empowerment, and as a result their social inclusion.

Keywords: Social and Solidarity Economy, Empowerment, Women's Cooperatives, Souss Massa Region, Modeling by Structural Equations, Social Inclusion, Morocco

Synchronizing Total Quality Management and Knowledge Management for Sustaining Business: An Empirical Findings from Indonesia

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Managing business in a dynamics nature with increasingly disruptive changes forces the companies as business organizations to demand highly on the sustainability. This article supposes to elaborate sustainability management and to examine the direct effect as well as indirect effect of total quality management on sustainability management in business organizations. A quantitative study with survey-based approach was conducted. The study has involved participation of 367 employees as the respondents. They are mostly from three industrial sectors – e.g., financial, services, and technology based sectors in Jakarta, Indonesia. Non probabilistic sampling approaches – purposive and snowballing sampling were used for collecting data from the targeted respondents. The collected perceptual responses were structured by applying first order structure of PLS SEM and then were computed by using SmartPLS application version 4.0. Two main step analysis were applied for assessing structural and measurement model. The analysis results conclude that total quality management has a positive and significant effect on knowledge management as well as on sustainability management. Knowledge management as an endogenous variable plays a mediating role in the relationship between total quality management and sustainability management. This article recommends the companies as business organization to implement total quality management with knowledge management simultaneously for establishing sustainability management.

Keywords: Sustainability, Knowledge Management, Total Quality Management

Analyzing the Implementation Outcomes of Economic Value Added (Eva™) at China Construction Bank (CCB)

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In 2002, China Construction Bank (CCB) introduced the Economic Value Added (EVA™) indicator as a performance metric linked to value creation and salaries. This article examines the implementation outcomes of EVA™ in four sub-branches of the CCB Inner Mongolia branch. Despite two decades of implementation, the EVA™ metric has faced significant hurdles within the CCB. In particular, a majority of the sub-branches and outlets within the CCB Inner Mongolia branch have shown a preference for traditional financial indicators like deposit and loan growth over the EVA™ metric. This article seeks to analyze the reasons behind the implementation outcomes of EVA™ within CCB from technical, cultural, and political perspectives. The goal of this exploration is to deepen the understanding of the challenges encountered and to offer valuable insights for enhancing the implementation of EVA™ in not just the CCB, but also other commercial banks in China.

Keywords: Economic Value Added (EVA™); Performance Evaluation; Institutional Theory

Ambiguity as structure and process: the transformation of a vertical business group: The case of shipping industry, Japan

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Since Eisenberg's work on strategic ambiguity (1984), scholars expanded the field of organizational strategy to include ambiguity as a productive resource. These contributions focus on ambiguity as a discursive tool to achieve collective and/or individual goals; this study argues that ambiguity is a structural asset inherent in organizations – most notably in business groups. This empirical study is conducted by the author in the shipping industry of Japan and, examines the sources of continuity and change of complex vertical business groups characterized by multiple embeddedness. Data were collected in semi-structured interviews across June and July, 2019 in Tokyo and London. Ambiguity is found to be a structural asset inherent in the institution of the Japanese business group. It upholds and reinforces the dominant logic: enables and controls action via taken for granted understandings shared organization-wide. Ambiguity delineates the scope of allowed informal action, allocates time, space and, processes to perform these. In addition, ambiguity renders power resources available by coupling the informal processes with formal communication channels. Shared understandings provide for consistent, therefore reliable action, which reduce the need for formal controls. Allowing managed risk in the form of unified diversity of action and voices, ameliorates the grip of vertical control. The integration of informally understood and formally codified structures and processes is found effective to 1) define strategies 2) "promote unified diversity" 3) introduce change initiatives 4) secure initiatives' safe passage to implementation 5) reinforce implementation. Relevance: Japanese business groups, East Asian business groups, business groups. Practical implications: management knowledge has overly emphasized clarity and has regarded ambiguity a risk; a problem to be clarified. Ambiguity, however, is social control that can be integrated in the formal organization; culture and identity prove often more effective than explicit controls in buying support from members for organizational goals and the implementation of these.

Keywords: Business Groups, Control and Coordination, Micro-Foundations, Ambiguity, Empirical Study

An Information Architecture Framework for high-performance Professionals Development

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Qualifying high-performance professionals to meet the rigorous quality expectations of society is an ongoing challenge. This research proposes the application of concepts such as Information Organization, Information Architecture, Informational Spaces, Multimodality, Relevance Theory, and Gamification to address the informational needs of high-performance professionals. The core proposition is that an Information Architecture Model, supported by Multimodality and coupled with the principles of Information Organization and Gamification, can enhance the training of high-performance professionals. Information Architecture enables an effective flow of information within informational environments, while Multimodality contributes to diverse semiotic learning objects organized within informational spaces. According to Buckland (1991), information can be understood in three dimensions: "Information-as-process," "information-as-knowledge," and "information-as-thing," with the latter referring to "things understood as informative." Brookes (1980) explored the scientific foundations of information and presented a formula that describes the incorporation of information into an individual's body of knowledge through communication. Wurman (2000) defines informational spaces as structurally designed environments created by information architects to meet the specific informational needs of users, effectively filtering essential and relevant information from an overwhelming amount of available data. The IAAM (Information Architecture Associated with Multimodality) model has been implemented in professional training courses. It serves as a guide for planning and constructing Informational Spaces tailored for training high-performance professionals. This model applies to the work of information architects, whether they are professors in a specific discipline or auxiliary educators. In an applied exploratory research approach, questionnaires were distributed to students (the intended users of the proposed model) and their immediate managers, who evaluated their performance. The evaluations indicate a high level of acceptance of the IAAM model. This research is representative, since it includes several professionals.

Keywords: Information Architecture, Informational Spaces, Gamification, Multimodality, Information Organization

A Stolen Life, Tokenism and Women Engineers

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This paper presents a curial situation of women engineers in the private sector. High-qualified women are a potential danger for SME owners in a segregated context where men are dominant experts. The barrier of recruiting women engineers has become an incarnation of tokenism phenomena in a workplace that avoids women for their natural species prepared to be pregnant and to hold family responsibilities. Due to the importance of this dilemma, this paper explores within a qualitative case study a sample of Algerian women engineers concerned by a stolen professional life. According to Aldossari et al. (2023), the social context of gender inequality is at the core of understanding token women's lives. Hence, it leads us to deepen our reflection on the variable that enhances the gap of tokenism in the privet sector. The results show the impact of the vision of SME owners on women engineers' employment and career attainment and tokenism. Women engineers are under-represented in the private sector, and they confirm their inability to attend job positions compared to men candidates. Owners that avoid tokenism in recruiting women engineers are defined as strategic visioners, ignoring social context. Motherhood and children are considered an obstacle in the decision-making process. Inequality excludes salary as an internal factor in tokenism. Women engineers suffering from tokenism in recruitment and promotion experience are more prepared to have entrepreneurial intentions to create their job.

Keywords: Women Engineers, Privet Sector, Human Resource Management, Decision-Making Practice, Tokenism

Usage of ICT Solutions in Public Administration to Support Social Policy in Developing Countries – Case of Montenegro

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In this paper, we offer the answer to the research question – whether information and communication technology (ICT) solutions as support to public policies, in conditions of limited resources, can be successful and contribute to increasing of social justice and thus development. By providing a multidimensional analysis of the successful ICT project in Montenegro, this paper contributes to the research of the best solutions in social welfare policy in developing countries. The effects of ICT project are considered through the digitalization of public-policy services in the area of social transfers. The analysis shows that ICT projects can be successfully implemented in developing countries, despite the great risk of failure. We further demonstrate how and to what extent successful ICT projects contribute to the organizational transformation and more equitable distribution, i.e., how they impact the reduction of poverty and development.

Keywords: ICT, Development, Public Policy, Social Justice, Developing Countries

Lean in Higher Educational Institutes: A Systematic Literature Review

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The application of Lean practices in higher educational institutes has gained tremendous attention in recent years as the sector strives to improve operational efficiency, enhance student outcomes, and efficiently manage resources. A comprehensive literature review is presented in this paper on the application of Lean methodologies in higher educational institutes. This paper seeks to answer the following research questions: 1) How is Lean methodology adopted by researchers in higher educational institutes? 2) Which Lean tools and methods are most suitable in higher educational institutes? 3) What are the barriers and challenges associated with implementing Lean in higher educational Institutes? 4) What is the future of Lean implementation in higher educational institutes? This literature review comprises a wide range of journal articles published in the last five years, from 2019 to 2023, retrieved from various academic databases, including Emerald Insight, Science Direct, Taylor and Francis, Web of Science, and Wiley Online. A systematic literature review approach combined with PRISMA protocol is used to collect and arrange the journal articles (36% analytical and 64% applied Lean) under several themes: (1) Curriculum Review and teaching methodology; (2) administration; (3) student satisfaction; (4) Lean waste identification and elimination; and (5) barriers and challenges. The paper concludes that the Lean philosophy, which was originally formulated for the manufacturing sector, has been successfully adapted and applied to educational institutes. The application of Lean in higher educational institutes resulted in streamlined processes, waste reduction, and increased staff and student satisfaction levels. However, it also highlights the barriers and challenges such as cultural barriers, resistance to change, lack of knowledge among staff and students, and lack of leadership commitment. Overall, the review paper adds up to the existing body of knowledge by integrating and summarizing the key findings and trends in the application of Lean methodologies in higher education.

Keywords: Lean Methodology, Higher Educational Institutes, Review

Newspapers Management, Business Sustainability and Challenges in Europe and North America

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The digital era has opened doors for countless opportunities for publishing organizations and journalists as well as increase the number of challenges, namely related with the business model sustainability. The media companies' management are facing a variety of profound and disruptive challenges that come to greatly challenge various media industry's rationale. This paper intends to understand media business models sustainability and challenges and how managers are reacting and adapting their practices in this industry in digital transformation and progressively more competitive market. So, the main question of this work is: Which are the main strategies and management practices that newspapers companies are implementing in order to find sources of incomes and sustainable business models? This papers is based 6 interviews (out of a total of 90) made to North American Newspaper Companies' Executives (United States of American and Canada), upon the international conference the World News Media Association (WAN-IFRA), that took place in May 2018, in Estoril (Lisbon, Portugal). This way, such work is an integral part of the many activities and outputs made in the context of the PIMENED (Project Innovation in Mentorship, News Entrepreneurship and Digital) project, taken place in the Arts and Humanities Faculty, of University of Porto, and financed by Portugal 2020 Program, in partnership in Columbia Institute for Tele-Information, at Columbia University Business School.

Keywords: Business, Market, Management, Newspaper, Sustainability

The Effects of Sustainable Leadership, Green Psychological Climate, and Corporate Reputation on Employees' Feeling of Pride in Their Institutions: The Case of Healthcare Professionals

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When the literature is examined, it is observed that factors such as positive performance, superiority in success comparisons, rewarding, commitment, identification, social identity, and admiration for the leader are effective among the causes of organizational pride. Through this study, it is predicted that corporate reputation, sustainable leadership and green psychological climate variables will be added to these causes. The aim of this study, together with detailed literature and theoretical predictions, is to prove the existence of relationships between organizational pride, sustainable leadership, green psychological climate and corporate reputation perception in the sample of health workers. As a result of national and international studies, no study involving the quadrilateral spiral has been found, and in this context, it aims to fill an important gap. The special reason for considering health workers in the study is to remind them how valuable their work is, and to measure their perceptions of the four variables mentioned at the point of evaluating their institutions, which they see as a tool for this purpose. The research, in which the survey method will be used, which is one of the quantitative research designs, will be applied to the employees of a state hospital in Karaman Province (medical, other health services class, administrative services class, permanent workers). In the study, where the population is 1518, it is aimed to reach at least 306 people at a confidence level of 95%. After collecting the data, frequency, normality, validity and reliability, correlation, simple and hierarchical regression analyzes will be performed in order. In addition, SPSS 24.00 (for frequency, normality and correlation) and AMOS Structural Equation Modeling Programs (for normality verification, confirmatory factor analysis of the scales used, reliability analysis, regression-mediation-regulatory analysis) will be used in the analysis of the data.

Keywords: Organizational Pride, Sustainable Leadership, Green Psychological Climate, Corporate Reputation, Healthcare Professionals

Job Satisfaction of Track and Field Managers Depending on the Hours Worked Per Month

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Track and field managers do their work without time off, and the amount of the work they put in is not sufficiently financially rewarded. Track and field is a sport in which the earnings are not large compared to other sports. Therefore, it is important to know the job satisfaction of track and field managers. In our study we focused on the job satisfaction of track and field managers depending on the hours worked per month. Minnesota Satisfaction Questionnaire was utilized to collect the data from a total of 38 track and field managers. Using a Kruskal-Wallis H Test we searched for the associations between observed indicators. It was revealed that there is a significant relationship between general job satisfaction and the hours worked per month ($H = 8.95$, $p \leq 0.05$). The analysis revealed a significant relationship between intrinsic job satisfaction and the hours worked per month ($H = 8.86$, $p \leq 0.05$). The relationship between extrinsic job satisfaction and the hours worked per month also shown as a significant ($H = 6.57$, $p \leq 0.05$). We searched for the answer if track and field manager are more satisfied with their job than clerks. The results shown that track and field managers are more satisfied with their job (85.18) compared to clerks (74.48), also external job satisfaction is higher for track and field managers (21.95) compared to clerks (19.37). We found that clerks have higher intrinsic job satisfaction (47.32) as compared to track and field managers (46.47). It is important to know the job satisfaction of track and field managers. Track and field managers work without time off, have a strong competitive environment, and lower income compared to other sports. Therefore, we decided to analyze the job satisfaction of track and field managers and give them feedback. The highest satisfaction was the question, which asked for the chance to do things for other people (athletes) and the lowest satisfaction was the question regarding their pay and the amount of work they do.

Keywords: Job, Satisfaction, Track and Field, Managers, Work

Extending the Employee Life Cycle as a Key Factor for Continuing Economic Development in Aging Societies

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This is another work by the authors devoted to the changes taking place in the contemporary labor market. Population aging has become a challenge for both developed and developing countries' labor markets. The purpose of this study will be, firstly, to present a catalog of social policy instruments that are used worldwide to extend the employee life cycle. Second, to show how important silver labor resources are to continuing economic development. Therefore, first, various types of government actions that may extend the period of professional activity will be presented. Then, the results of own research conducted in a group of about 150 countries in the years 1990-2020 will be discussed. Countries will be divided into three categories of below-medium, above-medium, and high income. The independent variables will be employment rates in different age categories. Gender will also be a criterion for segmentation of the study population. The economic development indicators (dependent variables) will be gross domestic product per capita (GDP pc) and gross national income per capita (GNI pc). These indicators of economic development are usually treated as measures of labour productivity. Depending on the distribution of variables, either parametric or non-parametric tests will be used in our research. A multicriteria cluster analysis will also be carried out. Research results are likely to show that the greatest positive impact of workers aged 60+ on economic development will occur in high-income countries. The reasons may be, among others, a higher level of education and a bigger offer of lifelong learning, wider access to health care and services facilitating commuting to work, conditions and ways of performing work more adapted to the needs of older generations.

Keywords: Populating Ageing and Labor Market, Productivity of Older Employes, Economic Development

French Zero Unemployment Territory (TZC): Transforming Local Economies through Innovative Employment Solutions

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Territoire Zéro Chômeurs (TZC), also known as "Zero Unemployment Territory," is a pioneering social experiment in France that aims to tackle the persistent issue of local unemployment. Developed by ATD Fourth World, an international anti-poverty movement, TZC has garnered attention as an innovative solution to address joblessness at the community level. At its core, TZC endeavors to establish collaborative partnerships between local government, businesses, social enterprises, and civil society organizations. Together, these stakeholders work towards the common goal of creating employment opportunities within specific geographic areas. By harnessing the resources and needs of the community, they strive to identify and develop tailored job opportunities that align with the unique local context. Implemented pilot projects across France have covered a wide range of sectors, including recycling, energy conservation, eldercare, and sustainable agriculture. By focusing on areas that address societal needs, TZC seeks to generate meaningful employment that contributes to the overall well-being of the community. Early findings from TZC initiatives have shown promising outcomes. Participants have reported increased job satisfaction, improved mental well-being, and enhanced social integration. Moreover, the model exhibits the potential for generating economic benefits by reducing unemployment-related social welfare costs and stimulating local economic activity. Nonetheless, a comprehensive evaluation of the overall effectiveness, sustainability, and socio-economic impact of the TZC model is vital. Analyzing the outcomes, challenges, and lessons learned from these initiatives will provide valuable insights into the potential of this innovative approach in addressing unemployment. This analysis aims to contribute to the development and implementation of future TZC projects by offering critical perspectives for policymakers, researchers, and practitioners. By examining the successes and limitations of TZC, stakeholders can refine and optimize the model to effectively tackle unemployment at the local level. Ultimately, the continued success and effectiveness of TZC can foster the creation of more inclusive and resilient communities.

Keywords: Territoire Zéro Chômeurs (TZC), Zero Unemployment, Job Creation, Sustainable Employment, Local Solutions

The Impact of Digital Marketing on the Performance of Small and Medium – Sized Enterprises in North Macedonia

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This research paper investigates the impact of digital marketing on the performance of Small and Medium-sized Enterprises (SMEs) in North Macedonia. Digital marketing has emerged as a powerful tool for businesses to reach their target audience, enhance brand awareness, and increase sales revenue. However, the extent to which SMEs in North Macedonia have embraced digital marketing and the specific impact it has on their performance remains underexplored. Through a comprehensive literature review and empirical analysis, this study aims to shed light on the relationship between digital marketing strategies and SME performance indicators. The research methodology involves collecting data from a diverse sample of SMEs, analyzing key performance metrics, and assessing the influence of digital marketing on outcomes such as sales revenue, customer acquisition, brand awareness, and so on. The findings of this study reveal that SMEs in North Macedonia are increasingly utilizing digital marketing strategies, with social media marketing and email marketing being the most commonly used channels. Moreover, digital marketing is found to have a significant positive impact on SME performance, particularly in terms of increasing sales revenue and enhancing customer engagement. Overall, this research paper underscores the importance of digital marketing as a strategic tool for SMEs and provides valuable insights into the relationship between digital marketing initiatives and SME performance. It offers a foundation for future research in this area and emphasizes the need for continuous adaptation and innovation in the ever-evolving digital landscape.

Keywords: Digital Marketing, Small and Medium-Sized Enterprises (Smes), Performance, Business Growth, Marketing Strategies

Do Different Types of Leadership Cause Conflicts in the Workplace? An Empirical Study of the Conditions of the Slovak Republic

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Leadership is currently an integral part of the functioning of any business, while most people already take it for granted. Conflicts in the workplace are often caused by the corporate culture, stress, or personality traits of individual employees or managers. However, the question remains: To what extent is leadership a factor influencing the occurrence of conflicts in the workplace? The aim of the scientific publication is to find out whether the type and level of leadership used by superiors have an impact on the occurrence of conflicts in the workplace. For this purpose, two alternative hypotheses were established. The data were processed using the IBM SPSS Statistics 25 program. Dependence between variables was determined using Pearson's Chi-Square test, and Kendall's tau-c coefficient was used to determine the strength of dependence. Based on the research results, we found that different leadership styles have an impact on the occurrence of conflict in the workplace and that the level of leadership also affects the occurrence of conflict in the workplace. The results are valid for the conditions of the Slovak Republic. Part of the scientific publication is also a bibliometric map focused on publications from the WoS scientific database, mapping keywords of scientific contributions focused on the issue of leadership and workplace conflicts. The uniqueness of the contribution lies in the mapping of the issue of leadership and conflicts through a bibliometric map or in the connection between leadership and work conflicts.

Keywords: Leadership, Conflicts, Workplace, Slovakia, Bibliometric Analysis

The Organisational Culture of the IFRS Foundation: Legitim Enough for Making Accounting Norms?

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This master's thesis examines the organisational culture of the International Financial Reporting Standards (IFRS) Foundation and its legitimacy in establishing accounting norms. The primary objective of the study is to compare the monitoring board composition between the IFRS and the Financial Accounting Standards Board (FASB) and investigate the implications of a board composed solely of politicians on the diversity of opinions, organisational culture, and lobbying sensitivity. The research employs textual analysis of seven theories, which highlight three key points: the factors explaining the IFRS's monitoring board composition, the need for greater transparency and disclosure, and reducing lobbying sensitivity through increased board diversity. Additionally, expert interviews in the field are analysed to provide further insights. The findings reveal that a board composed exclusively of politicians is suboptimal in terms of diversity, organisational culture, and lobbying sensitivity, suggesting the importance of introducing greater diversity and considering all stakeholders in the IFRS board composition. The study contributes significant insights into the governance of the IFRS Foundation and highlights the influence of board composition on organisational outputs and overall legitimacy. The research has relevance not only in the field of accounting but also for any organisation with similar governance structures. It deepens our understanding of international accounting and corporate governance, offering valuable insights for both practitioners and academics.

Keywords: Organisational Culture, International Financial Reporting Standards (IFRS), Monitoring Board Composition, Diversity, Lobbying Sensitivity

Revitalizing the Economic Function of Mosques and Improving the Economic Well-Being of the Ummah in Indonesia

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The objective of this research is to examine the potential and function of mosques in enhancing the economic well-being of the Indonesian population and to devise strategies for reinvigorating their roles. The research employed a qualitative approach, gathering data through in-depth interviews, participatory observation, and documentation analysis. The findings indicated that mosques possess significant potential as centers for economic activities, but this potential remains largely untapped. Factors such as limited awareness and understanding among the ummah regarding the economic potential of mosques, as well as inadequate coordination and management in implementing economic programs, hinder the full utilization of this potential. To revitalize the economic function of mosques and enhance the people's economy, several strategies are necessary. Firstly, effective campaigns and counseling should be conducted to raise awareness among the people about the economic potential of mosques. Secondly, the role and capacity of mosque administrators in managing economic programs should be strengthened through training and mentoring. Thirdly, partnerships with relevant stakeholders, such as financial institutions and local businesses, should be established to support economic development in the vicinity of mosques. This research contributes significantly to understanding the opportunities and challenges associated with the economic role of mosques in Indonesia. The findings are expected to serve as a foundation for various stakeholders, including the government, religious organizations, and the ummah community, to develop effective strategies for revitalizing the economic function of mosques and improving the economic well-being of the ummah in Indonesia.

Keywords: Mosques, Economic Function, Revitalization, Economic Well-Being, Ummah

City Identity and City Brand: The Cognitive Dissonance between the City of the Past and the City of the Future

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In a globalized world, post-socialist and post-industrial cities are reconfiguring their image aiming to find a balance between the social construction of collective memory and the politico-economic production of future identity. However, there is a gap between how the city is lived and remembered by inhabitants and how it is promoted for tourists and new inhabitants associated with attributes such as creative, diverse, or academic city. Using the case study of a Romanian city (that during communism took the name of Stalin and changed the names of streets, factories, and public buildings, accordingly), I argue that the transition is lived a cognitive dissonance between the collective memory of inhabitants and the expectations produced by touristic city brands. I show how present young generations: (1) identify themselves with the creative class as the promoters of the creative post-industrial city of the future by making positive differentiations from the older working-class generations of the ex-industrial city; and (2) adopt strategies to reduce the dissonance between the past and future image of the city, the strong anti-communism attitude being one of them.

Keywords: City Branding, Urban Imaginaries, Lived City, Place Marketing, Tourism Management

The Relationship between Career Women and Its Effects on Achieving Family Harmony with Maqasid Sharia Framework

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The objective of this research is to explore the involvement of career women and their impact on achieving family unity using the Maqasid Syariah framework. The increasing number and significance of career women in contemporary society have prompted this study to investigate the positive consequences and challenges faced in the realm of family unity governed by the principles of Maqasid Syariah. A qualitative approach was employed, involving in-depth interviews with career women and their family members. Thematic analysis was applied to the collected data to identify prevalent patterns and themes related to the role of career women and family unity within the Maqasid Syariah framework. The findings of this study demonstrate that the role of career women has a substantial influence on family unity within the context of Maqasid Syariah. Career women who effectively integrate their professional and family responsibilities can establish a harmonious balance between individual needs and familial obligations. However, the research also reveals challenges encountered by career women in their pursuit of family unity, including time constraints, stress, and the management of multiple roles that impact familial relationships. Thus, it is crucial for career women to have access to social support systems, flexible work arrangements, and an understanding of Maqasid Syariah values to overcome these challenges. Within the Maqasid Syariah framework, this research highlights the importance of ensuring that the role of career women aligns with Islamic values and principles, strengthening family unity and promoting gender equality. The implications of this research underscore the need for policies and programs that promote gender equity, social support systems, and an awareness of Islamic values among career women. The findings serve as a valuable reference for policymakers and practitioners, aiding in the development of strategies that support career women in attaining family unity in accordance with Islamic values and principles.

Keywords: Career Women, Family Harmony, Gender Roles, Maqasid Sharia, Socio-Economic Impact

Innovative Approaches to Managing Zakat within the Context of Sustainable Development and Societal Well-Being in Indonesia

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The objective of this research is to investigate and assess innovative approaches to managing zakat within the context of sustainable development and societal well-being in Indonesia. Given the multifaceted challenges confronting Indonesian society, zakat holds tremendous potential as a tool for fostering sustainable development and enhancing social welfare. This research employs a literature review to examine pioneering practices in zakat management within Indonesia. Information gathered from diverse sources, including research papers, scholarly publications, and case studies, will be utilized to analyze various successful models of zakat management implemented in the country. The findings of this study aim to shed light on effective innovations in zakat management that contribute to achieving sustainable development and augmenting social welfare in Indonesia. Moreover, the research will identify critical factors that facilitate the successful implementation of innovative zakat management strategies, while also evaluating the resulting social and economic ramifications. It is anticipated that the outcomes of this study will furnish pertinent policy recommendations for the government, zakat management institutions, and the general populace, aimed at enhancing the efficacy of zakat management for sustainable development and the advancement of social welfare in Indonesia. Furthermore, this research endeavor seeks to foster a deeper comprehension of zakat's potential as a substantial funding source to fortify key sectors in propelling inclusive economic growth and fostering social equity within Indonesia.

Keywords: Zakat Management, Innovative Approaches, Sustainable Development, Societal Well-Being, Indonesia

The Application of 'Work-Life-Balance' in Relation with Employees' Well-Being: An Exploratory Study

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This proposed research aims to explore the respondents' understanding and expectations on 'work-life balance' concept, current policies, and issues in their work settings. The research will also study the relation of 'work-life balance' practices with respondents' holistic well-being in terms of emotional and mental health, as well as social relationship dimension. The qualitative research will employ an exploratory case study design, whereby data will be gathered from the purposively sampled respondents using a combination of open-ended survey questionnaire, observation checklist, and interview transcripts (for triangulation purpose). Results of this explorative research should be utilized to improve the employees' condition at home and at workplace, especially after the era of COVID-19 pandemic.

Keywords: Employees' Well-Being, Exploratory Study, Work-Life-Balance, Malaysia

What Are the Factors Influencing Companies to Adopt CSR?

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Corporate Social Responsibility (CSR) has become an increasingly important aspect of business strategy in today's global economy. This study was done with Moroccan companies, those are no exception to this trend, as they face increasing pressure from stakeholders to adopt CSR practices. However, despite this growing interest in CSR, many barriers prevent Moroccan companies from fully adopting CSR practices. This research identifies these barriers and discusses the benefits and key factors of implementing CSR in companies operating in Morocco and the CSR strategies that meet the needs of these companies. To this end, a qualitative and quantitative research approach was adopted. The data collection was an online questionnaire on barriers and perceived factors for implementing CSR in Moroccan companies, as well as current practices and their effectiveness. The questionnaire was distributed to a sample of Moroccan companies, business professionals and stakeholders. We received 50 completed answers. The findings suggest that organizations adopt CSR practices that are aligned with stakeholder needs and expectations. As result, they are more likely to have a significant positive impact on organizational performance. This study contributes to the growing body of knowledge on CSR, using the case of Morocco, and provide information for companies wishing to implement or improve their CSR practices.

Keywords: Corporate Social Responsibility (CSR), Sustainable Development (SD), Marocco, Performance, survey

Determination of the Decision Value for the Acquisition of Streaming Providers

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The triumph of streaming platforms has its origins in the last millennium. Mobile communications standards and thus transmission bandwidths continued to develop. At least to the same extent, physical media carriers lost massive importance, eroding the business models of traditional media companies and causing industries to converge. Internet and media companies therefore felt compelled to acquire streaming platforms or entire companies operating such platforms. The paper focuses on the valuation of streaming companies and streaming platforms, which can be regarded as definable parts of a company: What is the maximum price that the rational presumptive acquirer of such a company (part) can pay for them without putting himself in a worse position by acquiring it than by not acquiring it? The value to be determined has the character of a decision limit and depends on the target system and the decision field of the valuation subject. The valuation of a streaming company is divided into the following three steps in a decision-oriented sense: 1. Delimitation and quantification of the relevant future successes (Determination of relevant data) 2. Transformation of the determined data into a decision value 3. Weighing up (subjective) decision value and (objective) price. The aim of this paper is to support valuation steps 1 and 2. To this purpose, the paper primarily presents the fundamentals of valuation and the delimitation and quantification of the relevant future earnings. The main task of valuation is the transformation of the qualitative and quantitative information on future successes determined from well-founded forecasts into a value that fulfills the function pursued by valuation. This value is ultimately intended to support the decision-making subject's decision. Finally, the results are summarized.

Keywords: Business Valuation, Decision Value, Functional Business Valuation Theory, Mergers and Acquisitions

Resilience and Employee Productivity Who Works from Home During the Covid-19 Pandemic

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Changes in the situation as a result of the Covid-19 pandemic have required all aspects of life to adapt in order to be able to survive. Many companies and government centers have implemented a Work from Home (WFH) scheme for their employees. This may effect work productivity. Employees who are able to adapt to new work patterns and are able to maintain their work productivity can be indicated as resilient individuals. Researchers want to examine whether there is a relationship between resilience and work productivity of employees who Work from Home. The aspects used in the preparation of the resilience scale are taken from the resilience theory of Wagnild & Young. Productivity means something different for each business, and has a different standard measure. In this study, the aspects used in measuring work productivity include work quantity, work quality and timeliness, this refers to productivity theory from Simamora. Research uses quantitative methods. The research population is employees who are undergoing a work from home scheme during the Covid-19 pandemic in the Greater Jakarta area. Collecting data using a questionnaire (self-report) with a Likert scale model to measure resilience and work productivity. The results showed that there is a positive relationship between resilience and work productivity in individuals who undergo Work from Home schemes. The results of the test measuring instrument in the form of a questionnaire with a Likert scale model resulted in a validity score of 0.195 and a reliability score of 0.881 (resilience) and 0.909 (work productivity). The results of testing the data get a Pearson correlation value of 0.228 and a confidence level of 0.05 (5%). That means, if employees have high resilience, then their work productivity is high; if the resilience is low, the work productivity is low too.

Keywords: Resilience, Work Productivity, Work from Home, Covid-19 pandemic

The Impact of Tax Policy and Business Relocation in Europe

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As corporate taxation varies from country to country and from company to company, it is interesting to look at this issue from an international perspective. This study examines the differences in taxation between European countries. Taxation is seen as a lever for the attractiveness of a territory. Some of these countries are considered 'tax havens' worldwide, but is this the case for every company that sets up there? The aim of this study is to analyze the different tax policies used by European countries to attract companies and their impact on relocation. The database includes the tax incentives offered by different European countries as well as the relocation decisions of companies. Our results show that business relocation is often motivated by the search for lower costs and more favorable taxation. These can have positive effects for the host country, such as job creation, increased tax revenues and the strengthening of local skills and know-how, but they can also have negative effects, such as pressure on wages, loss of skills for the country of origin and environmental impacts. In conclusion, the tax war that countries are waging to attract business is having an impact on the global economy. In this context, the introduction of measures to combat tax evasion is essential to ensure fair competition. Current measures are aimed at limiting the abuse of tax havens, increasing corporate tax transparency and preventing aggressive tax behavior. Key measures include the implementation of the Directive on Administrative Cooperation in Tax Matters, the introduction of country-by-country reporting for multinational companies, the reform of interest deductibility rules and the fight against tax avoidance agreements.

Keywords: Tax Policy, Tax Evasion, Business Relocation, Europe, Fair Competition

Research Tax Credit and the Ability of Consultancies to Promote Innovation in Large Companies

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This research paper focuses on the implementation of the Research Tax Credit (RTC) in companies and the role of consulting firms in this process. We started from the observation that the RTC in France has reached a threshold of financing innovative projects in the form of tax credits of around € 7 billion per year, which is stagnating. This French advantage, designed to make France stand out in an increasingly competitive tax environment, is subject to numerous measures aimed at reducing it each year. It is often criticized as a poorly targeted tax credit that benefits large groups. We decided to carry out a qualitative analysis by means of an internal questionnaire at the SNCF and an interview with the person responsible for the RTC in the group's tax department in order to understand how research and development projects were transformed into RTCs thanks to the intervention of a consultancy firm. These two data collections allowed us to form an opinion on the usefulness of consulting firms in optimizing the RTC and to make recommendations for the implementation of tax optimization related to R&D in France. The qualitative analysis of the data collected allowed us to highlight the usefulness of consulting firms in optimizing the RTC. The respondents emphasized that consultancies are able to provide specialized technical expertise and a detailed knowledge of the tax rules relating to the RTC that companies cannot afford to have in their departments on a permanent basis. It is therefore through the availability of a large amount of work in a short period of time that the firm adds value to the company. However, according to our RTC advisor, it is advisable to take into account the turnover of consulting firms during tenders, in order to be more interested in alternative subsidies, as the future of the RTC remains uncertain.

Keywords: Research Tax Credit, Innovation, France, Consulting Agency, Corporate Law

Stakeholders' Conflicts within Engineering Professional Practice in Bahrain

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Engineering practices in Bahrain currently face a significant relationship gap. Research has shown that conflicts in courts are related to conflicts between the stakeholders within the engineering practice field. This research aims to investigate the main reasons behind the conflicts in the engineering practice field and identify several ways to minimize the conflict. Based on a review of the literature on several conflicts between the stakeholders within engineering practice, interviews were conducted with experts involved in those cases. Samples were selected using non-probability sampling using the snowball sampling technique. Analysis of the interviewees demonstrated that the contract, stakeholders' experiences, project variations, financial aspects, workflow mechanisms, poor supervision, and unexpected aspects were the main reasons behind the conflicts. The analysis identified that strict law; proper stakeholder selection; valid contracts, contract templates, studied workflow mechanisms; precise supervision and thoughtful financial plan are ways to reduce conflicts. The results indicate that engineering practice in Bahrain does have several causes for the conflicts between the stakeholders. On this basis, it is recommended that engineering practice organizations use an electronic contract template to reduce the conflicts between the stakeholders. Further research is needed to identify the reason behind the stakeholder conflicts within different types of projects, which could strengthen the effectiveness of this research paper.

Keywords: Engineering Practice, Stakeholders Conflicts, Engineering, Management

The Impact of Leadership Networking on the Implementation of Projects within Multinational Organizations

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Managing complex teams in the implementation of projects requires collaboration and the establishment of trust between different actors, such as service and product providers, agencies or certification bodies, consultancies, financial institutions, or enterprises. The success of the project is significantly influenced by the ability of the leadership network to form and implement a collaborative structure that ensures the achievement of expected results. The purpose of this paper is to develop and analyze a networking model aimed at testing the cooperation mechanism, the flow of information, and the capacity for collective action within a project of Transport Management System - Freight Audit & Payment (TMS-FAP) in a logistic company. In this regard, the research was approached by using Social Network Analyses (SNA). The leadership network was made up of 15 teams, who participated in the implementation of a new logistics system in a multinational company's subsidiary from Romania. The results suggest the key positions that different actors/stakeholders must hold to maximize the project's success and achieve the expected results. The added value of the study resides in the possibility of replicating the analysis model developed in similar cases, which requires the formation of the most appropriate implementation teams for various types of projects.

Keywords: Leadership Networking, Project Success, Social Networking Analysis

Tourism Supply Chain Post Covid-19 Change Management: The Case of Tour Operators

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The relevance of this paper is that that covid-19 outbreak, which has been announced by WHO (World Health Organization) on the 30th of March, 2020 and three years later still has continuous effect, has caused blockages in all economic sectors, but tourism and its supply chain has been affected the most. As circumstances, such as constraints imposed by public administrations, change consumer behavior, business organizations must respond and adjust their supply chain management strategy, considering the region, size and nature of the business. Given the nature of the Covid-19 outbreak, it is useful to provide additional insights into how TSC management strategies change during crisis: from operational efficiency to favorable conditions, changes in employment relationships, ways to retain and attract customers, to liquidity in the event of disruption and finally resilience against long-term negative consequences. The conducted research explores inner-organizational alterations within the tourism supply chain (TSC) management, though the prism of tour operators, in times and post pandemic. Tourism supply chain management strategies have already been adopted by many large tourism service providers, such as hotels and airlines. Therefore the article's main focus is on successful tour-operator change management within the chain, addressing the key elements. Comprehensive qualitative study results present the impact caused by the outbreak on tour-operators in Lithuania and accordingly suggest the template for resilience. Furthermore, an interview based systematic crisis resilience model for tourism supply chain management is being introduced.

Keywords: Tourism Supply Chain, Change management, Tour Operators

Implementing Robotic Process Automation for Inventory Management in SME: An Empirical Study from Indonesia

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As the world changes rapidly, efficiency in managing inventory becomes very crucial, especially for SMEs. There are some critical resources required by SMEs to scale up their business: significant amount of funds, technological skill, and human resources. Robotic Process Automation (RPA) as one of the prominent technologies in Industry 4.0 can solve human resource needs to conduct tasks in inventory management. RPA is regarded as technological advance to enable SME to do repetitive tasks more efficiently leading to better organizational performance. This research adopts the Initialization and Implementation phase from The Consolidated Framework for Implementing RPA Project. Data are originally sourced from one of SMEs operated in Central Java Province- Indonesia, the company run beauty business which is considered as one of fast-growing sector nowadays in the country. The scope of this research is focused on inventory management such as checking inventory stock, forecasting product demand based on historical data, creating purchasing plan, ordering item to vendor by email and following up using email if the ordered item has not arrived yet. The finding of this study shows that the use of RPA in inventory management can save many costs that were usually considered as liabilities to business in the past. The existence of RPA in the company has successfully helped the company-in-study manage the inventory seamlessly, reducing the staff workload and eventually making sure inventories are neither out-of-stock nor excessive. This research will become pioneer in RPA implementation as RPA implementation is rarely found in enterprise.

Keywords: Business Automation, Robotics, Inventory Management, Artificial Intelligence

Liquidity Risk Management in Islamic Banks: Review of the literature and future research perspectives

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Liquidity risk management is a critical aspect of banking operations and a compulsory prerequisite to the sustainability and long-term performance of banks especially in times of unstable economic climates. In this regard, Islamic banks face unique challenges due to their adherence to Shariah principles. In fact, these banks are particularly limited in their ability to access conventional liquidity management tools such as interest rate based instruments or borrowing from central banks which creates a distinctive liquidity risk profile that necessitates tailored approaches to liquidity risk management. This paper explores the distinctive characteristics of liquidity risk faced by Islamic banks as well as the characteristic challenges and constraints faced by these institutions; and examines the strategies employed by these institutions to effectively manage and mitigate such risks. The inclusion of a literature review of 21 most cited articles on the subject provides a summary of key studies and research conducted in the field of liquidity risk management in Islamic banking. It aims to cover various aspects of liquidity risk management in Islamic banks, including risk identification, measurement, mitigation strategies, governance, interbank relationships regulatory considerations, and the role of Shariah compliance. It offers both researchers and practitioners seeking comprehensive knowledge on the subject an overview of the existing body of knowledge, enabling them to understand the current state of research and build upon existing insights. By offering a comprehensive coverage of current information and practical strategies available in the literature, this paper aims to add significant value to the understanding and implementation of liquidity risk management in Islamic banks. We mean for it to serve as a valuable resource for researchers, practitioners, regulators, and stakeholders involved in Islamic finance and risk management. By stressing the persistent need for effective liquidity risk strategies in the Islamic banking sector and offering insights into the application of liquidity risk management practices that align with Islamic finance principles, we attempt to address a gap in the existing literature that could constitute the basis for future research perspectives.

Keywords: Liquidity Risk, Islamic Banks, Literature Review

Business Ethics as an Antecedent of Corporative Social Responsibility and Its Impact on the Social Performance of Spanish Companies in International Environment

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The general objective of this research is to find out, from the perspective of 496 employees of Spanish companies, whether business ethics is an antecedent of CSR, what their level of internal and external social responsibility is, and whether the levels of internal and external CSR influence social performance. The research takes as its starting point the stakeholder theory; and with regard to the methods used in the research, we highlight that the personal interview with a semi-structured questionnaire is the method used to collect the data and that the analysis of the data is carried out by means of PLS. Among the most noteworthy results of the research are the following: the level of business ethics of Spanish companies is a conditioning factor for the level of CSR; they are in the initial stages of CSR implementation; they develop more CSR projects aimed at internal stakeholders than at external stakeholders; and those with higher levels of internal CSR have human resources with lower levels of unidimensional poverty and higher levels of personal and professional happiness. The added value of the research is specified in the following facts: first, it proposes and justifies a conceptual model that contemplates elements and relationships that are not usual in the CSR literature; second, it offers solid evidence on the degree to which this conceptual model is fulfilled in Spanish companies; and, third, it proposes to those responsible for designing public and company policies strategies to improve the state of CSR in Spanish companies and thus increase the social outcomes of their employees.

Keywords: Business Ethics, CSR, Social Performance, One-Dimensional Poverty, PLS

Predictive Ability of LLP under IFRS 9 on Bank's Credit Loss

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Changes in accounting standards affect the formation of loan loss provisions (LLP), which impacts bank reporting of actual credit losses. It is assumed that IFRS 9 with a forward-looking approach, produces a higher predictive power for LLP than it according to a backward-looking approach (IAS 39). This study compares the ability of LLP to predict bank actual credit losses between the periods of IAS 39 and IFRS 9. For this purpose, the study observes quarterly data of 3,022 data originating from a sample of banks in Indonesia (2,461) and Thailand (561) for the period IAS 39 (2018–2019) and IFRS 9 (2020–2021). This study applied some analyses, including the correlation and the general least squares method. The study results show that the predictive ability of PKP for the IFRS 9 period is higher than the IAS 39 period, which is consistent with the forward-looking ECL model. Furthermore, related to the interaction between standards and incentives, this study found that the predictive power of PKP regarding actual credit losses (KRG) in the IFRS 9 period was higher for banks with high-income levels but lower for large banks. The main limitation is that the study is a short period of IFRS 9 in both countries. The impact of implementing IFRS 9 can help regulators and associations of professional accountants in Indonesia and Thailand consider appropriate strategies to promote the application of IFRS 9. This research empirically observes the marginal impact of implementing IFRS 9 regarding forming loan loss reserves to predict KRG using data from ASEAN countries.

Keywords: Accounting Standards, Credit Losses, IFRS 9, LLP

Assessing the Usefulness of Sharing Economy Services for Companies in Cities and Suburban Areas – A Case Study of Poland

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The study aims to identify the needs and willingness of enterprises of all sizes in Polish cities and suburban areas to use crowd logistics and other types of sharing economy services. After the literature review, we identified the potential needs of urban logistics stakeholders being companies as well as a set of sharing economy services which may be potentially useful for their operation. The primary research method was the CAWI survey (random sampling, n=537, representative sample). Based on the questionnaire evaluation, factor analysis has been performed for the three groups of questions: statements connected with logistics for the companies, along with their costs and external impact. Seven underlying latent variables have been identified. The first illustrates the negative perception of proecological changes in the city. The second factor represents the perceived availability of all the logistics services in the city. Further factors represent the punctuality of supply chain services provided; the companies' costs and pro-environmental behaviour. These factors have been put together with the beliefs in regards to the effect of individual urban solutions (shared mobility solutions, crowd logistics) and the economic characteristics of the companies into an SEM (structural equation modelling) model, to identify the groups of companies willing the most to participate in the sustainable development of urban logistics infrastructure. The results allow to understand the needs of companies and assess the chances of adopting sharing economy services as not only for individuals but also for the Business-to-Business channel. We conclude that the sharing economy services will be helpful, especially for small and medium enterprises, to support their operations, especially crowd logistics solutions, being an alternative to traditional parcel deliveries.

***Keywords**:* Sharing Economy, Crowd Logistics, Urban Logistics, Suburban Logistics

Nature-Like Models as Contemporary Direction of Management

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The purpose of the research is in the initiation of new methodologies, new worldview that minimizes the dissonance between the interests of Nature and the technosphere or the transition to Nature-like management. Antagonism of Nature and negative anthropogenic influence is one of the main sources of constant threats of crisis phenomena. Nature-like management and its models based on the geometry of Natural objects can be used as one of the direction for solving problems of theoretical economics and designing self-organizing economic systems. All objects of living Nature have the properties of self-organization and self-harmonization. One of the first scientific works that laid the foundations of the theory of self-organization was the work of A. Turing. It's devoted to the study of the self-organization of Phyllotaxis. The phenomenon of Phyllotaxis, just like everything else in Natural systems, is mathematically described by the law of measure or the law of the Golden ratio. Phyllotaxis is a natural system with transition from continuous to discrete. To substantiate the components of the theoretical direction of Nature-like management, the studies of A. Turing, G. Leibniz, A. Stakhov, E. Soroko, M. Bryntsev, A. Shchetnikov, V. Burdakov, V. Volov, E. Khitsenko, V. Spinandel, M. Gazale, J. Kappraff and other scientists were used Nature-like management involves self-organization and self-harmonization of processes - the implementation of changes without stopping, as is the case in Nature. It has generalized Golden sections as mathematical software, which systematically connect organization and disorganization, chaos and order in the structure and dynamic change of complex systems. The basis for the development of the methodology of Nature-like management are Universal principles and the transdisciplinary approach. The modern economy and technosphere require the development of the theory and methodology of Nature-like management in order to achieve "pre-established harmony" according to G. Leibniz. Generalized Fibonacci numbers and generalized Golden sections and their ratios are the basis of all structures of Nature and the basis for designing all of artificial systems.

Keywords: Self-Organization, Crisis, Phyllotaxis, Transdisciplinary, Golden Ratio

The Role of Dynamic Capabilities and New Technologies as a Key Aspect for the Internationalization of SMEs from Emerging Economies

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The purpose of this research is to determine the role and influence of the dynamic capabilities of international entrepreneurs, as well as the digitization capital of small businesses, from emerging economies, on their success or failure in the internationalization process. That is, to analyze what dynamic capacities must be developed in the international decision-maker and what competitive advantages the company must have (especially digitization) to obtain a sustainable international positioning in world markets. The relevance of the problem is given by the fact that in emerging economies the mortality rate of companies that go out to international markets is extremely high and we have been able to verify that it is not due to lack of interest in the product itself, but rather due to related aspects with management, knowledge, and relationships. Identifying and analyzing variables that contribute to better international performance is the object of this research. The literature review has been based on a bibliometric analysis that has allowed us to justify the importance of this topic and a subsequent meta-analysis has provided the most relevant theories in this type of research, such as the new Uppsala and Born Global, as well as the new processes of innovation and technological application. This analysis has led us to set up a model of causal relationships between antecedents and mediating variables as determinants of international performance. The methods used to carry out the contrasting of the hypotheses is through structural equations, with a sample of 156 Peruvian companies. The main findings show that public and private institutions must support the development of the dynamic capabilities of entrepreneurs who are in charge of SMEs and contribute to an improvement in the digitization of companies.

Keywords: Emerging Economies, International Entrepreneur, SME, Digitalization, Dynamics Capabilities

Embedding Countries Governance in Assessing Companies' Sustainable Development Goals (SDGs) Reporting: A Quantitative Analysis

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The United Nations Sustainable Development Summit in New York, September 2015 resulted in a tumultuous period for the companies in their quest to support the 17 Sustainable Development Goals (SDGs). The adoption of SDGs by all United Nations member states targets ending poverty and other deprivations, developing strategies to improve health and education, reducing inequality, and spurring economic growth, while tackling climate change and working to preserve oceans and forests. This paper aims to assess the influence of countries' governance six dimensions (Voice and Accountability, Political Stability and Absence of Violence/Terrorism, Government Effectiveness, Regulatory Quality, Rule of Law and Control of Corruption) on European companies' Sustainable Development Goals (SDGs) reporting from 2019 to 2021. To achieve this goal, quantitative research was conducted through linear parametric regressions. The econometric analysis is based on six regression equations, one for each countries' governance dimension, data being collected from Thomson Reuters, World Bank Governance Indicator and International Monetary Fund databases. The sample includes 2.542 companies headquartered in Europe, with 6.644 panel data observations highlighted. The results show that the indicators regarding countries' governance negatively influence companies' SDGs reporting. This study fills the gap of countries' governance research in relation to companies' SDGs reporting, which helps develop future research. Therefore, future research should address other methods of quantifying the score of companies' SDGs reporting. Furthermore, this research may be extended to all 193 United Nations member states to investigate the impact of SDGs reporting on country performance.

Keywords: Sustainable Development Goals (SDGs), Countries Governance, Companies, Sustainability, Econometric Analysis

Digital Television from Uses and Gratification Perspective among Youth in Malaysia: Integrating Motivation as a Mediating Factors

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With the technology advance in broadcasting arena, Malaysian Government has upgraded Free-To-Air (FTA) Television Channels from analogue to digital in the Digitalisation Initiative launched in 2019. On the other hand, most of viewers especially young generation has switch from watching television to more high-quality channels provided via digital pay television such as ASTRO, web-based television such as Unifi TV and video on demand channels such as Iflix and Netflix. At the same time, most of young generation are ready to accept any innovation introduced by provider. Therefore, this paper aims to identify uses and gratifications level among youth, innovation readiness among youth, relationship between uses and gratifications as well as innovation readiness as a mediating factor between uses and gratifications. This research employs quantitative approach and data was collected via purposive sampling from 14 states including Federal Territory in Malaysia involving 350 respondents. Questionnaire has been created via Google Form and has been distributed to all respondents via enumerators that has been officially appointed in every states in Malaysia. Findings shows that uses has a significant relationship with gratifications among users and innovation readiness among users has become a factor that will enhance users to have higher gratifications after they use Digital FTA.

Keywords: Uses and Gratifications Theory, Motivation Factor, COVID-19, Digital Television, Free-to-Air Television

Contribution of Mountain Tourism Activities and Facilities on Sustainable Development in Mt. Kenya National Park: Literature Review

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Tourism is an important socio-economic activity that generates income, employment, investment, and exports, as well as valuable spin-off benefits. However, rapid expansion of conventional mass tourism can have detrimental economic, environmental, and socio-cultural impacts. To address this, alternative forms of sustainable development approaches are adopted by many destinations across the world. Thus, many global destinations have prioritized mountain tourism for the purpose of raising the socio-economic welfare of the local communities, biodiversity conservation, environmental conservation and cultural revitalization and preservation among other benefits, especially for marginalized remote destinations, with limited development options. However, failure for proper development of mountain tourism activities and facilities could lead to adverse impacts to the destinations. The purpose of this paper is therefore to examine the effect of mountain tourism activities and facilities on sustainable development in Mt. Kenya National Park. The paper focused on reviewing relevant literature relating to mountain tourism activities and facilities, case studies and related articles and their roles in sustainable development. The data was derived from Scopus and Web of Science-indexed journal articles, SciELO, Google Scholar, published books, and reports related to the topic. The study provides the readership with grounded theoretical and conceptual foundations mountain tourism activities and facilities, and how they influence sustainable tourism and responsible tourism development. The literature suggested that further advances in rethinking mountain tourism activities and facilities provide great opportunities for achieving sustainable development. Destination managers should therefore, focus on integrating innovation in mountain tourism products and services to meet the travelers needs and sustainable development.

Keywords: Mountain Tourism, Tourism activities, Tourism facilities, Sustainable development, Mount Kenya National Park

The Influence of Environmental, Social, Governance to the Return on Equity of Companies Listed on Stock Exchanges in Southeast Asia

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The aim of this study is to determine the impact of environmental, social, and governance on the return on equity of companies listed on the Stock Exchanges in Southeast Asia. Determination of the sample using the Purposive Sampling method, a sample of 151 companies listed on the Stock Exchange in Southeast Asia from the Refinitiv Eikon database for the period 2012 to 2021. This study used Panel Data Regression with the Fixed Effect method. The results of the study show that simultaneously environmental, social, and governance have a significant positive effect on the return on equity of companies listed on the stock exchanges in Southeast Asia. However, when measured individually the results vary where environmental has a significant negative effect on the return on equity of companies listed on stock exchanges in Southeast Asia. Meanwhile, Social and Governance have no effect on the return on equity of companies listed on the stock exchanges in Southeast Asia. The insignificant effect implies that the size of the value of the company's return on equity does not depend on social and governance scores because it is an obligation for companies to implement it so that it is not considered as an increase in company value. Stakeholders and investors can take advantage of the signal response from the results of this study to consider environmental, social, governance and return on equity as an assessment in making investment decisions in companies listed on stock exchanges in Southeast Asia and in theory of legitimacy, companies can increase attention to the environment, social interests and improve the quality of corporate governance. This study adopts previous research with a different sample, namely using a sample of companies listed on stock exchanges in Southeast Asia. Research on environmental, social, and governance is still relatively small in Indonesia, either separately from each pillar or as a combination. This research contributes to the literature by adding to a better understanding of environmental, social, and governance relationships and financial performance (return on equity). This research provides empirical evidence that can be useful for capital markets as well as for policy makers in their efforts to promote responsible investment in companies listed on the Stock Exchanges in Southeast Asia.

Keywords: Environmental, Social, Governance (ESG) and Return on Equity

Educational Management, Mental Health and Wellbeing in European Higher Education Students: A Comparative Case Study

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Mental health and wellbeing of students in European higher education institutions have gained significant attention in recent years, moreover after Covid-19 pandemic. And even though a couple of years have already passed since the pandemic, the problems of mental health and psychological well-being now can only reveal and highlight even more, which is why it is appropriate to study them. Educational management plays a crucial role in addressing these concerns, as it encompasses various practices and policies that can either support or hinder students' mental health. This study aims to design a comparative case study to explore the relationship between educational management, mental health and wellbeing of European higher education students in two countries: Lithuania and Spain. Research in two countries will enable to validate the methodology and the questionnaire which could be applied in other contexts also. Looking for quantitative data a survey will be designed and administered to students in participating institutions. This survey will assess students' mental health status, levels of stress, anxiety, and depression, as well as their perception of the support services and resources available to them. Comparative analysis of survey responses will provide insights into the variations in educational management approaches and their impact on students' mental health and wellbeing. The findings of this study aim at contributing to a deeper understanding of the relationship between educational management and the mental health and wellbeing of European higher education students. The comparative case study approach will enable the identification of best practices, effective strategies, and innovative initiatives that positively influence student mental health outcomes. The study's outcomes will inform policy recommendations and provide guidance for higher education institutions seeking to enhance their educational management practices to better support student mental health and wellbeing.

Keywords: Mental Health, Wellbeing, European Higher Education Institutions, Spain, Lithuania

Prospects for the Development of Wind Energy in the Republic of Kazakhstan and in Certain Foreign Countries

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Kazakhstan has taken a stable course towards the development of renewable and alternative energy sources. The country managed to achieve a qualitative increase in renewable energy sources (RES) in the structure of the overall energy balance - at the end of 2022, it reached 4.5% in electricity generation, and over 7% in five months of 2023. The article is devoted to the main mechanisms for the development of wind energy in the Republic of Kazakhstan, concerning the potential and prospects for the development of wind energy in the Republic of Kazakhstan.

***Keywords**:* Renewable Energy Sources, Wind Power Plant, Energy, Electric Power Industry, Regional Cooperation, Sustainable Development

The Adoption of Blockchain Technology in Education – A PLS-SEM Approach

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The emergence of blockchain technology has captured considerable interest across various industries due to its ability to revolutionize traditional systems by ensuring enhanced security, transparency, traceability and efficiency. More recently, the higher education sector has begun exploring the adoption of blockchain technology, acknowledging its potential to transform multiple facets of the educational landscape, including academic administration, the learning and teaching process, and academic research. The objective of this research paper is to investigate the main factors from the existing literature that can influence the adoption of blockchain in higher education. Blockchain technology is recognized as a cutting-edge solution that has the potential to streamline processes, reduce costs, and foster trust within the educational ecosystem. A novel conceptual model based on the Unified Theory of Acceptance and Use of Technology (UTAUT) was developed and tested for the purpose of this study. Data was gathered from 175 respondents across eight European countries through a structural questionnaire. Partial least squares structural equation modeling (PLS-SEM) was employed to examine the hypotheses of the model. The study results indicate that perceived trust plays a crucial role in shaping the behavioral intention to adopt blockchain technology within higher education. This can be attributed to the myriad benefits that blockchain brings forth, such as ensuring data integrity, facilitating secure sharing of information, enhancing data transparency, and safeguarding academic profiles and certifications. Furthermore, educational partner readiness, performance expectancy, and effort expectancy also have a positive impact on the usage intention. Additionally, the results also highlight the significance of blockchain readiness in shaping the actual usage behavior. The findings offer valuable insights into the adoption of blockchain technology in higher education. Also, the study extends previous research by utilizing an extended UTAUT framework, and it contributes to the emerging literature on blockchain implementation and technology acceptance models.

Keywords: Blockchain Technology, Adoption, Education, Trust, Educational Partner

The Impact of Co-Creation Complexity on City Rebranding: The Case of Klaipėda

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This article aims to examine the relationship between co-creation complexity and city rebranding, with a specific focus on the case of Klaipeda. By analyzing the interplay between co-creation complexity and city rebranding in the context of Klaipeda, the study seeks to uncover the potential impact, challenges, and benefits associated with incorporating co-creation principles into the rebranding process. Traditionally, city rebranding strategies have been devised by experts in marketing and urban planning, with limited involvement from stakeholders. Based on a systematic literature review of 150 articles and books (1987–2022), this paper presents a discussion that co-creation complexity is a new way to enhance city rebranding strategies, foster stakeholder engagement, and create sustainable urban development. Data for this research were collected through qualitative study, interviewing 15 members of different companies, which are actively involved in city rebranding project. The insights gathered from these interviews provide valuable firsthand perspectives on the practical implementation and outcomes of co-creation complexity in the context of city rebranding. The findings of this study provide valuable recommendations for urban planners, marketers, and stakeholders involved in city rebranding initiatives, helping them understand how to leverage co-creation complexity to enhance the success and sustainability of their rebranding efforts. The practical implications of this study indicate that adopting co-creation complexity in city rebranding, as demonstrated through the case of Klaipeda, can lead to more successful and sustainable outcomes.

Keywords: Co-Creation, Complexity, City Rebranding, Stakeholders, Marketing

Evidences of Isomorphism Regarding the Perception of Critical Success Factors: A Study Considering Gender in Information Technology Companies

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The purpose of the article is to analyze the significance of the perception of critical success factors and gender differences among employees of information technology companies. The methodology is characterized as exploratory, descriptive, quantitative and survey. The research sample consisted of companies listed in the Center for Technology and Information Telmo Araújo (CIITA), located in Campina Grande, Paraíba, which annually promotes companies in the technology sector to give greater visibility to startups. local, stimulating their visibility to development programs and various other interested parties in the market. All companies that are part of the list were contacted by email, social networks or telephone, later the questionnaire was sent, 31 responses were obtained. Of the 31 employees who answered the questionnaire, 23 were male and 8 female respondents. As for the statistical test, the Kruskal-Wallis test was carried out, which demonstrated that there is no significance between the twelve critical factors evidenced and the gender of the employees of the companies that answered the questionnaires, which evidences the isomorphic characteristic of the sector, making the respondents similar regarding the environmental conditions of perception of the analyzed critical success factors, that is, regardless of gender, there is no significance with the critical success factors.

Keywords: Isomorphism, Critical Success Factors, Gender

Analysis of the Applicability of the Performance Wheel Model in a Furniture Company

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This article aims to evaluate the practical applicability of the performance wheel model created for a company in the furniture sector. The methodology used was exploratory, descriptive and qualitative, where a SWOT analysis was carried out, showing strengths, weaknesses, threats and opportunities of the developed model, through action research together with the company, which was carried out in two phases, the first where there was the contact with the partners and the second moment, where the model was elaborated. Due to the difficulty of adjusting a performance measurement model to a small company, it was verified that the performance wheel manages to adapt to the reality of small businesses. One of the strengths of the model is the ability to evaluate processes and thus improve the time spent on projects and carry out a more reliable cost survey. In addition, its dimensions are simple and the indicators linked to it can emerge during the model elaboration. About opportunities, it is possible to differentiate against competitors that do not have performance measurement systems, as it allows an analysis of the market and the external factors that impact the company, such as marketing needs, market share control and the concrete establishment of a strategy to be followed. As weaknesses of the model, we can cite the establishment of indicators and metrics, which collide with the lack of capacity that small businesses must measure and monitor these indicators, especially process ones. With this difficulty, it can be inferred that the greatest threat lies in the system measuring what is not relevant and then not aligning the strategy.

Keywords: Performance Wheel, Furniture Company, Performance

Performance and Organizational Culture: A Perspective in Information Technology Companies

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The objective of the article is to analyze the significance of the adoption of non-financial performance indicators and the organizational culture in information technology development companies. As for the methodology, it is characterized as exploratory, descriptive and qualitative, where frequency distribution and statistical tests were carried out. The results showed that more than 48% of the respondents portrayed a complete agreement with the company's performance being related to customer loyalty. Regarding the perception of performance regarding human resource relationships, almost 42% strongly agree that performance is related to motivation to work. About the frequency distribution of the perception of performance regarding internal procedures, just over 45% of the respondents completely agree with the need for an evaluation to be carried out during the activity, while almost 50% of the respondents said they completely disagreed with the situation of not being evaluated in the workplace. Finally, the last frequency distribution was related to perceptions of performance regarding deadlines, and in this distribution, most respondents marked neutral. As for the analysis of significance, carried out using the Kruskal-Wallis test, significance was demonstrated between aspects of the loyalty organizational unit, with the aspect of the evaluation carried out during the activity. As for commitment to innovation, customer loyalty, new customers, customer complaints, high level of technical capacity, motivation to work, job satisfaction, investment in training, evaluation carried out during the activity and adequate delivery time. As for meeting deadlines, none of the perceptions were significant. The results showed that the relationships between aspects of the organizational unit and the perception of performance regarding human resource relationships were the relationships that brought the most significant aspects.

Keywords: Performance, Culture, Information Technology

The Problem of Applying the Tourism Quality Plan to Improve the Quality of Hotel Services in Algeria: A Proposed Model for Improvement in Light of the Principles of ISO 9001

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The general objective of the tourism quality plan (PQT) is to engage establishments in the tourism sector in a process of improving their quality services to make them Capable of reaching the international standards of major tourist destinations. This study aims to highlight the problem of applying the PQT standards in Algeria by identifying the most important challenges and obstacles that prevented the effective application of the national reference for quality in Algerian hotels institutions, which has been approved since 2015. Based on the review of literature on quality management -ISO 9001- and tourism quality mark, we proposed a model for the success of applying the tourism quality plan in Algerian hotels in the light of the principles of ISO 9001 in order to improve the quality of its services, taking into account the requirements and specifics of the environment in which it operates. The study concluded with some recommendations that would improve the quality of hotel sector services in Algeria.

Keywords: Tourism, Quality, Obstacles, Hotels Institutions, ISO 9001

The Effect of Religiosity and Employee Empowerment on Employee Engagement

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This study aims to increase the understanding of religiosity, employee empowerment and employee engagement by examining the effect of religiosity and employee empowerment on employee engagement. This research used primary data obtained from distributing online questionnaires to respondents. Respondents to this study were 190 employees of Ummi Bengkulu General Hospital consisting of 27.37% men and 72.63% women in health and non-health professions that employee engagement is influenced by employee religiosity and empowerment. The results of the study prove that the important issue of employee engagement in organizations is influenced by two other issues, namely religiosity and employee empowerment. However, this study enriches insights about the research subject and broadens generalizations regarding the characteristics that focus on healthcare sector organizations (hospitals). This study provides support that religiosity and employee empowerment encourage higher employee engagement in the context of health service organizations.

Keywords: Religiosity, Employee Empowerment, Employee Engagement

The Problem of Ensuring the Quality of Higher Education in Algeria: Reality and Solutions

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Higher education institutions strive to establish a system for quality assurance of higher education emphasizing their commitment to provide high-quality outcomes (students, research and community service) that benefit communities. This study aims to highlight the problem of applying the quality assurance system in Algeria by identifying the most important challenges and obstacles that prevented the effective application of the national reference for quality assurance in Algerian higher education institutions, which has been approved since 2014, and includes seven fields, as follows: Training, Research, Governance, University life, Infrastructure, Relationship with the socio-economic environment, Cooperation. The study showed that the absence of a culture of quality in higher education institutions and resistance to change are among the most prominent obstacles to applying the national reference for quality assurance in Algerian higher education institutions. It will also try in this study to highlight the most important results of self-evaluation and external quality assurance in Algerian higher education institutions. The study showed that there is a significant weakness in the application of fields of the national reference for quality assurance in Algerian higher education institutions. At the end, we will present through this study a model for the success of the application of the quality assurance system in Algeria.

Keywords: Quality Assurance, Higher Education, Self-Evaluation, External Evaluation, Obstacles

Stereotyping about Employment in the Public and Private Sectors: Implications for Workforce Nationalization Policy

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The influx of expatriates to the Gulf Cooperation Council countries has led to labor imbalance inducing these countries to initiate workforce nationalization policies. Despite the policies' emphasis on increasing the presence of nationals in all sectors, the employment of nationals in the private sector is still a critical challenge for policymakers. This paper explores local job seekers' and employees' perceptions of employment choices in the private and public sectors. Adopting a qualitative approach, data were collected through in-depth interviews with 28 local job seekers, either not currently employed or employed but seeking another job. Utilizing the thematic content analysis, we unpack nationals' sentiments towards employment in the private and public sectors. Understanding nationals' negative preconceived notions against working in the private sector and the perceived benefits of public sector employment lays the groundwork for developing measures to help policymakers to create labor market-oriented policies that stimulate mobility between the public and private sectors. This study contributes to the workforce nationalization literature in the Gulf Cooperation Council countries by examining local job seekers' perceptions associated with employment in the private sector and the public sector. A closer examination of why nationals are hesitant to enter the private sector can propel the pendulum towards higher success rates of workforce nationalization.

Keywords: Workforce Nationalization, Attitude Towards Employment Choices, Qualitative Research, GCC Countries, Qatar

Entrepreneurship and Digital Transformation towards Education for a Sustainable Development

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Higher education institutions have an essential part to play in the process of educating students about sustainable development, which is one of the most urgent problems facing our generation at the present moment. Institutions of higher education are, first and foremost, necessary for the process of developing a more sustainable future. The main aims of this paper are to underline the importance of education for sustainable development. According to the current practice, universities support knowledge spillovers to improve sustainable development that benefit economic revitalization or further direction and strategy for the regions. The research in the field of sustainable development provides support for the notion that higher education institutions play an important role in educating students about sustainable development (Leal Filho et al., 2019). In this paper, we will explore the contribution of the university in the process of educating students about sustainable development, as well as the benefits of having curricula and specialized courses that are focused on this topic based on a questionnaire applied to students and teachers. The current body of research provides evidence for the significance of higher education institutions in the process of fostering sustainable development through the development of curricula, research, and interaction with the local community. Students can be better prepared to become agents of change, interdisciplinary learning can be encouraged, the reputation and visibility of higher education institutions can be enhanced, and a more sustainable society can be contributed to by having curriculum and courses that are oriented towards sustainability. The main results of the paper demonstrate that higher education for sustainable development aims at enabling people to not only acquire and generate knowledge, but also to reflect on further effects and the complexity of behaviour and decisions in a future-oriented and global perspective of responsibility.

Keywords: Education for Sustainable Development, Digital Transformation, Sustainable Tourism, Sustainable Development

Unpacking Key Internal Drivers of SMEs Export Performance in Qatar

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This paper responds to the calls to provide a contextualized and nuanced understanding of what constitutes internal enablers for small and medium-sized enterprises (SMEs) to support their export activities in international markets. The study employs a qualitative approach for collecting, analyzing, and interpreting data, which were collected through in-depth interviews with 20 managers from 11 manufacturing sectors in the state of Qatar. The thematic analysis of our data unpacks five key internal enablers needed for better export performance. These are hiring employees with networking skills, effective supply chain management, product diversification, digitalization, and market intelligence capabilities. We unpacked a unique set of critical enablers that can be cultivated as the internal impetus for augmenting export performance of SMEs in a less researched emerging market, Qatar.

Keywords: SMEs, Exports, Internationalization, Emerging markets, Qatar

County Readiness for eTourism Using Systematic Gap Analysis: The Case of Jordan

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The aim of this research is to develop a gap index measuring country readiness for e-tourism. The gap analysis uses the key technological factors and influential factors that facilitate and influence customers' acceptance and use of the eservices provided through e-tourism platforms. Other behavioral aspects related to the use of these services are treated as exogenous factors. The systematic gap analysis will be based on an e-Tourism Technology Acceptance Model (ETAM) as developed in the literature. The gap analysis consists of three dimensions. First, the technology-related factors, namely security, having mobile applications, supporting mobile payments, and design and quality of the user interface. To assist in understanding how tourists will reflect on these four technological factors, the second gap analysis deals with moderating influential factors, namely trust, and attitude. The third gap analysis covers exogenous factors as intervening factors related to the customer's background, such as age, gender, and education. The three gaps of the study should assist e-tourism platform developers to address various gap levels as well as prioritizing them. Once a country decides that gaps are cured and accomplished an acceptable level of gap index (GI) with the best practices that achieve customers' acceptance, engagement, and satisfaction with e-services, future research will encompass survey sampling to test and verify the model using advanced statistical techniques, such as structured equation modeling, to ensure model validity, as well as identifying further improvements. The following table is developed to compute a gap index (GI) for the three gap dimensions, each having different factors. The table also contains a hypothetical example. The complete paper will look into assigning weights to each factor as well, addicting to the complexity of the gap index computations. In the table, the first column has each dimension followed by the assigned weight and the number of factors. The next four columns have four levels measuring each of the factors in a four-scale method, from the highest gap to the lowest gap in ascending order.

Keywords: eTourism, Systematic Gap analysis, Jordan,

Changes in the Structure of Retail Trade – A New Reality of the Russian Consumer Market

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The purpose of the article is an analytical review of the causes and consequences of the degradation of the Russian retail trade, a description of the new reality of the country's consumer market. The relevance of the research topic is due to the fact that retail trade plays a significant role in the economy of any state and directly affects the life of every person. Russian retail over the past two decades has developed under the influence of several factors: crises, sanctions, pandemics, technologization and digitalization. As a result, the retail sector has undergone and continues to undergo both quantitative and qualitative changes. The main information about such changes is disclosed in scientific articles by Russian authors (I.F. Zhukovskaya, S.B. Ilyashenko, A.M. Skobin, A.N. Stolyarov and others), in the reports of statistical departments (Rosstat and others), in materials of analytical agencies (RBC and others) and other sources. To achieve the goal of the article, the following methods were used: general scientific (dialectical, analysis and synthesis of available literature data, comparisons and analogies, annotation, note-taking and abstracting of information obtained from modern scientific sources), special (systemic, comparative analysis, etc.). As a result of the study, a list of degradation factors for Russian retail was formed, key trends characterizing the current state of the country's consumer market were identified, and measures were proposed to restore and further develop the sector in a new reality.

Keywords: Consumer Market, Retail Trade, Development, Sanctions, Covid-19 Pandemic, Crises

Challenges of Climate Change at Nature Tourism in Bangladesh: Evidence from Hill Tracks

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This study aimed to assess tourists' perceptions of the risks associated with climate change and its impact on nature tourism in the Hill Tracks region of Bangladesh. Data was collected through a survey that included variables such as age, gender, education, income, occupation, religion, and perceptions related to climate change. A total of 34 respondents participated in the study. The research focused on the potential challenges faced by nature tourism in Bangladesh due to climate change. It sought to investigate tourists' perceptions and experiences, evaluate the impacts of climate change on nature tourism, and assess the competitiveness of the tourism industry in the country. The research questions aimed to understand tourists' perceptions regarding changes in rainfall, strong winds, cyclones, property damage, infrastructure damage, mudslides, livelihood impacts, environmental resource damage, and the risk of inundation during storms. Quantitative research methodology was employed, and data was collected through a survey instrument. Descriptive statistics were used to analyze the data. The major findings revealed that the majority of respondents perceived an increase in rainfall and strong winds, while cyclone occurrences were seen as neutral. Respondents also agreed that climate change caused damage to property, infrastructure, livelihoods, and environmental resources. Based on the findings, it is recommended that measures be taken to mitigate the risks of climate change in the Hill Tracks region. These measures may include strengthening infrastructure, implementing sustainable tourism practices, and raising awareness about the impacts of climate change. This study provides evidence of the risks faced by nature tourism in Bangladesh's Hill Tracks region due to climate change. The findings underscore the importance of taking proactive measures to address these risks and ensure the long-term sustainability of nature tourism in the country.

***Keywords**:* Climate Change, Nature Tourism, Bangladesh, Hill Tracks Region, Perception

Analysis of the regional economic structure in Mexico (2018-2022)

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The last few years have been characterized by crises, especially the one caused by the COVID-19 pandemic, due to its effects on the global economy and especially on Mexico's economy. The main objective of the study is to analyze the behavior of the dynamics and distribution of the economy in the regions of Mexico in the period 2018–2020. Regional Analysis Techniques (TAR) are used to identify the main economic activities in each region, the regional specialization, and the contribution they make at the national scale based on the gross value added indicator. According to the findings, the real estate services and rental of movable and intangible goods sector is the most specialized within the regions. At the national level, the economic activity's distribution of electric energy, water, and gas supply through pipelines, agriculture, and in third place, the manufacturing industry sector, one of the main pillars of the Mexican economy, show positive values. In the short term, it was identified that six of the eight regions of the country presented competitiveness problems and, in some cases, specialized in slow-growth sectors of the economy, which implies problems in the process of structural change. The results reveal some political and economic implications, including the need to propose strategies aimed at increasing regional development, strengthening the planning process to generate investments in the productive areas of each region, and making adequate use of local resources to solve problems within the regions.

Keywords: Regional Analysis Techniques, Economic Growth, Regional Specialization

Better Learning Based on Human Preferences: Pilot Study Regarding the Students Perception about the AI and the Use of ChatGPT

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The research paper, a pilot study, investigated the awareness, the knowledge about and the attitude of students regarding AI and the consequences for the management of educational process. The instrument applied to collect data was a survey with open-ended questions, administrated in the last week of May 2023. The objective of the questions was to capture and analyze, in the post pandemic context, the respondents' perception about the importance, the use and the impact of AI including ChatGPT, at the job and in the education process they are involved in. The collected answers were from 25 students enrolled in a master program at the Faculty of Finance and Banking from the Bucharest University of Economic Studies. The conclusions of the pilot study are based on the well-known practices in coding the answers for the analysis. The key findings are that the students in the master program are aware about the AI impact in the late period. The main sources of information so far are the social media and friends, they are positive and supportive about the impact the of AI in society, but the opinions are more cautiously formulated about the impact of AI in the education process and the effective use of chat GPT. Aware about the limits of the pilot study, the main conclusions of the paper are evident: the students are open to the digitized society but, for the moment, the use of new and impactful platforms (such as chat GPT) and softs in practical activity is reduced. The paper also provides, based on relevant literature and the student's answers, some conclusions about the current rapid changes in information technology and how the knowledge transfer processes in academic institutions keep pace with them.

Keywords: Higher Education, AI, Impact of AI, Chatgpt, Digitization and Education Management

Relationship between Profitability Indicators and Maximization Market Value Added and Intrinsic for the Industrial Companies

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This research aims to study the impact of profitability indicators on maximizing the added market value and real value in industrial companies, through a number of financial indicators, including, Net Profit Margin Basic Earning Power. Return on Assets and Return on Equity. Data used in the research are financial data for fourteen industrial companies operating in Iraq and listed in the financial market, for the period from 2011 to 2022, and the data was analyzed using financial methods (mathematical equations for each indicator of profitability indicators) and some statistical tools from single and multiple regression analysis and the analysis of transactions. The results showed that the profitability indicators adopted by the researched companies have a varying effect in maximizing the market value or maximizing the real value according to the nature and orientations of each company, and the reason for this is due to the relationship of the financial indicators used directly with the investors, which is reflected in management decisions.

Keywords: Profitability Indicators, Net Profit Margin, Basic Earning Power Ratio, Market Value Added, Intrinsic Value

Challenges for the Operationalization of Transdisciplinary Education in the Field of Urban Ecology

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The contemporary world is characterized by an exponential increase in the amount of information, but also by a proportional complexity of the concrete problems it faces. The two trends require informational syntheses and a gradual transition from monodisciplinary approaches to transdisciplinarity. Educationally, at the theoretical level, there is a good conceptual preparation for this transition, but the subject matter, although rich, is characterized by an obvious lack of comprehensible syntheses (Daneshpour, Kwegyir Aful, 2021). The practical application is even more deficient, the transition to transdisciplinarity requires changes to the curriculum and the introduction of new methodologies of transdisciplinary teaching (Sharunova, Wang, Kowalsky, Qureshi, 2022) This paper presents the results of a pilot trial program to build a transdisciplinary approach on the theme of urban ecology for the university cycle of studies, starting from the adaptation of the basic algorithms of monodisciplinary design. The present analysis will focus on the identification of the barriers and vulnerabilities of the educational management for the implementation of transdisciplinarity. Concretely, the barriers/challenges encountered are on the one hand at the macro-management level of the didactic design (configuration of the new learning contexts, the target groups involved, the stages of teaching/learning, the selection of contents, teaching/learning methods, the methods and tools for evaluating and monitoring progress in a transdisciplinary way of working, etc.) but also at the micro-management of the educational approach (the management of novice-expert relational dynamics, the dynamics of decision-makers and the dynamics of the roles that follow each other during the course of the process, of synchronizing the monodisciplinary meanings of specialized languages, negotiation of intermediate stages starting from progress feedback, etc). Identifying these barriers and solving them are themselves stages in the educational design on which the fluidization of the transdisciplinary flow depends.

***Keywords**:* Transdisciplinarity, Urban Ecology, Micro/Macro Educational Management

Homogeneity Vs Heterogeneity in the Educational Offer for Ecological Education

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Responding to the current crises in the field of ecology, the Romanian education system introduced, during the course of the 2022-2023 school year, "Green Week" in its curriculum, mandatory for all education cycles. Concretely, an interval of one week was intended exclusively for educational activities for the preservation of the environment; its programming - as content, methods, activities being left to the choice of the teachers/ educators. The present article analyzes the connection between the prior level of training of the population regarding the issue of environmental protection and the educational offer of schools for "Green week". Likert interval scales applied to a group of 500 people indicate very low levels of knowledge and identification of ecological problems, doubled by erroneous cognitions on this topic, attitudes, values and behaviors incompatible with conservation of environment. The analysis of 20 educational units offer for "Green Week" shows a wide range of proposed activities, with a diverse range of topics - from visits, excursions, experiments to attending university courses - carried out under the guidance of specialized biological teachers and not only, with extremely varied approach complexities from one institution to another, etc. The high degree of dispersion of the topics addressed and the often improvised nature of the proposals have not always balanced the identified educational and skills deficits, they have often relativized the pedagogical principles of the hierarchical construction of intellectual structures affecting the ergonomics of the training process. Faced with these didactic limits, the use of the concept of biodiversity proposed by biologists as the central axis of ecological education (Filho et all, 2016, Franzolin et all 2021) and the fixing of very general orientative themes for each education cycle could lead to the reduction of the discrepancy between the actual level and the desired one for ecological protection.

Keywords: Biodiversity, Knowledge, Behaviors, Attitudes, Pro-Ecological Values, Curriculum

Definition and Dimensions of Data Literacy: Which Dimensions Are Essential for Business Managers?

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With the increasing digitization of processes and the conversion of information into bits and bytes, companies were exposed to massive and complex data related to their business, which is referred to as big data. Companies can use big data in their systems to adjust strategies, improve efficiency, provide better services to customers, create targeted marketing campaigns and measure business results and ultimately increase their income and profits. Therefore, data has become a valuable strategic asset for companies to achieve and maintain their competitive advantage in the market. In a world where access to data and the importance of using it regularly increases, understanding how to use this data is very important. Therefore, data literacy, which refers to the ability to use big data for different purposes, can be one of the main competencies for the success of companies. In fact, in the new data-driven world with data-based organizations, a data-literate workforce is not only a competitive advantage, but a requirement for the survival of companies. A data-literate workforce can improve decision-making, innovation, productivity and other critical business factors. IDC, the market intelligence leader, predicts that global data will grow tenfold by 2025. As a result, the importance of data literacy will be greater. Despite the many advantages that the use of data and as a result data literacy can have for business, studies in the field of business have not paid much attention to this issue. Therefore, in the first stage, this study has reviewed the existing literature in the field of data literacy and identified the definitions and dimensions presented for data literacy in the past studies. Then, by using the results of the first stage and a survey of economics and management experts, the necessary dimensions of data literacy for business managers have been determined. At this stage, the Delphi method and validity assessment have been used. The results of the study show that 11 different dimensions of data literacy are necessary for business managers.

Keywords: Data Literacy, Business Managers, Data Culture, Data Understanding, Data Interpretation, Decision Making Based on Data

Socio-Economics of Sustainable Regional Development – The Example of the Greek Municipality of Epidaurus

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Regional development is a multidimensional concept that is determined by many factors. The broad areas of interest are: sustainability and resilience, socio-culture and socio-economy, stakeholder involvement etc. This poses a difficult challenge for planning and evaluating activities and measures. In addition to that a multitude of objectives (neutral, complementary or even conflicting) formulated by a diverse range of stakeholders need to be categorized and integrated. To address the specific requirements and to accomplish the task of planning and evaluating regional development initiatives a holistic approach is needed. To combine economic and noneconomic factors we propose the integration of existing strategy models into a cohesive strategy framework. This hybrid holistic framework allows the design of a strategy canvas for a practical application in consulting, education, and practice. The framework not only combines the strategic models it integrates them and defines a process of iteration, which allows for evaluation and adaptation as well as in planning phase and in realization phase of regional initiatives. Based on a systematic analysis of the relevant literature and with reference to concrete case studies and individual research projects of more than 10 years of strategic research and consulting activities on behalf of the Greek municipality of Epidaurus, the elements of this strategic concept will be introduced and their practical application as well as needs for future research will be discussed.

Keywords: Socio-Economics, Sustainability, Regional Development

Effect of Artificial Intelligence Awareness on Job Performance with Employee Experience as the Moderator Variable

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Organizations are not exempt from the fast change that artificial intelligence is bringing about in the workplace. Artificial intelligence is being utilized to streamline procedures, enhance decision-making, and automate operations. However, there is a lack of research on the effect of artificial intelligence on job performance (Abusalma, 2021; Larivière et al., 2017; Prentice al., 2023). To address this gap, our study investigates the impact of artificial intelligence on job performance with experience as a moderating variable among Tunisian employees. 121 online questionnaires were distributed to Tunisian service sector employees in order to answer our main question. Explanatory factor analysis, confirmatory factor analysis, and path analysis were conducted using IBMSPSS.26 and IBMSPSS AMOS.24. Our findings showed that experience influences positively job performance whereas there was no relationship between performance and artificial intelligence awareness. Nevertheless, we found the absence of the link between the experience and the artificial intelligence.

Keywords: Artificial Intelligence, Job Performance, Employee Experience

Factors Influencing Hong Kong Youths' Migration Entrepreneurial Intention in China's Greater Bay Area

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In line with the development of the Guangdong-Hong Kong-Macao Greater Bay Area (GBA), the Hong Kong government has introduced policies aimed at encouraging young Hong Kong residents to pursue their careers and establish businesses in mainland cities located in the GBA. While recent studies have focused on the mobility of Hong Kong youths to GBA cities, the factors that influence their migration entrepreneurial intention (MEI) in GBA remain unclear. As such, the primary objective of this study is to establish a conceptual framework to identify the relationships between personal factors, perception of the environment of GBA cities, and MEI. This study employed an online survey using Google Forms to collect data from Hong Kong youths aged 18 to 40 between May and July 2022. Based on responses from 230 validated participants, the chi-square test revealed that those with majors in management, business, and economics have a high MEI. Those with prior entrepreneurial experience have a high MEI and those with entrepreneurship family background have a high MEI. Regarding environmental factors, binary logistic regression analysis indicated that unfamiliarity with the business environment, such as business law and regulations, tax, legal protection of products and services, mainland lifestyles, business competitions, and social security, do not significantly influence MEI. However, concerns about credibility resulting from a business failure, worried about the local working relationships, and raising funds were found to negatively influence MEI. Finally, this study provides theoretical implications for extant research and practical implications for policymakers and educators.

Keywords: Barriers, Migration Entrepreneurial Intention, Guangdong-Hong Kong-Macao Greater Bay Area, Youth Entrepreneurship, Government Support

The Effect of Individual Entrepreneurial Orientation on Career Development

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Organizations need to employ strategies to maintain and improve valuable resources and use human competencies effectively to achieve development in the current unstable and Knowledge-based environment. One of these strategies is planning and organizing the career path. As a powerful arm of a government, regarding support and food security services, the career development of employees in the Ministry of Agriculture is one of the most important management tasks that creates added value. The present study examines the effect of entrepreneurial organizational leadership and individual entrepreneurial orientation on career development and investigates the mediating role of entrepreneurial leadership. For this purpose, data were collected from 235 employees of the Ministry of Agriculture who were selected randomly through a questionnaire. The results showed that individual entrepreneurial orientation and entrepreneurial organizational leadership had a positive and significant effect on career development, and entrepreneurial leadership significantly mediated the effect of individual entrepreneurial orientation on career development.

Keywords: Entrepreneurial Organizational Leadership, Individual Entrepreneurial Orientation, Career Development

The Role of Stakeholders' Management on Project Results

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The extension and deepening of project management have resulted in the increasing relevance of stakeholders, regardless of their involvement. This study aimed to discuss the relationship between stakeholder management practices and project performance. By applying a questionnaire to participants of 105 projects, we raised their characteristics and got perceptions regarding the stakeholders involved, the adoption of management practices, and projects performance. For data analysis, we used the Structural Equation Modeling in two different conceptual models, by mean of which we have alternatively used overall success and, by other hand, five success main dimensions as dependent variables. Results showed positive and significant relationships among the variables. Specifically, we concluded that the projects' overall success was in a great deal (0,52) explained by stakeholder management, especially when linked to participants' larger experience. This result confirms the relevance of stakeholders' role in projects, contributing to a better consolidation of knowledge in this area and to practices that favor project performance as well.

Keywords: Projects, Project Management, Project Performance, Stakeholders Management

Investigating the Influence of Personal Skills on Students' Leadership Models in Higher Education: A Comparative Study between UiTM and UMSU

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Leadership is very important for a nation's development. Higher Education Institutions (HEI) played significant roles in producing quality leaders in a community. Ineffective education will lead to the creation of poor-quality leaders in a country. Educating the right personal skills are important to produce students' leader. The element of students' personal skills such as self-enhancement, presentation skills and self-confidence, decision-making and problem-solving, responsibility and commitment, time management, communication and collaboration, motivating and inspiring others were believed to influence the development of students' leadership. Therefore, this study will explore to what extent these elements will influence creating students' leader. An investigation will be conducted in Universiti Teknologi MARA (UiTM), Malaysia and Universiti Muhammadiah Sumatera Utara (UMSU), Indonesia involving groups of students' leaders in both universities. Data collection using questionnaires will be distributed to the targeted groups. A regression analysis will be conducted using SmartPLS software. As a result, a student leadership model will be introduced and it is expected that all the students' personal skills elements of self-enhancement, presentation skills and self-confidence, decision-making and problem-solving, responsibility and commitment, time management, communication and collaboration, motivating and inspiring others were believed to have a positive and significant relationship to the development of students' leadership.

Keywords: Student Leadership, Self-Enhancement, Time Management, Decision Making, Smartpls

The Influence of the Knowledge of Accounting Information Systems, User Satisfaction and Internal Control on MySAP Implementation as Enterprise Resource Planning Systems

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The study aims to examine the influence of knowledge of accounting information systems, user satisfaction, and internal control variables on the implementation of MySAP as Enterprise Resource Planning at Shared Service Finance Department. The data were collected using a survey method with questionnaire instrument. The population are employees who directly involved in the use of accounting information systems at the Shared Service Finance department. The sampling method was purposive sampling technique, and obtained 100 respondents. The results show that both partially and simultaneously, the variables of knowledge of accounting information systems, user satisfaction and internal control have positive and significant effect on MySAP implementation. Those imply that the company has providing training and education related to accounting information systems therefore increase user satisfaction as well as support the implementation of MySAP as an Enterprise Resource Planning System. The adjusted determination coefficient value (R-Square) of 0.668 is quite high. It indicates that the variation that occurs in the Y variable (MySAP Implementation), which is 66.8%, is determined by the variables Knowledge of Accounting Information Systems, User Satisfaction and Internal Control. The remaining 33.2% is determined by other unknown factors and is not included in this study and suggests that further research to includes other variables, such as the utilization of information technology, developments on information technology and the management support as moderator variables.

Keywords: Internal Control, User Satisfaction, Accounting Information Systems, Enterprise Resource Planning

A Game Theory View of USA and China FDI Outflows: Static Cournot Model of Complete Information

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This study seeks to examine a game theory view of China and USA FDI outflows using the Static Cournot Model of Complete Information to show how the two countries can come into equilibrium. It is specifically aimed at establishing, examining and analyzing the best and fair equilibrium on FDI outflows between the two countries. The study uses annual time series data for a range of 1982 to 2016 on both FDI outflows in China and USA. The study finds Game theory to be the efficient framework on finding the equilibrium of the conflict through Cournot Duopoly Model. The study employed cointegration analysis and OLS method to achieve the objective. The results showed that when game theory is applied in a static situation with complete information, Nash equilibrium is established both when the countries decide to cooperate or not to cooperate. But the gains are much higher when the countries decide to cooperate. The main conclusion is that there is a conflict solving solution to the battle on FDI outflows between these countries if they decide not to cooperate. However, if both countries decide to cooperate then they will monopolize the FDI outflows market by higher levels and maximize the total gains.

Keywords: Game Theory, FDI Outflows, Nash Equilibrium, Cournot Model

Improving Stock Investment Decision with Artificial Neural Network

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Artificial Intelligence (AI) is used to make decisions for the investment in many developed capital markets. However, this new tool is not widely used in emerging markets. In Thailand, this trading tool is not popular and very limited used in stock market. Hence, this study's primary objective is to explore the potential of using Artificial Neural Network (ANN), a popular Artificial Intelligence (AI) technique, as a new powerful tool for making stock investment decision in the Stock Exchange of Thailand. The widely accessible public data including the previous day's price, return, trade value, fund flows from different types of investors, the working day and holiday after the trading day, and the previous day's return of foreign stock market, are used as inputs for the forecast. The study's examination exhibits how ANN could be used for analyzing public trading data to grasp the opportunity from the hidden insights. The finding shows that the technique could help investors to make investment decisions and enhance their portfolio performance. Additionally, the study's results also provide important evidence for the existence of market efficiency in Thailand's stock market.

***Keywords**:* Artificial Intelligence (AI), Artificial Neural Network (ANN), The Stock Exchange of Thailand Market Efficiency, Investment Decisions

Assessing Socially Responsible Consumption from a Consumer Perspective

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For many years, the free-market economy has promoted consumerism, which has been closely linked to rapid economic growth. Growing social exclusion, climate change, air pollution, rising landfill and poverty are all linked to reckless and irresponsible consumption. These problems affect consumers' decisions, as consumers have become more critical of businesses, more reflective and more responsible in their purchasing and consumption decisions. Based not only on corporate social responsibility, but also on personal interests and the long-term benefits for the environment and society, consumers are determined to change their consumption behaviour towards a more socially responsible one. A questionnaire survey was carried out to find out how socially responsible consumption manifests itself in Lithuania and which stages of consumption are dominated by socially responsible consumption. Therefore, in this research, based on devised theoretical framework and questionnaire, we attempt to reveal the concept of socially responsible consumption by identifying the stages of consumption as a process and to assess the expression of socially responsible consumption at different stages of consumption in Lithuania from the consumers' point of view.

Keywords: Social Responsibility, Socially Responsible Consumption, Consumer Behaviour

Analysis of Consumer Preferences towards Brands: How Young People Choose Sport Shoes

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Nowadays lots of companies invest in increasing customer loyalty to their brands as it is one of the key sources of monetization to reveal young people's preferences about sports shoes and determine the factors, which affect their choice in order to make recommendations for brands that are not wide known. The chosen method was the Discrete Choice Experiment (DCE) that allows to model consumers' preferences without asking people about them directly. According to DCE, we suggested to each respondent 10 hypothetical situations, where she should have made a choice from two alternatives. To get these alternatives we picked 5 attributes of sports shoes with discrete sets of values (levels). There were too many combinations from all the attributes and levels, so we created an orthogonal array, i.e. a set of alternatives, where attributes are statistically independent and all levels appear with equal frequency. Analysis of consumers' preferences about lifestyle shoes (Putrityas 2016) showed that the key factors include price, stability and design of the product. We decided to pick them and also several new factors according to the focus group's opinion (90 female and male young people 17-23 years old). The final attributes were brand (famous worldwide/famous local/unknown), price (under $100, $100-200, above $200), accessibility (easy/hard), lifetime (under 2 years/2 years or more) and design (classic/extraordinary). 359 respondents completed the online survey. The data about each of them contains 17 features: the person's choices in 10 cases (model 1/model 2/none), gender, age, education, employment status, hometown and welfare. The target variable was binary: 1 for the chosen options and 0 for the rejected ones. We used the logit model to explore the consumers' preferences. Finally, we can say that the chosen attributes indeed affect young people's choice between different models of sports shoes. The logos of famous brands, easier accessibility, longer lifetime and classic design of the goods increase the probability that one will buy such a product. Against, the more expensive the good is, the lower will be this probability.

Keywords: Consumer preferences, Sport shoes, Brands, Discrete Choice Experiment

Why is Work Ethics Necessary for Conflict Management in the Readymade Clothing Industry?

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Industrial relations, a multidisciplinary field that investigates the entire employer-employee dynamic, is devoted to enhancing the workplace for all parties involved. It involves creating work and dwelling communities that are ethically interconnected. A set of shared moral principles that establish boundaries between what members of a society consider acceptable and objectionable forms the basis of virtue ethics. Human capital ethics are a pressing issue in many countries industrial sectors. Relationships in the workplace and output have suffered due to the liberalization of work settings and the improper management of ethical concerns regarding human capital. Despite the significance of industrial relations ethics in shaping work relationships and productivity, only a fraction of the academic literature has addressed them. This study aims to evaluate the impact of a strong work ethic on industrial relations and production in the ready-made garment industry. This research contributes to the body of knowledge in industrial relations by evaluating the virtue theory, which examines the effects of employee actions on organizational success, leadership, and the common good. Because virtue ethics promotes acceptable and positive behavior among industrial employees, which has a knock-on effect on productivity, by emphasizing personalities congruent with actions that emphasize duty assertiveness and ethical reflection, participants in this quantitative study, were 250 Bangladeshi RMG employees. SPSS and Smart-PLS were used to analyze the data. The results demonstrate a strong relationship between professional ethics and conflict resolution strategies. This finding also demonstrates how work ethics affect productivity and how employers interact with employees.

Keywords: Industrial Relations, Work Ethics, Conflict Management, Virtue Theory

Working Environment and Creativity in Information Technology Department: A Case Study in Thailand

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Creativity builds innovation. The implementation of new products, services, and programs depends on a team or individual having a good idea and growing that idea beyond its starting state. Innovation is the successful implementation of creative ideas within an organization. From this perspective, the starting point for innovation depends on the creativity of teams and individuals. Recently, organizations are operating in a highly competitive, global environment, which makes creativity crucial. It is creativity that keeps businesses moving forward through fresh, new ideas and innovation. This encompasses more than new products or services; it also includes streamlining efficiency and productiveness. Thus, this study aims to apply the model of creativity and innovation in organization to investigates the impact of work-environment dimensions, namely organizational encouragement, supervisory encouragement, freedom or autonomy, organizational resources, and workload pressures on creativity in the information technology companies in Thailand. A quantitative approach was chosen as the research method for this study. The questionnaire was distributed among 250 employees that work as a team supervisor or leader in the information technology (IT) departments of both public and private organizations in Thailand. In the statistical model, multiple regression analysis was used to predict the statistical causal relationship among variables. Organizational encouragement, freedom of autonomy, resources, and supervisory encouragement significantly affect creativity in an organization respectively.

Keywords: Creativity, Working Environment, Organizational Encouragement, Supervisory Encouragement, Freedom/Autonomy, Information Technology

Understanding the Fabric of Entrepreneurship through the Lens of the Returnees

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Despite fanfare attached to it, repatriation is not a smooth sail. Relocating to the home country can be physically exhausting but it pales in comparison to the cultural setbacks which exhaust the returnees. The purpose of this study is to see why many returnees, Nepalese diaspora in the United States coming back home, opt for entrepreneurship, working for self as opposed to seeking employment, working for somebody else. When repatriates are exposed to work culture in the home country, they experience reverse culture shock. Work culture in the US is in stark contrast to that in Nepal. Sheryl Sandberg's argument on diversity and inclusiveness has been discussed in the paper. Likewise, series of articles published in the Harvard Business Review on the importance of 'feedback culture' in America help understand the American work culture. Of late, technology has been pervasive in the workplace; therefore, technological intervention in communication in the workplace and arguments presented by Jeremy Rifkin in his book forwards ideas that make work culture in the US different and unique. On the other hand, South Asia is still gripped in hierarchy and authority, promoted by caste segregation. Madhusudan Subedi highlights similar notion in his article. This paper underlines the argument that entrepreneurship is a great match for the returnees since it provides them more autonomy thereby setting them free from being dictated by unfamiliar work culture and work ethics practiced in the home country. Mixed methodology has been applied in this study. Respondents, who have returned from the US, and engaged in employment and those involved in entrepreneurship in Nepal have been interviewed for the study. Literature as well as ethnographic interview analysis substantiate the paper's thesis.

Keywords: Reverse Culture Shock, Entrepreneurship, Returnees, Work Culture

Investigating Prominent Determinants in Optimizing Company's Value Throughout Fixed Asset Revaluation: Evidence from Indonesian Companies

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Afterwards the COVID-19 Global Pandemic, most firms in Indonesia require a significant enough money injection to improve their value and encourage investors to make investments. The research seeks to assess which determinants are most relevant and significant in promoting the value of the company. The study examined the link between four factors and the company's value with fixed asset revaluation roles as an intervening variable. Investment Opportunities Set, Liquidity, Ownership Structure, and Firm Scale are the four factors. A total of 136 companies are listed on the Indonesian Stock Exchange, and the data incorporated into the research were taken from 2016 to 2023. Structural Equation modelling is utilized during the analysis stage to determine the strength of the association between independent and dependent variables. The results revealed that Investment Opportunity Set and the size of the firm have an impact on the increase in the company's value through asset revaluation, however other variables such as the enterprise's liquidity and ownership structure had no impact. This study has various implications, both academically and practically. The results of this research provide innovation to the Investment Opportunity Set, Liquidity, Ownership Structure, and Size of the Company in relation to the Company's Value through Asset Revaluation and also serve as a reference for companies listed on the capital market to carry out revaluations of fixed assets. The research suggests that companies listed at the EIB should pay special attention to the variables of investment opportunity and size if they want to increase their investments in the future.

Keywords: Fixed Asset Revaluation, Company's value, Investment opportunity, Indonesia

Effect of Entrepreneurial Leadership on Public Entrepreneurship of Local Government Organization in the Northeastern Region of Thailand

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Entrepreneurial leadership is essential in the development of public entrepreneurship, particularly in Thailand's public transformation strategy. The goal of this study is to investigate the effect of entrepreneurial leadership on public entrepreneurship in Thai local government organizations in the northeast. This research employs a cross-sectional questionnaire survey. Data was collected from 400 people via five-point Likert scale questionnaires, which were then validated and demonstrated to be reliable. Descriptive statistics and inferential statistics were used to evaluate the data. Multiple regression analysis is used to investigate the effect. According to the study's findings, entrepreneurial leadership has a significant direct influence on public entrepreneurship in the dimensions of framing challenges, absorbing uncertainty, underwriting, defining gravity, opportunity identification and exploitation, orientation toward learning, and creative collective self-efficacy. Entrepreneurial leadership has a significant direct effect on public entrepreneurship in the dimension of innovativeness, with the highest predictive value of 51.40% at a 0.05 significance level. In order to turn Thailand's public sector into a competitive advantage nation, the public agencies should encourage an entrepreneurial leadership style in order to achieve the desired level of public entrepreneurship towards innovativeness for local government organizations.

Keywords: Entrepreneurial Leadership, Public Entrepreneurship, Innovativeness, Local Government Organization

Social Behaviour through Social Media: A Comparative Approach Before and During Pandemic Covid-19

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The adoption of technology has changed rapidly during the global pandemic Covid-19 especially in the sector of trading. Previous studies found that businesses that are used to utilizing technology in their operational activities tend to be more able to survive during the pandemic, including small and medium businesses. The research aims to investigate the social behaviour through social media platforms and how this behaviour increases during the Covid-19 pandemic in Indonesia. The study adopts consumer decision-making (CDM) model as a framework with a slight modification in the phase of post-purchase behaviour. Data collected thru online questionnaires as many as 377 social media active users in Indonesia and analysed using paired sample t-test. Paired sample t-test aims to perceive whether the analysed paired sample experiences significant changes. The results revealed that during pandemic situations, social media as a medium for identifying, collecting information, evaluating, comparing and post-purchase expressions are increased. In addition, the data also shows an increase of consumers' post-purchase behaviours that voluntarily promote their purchased goods and services during pandemic situations. This paper contributes on a different perspective of post purchase behaviour where the main focus of this concept is not only to influence and change public behaviours but to invite the public to act as a social marketer in order to achieve broader social benefits. The article contains a different paradigm about social marketing which should be considered further and push social marketing behaviour forward to gain broader benefits for the community.

Keywords: Social Behavior, Consumer, Post-Purchase, Social Media, Covid-19

The Impact of Transformational leadership on the Development of Human Resources; Mediating Role of Entrepreneurship Orientation

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A large part of the leadership research has been conducted to have a greater impact on the development of human resources. This research aims to investigate the mediating role of entrepreneurial orientation on the relationship between transformational leadership and human resource development. For this purpose, 259 completed questionnaires from government employees in the Ministry of Agriculture in Iran were collected and analyzed using the maximum likelihood method and based on Baron and Kenny's four-step analysis; the adequacy of the model and its indicators were confirmed (RMSEA=0.073). Structural equation modeling with Baron and Kenny's four-step method showed that transformational leadership has a positive and significant impact on human resource development and entrepreneurial orientation, and entrepreneurial orientation significantly mediates the effect of transformational leadership on human resource development. The results of this research can help managers to consider the entrepreneurial orientation in organizational management even in government and public institutions; furthermore, they can benefit from it as a variable in facilitating the development of human resources. It can also be considered as one of the predictor variables of individual growth in the organization with regard to other organizational and individual variables.

Keywords: Transformational Leadership, Entrepreneurial Orientation, Human Resource Development, Agricultural Jihad of Ardabil Province

A Theoretical Analysis of Consumer Behaviour for Voters in Ghana

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This paper identifies evidence of political marketing and, more specifically, consumer-oriented political marketing to analyse the theories of consumer behaviour and identify evidence of consumer behaviour in marketing in the behaviour of Ghanian voters. The examination used quantitative research to analyse the relationship between three elements: (1) psychology, (2) personal and (3) social to understand the theory of the relationships between campaign messages and voters' behaviour. Data were collected through a cross-sectional survey with semi-structured questionnaires administered to 7203 randomly selected respondents from participating political parties and voters in Accra, Ghana. Data received were analysed using descriptive statistics and Structural Equational Modelling (SEM). Findings revealed a statistically significant relationship between the behaviour of voters in Ghana and the campaign messages of political parties. This paper concludes that there are opportunities for political marketing and change in voter behaviour. Still, sufficient attention should be given to the understanding of consumer behaviour theory that recognises the behavioural dynamic of voters in the design of effective campaign messages that are responsive to voters' needs.

Keywords: Consumer Behaviour, Political Marketing, The Ghanaian Voter, Voter Behaviour, Consumer Decision Process

How Project Managers' Leadership Style Shapes Employee Performance in Cape Town's Construction Industry

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This study examines the influence of project managers' leadership styles on employee performance within Cape Town's construction industry. The objectives are to investigate the impact and extent of leadership styles on employee performance and develop a management framework to improve leadership quality and enhance employee performance. Data was collected through a structured questionnaire distributed at various construction sites in Cape Town. A total of 377 completed responses were obtained from a distribution of 456 questionnaires, resulting in an 82.68% response rate. The collected data underwent analysis using descriptive statistics and correlation analysis. The result indicated significant correlation between leadership styles and employees, at a magnitude of Pearson correlation coefficient ranged between 0.88 to 0.97 (p=0.001) (Democratic (0.887), Autocratic (0.918), Transactional (0.943) and Transformational (0.978). This implies a strong positive and significant relationship between employee performance and the different leadership styles employed by project managers in Cape Town's construction industry. The findings demonstrate a significant positive correlation between project managers' leadership styles and employee performance. Recommendations to optimize project success and enhance performance include investing in leadership development, improving communication, empowering potential leaders, and fostering morale through non-financial incentives. These actions will contribute to a conducive work environment and enable construction companies in Cape Town to achieve better outcomes.

Keywords: Leadership Styles, Employee Performance, Construction Industry, Cape Town Management framework

The Well-Being of Higher Education Students during Movement Control Order (MCO)

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According to the World Health Organization (WHO), the transmission of infectious diseases is categorized into three categories: endemic, epidemic, and pandemic. The Pandemic category is the most serious stage, which is the spread of pandemic across borders and involves the world, as well as the spread, which occurs quickly. Recently, the country and the world are dealing with Coronavirus disease or known as the COVID-19 pandemic which directly affects education, social, economic, and political instability. This study aims to identify the impact of infectious disease crises such as the COVID-19 pandemic on education institutions, including students' readiness in online learning methods such as using Massive Open Online Learning (MOOC), Open Educational Resources (OER) and Flipped Classroom. Past studies found that there are other constraints such as limited access to the internet line in rural areas and the willingness of lecturers and students to use online teaching and learning. Besides, students are also affected by psychological aspects including stress, depression, and anxiety as well as low resilience. The psychological effects become more severe when a person does not have strong resilience to deal with this pandemic over a long period. At the same time, facing extreme anxiety that affects the functioning of daily life, for example, lack of communication, lack of appetite, lack or cannot get enough sleep and feel infected with the disease. The implication of the university's challenge in this situation is to provide basic assistance such as food and safe accommodation to students on campus during the Movement Control Order period, in addition to providing and enhancing psychosocial assistance to students such as counselling, psychotherapy and other supportive assistance. Research proposals on universities should provide teaching and learning using online methods; balancing the psychosocial effects on students during a crisis; have an accurate method of presenting information; always have a sense of belonging.

Keywords: COVID-19, Well-Being, Teaching And Learning, Higher Education Students

Cryptocurrency and the Accounting Treatment According to the Greek Accounting Legislation Title

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The world is digitizing, and technology is developing at a rapid rhythm. The Internet has revolutionized the world within a few decades. Apart from the Internet web, the next revolution is blockchain technology, which includes cryptocurrencies. Blockchain technology is predicted to significantly change society and the operations of companies. But since cryptocurrencies are not physical assets like gold, cash or real estate, the saving in cryptocurrencies is not 100% secure. The following work refers to the concept and operation of cryptocurrencies and their accounting approach. The popularity is also seen in transactions, as more and more places accept cryptocurrencies as a form of payment. In this work, the concept and operation of crypto-currency technology is analyzed, their global treatment as an investment mean is studied and how it is treated in accounting., Cryptocurrencies, are considered the harbinger of a new era of decentralized finance. Blockchain technology, which is the basis of cryptocurrencies, is truly revolutionary The demand for the use of cryptocurrencies in Greece is a natural trend. Despite this momentum, the governmental authorities in Greece have not yet adopted specific regulatory measures, nor have they “modernized” one of the already existing regimes that could be applied to market participants using blockchain technologies or cryptocurrencies. The most qualified organization in Greece for accounting matters is the accounting standards council (SLOT), which also suggests a specific lignite treatment regarding Greek accounting standards that are compliant with international accounting standards. Two cases may be accounting for cryptocurrencies, as they meet the definition of an intangible asset in IAS 38 "Intangible Assets" or according to IAS 2, as inventories. However, the classification of crypto assets must also consider how the owner intends to use them, so the analysis must be done on a case-by-case basis.

Keywords: Blockchain; Greek Accounting Standards; Intangible Assets; Aaccounting

The Influence of Industrial Revolutions to the Evolution of Management Theory

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In the beginning of industrial revolution in Great Britain, around 1760, the manufacturing processes around the country started witnessing a large wave of machinery being used for production. Usage of the machines needed skilled workers, new manufacturing techniques and new organisational skills. This wave gradually spread across Europe and changed the entire economies. By the 1840, when the industries started to use steam engines more and more, when transportation was revolutionized by usage of canals, steamboats, and the railways, a new, second industrial revolution spread across the most developing countries of the time. Machinery and new skills helped countries like United Kingdom, France, Belgium, United States, Germany and even Japan to become new industrial superpowers. In order to boost productivity and to meet the demands from rapidly growing working population, new thinking from prominent businessman gave birth to a new discipline – management. It became essential to manage the machinery and the people in efficient way in order to increase the level of production and the working conditions. The thinkers like F. W. Taylor, Max Webber, Henri Fayol and others started writing about Management theories. The first classical management schools dating way to the beginning of the 20th century were replaced with neo-classical management theories from 1930 to 1950. Usage of the microchips and computers saw the birth of the third industrial revolution and many new authors, like Jeremy Rifkin, wrote about it. Recently, Klaus Schwab wrote about "ubiquitous computing", "the Internet of and for things", "Smart cities", robotics, blockchain, crypto currencies and similar things, rounding it up in his book "Fourth industrial revolution". Of course, new management theories were present at both third and fourth revolution. This article is researching the connection between the industrial revolutions and the management theories. To be more precise, it is researching on how industrial revolutions affected the management schools and theories and vice-versa.

Keywords: Management Theories, Industrial Revolution, Evolution of Management, Schools of Management

Digital Technology as a Business Strategy for Small and Medium Entrepreneurs During and After Covid-19

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Entrepreneurs often faced challenges and obstacles in managing a business. Therefore, entrepreneur must plan, lead, control and organizing business strategies efficiently and effectively. The Covid-19 pandemic that hits the world has an impact on the economic and social aspects. This pandemic also affects the business operation and income of small and micro entrepreneurs (SME's) in Malaysia. The government has taken measures to prevent the spread of this epidemic by adopting the 'Movement Control Regulations (MCO)' since March 2020. Since the MCO was introduced, many small entrepreneurs have felt the effects of the closure of business premises for some business sectors. This situation also affects micro-entrepreneurs who are fully engaged in business and depend for income on their business activities. This paper will discuss the challenges and problems faced by entrepreneurs during the period of MCO implemented by the government. Qualitative data collection methods were conducted through online and face to face interviews among ten (10) micro entrepreneurs in the state of Kedah. Furthermore, researchers also obtained some information related to strategies used by micro entrepreneurs during dan after pandemic while handling business. Therefore, entrepreneurs are suggested to implement digital technology while facing challenges and problems in managing their business.

Keywords: Small and Medium Enterprise (SME's), digital technology, challenges, problems and pandemic Covid 19.

Influence of Psychological Behaviour on Agricultural Technology Adoption Among Ghanaian Smallholder Farmers

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This study examined the influence of psychological behaviour of smallholder farmers on agricultural technology adoption. The understanding of behavioral element is necessary determinant of technology adoption pattern so that both perceived usefulness of technology is aligned with ease of use. This is necessary for effective response strategy to mitigate influencing behavioral element that undermine positive relationship for increased rate of adoption strategy. The study employed the quantitative research method. Data was collected from 285 randomly selected smallholder rice farmers in the Volta Region of Ghana through a cross-sectional survey. Analysis of the data was done using the Structural Equation Modelling technique to examine the relationship between variables. Findings revealed a significant positive influence of the psychological behaviour of smallholder farmers on agricultural technology adoption. There were significant positive relationships between perceived usefulness, ease of use and agricultural technology adoption. This paper also found that the perceived ease of use exerts more influence on adoption as compared to perceived usefulness. Therefore, the consideration of both perceived usefulness and the ease of use is considered important when a new agricultural technology is introduced to small holder farmers in Ghana.

Keywords: Psychological Behaviour, Agricultural Technology, Smallholder Farmers, Perceived Usefulness, Marketing Management.

New Challenges of PPP Financing to Digital Projects: Empirical Evidence in Greece

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Public-Private Partnerships (PPPs) is a modern tool of financing and efficiently implementing public projects (especially infrastructure projects) that supports a country's development prospects and promotes social welfare by reinforcing entrepreneurship and confining public expenditure. The present study evaluates the implementation of PPPs as an Innovative Financing for Development Mechanism (IFDM) in times of crisis. Greece was chosen due to its prolonged state of emergency since 2010 financial crisis, which subsequently was followed by the COVID-19 pandemic. As digital innovation is considered amongst a country's most important key success factors for effectively facing the challenges of the 21st century, the present study focuses on digital transformation PPP financing. This study presents the empirical qualitative research conducted using taylor-made questionnaires to critically assess all digital projects financed by PPP in Greece. The results are evaluated, and a SWOT analysis is presented, concluding to significant practical considerations to design appropriate PPP policy measures.

Keywords: Public-Private Partnerships (PPPs); Innovative Financing for Development Mechanism (IFDM); Digital Transformation; Crisis.

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