



# **Conference Proceedings**

**12<sup>th</sup> International Conference on  
Management Studies**

**ICMS**

**2025**

**Turkey, October 10, 2025**

**[www.EUROKD.com](http://www.EUROKD.com)**



Visit us:

**www.EUROKD.com**

---

**Conference Organizer:**

European Knowledge Development Institute (EUROKD)

The Conference is accredited and sponsored by:

Universitat Politècnica de  
València

Valencia, Valencia, Spain



UNIVERSITAT  
POLITÈCNICA  
DE VALÈNCIA

UniAlerts.com

Scientific and Academic  
Events Alerts

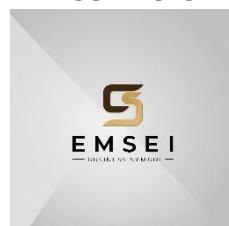


AUSTRALIAN INTERNATIONAL  
ACADEMIC CENTRE



Flourishing Creativity & Literacy

EURASIA INSTITUTE FOR  
EMERGING MANAGEMENT  
SCIENCES



Contact us:

[Editorial@EUROKD.com](mailto:Editorial@EUROKD.com)



# Table of Contents

<b>Table of Contents</b>	<b>5</b>
<b>About Organizer</b>	<b>8</b>
<b>Scientific Committee</b>	<b>10</b>
<b>Keynote Speaker's Biography and Speeches</b>	<b>12</b>
<b>Abstracts</b>	<b>20</b>
GUIDELINES FOR A PROJECT MANAGEMENT OFFICE MATURITY MODEL APPLIED TO PUBLIC AGENCIES	21
Felipe Chiamulera, João Souza Neto, Tomás Roberto Cotta Orlandi	
AMBIDEXTROUS MANAGEMENT IN COMPLEX PROJECTS: STRATEGIC BALANCE BETWEEN EXPLORATION AND OPERATIONAL INNOVATION (EXPLOITATION)	22
Jonnathan López Hurtado	
THE SECURITY STRATEGY OF NATO IN THE 21ST CENTURY AFTER TRUMP'S ELECTION IN 2024	23
<i>Tryfon Ch. KORONTZIS, Labros G. SDROLIAS</i>	
CORPORATE SOCIAL RESPONSIBILITY WITH A GENDER FOCUS IN THE HEALTH SECTOR IN BARRANQUILLA, COLOMBIA	24
Luisa Fernanda Gaitan Avila	
INSIGHTS OF GREEN MARKETING COMMUNICATION FROM SUSTAINABILITY REPORTS OF FOOD COMPANIES	25
Amina Irfan	

EVALUATION OF THE EFFECTIVENESS OF RISK MANAGEMENT IN THE PROCESS OF ACQUISITION OF INFORMATION TECHNOLOGY GOODS AND SERVICES IN PUBLIC ADMINISTRATIONS	26
Darlan Henrique da Silva Venturelli, João Souza Neto, Tomás Roberto Cotta Orlandi	
THE USE OF NUDGE AS AN INFLUENCING FACTOR OF RISK CULTURE IN MICRO AND SMALL ENTERPRISES IN FEDERAL DISTRICT	27
Davi Ferreira Honorato de Paiva, João Souza Neto, Tomás Roberto Cotta Orlandi	
MACHINE LEARNING-BASED PREDICTION OF AI-DRIVEN JOB REPLACEMENT PERCEPTION: A MODEL BASED ON COGNITIVE APPRAISAL THEORY	28
Deivi David Fuentes Doria, Hugo Alejandro Muñoz Bonilla, Aníbal Enrique Toscano Hernández, Johana Elisa Fajardo Pereira	
BOARD DIVERSITY ATTRIBUTES AND RISK-TAKING: CONTINGENCY FRAMEWORK OF EARLY ADOPTED GENDER QUOTA	29
Nicoleta Tiloiu	
STRATEGIC RECOVERY OF TOURISM SMES THROUGH IMPORTANCE AND PERFORMANCE MAPPING	30
Adya Hermawati, Abimanyu Tuwuh Sembhodo, Aviv Yuniar Rahman, Nasharuddin Mas	
MANAGEMENT KNOWLEDGE MANAGEMENT: CONTINUOUS AND INNOVATIVE LEARNING IN COLOMBIAN COMPANIES	31
Fabio Orlando Cruz-Páez	
THE STREET VENDOR OF LEGUMES, FRUITS AND VEGETABLES IN CARTAGENA DE INDIAS-COLOMBIA: A BUSINESS PERSPECTIVE	32
Emperatriz Londoño Aldana, Wilson Perez Rios	
THE ESG ENGINE: WHAT DRIVES FINANCIAL PERFORMANCE IN ELITE HEALTHCARE FIRMS?	33
Georgiana Danilov	

ANALYSIS OF THE USE OF LARGE-SCALE LANGUAGE MODELS (LLMS) IN SMES IN THE GUADALAJARA METROPOLITAN AREA: TOOLS, TASKS, AND PERCEIVED BENEFITS Luis Roberto Castro Hernández, Ricardo Arechavala Vargas, Marlon Israel Nuño Rodríguez	34
AI READINESS AND TECHNOLOGY ADOPTION PROCESSES IN SME'S IN EMERGENT ECONOMIES Ricardo Arechavala-Vargas, Luis Roberto Castro-Hernández, Marlon Israel Nuño-Rodríguez	35
REAL GROSS DOMESTIC PRODUCT AND EXCHANGE RATE FLUCTUATIONS IN NIGERIA: AN EMPIRICAL ANALYSIS Uwakaeme Okwuchi Sally	36
DIGITAL MARKETING IN HOSPITALS: PROVIDER AND PATIENT PERSPECTIVE Nurmala Sari, Syahrir A Pasinringi, Fridawaty Rivai	37
THE END OF MONEY OR THE BIRTH OF DIGITAL CONTROL? RISKS, THREATS AND GOVERNANCE DILEMMAS OF CENTRAL BANK DIGITAL CURRENCIES Valerio Siciliano	38
WORK-FAMILY CONFLICT AND JOB SATISFACTION AMONG FEMALE NURSES: THE MODERATING ROLE OF SOCIAL SUPPORT IN GHANA'S HEALTH SECTOR Fred Aboagye, Emmanuel Erastus Yamoah	39
UNLOCKING VALUE: A COMPREHENSIVE FRAMEWORK FOR CRYPTOCURRENCY INVESTMENT DUE DILIGENCE Tetiana Voznesenska	40
THE ROLE OF AUDITING PRINCIPLES IN AI ADOPTION: EVIDENCE FROM A CART DECISION TREE ANALYSIS Johana Fajardo-Pereira, Jaime Hernández-Burgos, Anibal Toscano-Hernández, Deivi Fuentes-Doria	41

# About Organizer

## **Bright Future is Yours**

**European Knowledge Development (EUROKD)** is a non-profit institute which aims to support education and research by disseminating knowledge in different fields, especially in humanities and social sciences. EUROKD was founded to support the dissemination of knowledge and educate international society. EUROKD publishes journals in the fields of humanities, social sciences, education and interdisciplinary and multidisciplinary. We publish books, organize conferences and run crash course, in-service course and joint-degree courses. EUROKD collaborates with international institutes and universities in publishing journals and books, holding conferences, and running courses. EUROKD provides a venue for researchers to present their research findings in EUROKD Conferences and publish them in EUROKD Journals and EUROKD Books.

In sum, EUROKD:

- Publishes journals:
  - European Journal of Studies in Management and Business
  - Studies in Educational Management
  - International Journal of Behavior Studies in Organizations
  - New Challenges in Accounting and Finance
  - Language Teaching Research Quarterly
  - Language Testing in Focus: An International Journal
  - Marketing and Branding Research
  - Feedback Research in Second Language
  - Management Issues in Healthcare System
  - Individual Differences in Language Education: An International Journal
  - Language Teacher Education Research
- Holds conferences:
  - International Conference on Management Studies (ICMS)
  - International Conference on Second Language Studies (ICSLS)
  - International Conference on Education, Psychology, Behavioral Studies (EPBS)

- International Conference on Social Sciences (ICSS)
- Publishes books
- Runs courses
  - EUROKD works in close collaboration with a number of academic and corporate organizations and associations worldwide to run crash courses, workshops, in-service courses and join-degree courses.

Today, EUROKD continues to nurture fresh thinking in humanities and social sciences where we feel we can advance research. EUROKD aims to become a leading international provider of high-quality content publishing journals and books and holding conferences and courses spanning a wide range of subject areas in all fields of studies. EUROKD is mainly established in Turkey but it works on founding new branches in different countries especially in UAE, Germany, USA, Malaysia, Russia, Canada, and Australia.

## Scientific Committee

**Fernando Jose Garrigos Simon**  
Universitat Politècnica de València

**José Manuel Dias Lopes**  
Lisbon School of Economics and Management/Universidade de Lisboa &  
ISEC-Lisboa

**Yuriy Timofeyev**  
National Research University Higher School of Economics

**Ahmed EL OUALKADI**  
Abdelmalek Essaadi University

**Orhan ELMACI**  
Dumlupınar Üniversitesi

**Ubaldo Comite**  
University of Calabria, Italy

**İpek ALTINBAŞAK FARINA**  
Bahçeşehir Üniversitesi

**Mahlagha Darvishmotevali**  
Near East University, School of Tourism

**Leonidas Chytiris**  
Department of Business Administration, School of Economics, Business and  
International Studies, University of Piraeus

**Nawaz Ahmad**  
Assistant Professor & Research Consultant, Institutes of Business Management,  
Karachi, Pakistan

**Elena Voitenko**  
State University of Trade and Economics, Kyiv, Ukraine

**Ardi Gunardi**  
Universitas Pasundan, Indonesia

**Silvia Sanz-Blas**  
Universitat de Valencia

**Farzad Sattari.Ardabili**  
European Knowledge Development Institute, Turkey

**Uqbah Iqbal**

National University of Malaysia

**Przemyslaw Niewiadomski**

University of Zielona Góra, Poland

**Mokhtarrudin Ahmad**

Multimedia University Cyberjaya, Malaysia

# Keynote Speakers' Biography

## **Dr. Severin Hornung**

Professor of Applied Psychology, Universität Innsbruck



Severin Hornung holds the University of Innsbruck's newly minted professorship for applied psychology with a focus on social-ecological responsibility and sustainability in work, economy, and society. In preceding years, he worked there as habilitated lecturer and, together with his colleagues, Christine Unterrainer, Thomas Höge, and Wolfgang G. Weber, has founded the Innsbruck Group on Critical Research in Work and Organizational Psychology (I-CROP), as part of the international network for the Future of Work and Organizational Psychology (FoWOP). Prior to that, he has held temporary and visiting assignments in Germany, the United Kingdom, Hong Kong, and the United States. His PhD is from the Technical University Munich. His research examines psychological and sociological aspects of the observed neoliberal degradation and the envisioned socio-ecological transformation of work, organizations, and

employment relations, focusing on issues of power and control, social inequality and justice, worker wellbeing and mental health, and ethical and socio-moral concerns. He is actively involved in meta-theoretical and disciplinary debates regarding epistemology, ideology, and politics in the broader field of management and organization studies, as well as numerous projects and activities aimed at promoting critical and radical humanist perspectives in organizational scholarship. He serves on the editorial board of the journal Human Relations and is part of the collective of editors for the upcoming (2026) Edward Elgar Handbook of Critical Work and Organizational Psychology.

# Keynote Speeches

---

## Paradigm Conflicts in Management and Organization Studies

---

Severin Hornung, Thomas Höge

University of Innsbruck, Department of Psychology, Innsbruck, Austria

Management and organizational studies (MOS) are the site of theoretical, methodological, and value-based disputes, termed “paradigm wars” (Shepherd & Challenger, 2013). This presentation analyzes discourses in the field, based on a meta-theoretical framework. Focal is the stream of Critical Management Studies (CMS), promoting alternative interpretations of management research, education, and practice (Adler et al., 2007). A pluralist umbrella-paradigm, CMS is a movement to expose and challenge research on management and organization, advocating for alternative approaches and unorthodox methodologies. Rooted in critical thinking, problematizing power and social justice, CMS subsumes various traditions, such as Marxist Labor Process Theory (LPT), Critical Theory of the Frankfurt School, and other psychoanalytic, neo- and post-Marxist streams, including poststructuralist and postmodern theorizing, notably Foucault studies, phenomenology, discourse analysis, feminism, postcolonial and queer studies, critical race theory, post- and transhumanism. Common denominator is critical questioning of dominant, harmful, limiting, and under-challenged ideologies, institutions, interests, and identities through negation, deconstruction, re-voicing or de-familiarization. Practical aim is to instigate social reforms in the interest of the majority or those non-privileged, and to inspire resistance and emancipation from limiting influences. Questioning the taken-for-granted, challenging structures of domination, and problematizing non-neutrality of knowledge and positioning of researchers, are common themes. Denaturalization, reflexivity, and anti- or non-performativity are core paradigmatic

principles. CMS is institutionalized today, illustrated by specialized journals, handbooks, textbooks, conferences, representation in professional associations, editorial boards, and commissions (Parker, 2023). However, divisions along sub-paradigms are problematizing “criticality” and concern with structures, manifesting in intense controversies. Resembling paradigm wars, meta-theory is indispensable for understanding these academic debates.

Scientific paradigms are frameworks shared by researchers, organizing accepted assumptions, theories, models, concepts, methods, and results (Gioia & Pitre, 1990). Paradigms are defined by ontological (theories about reality), epistemological (methods for knowledge-creation), and axiological (values and objectives) beliefs. These are limitedly compatible, giving rise to incommensurability, where paradigms are mutually exclusive and self-contained, raising questions about multi- or meta-paradigmatic research. Theorizing on paradigms has made seminal contributions to MOS as an interdisciplinary, pluralistic, but also ideological field. Meta-theory of social science approaches in MOS differentiates functionalist and interpretive from radical structuralist and radical humanist paradigms, based on two dimensions: a) the objective vs. subjective nature of social science and investigated realities; b) orientation towards regulation vs. radical change, emphasizing social order vs. conflict as basic to society and organization. Resulting paradigms are rooted in sociological positivism (functionalist), German idealism (interpretive), historical materialism or Marxism (radical structuralist), and Freudo-Marxist critical theory (radical humanist). Influential adaptations and revisions of this taxonomy will be discussed (Hassard & Wolfram Cox, 2013). Drawing on meta-theory, the suggested model differentiates inter- and intra-paradigmatic conflicts, affirming or challenging paradigm boundaries. Distinguishing location and degree, the four quadrants resemble external and internal frictions and fractures. Frictions describe fundamental conflicts (first degree). Fractures (second degree) are foundational or constitutive for emerging paradigms. Former do not challenge existing paradigm boundaries; the latter introduce new demarcations. Conflict location differentiates between external and internal (inter- and intra-) paradigmatic disputes. Former reach across paradigm boundaries; the latter are contained within paradigms. Populating this matrix are four discourses involving CMS: (1) the evidence-debate, affirming paradigm boundaries between CMS and the

hyper-functionalist EBM movement; (2) the performativity-debate, differentiating positions on collaboration vs. conflict within CMS; (3) the managerialism-debate, as disintegrating conflicts between CMS pragmatists and radical fractions of Critical Theory and LPT; (4) the ideology-debate, reflecting inter-paradigmatic influences of CMS in fermenting critique in adjacent fields, exemplified by an emerging critical paradigm in work and organizational psychology.

**The Evidence-Debate.** External frictions across paradigm boundaries manifested in hostilities between proponents of CMS and EBM (Morrell et al., 2015). Seeking to “improve” management decisions and organizational practices, EBM is a functionalist movement, advocating systematic use of scientific methodology for the aggregation, synthesis, and transfer of research into practice. CMS scholars have deconstructed EBM as an ideologically-driven political project, naturalizing managerialism through positivistic scientism, reinforcing paradigmatic hegemony, marginalizing alternative methodologies and non-mainstream positions. In turn, EBM scholars have branded CMS as obstructionist, unconstructive, unscientific, unrealistic, and self-serving, employing criticism for its own sake without offering “viable” alternatives. The evidence-debate is an exemplary manifestation of clashing paradigms of order and regulation versus conflict and radical change, the archetype of which is the positivism dispute in German sociology.

**The Performativity-Debate.** Internal paradigmatic frictions underlie the performativity-debate within CMS (Fleming & Banerjee, 2016). Practical relevance and impact, concessions, compromise, and collaboration with management, clash with positions of conflict, confrontation, and counteractions. Anti-performativity, as refusal to participate in the managerial valorization agenda, is challenged by critical performativity, as active and subversive intervention into managerial discourses. Suggested is a transition from opposition, envisioning radical societal change or “macro-emancipation”, to a more empathetic stance towards management, pragmatic acceptance of real-world conditions, targeted collaboration on specific issues, and engaging in more limited, “micro-emancipatory” improvements for workers. CMS should focus on issues of public importance, engaging with non-academic groups, building social movements, and propagating deliberation. Critics have called attention to the

---

“collaborationist” character and high risk of failure and system-justifying functions of colluding with management, insisting that CMS should focus on the critique of management. Fractioning varieties of this controversy culminate in the managerialism-debate, as a continuation of the labor process debate between radical structuralists and poststructuralists.

**The Managerialism-Debate.** Fractures within the CMS paradigm surface in the critique of its pragmatic approach as a manifestation and instrument of managerialism, colluding with and providing legitimacy to domination and exploitation of workers. Klikauer (2015, 2018) deconstructs CMS as domesticated, tamed criticism and incremental reformism, striving for “better” management, instead of overcoming or subverting managerial hegemony. The author suggests differentiating between CMS and Traditional Management Theory (TMT), but also introducing Critical Management Theory (CMT) and Marxist (Labor Process) Management Theory (MMT) as paradigms with constitutive theoretical foundations, epistemological interests, themes, key publications, authors, institutions, and journals. Arguably, Humanistic Management Theory (HMT) can be included as a fifth stream. TMT employs functionalist social science, serving empirical-technical managerial interest in efficiency and effectiveness. HMT enriches the mainstream with ethical-moral aspects, arguing for their instrumentality for profitability. Eventually, both serve and legitimize the managerial functionalist domination agenda. Klikauer comes to similar conclusions with regard to CMS. Accordingly, CMS combines more or less critical positions, but its grounding in Critical Theory is spurious. CMS is attested a hermeneutic interest in understanding subjectivity and power in historical contexts, but no critical-emancipatory intent of promoting resistance and ending domination. No coincidence, this taxonomy corresponds with meta-theory: CMT reflects the radical humanist, MMT the radical structuralist, and TMT the functionalist paradigm. CMS is “downgraded” to the interpretive paradigm concerned with understanding and description from a regulation agenda. The paradigm of MMT implies a “resurrection” of LPT, while CMT reflects the unfulfilled promise of CMS as a paradigm based on critical theory. Aspiring to such a genuinely critical project is also the emerging paradigm of CWOP.

The Ideology-Debate. Identified as “external fractures” are impacts of

CMS on emergence of paradigm boundaries in adjacent fields. The focus here is on Critical Work and Organizational Psychology (CWOP). The impact of CMS on CWOP is documented in several contributions. A comprehensive review by Islam and Sanderson (2022) elaborates how mainstream work and organizational psychology is distorted by a matrix of scientism, individualism, managerialism, neoliberalism, and hegemony. CWOP is positioned between this mainstream and CMS, contrasting core themes, disciplinary roots, socio-political context of emergence, dominant conceptions of the person, epistemological or methodological orientations, and relations to practice of these paradigms. Associated criticisms reflect considerations underlying CMS, regarding the need for an alternative paradigm that transcends scientific positivism, rejects the supremacy of performance and profits, and does not naturalize managerial power and exploitative structures (Parker, 2023). From a dialectic and dynamic perspective, emergence of CWOP is tied to exertions of CMS in exposing managerialism, positivism, and politics in EBM. Fractures in psychology, thus, are the “blowback” of EBM’s assault on theoretical and methodological pluralism in management research. Emergence of CWOP is interpreted as the synthesis of the dialectic antagonism between CMS and EBM.

Concluding, four paradigm conflicts involving CMS were discussed. Analyzed dynamics resemble dialectics of “fermenting” and “fragmenting” forces. Fermenting critique, CMS has fortified its boundaries against EBM (delineation) and affected paradigm boundaries in other fields (dissemination). This has coincided with the “overextending” of CMS, losing shared understanding of legitimate cooperation versus conflict with management, pronouncing fragmenting tendencies of paradigm differentiation and disintegration (Hassard et al., 2001). Domestic conflicts within the pluralistic CMS paradigm mirror inter-paradigmatic tensions, resembling self-similar “fractals” on different levels of analysis. Each of the analyzed debates warrants more attention. Emergence of CWOP exhibits the most open and dynamic trajectory (Islam & Sanderson, 2022). Coming decades will show whether this paradigm will become incommensurate with the functionalist mainstream, dissolve and transform the mainstream from within, collapse and be integrated, or fragments into marginalized sub-paradigms, precariously existing at the fringe. Different trajectories are

plausible. Resembling a dialectic dynamic, which scenario will manifest is not predetermined, but subject to emergence.

### **References**

Adler, P. S., Forbes, L. C., & Willmott, H. (2007). Critical management studies. *Academy of Management Annals*, 1(1), 119-179.

Fleming, P., & Banerjee, S. B. (2016). When performativity fails: Implications for critical management studies. *Human Relations*, 69(2), 257-276.

Gioia, D. A., & Pitre, E. (1990). Multiparadigm perspectives on theory building. *Academy of Management Review*, 15(4), 584-602.

Hassard, J., Hogan, J., & Rowlinson, M. (2001). From labor process theory to critical management studies. *Administrative Theory & Praxis*, 23(3), 339-362.

Hassard, J., & Wolfram Cox, J. (2013). Can sociological paradigms still inform organizational analysis? A paradigm model for post-paradigm times. *Organization Studies*, 34(11), 1701-1728.

Islam, G., & Sanderson, Z. (2022). Critical positions: Situating critical perspectives in work and organizational psychology. *Organizational Psychology Review*, 12(1), 3-34.

Klikauer, T. (2015). Critical management studies and critical theory: A review. *Capital & Class*, 39(2), 197-220.

Klikauer, T. (2018). Critical management as critique of management. *Critical Sociology*, 44(4-5), 753-762.

Morrell, K., Learmonth, M., & Heracleous, L. (2015). An archaeological critique of 'evidence-based management': One digression after another. *British Journal of Management*, 26(3), 529-543.

Parker, M. (2023). Hard lessons: (Critical) management studies and (critical) work and organizational psychology. *Journal Psychologie des Alltagshandelns / Psychology of Everyday Activity*, 16(1), 54-59.

Shepherd, C., & Challenger, R. (2013). Revisiting paradigm(s) in management research: A rhetorical analysis of the paradigm wars. *International Journal of Management Reviews*, 15(2), 225-244.

# Abstracts

# GUIDELINES FOR A PROJECT MANAGEMENT OFFICE MATURITY MODEL APPLIED TO PUBLIC AGENCIES

**Felipe Chiamulera, João Souza Neto, Tomás Roberto Cotta  
Orlandi**

*Universidade Católica de Brasília-UCB, Brasília-Brazil*

---

The Project Management Office (PMO) presents itself as one of the enablers regarding the implementation of an organization's strategy, considering the project management as a strategic capability of the organization. Considering the assumption that the implementation of an PMO promotes gains for the organization and the non-installation of this instance can generate a gap in the promotion of gains, it is inquired how an organization is able to measure and assess the degree of maturity of that PMO regarding its efficiency/effectiveness for the organization.

This research addresses the critical need for a Project Management Office (PMO) maturity assessment model, specifically tailored for public sector organizations. While PMOs are recognized as vital for implementing public policies and enhancing project performance, existing maturity models (e.g., PMO Maturity Cube, PMOMM, Viglioni et al.'s Performance Evaluation Model) do not adequately cater to the unique context of public administration. This gap leads to challenges in evaluating PMO effectiveness, identifying strengths and weaknesses, and aligning PMO missions with public policy objectives.

The study's general objective is to develop guidelines for a PMO maturity assessment model for public agencies. To achieve this, the research involved a comprehensive literature review on PMO maturity models and best practices, and a documentary analysis of project management references in the public sector. The methodology included content analysis, surveys, and semi-structured interviews. The dissertation highlights the scarcity of research on PMO maturity models in the federal public sector, emphasizing the difficulties in assessing efficacy and identifying the PMO's role in achieving public policy goals. The proposed guidelines aim to fill this void, providing a framework for evaluating PMO maturity within the specific operational environment public agencies.

---

**Keywords:** Maturity Model, Project, Project Management Office

---

# **AMBIDEXTROUS MANAGEMENT IN COMPLEX PROJECTS: STRATEGIC BALANCE BETWEEN EXPLORATION AND OPERATIONAL INNOVATION (EXPLOITATION)**

**Jonnathan López Hurtado**

*Corporación Universitaria Minuto de Dios, Colombia*

---

This article aims to analyze how ambidextrous management can contribute to achieving a strategic balance between exploration and operational innovation in projects characterized by high levels of complexity. To this end, it proposes a conceptual and applied reflection that integrates the theoretical foundations of ambidexterity with the contemporary challenges of project management, particularly regarding dynamic capabilities, dual leadership styles, and organizational mechanisms that facilitate its effective implementation.

The structure of the text is organized into five sections: first, it develops the conceptual principles of organizational ambidexterity and its evolution in the field of management; second, it describes the constituent elements of complex projects and their main management challenges; third, it examines the contributions of ambidexterity to the strategic direction of these projects; fourth, it analyzes the organizational capabilities necessary for its implementation; and finally, it offers some conclusions and projections for future research on the subject.

---

**Keywords:** Exploration, Exploitation, Complexity, Project Management

---

# THE SECURITY STRATEGY OF NATO IN THE 21ST CENTURY AFTER TRUMP'S ELECTION IN 2024

**Tryfon Ch. KORONTZIS, Labros G. SDROLIAS**

*Postdoctoral Researcher, University of Thessaly/Department of Business Administration*

Following Donald Trump's re-election in 2024, NATO's security strategy in the 21st century faces renewed scrutiny and adaptation. Trump's past skepticism toward NATO, particularly regarding burden-sharing and U.S. commitments to collective defense, has resurfaced, prompting member states to reassess their defense contributions and strategic priorities. While Trump has called for increased defense spending by European allies, concerns persist about his administration's long-term commitment to Article 5, the cornerstone of NATO's collective security.

In response, NATO has emphasized strengthening European strategic autonomy while maintaining transatlantic cohesion. The alliance is prioritizing deterrence and defense, particularly on its eastern flank, in light of ongoing threats from Russia and emerging challenges such as cyber warfare, hybrid threats, and strategic competition with China. NATO is also investing in technological innovation, resilience, and readiness to counter new forms of warfare.

Trump's approach has intensified debates within NATO about solidarity, sovereignty, and strategic direction. While uncertainty exists, his presidency has also motivated deeper engagement among European allies, reinforcing the importance of a united front. As the global security environment evolves, NATO's ability to adapt—balancing U.S. leadership with European initiative—will define its role and relevance in the 21st century.

This presentation will examine NATO's evolving security strategy following Trump's 2024 re-election, focusing on U.S. commitment, European defense initiatives, and strategic responses to emerging threats. It will analyze internal alliance dynamics, policy shifts, and the balance between transatlantic cooperation and European autonomy in the face of global security challenges..

---

**Keywords:** NATO, Security, Strategy, Trump, USA

---

# **CORPORATE SOCIAL RESPONSIBILITY WITH A GENDER FOCUS IN THE HEALTH SECTOR IN BARRANQUILLA, COLOMBIA**

**Luisa Fernanda Gaitan Avila**

*Corporacion Universitaria Minuto de Dios, COLOMBIA*

---

Despite advances in regulations governing working conditions with a gender focus, some economic sectors, such as the healthcare assistance sector, continue to exhibit significant inequalities in the labor protections offered to female employees. In Colombia, the gender-focused public policy (CONPES 4080, 2022) establishes responsibilities and actions in the labor sphere to ensure equal opportunities. Therefore, this research aims to examine gender-based workplace violence in light of CONPES 4080 (2022) within a healthcare assistance organization in Barranquilla, Colombia.

A mixed-methods, descriptive, non-experimental study was conducted with a sample of 34 participants. The instruments used included the IVAPT PANDO scale (Pando et al., 2006), which assesses the following dimensions: a) discrediting of competencies, b) isolation, c) work intensification, and d) stigmatization. Additionally, semi-structured interviews were conducted with the human talent leader to understand the equity policies within the Corporate Social Responsibility program implemented by the organization.

The results indicate that 58.82% of participants have experienced gender-based workplace violence, with low intensity reported in 56.25% of cases, particularly in vertical relationships. Although interviews revealed that the organization has institutional policies and programs with a gender focus, their practical application appears limited, as does the awareness of both national and local gender-oriented regulations and programs..

---

**Keywords:** Public policy, labor inclusion, corporate social responsibility, vulnerable populations

---

# INSIGHTS OF GREEN MARKETING COMMUNICATION FROM SUSTAINABILITY REPORTS OF FOOD COMPANIES

**Amina Irfan**

*University of Łódź, Poland*

---

This study examines the green marketing communication employed by food companies in Poland, and Sweden, with a specific focus on how these strategies align with the Triple Bottom Line (TBL) sustainability framework, which encompasses environmental, social, and economic dimensions. Using content analysis of publicly available sustainability reports, we identified key themes and concepts reflecting the food companies' approaches to communication strategies. Data collection involved a combination of web scraping (via Python) and manual verification. Company lists were obtained from lusha.com, a platform that ranks top companies by country. Out of 187 Polish food companies, 19 had accessible sustainability reports; in Sweden, 26 reports were obtained from a total of 244 companies. We excluded the remaining companies because we could not find sustainability reports for them, and some belonged to other product categories, such as cosmetics and food innovation technology. Additionally, we excluded food companies that mentioned their sustainability goals on their webpage but did not provide sustainability reports. This study used the supervised Bag-of-Words (BOW) technique for Text analysis using R Studio. We developed custom dictionaries to identify key themes related to green marketing strategies and their linkage to the triple bottom-line framework of sustainability. The findings reveal both commonalities and regional differences in the emphasis placed on environmental, social, and economic dimensions of sustainability. Notably, the environmental dimension was the most emphasized in both countries. This research contributes to the understanding of regional variations in green marketing communication, offering insights into how food companies integrate sustainability into their public communications and reporting practices.

---

**Keywords:** Green Marketing, Food Companies, Sustainability

---

# EVALUATION OF THE EFFECTIVENESS OF RISK MANAGEMENT IN THE PROCESS OF ACQUISITION OF INFORMATION TECHNOLOGY GOODS AND SERVICES IN PUBLIC ADMINISTRATIONS

**Darlan Henrique da Silva Venturelli, João Souza Neto, Tomás Roberto Cotta Orlandi**

*Universidade Católica de Brasília-UCB, Brasília-Brazil*

**This research investigates the effectiveness of risk management in** Information and Technology (IT) acquisitions within public administrations. Despite existing regulations and the recognized importance of risk assessment in public procurement, the study highlights a persistent lack of maturity in risk management practices among public organizations. This deficiency, as evidenced by various federal accountability agencies, leads to issues such as increased costs, project delays, and failure to achieve institutional objectives in IT projects.

The literature review explores academic studies on risks in IT contracts, focusing on public procurement. It examines various models and approaches to risk management, including those addressing supplier selection, contract continuity, and the development of systematic methodologies for risk management in public sector IT acquisitions. The research emphasizes the critical need for effective risk management to ensure the success and efficiency of public IT procurements, addressing the challenges posed by the complexity and financial value of these contracts.

The research aims to evaluate whether public agencies normative frameworks, after a decade of evolution in Brazil, effectively influence managers' decisions and foster the creation of robust risk treatment mechanisms. It specifically analyzes IT acquisition processes to determine if risk analysis genuinely impacts decision-making, leading to the implementation of controls like contractual clauses or documented risk management actions. The study applies an evaluation instrument to a sample of IT acquisition processes (initiated after 04-04-2019, or still ongoing from before), the publication date of Normative Instruction ME/SGD No. 1/2019. A secondary objective is to assess if these regulations have successfully cultivated a risk management culture within public agencies IT management teams.

---

**Keywords:** Information Technology Procurement, Risk Management

---

# THE USE OF NUDGE AS AN INFLUENCING FACTOR OF RISK CULTURE IN MICRO AND SMALL ENTERPRISES IN FEDERAL DISTRICT

**Davi Ferreira Honorato de Paiva, João Souza Neto, Tomás Roberto Cotta Orlandi**

*Universidade Católica de Brasília-UCB, Brasília-Brazil*

---

Risk management has always been present in society. However, Brazil shows a huge mortality of Micro and Small Enterprises (MSE) in their first years, maybe, indicating that they do not seem to have a well-implemented risk culture or don't know about this theme.

The present work investigated the potential influence of Nudge techniques, from behavioral economics, on the risk culture in MSE. As a methodology, action research was conducted with two applications of the same questionnaire, before and after use of the Nudge technique known as priming in MSE and also in Brazilian capital, Brasilia. Considering that, according to data from the Commercial Registry of the Federal District, there are around 158,416 micro and small enterprises in Brasilia and for the purposes of defining sampling, it was adopted a degree of confidence of 95% and 5% as margin of error. A total of 384 enterprises were selected as the sample for the survey (MARTÍNEZ-MESA J, 2014).

This research aimed to find an effective Nudge used to inducing a risk culture behavior in MSE. After carrying out all the stages, it was concluded that the use of nudge was effective in inducing micro and small enterprises look to risk culture in another Prisma. By the way, only the cases in which the approach was not perceived, an average performance of 46.12% was obtained, indicating the efficiency of the technique. In the context of this study, first findings indicate that priming techniques can be employed by micro and small enterprises to foster greater risk perception.

---

**Keywords:** Nudge, Behavior Economics, Companies, Risk Management, Risk Culture

# MACHINE LEARNING-BASED PREDICTION OF AI-DRIVEN JOB REPLACEMENT PERCEPTION: A MODEL BASED ON COGNITIVE APPRAISAL THEORY

**Deivi David Fuentes Doria<sup>1</sup>, Hugo Alejandro Muñoz Bonilla<sup>1</sup>,  
Aníbal Enrique Toscano Hernández<sup>2</sup>, Johana Elisa Fajardo  
Pereira<sup>3</sup>**

<sup>1</sup>*Minuto de Dios University Corporation, Colombia*

<sup>2</sup>*University of Sinú, Colombia*

<sup>3</sup>*Cooperative University of Colombia, Colombia*

The study aimed to develop a classification model that would identify perceptions of potential job replacement due to the use of artificial intelligence (AI) models. Based on the Cognitive Assessment Theory, it is hypothesized that sociodemographic characteristics, level of education, and training initiatives determine AI-driven job replacement perception. Based on a database of 883 surveys administered to workers in different sectors, sociodemographic, occupational, and technological variables were analyzed. The target variable was possible job replacement, treated as binary. After exploratory and correlation analysis, five variables with the strongest association with the perception of replacement were selected, including: impact without AI, training offered, interest in training, level of training, and technical education level. Two classification models were applied, specifically Random Forest and Logistic Regression, evaluating their performance on a test set. The Random Forest model achieved an overall accuracy of 73.96. The perception of AI-driven job replacement is a complex construct that does not respond solely to the availability of training offers, but also to psychosocial and organizational factors of greater depth.

---

**Keywords:** Machine Learning, Replacement Perception, Cognitive Appraisal Theory, Random Forest model, Logistic Regression

---

# BOARD DIVERSITY ATTRIBUTES AND RISK-TAKING: CONTINGENCY FRAMEWORK OF EARLY ADOPTED GENDER QUOTA

**Nicoleta Tiloiu**

*Bucharest University of Economic Studies, Doctoral Finance School Bucharest, Romania*

---

While countries that early adopted mandatory quota exhibit a marked acceleration in women's representation on boards, it is noticed that boards also alternatively enlarged by the additive approach. Gender diversity and board size have been jointly analyzed in this study since their interplay is suggested by literature as triggers for gender equality during implementation of quota in early stages. This research investigates the relationship between the two boards' diversity attributes and corporate risk on selected industries and countries, over 4 years between 2020-2023. Standard deviation with a 5-years overlapping windows is one of the main proxies for risk in finance since it captures the degree of firm's risk-taking through the volatility of indicators like debt-to-equity  $sd(DE)$ , return on assets  $sd(ROA)$  and operating efficiency  $sd(OpR)$ , underlying the assumption that riskier corporate operations lead to greater volatility. Using linear regression estimates we find that board gender diversity has a positive influence on the volatility of returns  $sd(ROA)$ , while board size is positively influencing the operating ratio volatility  $sd(OpR)$  on the contingency framework of mandatory quota. Our results support the intergroup contact theory suggesting that women borrow the risk-attitude from their man board-counterparts in their professional roles..

---

**Keywords:** Board Gender Diversity; Board Size; Standard Deviation; Corporate Risk; Mandatory Quota

---

# STRATEGIC RECOVERY OF TOURISM SMES THROUGH IMPORTANCE AND PERFORMANCE MAPPING

**Adya Hermawati<sup>1</sup>, Abimanyu Tuwuh Sembhodo<sup>2</sup>, Aviv Yuniar Rahman<sup>1</sup>, Nasharuddin Mas<sup>1</sup>**

<sup>1</sup>*Widya Gama University Malang, Indonesia*

<sup>2</sup>*The University of Edinburgh, Edinburgh, Scotland*

The COVID-19 pandemic caused severe disruption to Indonesia's tourism sector, with East Java among the hardest hit. Despite the easing of restrictions, business recovery has remained sluggish. Given the tourism industry's proven contribution to regional GDP, poverty alleviation, and community welfare, revitalizing this sector is both urgent and essential.

This study aims to identify priority areas for improvement among tourism SMEs in East Java by assessing which business factors offer the greatest potential returns if enhanced, while also considering their current levels of performance. East Java was selected due to its high tourism potential and strategic business environment, while SMEs were chosen because of their substantial role in regional economic development. Previous studies have not adequately addressed the gap between perceived importance and actual performance within this context.

Using a quantitative approach, this research employed the Importance-Performance Analysis (IPA) method. Data were gathered through a validated questionnaire using a 5-point Likert scale. Respondents rated the importance and performance of various business constructs. The sample included 800 employees across 200 tourism SMEs, selected based on criteria such as industry relevance, operational age, and workforce size. SMEs represented a range of tourism services, including accommodation, travel, and tour operations. The research was conducted across 11 districts in East Java.

Findings highlight several areas requiring urgent attention: risk-taking, risk tolerance, sales volume, customer growth, strategic planning, strategic implementation, revenue generation, and environmental conservation. These results offer actionable insights to policymakers and stakeholders for optimizing resource allocation and supporting sustainable tourism recovery in Indonesia.

---

**Keywords:** Tourism SMEs, Business Performance, Importance-Performance Analysis (IPA), Strategic Prioritization, Post-Pandemic Recovery

---

# MANAGEMENT KNOWLEDGE MANAGEMENT: CONTINUOUS AND INNOVATIVE LEARNING IN COLOMBIAN COMPANIES

**Fabio Orlando Cruz-Páez**

*Corporación Universitaria Minuto de Dios – UNIMINUTO, Bogotá, Colombia*

---

This research article highlights organizational management, knowledge management and innovation from the perspective of organizational culture in Colombian companies under the continuous formal and informal learning that is conceived in entities throughout Colombia. The type and approach of the research is quantitative, the design is cross-sectional and field-based, the scope is descriptive and correlational, and the instrument used in the research is a structured survey designed and validated by five experts in knowledge management variable, and cultural innovation. The reliability under Cronbach's alpha coefficient using SPSS version 27 is 0.88 for the management variable, and 0.86 for the knowledge management variable, and 0.89 for the cultural management variable. The survey was conducted between October 2024 and February 2025. The theoretical variables used in the research were Management, Knowledge Management, and Cultural Innovation. The research results from the 1,498 companies mainly showed that managers in the three different sectors of the economy in the various economic activities of Colombian small and medium-sized enterprises should promote the implementation of strategic and operational practices from management, as is done in large companies and organizations, mainly by strengthening theoretical and social skills accompanied by techniques, with social skills as the pillar of organizational strengthening and the axis of interaction and synergy of managerial skills.

---

**Keywords:** Management; Knowledge Management; Cultural Innovation.

---

# THE STREET VENDOR OF LEGUMES, FRUITS AND VEGETABLES IN CARTAGENA DE INDIAS-COLOMBIA: A BUSINESS PERSPECTIVE

**Emperatriz Londoño Aldana<sup>1</sup>, Wilson Perez Rios<sup>2</sup>**

*<sup>1</sup>Full Professor, Faculty of Economic Sciences - University of Cartagena, Colombia.*

*<sup>2</sup>Master's Student in Management and Organization at Istanbul University, Türkiye.*

---

The street vendor, in the context of informality, has always been seen from the perspective of poverty, invasion of public space, unemployment, marginalization of work and illegality among others. However, behind each one of them, there is a tiny entrepreneur who generates income and sometimes employment; without preparation but by intuition and what is marked by experience, on a much smaller scale, he/she manages the administrative and marketing variables. In consequently, the objective of the present work is to characterize the entrepreneurial characterization of the street vendor of fruits and vegetables. We worked with categorical variables for univariate and bivariate analyses, the latter with the application of the Chi-square test and taking as independent variable the seniority in the trade.

---

**Keywords:** Street Vendor, Commerce, Itinerant Sales, Informality

---

# THE ESG ENGINE: WHAT DRIVES FINANCIAL PERFORMANCE IN ELITE HEALTHCARE FIRMS?

**Georgiana Danilov**

*Bucharest University of Economic Studies, Doctoral School of Finance, Bucharest, Romania*

---

This study advances the understanding of the relationship between Environmental, Social, and Governance factors and firm performance by conducting an in-depth analysis of companies from the United States included in the Standard and Poor's 500 index. The investigation focuses on 61 entities from the healthcare sector, covering the period 2000–2024, uses linear and nonlinear regression models with fixed and random effects, as well as interaction variable models. The timeframe includes the global health crisis gene, thereby enabling an examination of how crisis conditions interact with Environmental, Social, and Governance determinants. Empirical evidence indicates that total energy consumption exerts a positive influence on financial and market performance, while the number of employees is positively associated with return on assets and the price-to-earnings ratio. Auditor tenure also demonstrates a beneficial impact on corporate results. Non-linear modelling identifies a critical threshold for total energy consumption at 13.92, beyond which its impact transitions from negative to positive while retaining statistical significance. Interaction models incorporating pandemic-related variables suggest that the crisis period was associated with increases in both workforce size and auditor tenure. Overall, the results reveal the complex interdependence between sustainability-related factors, firm performance, and exogenous shocks, offering significant implications for policy formulation and strategic corporate governance.

---

**Keywords:** Corporate Governance; Sustainability; Financial Performance; Market Performance

---

# ANALYSIS OF THE USE OF LARGE-SCALE LANGUAGE MODELS (LLMS) IN SMES IN THE GUADALAJARA METROPOLITAN AREA: TOOLS, TASKS, AND PERCEIVED BENEFITS

**Luis Roberto Castro Hernández, Ricardo Arechavala Vargas, Marlon Israel Nuño Rodríguez**

*Universidad de Guadalajara Zapopan, Mexico*

---

This research proposal examines how small and medium-sized enterprises (SMEs) in Guadalajara's Metropolitan Area are incorporating large language models (LLMs) into their operations. Beyond simply mapping adoption, it explores the specific tools in use, the tasks they support, the organizational areas they influence, and the benefits companies perceive from their implementation.

Adopting a quantitative design, the study will draw on data collected through a questionnaire administered to a representative sample of SMEs across diverse sectors. Key variables, namely frequency of use, user profiles, functional areas involved, types of tasks performed, perceived advantages, and decision-making factors, will be systematically analyzed. Statistical techniques, including descriptive, comparative, and correlational analyses, will be applied to reveal usage patterns and relationships among variables.

The resulting evidence will provide a nuanced picture of how LLMs are transforming the local business landscape. These insights aim to inform public policy and guide technological adoption strategies, fostering broader and more effective integration of Artificial Intelligence tools within SMEs in Jalisco.

---

**Keywords:** Large Language Models; SMEs; Generative Artificial Intelligence; Productivity, Technological Adoption

---

## AI READINESS AND TECHNOLOGY ADOPTION PROCESSES IN SME'S IN EMERGENT ECONOMIES

**Ricardo Arechavala-Vargas, Luis Roberto Castro-Hernández,  
Marlon Israel Nuño-Rodríguez**

*Universidad de Guadalajara, Zapopan, Mexico*

---

Small firms in emergent economies are not usually aware of technology's benefits. Technology assimilation tools are not common in their skill domain or business culture. Their absorptive capacity is very low, since they are usually pressed with operational problems. But Artificial intelligence and digital technologies are powerful changes modifying their competitive environment. The use of AI, and particularly generative AI, represents a further domain in which traditional businesses' ability to assimilate the technology will be further challenged. Our research operationalizes specific capabilities that small firms must grow to be able to assimilate and make use of AI in their operations, and particularly in their strategic decision making. Evidence from case studies and AI use case analysis from small firms in Latin American firms is used to illustrate the stages and capabilities that enable a firm's ability to assimilate AI in strategic decision making. Use case analysis is used to explain the relationship between the use of artificial intelligence in small firms and their innovation capabilities in the Latin American economic context. A model of the process of dynamic capability development and the growth of absorptive capacity is proposed for guidance in future research in the Latin American context.

---

**Keywords:** Small Firms; Artificial Intelligence; Absorptive Capacity; Emergent Economies; SME's; Technology Adoption

# REAL GROSS DOMESTIC PRODUCT AND EXCHANGE RATE FLUCTUATIONS IN NIGERIA: AN EMPIRICAL ANALYSIS

**Uwakaeme Okwuchi Sally**

*Banking and Finance Department, Madonna University, Nigeria Elele-Rivers State, Nigeria*

In recent times, Nigeria has experienced fluctuations in her exchange rate. There is a general presumption that this has contributed to the suboptimal performance of her real Gross Domestic Product (RGDP). This study therefore sets out to investigate the relationship between RGDP and nominal exchange rate (NFXR), including some selected key indicators that influence exchange rate in Nigeria, namely interest rate (MPR) and inflation rate (INF). The source of the data is CBN, spanning from 1986 to 2024. The study applied ordinary least square, unit root test, cointegration technique, error correction model and Granger causality test, for the econometric analysis. Evidence from the empirical findings confirmed that, in the long run, only NFXR is significantly and positively related to RGDP, implying depreciation, while the other explanatory variables are negatively and significantly related to RGDP. Overall, these explanatory variables do not contribute to the growth process of RGDP in Nigeria. The ECM coefficient (-1.22), is significant and correctly signed (negative). It measures the speed of the adjustment at which equilibrium is restored to RGDP, after the short run disequilibrium in the explanatory variables. This implies that RGDP growth process in Nigeria adjusts slowly to the variations in these explanatory indices in the long run, indicating a lag effect in the existing policies within the period under review. Consequently, the study recommends that policymakers should prioritise justifiable management strategies for these explanatory variables. Lastly, they should adopt a realistic policy that would match the magnitude of the anticipated variations to accommodate the lag effect.

**Keywords:** Real GDP, Exchange Rate, Co-Integration, Error Correction Model And Granger Causality Test

## DIGITAL MARKETING IN HOSPITALS: PROVIDER AND PATIENT PERSPECTIVE

**Nurmala Sari, Syahrir A Pasinringi, Fridawaty Rivai**

*Hospital Management Department, Public Health Faculty, Hasanuddin University, Makassar, Indonesia*

**Background.** Digital marketing plays a crucial role in increasing public awareness of hospital healthcare services through social media and digital platforms. This awareness influences patients' intention to use digital services and has the potential to strengthen the relationship between hospitals and the community.

**Objective.** This study aims to analyze the implementation of digital marketing from both provider and patient perspectives.

**Methods.** A mixed-method approach with an exploratory sequential design was employed. In the first phase, qualitative research was conducted through Focus Group Discussions (FGDs) to capture the implementation of digital marketing from the provider's perspective at Abdul Wahab Sjahranie Hospital. The second phase involved a quantitative survey of 272 patients to explore their perceptions of the hospital's digital marketing experience. FGD results were thematically analyzed, while patient perceptions were descriptively analyzed using digital marketing indicators, including digital marketing awareness, purchase intention, patient experience, and willingness to access hospital digital media.

**Results.** The hospital has established a team focusing on planning, implementing, and monitoring digital marketing, although efforts remain limited to content development on social media and in-hospital video media. From the patient perspective, overall digital marketing experience was still rated low. The majority of respondents reported low experiences across all dimensions: digital marketing awareness (72%), purchase intention (70.2%), digital marketing experience within the hospital environment (62.1%), and willingness to access hospital digital platforms (52.6%).

**Conclusion.** While hospitals have initiated digital marketing efforts through social media, patient experiences remain limited and do not significantly influence purchase intention. Hospitals need to develop more comprehensive digital marketing strategies to enhance patient engagement and experience.

---

**Keywords:** Digital Marketing, Hospital, Patient

---

# THE END OF MONEY OR THE BIRTH OF DIGITAL CONTROL? RISKS, THREATS AND GOVERNANCE DILEMMAS OF CENTRAL BANK DIGITAL CURRENCIES

**Valerio Siciliano**

*School of Business, Economics and Social Sciences (SBESS), Karl-Franzens-Universität Graz,  
Graz, Austria*

Central Bank Digital Currencies (CBDCs) are often presented as a natural evolution of money in the digital age. This paper challenges such framing, arguing that CBDCs represent not simply a technological shift, but a political and ontological one. Unlike cash or decentralised cryptocurrencies, CBDCs enable perfect traceability and behavioral programmability, granting central authorities real-time control over individual transactions.

While central planners portray CBDCs as introducing benefits such as financial “inclusion”, payment “resilience” and digital “modernisation”, the underlying design choices pose unprecedented risks. The paper explores CBDCs not merely as a financial innovation, but as a potential vector of algorithmic governance. The same properties that make CBDCs “powerful” – central issuance, perfect traceability and potential programmability – create unprecedented threats to privacy, autonomy, financial stability and democratic checks. Drawing from public cases, institutional whitepapers and social engineering patterns, the paper shows how the Overton window of the elimination of cash and total digital transparency – once socially unacceptable – (as well as other once-unthinkable forms of financial control, such as programmable expiry or geo-limited spending) is closing, normalising them through crisis rhetoric, convenience and policy “inevitability”. Drawing on comparative analysis of initiatives from the EU, China and the USA, the study identifies six critical risk domains: (1) financial surveillance and erosion of transactional privacy; (2) behavioral control via programmability/usage conditioning; (3) disintermediation and systemic run risk; (4) overreach of monetary authority; (5) cybersecurity and operational fragility; (6) geopolitical lock-in through multi-CBDC networks. Moreover, the paper warns against technological lock-in: once CBDCs are deployed at scale, rollback becomes practically and politically infeasible, foreclosing the pre-CBDC human condition of off-grid, anonymous transactions. Therefore, the paper calls for avoiding CBDCs and protecting cash as a public good, and plural digital payments without state-programmable money, since anything in contrary direction risks entrenching an architecture of soft totalitarianism under the banner of efficiency.

**Keywords:** CBDC (Central Bank Digital Currency), Programmable Money, Financial Surveillance, Digital Authoritarianism, Public Finance

# WORK-FAMILY CONFLICT AND JOB SATISFACTION AMONG FEMALE NURSES: THE MODERATING ROLE OF SOCIAL SUPPORT IN GHANA'S HEALTH SECTOR

**Fred Aboagye, Emmanuel Erastus Yamoah**

*<sup>1</sup>Local Government Service, Takoradi, Ghana*

*<sup>2</sup>Department of Management Sciences, University of Education, Winneba, Ghana.*

Work-family conflict (WFC) has become a pressing concern in health systems worldwide, particularly for nurses whose professional and domestic roles often overlap. In Ghana, where traditional gender roles assign caregiving responsibilities to women, female nurses face unique challenges balancing work and family life. This study investigates the relationship between work-family conflict and job satisfaction among female nurses, with particular attention to the moderating role of social support from supervisors, co-workers, and family members. Guided by the Transactional Model of Stress and Coping, the study employs a quantitative, survey-based design involving 210 female nurses across three major hospitals in Ghana's Western Region. Using validated instruments, data were analyzed through descriptive and inferential statistics to test hypotheses regarding the association between WFC, job satisfaction, and sources of social support. Results indicate that higher levels of work-family conflict significantly reduce job satisfaction, but social support moderates this relationship. Supervisor and co-worker support showed stronger buffering effects than family support, though all three forms of support contributed positively. The study underscores the need for organizational and policy interventions to enhance social support mechanisms and mitigate the negative effects of work-family conflict on nurses' professional satisfaction. The findings contribute to the literature by situating the work-family interface within an African cultural and healthcare context and provide practical recommendations for policymakers, hospital administrators, and practitioners.

---

**Keywords:** Work-Family Conflict, Job Satisfaction, Social Support, Female Nurses, Ghana, Stress And Coping

---

# UNLOCKING VALUE: A COMPREHENSIVE FRAMEWORK FOR CRYPTOCURRENCY INVESTMENT DUE DILIGENCE

**Tetiana Voznesenska**

*School of Business, Economics and Social Sciences, University of Graz, Graz, Austria*

---

This study details a comprehensive framework for cryptocurrency due diligence, emphasizing the synergy between Fundamental Analysis (FA) and Technical Analysis (TA). FA is a long-term approach that assesses an asset's intrinsic value by scrutinizing its whitepaper, team, and tokenomics—including supply, distribution, and vesting schedules. It also incorporates on-chain metrics, such as hash rate and transaction volume, to gauge network health and adoption. In contrast, TA is a short-to-medium-term methodology that predicts price movements by analyzing historical market data like charts and technical indicators. Key tools include the Relative Strength Index (RSI) for identifying overbought or oversold conditions and Moving Average Convergence Divergence (MACD) for trend direction. The study argues that a unified approach, combining both methodologies, is essential for making rational investment decisions. This strategy allows investors to use FA to confirm a project's long-term viability and TA to determine the optimal timing for entry. Case studies on Ethereum and Solana illustrate this blended approach, highlighting how their unique technologies and economic models can be evaluated. The final section focuses on risk management, outlining critical red flags like anonymous teams, unsubstantiated promises, and manipulative marketing tactics. It also addresses inherent market risks, such as extreme volatility, regulatory changes, and fraud.

---

**Keywords:** Cryptocurrencies, Investments, Investment Strategy, Blockchain Technology, Risk Management

---

# THE ROLE OF AUDITING PRINCIPLES IN AI ADOPTION: EVIDENCE FROM A CART DECISION TREE ANALYSIS

**Johana Fajardo-Pereira<sup>1</sup>, Jaime Hernández-Burgos, Anibal Toscano-Hernández, Deivi Fuentes-Doria**

<sup>1</sup>Universidad Cooperativa de Colombia (Colombia), Monteria, Colombia

<sup>2</sup>Corporacion Universitaria Minuto de Dios (Colombia), Monteria, Colombia

<sup>3</sup>Universidad del Sini (Colombia) – Universidad de León (Spain), Monteria, Colombia

<sup>4</sup>Universidad Pontificia Bolivariana (Colombia), Monteria, Colombia

---

To analyze the impact of financial audit principles on the implementation of Artificial Intelligence (AI) in auditing, using a predictive Machine Learning approach. This non-experimental, cross-sectional study surveyed 129 companies in Montería, Colombia. We measured AI implementation levels and adherence to audit principles using a 39-item Likert scale questionnaire. Findings reveal a generally low to moderate level of AI adoption. Crucially, the analysis identifies that AI implementation is a dual process: robust quality control is the primary predictor for developing analytical systems, while a strong grasp of materiality is the key driver for implementing human intelligence systems. The successful adoption of AI in auditing is not merely a technological challenge but one rooted in professional principles. Companies should adopt a dual strategy: strengthening process integrity (quality control) to enable automation and enhancing professional judgment (materiality) to leverage cognitive AI. Prioritizing this integration will enhance the quality, efficiency, and reliability of audit processes, thereby strengthening the organization's competitiveness.

---

**Keywords:** Artificial Intelligence; Financial Audit; Audit Principles; Machine Learning; Accounting

---

12<sup>th</sup>  
ICMS

[www.EUROKD.com](http://www.EUROKD.com)

*For Future Scientific Heroes.....*