



**COMMUNICATION
ECONOMICS
ORGANIZATION**

13-15 June 2025 - Portalegre, Portugal

11th

ABSTRACT BOOK

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EDITORS

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International CEO

(**C**ommunication, **E**conomics, **O**rganization)

Social Sciences Congress

ABSTRACT E-BOOK

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International CEO

(Communication, Economics, Organization)

Social Sciences Congress

Presentation

We are delighted to introduce **Polytechnic Institute of Portalegre (Host University for 11th CEO Congress), Career Point University, Esil University, Acacia University, IPMI International Business School, Mohanlal Sukhadia University, Samarkand Branch of Tashkent University of Economics, International Vision University, Alfred Nobel University, Nişantaşı University, University of Prizren, Cyprus West University, Ciputra University, Universitas Dirgantara Marsekal Suryadarma, EconSciences, ACMIT, Insec, NCM Publishing, CEO Tekmer, Ostim Technical University and Mardin Artuklu University** served as the vehicle of dissemination for a showpiece of articles at the **International CEO (Communication, Economics, Organization) Social Sciences Congress (CEO SSC 2025, Portalegre, Portugal)** that was held online and offline on **13-15 June 2025**. CEO Congress aims to provide a platform for discussing the issues, challenges, opportunities and findings of **Communication, Economics, Organization and Social Science** research. The organizing committee with feedback from the division chairs and the members of the **scientific committee** foresaw an opportunity and research gap in the conference theme, that pitches for pressing issues in the business world. Presentations are in Turkish & English.

2025 Int. CEO Congress takes place with the participation and contributions of **401 academics from 33 countries: Afghanistan, Argentina, Australia, Azerbaijan, Belarus, Canada, China, Cuba, Ethiopia, India, Indonesia, Iran, Iraq, Japan, Kazakhstan, Kosovo, Malaysia, Nctr, New Zeland, Nigeria, North Macedonia, Pakistan, Poland, Portugal, Singapore, Slovakia, South Korea, Spain, Thailand, Ukraine, United Kingdom, Uzbekistan, Vietnam.**

It is a great privilege for us to present the Abstract Book of **CEO SSC 2025** to the authors and delegates of the conference.

Several manuscripts from prestigious institutions could not be accepted due to the reviewing outcomes and our capacity constraints. Participation from **115 different institutions or universities**. The 3 days long conference gathered close to **401 national and international attendees** to enliven a constellation of contributions. **205** papers of the **234** papers approved to present at the congress are outside of Türkiye. **76% of the papers presented at the congress are from outside Türkiye**. Best paper awards were issued to distinguished papers.

On the day of completion of this journey, we are delighted with a **high level of satisfaction and aspiration**. It is important to offer our sincere thanks and gratitude to a range of organizations and individuals, without whom this year's conference would not take place. This conference would have not materialized without the efforts of the contributing **authors for sharing the fruit of their research and the reviewers for scrutinizing**, despite their busy schedules. We also thank **our members and colleagues who accepted the duty to participate in the Scientific Committee** and for their valuable help in the screening, selecting, and recommending best contributions.

All presentations made during the congress were published on the social media accounts of the CEO Congress.

Uluslararası CEO (İletişim, Ekonomi, Organizasyon) Sosyal Bilimler Kongresi

Sunuş

13-15 Haziran 2025 tarihlerinde "**11. Uluslararası CEO İletişim, Ekonomi ve Organizasyon Sosyal Bilimler Kongresi**" **Portekiz'de Polytechnic Institute of Portalegre** ev sahipliğinde Esil University, Career Point Üniversitesi, Acacia University, IPMI International Business School, Mohanlal Sukhadia University, **Samarkand Branch of Tashkent University of Economics**, International Vision University, **Alfred Nobel University**, Nişantaşı Üniversitesi, **University of Prizren**, Cyprus West University, **Ciputra University**, Mardin Artuklu Üniversitesi, **ACMIT**, Insec, **NCM Publishing**, CEO Tekmer, **Ostim Teknik Üniversitesi**, Econsiences ve **Universitas Dirgantara Marsekal Suryadarma** iş birliği ile düzenlenmiştir.

11.CEO Kongre'de, Afghanistan, Argentina, Australia, Azerbaijan, Belarus, Canada, China, Cuba, Ethiopia, India, Indonesia, Iran, Iraq, Japan, Kazakhstan, Kosovo, Malaysia, Nctr, New Zeland, Nigeria, North Macedonia, Pakistan, Poland, Portugal, Singapore, Slovakia, South Korea, Spain, Thailand, Ukraine, United Kingdom, Uzbekistan, Vietnam gibi **33 ülkeden** ve **115 kurum/üniversiteden 401 akademisyen** tarafından hazırlanan **205 bildiri** sunulmuştur.

11.CEO Kongre'ye 276 bildiri özeti gönderilmiş, editör ve hakem süreçlerinden sonra bunlardan **221 tanesi** sözlü sunuma kabul edilmiş, ancak **34 oturumda 205 bildirinin sunumu** gerçekleşmiştir. Sunulan bildiriler, **978-625-95577-5-5** ISBN'li bu e kitapta yayımlanmaktadır. Belirtilen tarihe kadar **kongre sitesine yüklenen tam metin bildiriler** ise, **yazarın tercihin**e, **editör ve hakemlerin değerlendirmelerine göre** tam metin bildiri kitabında **bildiri** olarak, edit kitapta **kitap bölümü** olarak veya web sitesinde belirtilen dergilerde **makale** olarak yayımlanma fırsatına sahiptir. Yazarlar, tercihleri ile ilgili çalışmasının tam metnini **ceocongress.info@gmail.com** adresine mutlaka göndermelilerdir. Bilgi verilmediği takdirde tam metin kitabında yayımlanacaktır.

Kongrede sunulan 205 bildirinin 40'ı Türkiye ve 165'i yurt dışındandır. Yayımlanan **bildirilerin %80'i Türkiye dışındandır. Önceki Uluslararası CEO Kongre'lerde olduğu gibi 10. Uluslararası CEO Kongre'de de bildiri özet kitabında yabancı oranı %50'den fazladır.**

Onaylı ve yayımlanan **205 bildiriden biri Türkiye'den ve biri yurt dışından olmak üzere ikisine en iyi bildiri ödülü** duyurulmuştur.

Kongre esnasında gerçekleşen tüm sunumlar kongrenin sosyal medya hesaplarında yayımlanmıştır. Tekrar yararlanmak istendiği durumlarda **CEO Congress** sosyal medya hesaplarından izlenebilir.

Kongrenin bilim insanlarına, kamu ve özel sektör ile STK'ların yönetiminin etkinliğine katkı bulunmasını temenni eder, bildirileriyle katkıda bulunan akademisyenler ile düzenleme kurulu, danışma kurulu, bilim ve hakem kurulundaki meslektaşlarımıza ziyadesiyle teşekkür ederiz.

A Special Thanks To...

Below is a list of individuals who have supported **CEO Congress 2025 Portugal** by donating some of their time. It is these people who make our work possible and have been a great help. We would like to say a special THANK YOU for all those listed below.

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Outside Türkiye (International)

1. The Role of Nordic Walking in Supporting the Quality of Life: Evidence from Indonesia Nordic Walking Community - **Endah NURAINI, Liena PRAJOGI, Wiwiek Mardawiyah DARYANTO, Dian Utami WULANINGSIH**

Keynote Speeches

Asst. Prof. Dr. **Ir. Amelia Naim Indrajaya**, MBA – Head of CSMSR, IPMI International Business School, Jakarta, **Indonesia**

Prof. Dr. **Siham EL-KAFAFI**, Director of Arrows Research Consultancy, **New Zealand**

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Prof. Dr. Luís Miguel Cardoso, Polytechnic Institute of Portalegre, **Portugal**

Carles Agustí i Hernández, International Governance Consultant & SDG Manager
(Barcelona/Spain)

Prof. Dr. **Himmet Karadal**, Bolu Abant İzzet Baysal University, **Türkiye**

Moderator of the Session: Assoc. Prof. Dr. **Ashish Jorasia**, **India**

Guest Speeches

Dr. Ir. **Firdaus Basbeth**, MM. PPM Manajemen, **Indonesia**

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Azerbaijan

Assoc. Prof. Dr. Bobur Sobirov, Samarkand branch of Tashkent State University of Economics, **Uzbekistan**

Dr. Anurag Agnihotri, Delhi University, **India**

Moderator of the Session: Assoc. Prof. Dr. **Analjyoti BASU**, **India**

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Designing Inclusive Digital Classrooms: Strategies for Supporting Diverse Learners

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ABSTRACT

The rapid digitization of education, accelerated by the COVID-19 pandemic, has transformed how students access and experience learning. However, this shift has also revealed critical gaps in inclusivity, particularly for students with special educational needs and disabilities (SEND), neurodivergent learners, and those from linguistically and socioeconomically diverse backgrounds. This presentation explores strategies for adapting digital classrooms to meet the needs of all learners through inclusive frameworks such as Universal Design for Learning (UDL). Drawing on global research, classroom-based evidence, and a real-world case study from Britannia International Academy, it highlights practical approaches to removing barriers—such as multimodal content delivery, assistive technologies like text-to-speech and visual scheduling tools, and culturally responsive pedagogy. The case study demonstrates how personalized digital supports helped a student with dyslexia and ADHD gain confidence and academic engagement. Emphasis is placed on the importance of humanizing digital learning by fostering strong teacher-student relationships, encouraging student voice, and providing timely feedback. The findings stress that equitable digital education is not solely about providing access to devices, but about designing experiences that are flexible, empathetic, and responsive to diverse learning needs. The presentation concludes with a call for collaborative efforts among educators, policymakers, developers, and communities to create inclusive digital learning environments where every student can thrive.

Keywords: Inclusive Education, Universal Design for Learning (UDL), Assistive Technology



Redefining the Graduate'S Profile with Applied Languages and Digital Communication: Present and Future Labor Market Trends

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ABSTRACT

The purpose of this study is to investigate the current dynamics that characterize a labor market that is increasingly defined by the acronym VUCA (Volatility, Uncertainty, Complexity, and Ambiguity) and that requires professionals who can make the connection between traditional skills and new skills, particularly soft skills and literacies. Furthermore, these specialists are now dealing with the BANI workplace. The BANI model depicts a new society where the traditional norms and values are no longer relevant. The words "brittle," "anxious," "nonlinear," and "incomprehensible" are combined to form the acronym known as BANI. These are the current issues facing this graduating class. Another objective is to examine the ways in which this new graduate profile promotes foreign language competency in a society that is growing increasingly digitally linked. This establishes a connection between multilingualism, digital abilities, and artificial intelligence literacy—all of which are becoming increasingly important in the job market. Multilingual individuals possessing higher language proficiency, increased capacity for divergent thought, enhanced working memory, attentional control, metalinguistic awareness, and the ability to represent abstract and symbolic ideas. This study assesses current global trends and predicts future developments based on a comprehensive literature review of the relationship between these objectives and the most recent research on these topics. Preliminary study indicates that employers, both public and private, especially enterprises, are looking for a combination of soft skills, digital literacy, artificial intelligence literacy, and foreign language ability. With a focus on problem-solving, this gives graduates vital skills including flexibility, creativity, invention, and adaptation.

Keywords: Applied Languages, Digital and AI Skills, Labor market



The Effects of Digital Transformation on Total Quality Management: A Bilateral Study of Türkiye and New Zealand

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ABSTRACT

This article explores the impact of digital transformation on Total Quality Management (TQM) practices within the automotive industry. Digital transformation extends beyond the adoption of technological tools; it fundamentally reshapes business models, decision-making processes, and corporate culture. As one of the most significant shifts in modern business practices, digital transformation influences how organizations adapt and compete. TQM, a holistic management philosophy centered on customer focus, continuous improvement, and employee involvement, aims to enhance overall organizational performance and competitiveness. Rather than focusing solely on product or service quality, TQM emphasizes the quality of every process within an organization. This study investigates the intersection of digital transformation and TQM, highlighting how their integration can foster more agile, data-driven, and responsive quality management systems. The research includes a systematic literature review and a comparative qualitative analysis of two automotive companies—one in Türkiye and one in New Zealand. While primary data was collected through interviews with quality managers in the Turkish case, the New Zealand case is based on publicly available information sourced from company websites, media coverage, industry reports, and social media platforms.

Findings indicate that digital transformation strategically enhances TQM practices, and a synergistic approach to both can significantly improve corporate sustainability and resilience. The paper concludes with recommendations for policymakers and industry leaders, outlining a practical roadmap for integrating digital transformation with TQM more effectively. The study also cautions against blindly adopting digital tools without strategic alignment, which can lead to wasted time and financial resources.

Keywords: Digital Transformation, Total Quality Management, Automotive Sector, Corporate Sustainability, Process Innovation



The Power of Symbols in Politics: Identity, Narratives and Strategies in Javier Milei's Campaign

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ABSTRACT

Symbols in politics are essential to communicate values, ideas and emotions efficiently, as demonstrated by the phenomenon of Argentine politics, especially with the arrival of Javier Milei and his party "La Libertad Avanza", which won the 2023 presidential elections. According to Edelman, the public's relationship with politics is emotional and symbolic, with the populist leader playing a crucial role as a charismatic idol who connects directly with the population. Symbols, through their expressive power, group ideas and simplify political communication, creating "political spectacles" that mobilize the people. Los símbolos en política construyen identidad colectiva, cohesionan a los individuos, comunican mensajes de manera rápida y sencilla, y confieren legitimidad a gobiernos. En la campaña de Javier Milei, sus seguidores adoptaron la bandera de Gadsden, simbolizando el libertarismo y la defensa de la libertad, junto con otros símbolos como el león y la serpiente.

The concept of ritual, according to Durkheim and Lukes, is central to politics, as it integrates society and reinforces the social structure through symbolic events. In the political realm, rituals such as elections in liberal democracies legitimize the political system and reinforce the existing social structure, as they represent citizens' acceptance of the system. These rituals are used by politicians to consolidate power through the manipulation of symbols and narratives, as Edelman argues, arguing that political events are not just reflections of reality, but constructs designed to influence public perception.

With the decentralization of social media, politicians now have greater ability to spread their messages directly, which weakens social cohesion and affects trust in democratic institutions. Public narratives, which include myths and symbols, are key tools to mobilize the population, reinforce national identity and legitimize government policies. These narratives, in addition to creating social cohesion, influence citizens' expectations and behaviors, forming a collective identity.

Key Words: Symbols, Democracy, populist leader, communication, Javier Milei

Havayolu ve Yer Hizmetleri Firmalarının Karlılığını Etkileyen Faktörlerin Analizi

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ÖZET

Bu çalışma, Q1 2017- Q4 2023 dönemine ait verileri kullanarak ulusal havayolları firmalarından Türk Hava Yolları (THY) ve Pegasus Hava Yolları (PGASUS), ulusal yer hizmetleri firmalarından ise Çelebi Şirketi (CLEBI) ve TAV Havalimanları Şirketi (TAVHL)'nin aktif karlılıklarını, makroekonomik göstergeleri ve finansal oranları kullanarak zaman serisi analizleri yapmayı amaçlamaktadır. Çalışmanın bağımlı değişkenini aktif karlılık (ROA), bağımsız değişkenlerini ise gayrisafi yurt içi hasıla (GSYH), enflasyon oranı (ENF), likidite oranı (LO) ve toplam özkaynaklar (TÖK) oluşturmaktadır. Değişkenleri analiz etmek için zaman serisi analizi yöntemi kullanılmıştır. İlk olarak, değişkenlerin durağanlığını belirleyebilmek için birim kök testi yapılmıştır. Değişkenlerin durağanlığı test edildikten sonra uzun dönem ve kısa dönem ilişki katsayılarını belirleyebilmek için ARDL katsayı tahmincisinden yararlanılmıştır. Son olarak, değişkenler arasında varsa ilişkiyi ve yönünü belirlemek için Granger nedensellik analizi kullanılmıştır. Ekonometrik ölçümlerin sonucunda, LO'nun PGASUS ve TAVHL'de karlılığı artırdığı, CLEBI'de ise negatif etkilediği gözlemlenmiştir. GSYH'nın ROA üzerinde bir etkisi olmadığı sonucuna varılmıştır. ENF ise CLEBI ve TAVHL'de pozitif etkiler gösterirken, THY ve PGASUS'ta negatif etkiler göstermiştir. Granger nedensellik analizi sonucunda, THY'de ENF'ten ROA'ya, PGASUS'ta LO'dan GSYH'ye, CLEBI'de ise ROA'dan TÖK'e tek yönlü bir nedensellik ilişkisi bulunmuştur. Bu sonuçlar doğrultusunda, firmalar karlılıklarını artırabilmek için likidite yönetimlerini iyileştirmeli, makroekonomik göstergelere duyarlı planlamalar yapmaları önerilmektedir.

Anahtar Kelimeler: Havacılık Sektörü, Yer Hizmetleri, Aktif Karlılık, GSYH, Enflasyon Oranı, Likidite Oranı, Toplam Özkaynak

Analysis of Factors Affecting the Profitability of Airline and Ground Handling Companies

ABSTRACT

This study aims to conduct time series analyses of the active profitability, macroeconomic indicators, and financial ratios of Turkish Airlines (THY) and Pegasus Airlines (PGASUS) among national airline companies, and Çelebi (CLEBI) and TAV Airports (TAVHL) among national ground services companies, using data from Q1 2017- Q4 2023. The dependent variable of the study is return on assets (ROA), while the independent variables are Gross Domestic Product (GDP), inflation rate (INF), liquidity ratio (LR), and total equity (TE). To analyze the variables, time series analysis was employed. First, a unit root test was conducted to determine the stationarity of the variables. After testing the stationarity, the ARDL (Autoregressive Distributed Lag) model was utilized to estimate the long-term and short-term relationship coefficients. Finally, the Granger causality test was applied to determine the direction and existence of relationships between the variables. The econometric results revealed that LR positively impacted profitability for PGASUS and TAVHL, while negatively affecting profitability for CLEBI. GDP did not have an effect on ROA. INF showed a positive effect on CLEBI and TAVHL, while negatively affecting THY and PGASUS. According to the Granger causality analysis, a one-way causality relationship was found from INF to ROA for THY, from LR to GDP for PGASUS, and from ROA to TE for CLEBI. Based on



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these findings, it is recommended that companies improve their liquidity management and make sensitive planning with respect to macroeconomic indicators to enhance profitability.

Keywords: Aviation Sector, Ground Services, Return on Assets, GDP, Inflation Rate, Liquidity Ratio, Total Equity

Covid-19 Sonrası Küresel Beslenme Alışkanlıklarında Yaşanan Değişimlerin İncelenmesi

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ÖZET

COVID-19 pandemisi, küresel ölçekte sağlık, ekonomi ve sosyal yaşam üzerinde derin etkiler yaratmış, bu süreçte bireylerin beslenme alışkanlıklarında da önemli değişimler meydana gelmiştir. Bu çalışma, pandemi sonrası dönemde küresel ölçekte beslenme alışkanlıklarında yaşanan değişimleri inceleyerek, bu değişimlerin nedenlerini ve uzun vadeli etkilerini değerlendirmeyi amaçlamaktadır. Pandemi sürecinde uygulanan karantina tedbirleri, tedarik zincirindeki aksaklıklar ve bireylerin sağlık kaygıları, besin tercihleri ve tüketim alışkanlıklarını doğrudan etkilemiştir. Çalışmada, işlenmiş gıdalara yönelim, evde yemek yapma eğilimi, çevrim içi gıda alışverişindeki artış, sürdürülebilir ve sağlıklı beslenme anlayışına yönelik farkındalık gibi konular ele alınmıştır. Bununla birlikte, sosyoekonomik farklılıklar ve tedarik zincirindeki dalgalanmalar, sağlıklı gıdaya erişimde bölgesel ve sınıfsal eşitsizlikleri derinleştirmiştir. Bu bağlamda, beslenme politikalarının yeniden şekillendirilmesi, bireylerin sağlıklı ve sürdürülebilir beslenme alışkanlıklarını kalıcı hale getirebilmesi için kritik bir gereklilik olarak öne çıkmaktadır. Yapılan araştırmalar, gelecekteki küresel gıda sistemlerinin daha dirençli, erişilebilir ve sağlıklı beslenmeyi teşvik eden bir yapıya kavuşturulmasının önemini ortaya koymaktadır. Ayrıca, COVID-19 sonrası dönemde ülkeler arası farklılıklar, sosyoekonomik durumun beslenme alışkanlıklarına etkisi ve sağlıklı beslenme davranışlarının sürdürülebilirliği tartışılmıştır. Literatür taraması ve güncel veriler ışığında yapılan bu değerlendirme, gelecekteki küresel beslenme politikalarının şekillendirilmesine katkı sağlamayı hedeflemektedir.

Anahtar Kelimeler: COVID-19, Küresel Salgın, Beslenme Alışkanlıkları, Gıda Tüketimi, Sürdürülebilir Beslenme,

Investigation of Changes in Global Nutrition Habits After Covid-19

ABSTRACT

The COVID-19 pandemic has had profound effects on health, economy and social life on a global scale, and significant changes have occurred in the nutritional habits of individuals in this process. This study aims to evaluate the causes and long-term effects of these changes by analysing the changes in dietary habits on a global scale in the post-pandemic period. Quarantine measures implemented during the pandemic, disruptions in the supply chain and health concerns of individuals have directly affected food preferences and consumption habits. In the study, issues such as the tendency towards processed foods, the tendency to cook at home, the increase in online food shopping, and awareness of sustainable and healthy nutrition are discussed. However, socioeconomic differences and fluctuations in the supply chain have deepened regional and class inequalities in access to healthy food. In this context, reshaping nutrition policies is a critical requirement for individuals to adopt healthy and sustainable eating habits. Research reveals the importance of making future global food systems more resilient, accessible and promoting healthy diets. In addition, inter-country differences in the post-COVID-19 period, the impact of socioeconomic status on dietary habits and the sustainability of healthy eating behaviours were discussed. This assessment, made in the light of literature review and current data, aims to contribute to the shaping of future global nutrition policies.

Keywords: COVID-19, Global Pandemic, Nutrition Habits, Food Consumption, Sustainable Nutrition

Küresel Isınmanın Gastronomi Alanına Etkilerinin Değerlendirilmesi

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ÖZET

Küresel ısınma dünya genelinde ekosistemleri, tarımsal üretimi ve gıda tedarik zincirini doğrudan etkileyen önemli bir çevresel sorundur. Artan sıcaklıklar, değişen yağış rejimleri ve beklenmedik hava olayları, tarımsal verimliliği olumsuz etkileyerek gıda üretiminde sürdürülebilirliği tehdit etmektedir. Bu durum, gastronomi alanında kullanılan hammaddelerin temininde zorluklara yol açarken, mutfak kültürleri ve beslenme alışkanlıkları üzerinde de önemli farklılıklara neden olmaktadır. Özellikle yerel ve geleneksel mutfakların temel bileşenleri olan bazı tarım ürünlerinin azalması, yemek tariflerinde adaptasyon gerekliliğini ortaya çıkarmaktadır. Bununla birlikte, iklim değişikliği kaynaklı biyoçeşitlilik kaybı, gıda güvenliği ve besin değerleri açısından da riskler barındırmaktadır. Gıda fiyatlarındaki dalgalanmalar, gastronomi sektöründeki maliyetleri artırırken, sürdürülebilir ve çevre dostu mutfak uygulamalarına yönelimi teşvik etmektedir. Bu bağlamda küresel ısınmanın gastronomi üzerindeki etkilerinin incelenmesi, gıda politikalarının yeniden şekillendirilmesi, alternatif üretim yöntemlerinin benimsenmesi ve sürdürülebilir mutfak uygulamalarının teşvik edilmesi açısından büyük önem taşımaktadır. Gastronomi sektörü, yerel ürünlerin korunması, karbon ayak izinin azaltılması ve bilinçli tüketim alışkanlıklarının geliştirilmesi yoluyla iklim değişikliğiyle mücadelede kritik bir rol üstlenebilir.

Anahtar Kelimeler: Küresel Isınma, Gastronomi, Tarımsal Verimlilik, Gıda Üretimi, Gıda Güvenliği,

Evaluation of the Effects of Global Warming on Gastronomy

ABSTRACT

Global warming is an important environmental problem that directly affects ecosystems, agricultural production and food supply chain worldwide. Increasing temperatures, changing rainfall regimes and unexpected weather events threaten the sustainability of food production by negatively affecting agricultural productivity. While this situation causes difficulties in the supply of raw materials used in the field of gastronomy, it also causes significant differences in culinary cultures and eating habits. Especially the decrease in some agricultural products, which are the basic components of local and traditional cuisines, reveals the need for adaptation in recipes. However, the loss of biodiversity due to climate change also poses risks in terms of food security and nutritional values. While fluctuations in food prices increase the costs in the gastronomy sector, it encourages the orientation towards sustainable and environmentally friendly culinary practices. In this context, examining the effects of global warming on gastronomy is of great importance in terms of reshaping food policies, adopting alternative production methods and promoting sustainable culinary practices. The gastronomy sector can play a critical role in combating climate change by protecting local products, reducing carbon footprint and developing conscious consumption habits.

Keywords: Global Warming, Gastronomy, Agricultural Productivity, Food Production, Food Safety,



Global and Regional Reflections of The Digital Divide: A Comparative Analysis of e-Commerce Usage by Gender, Age, And Income

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ABSTRACT:

With the rise of the digital economy, e-commerce has become an indispensable component of daily life. However, the digital divide emerges as a critical barrier, preventing individuals and societies from achieving equal access to digital transformation. On a global scale, disparities in internet access range from 26% to 90% (ITU, 2023a), while the global e-commerce market has reached a volume of \$6.8 trillion as of 2024 (Statista, 2024). In this context, analyzing the impact of the digital divide on consumer behavior is of paramount importance for both academics and policymakers.

This study aims to examine e-commerce usage patterns in Diyarbakır, a city with a population of 1,818,133, through the lens of gender, age, and income variables and to compare the findings with national (Turkey), European Union (EU), and global trends. The research findings elucidate the causes of the digital divide in Diyarbakır and its effects on consumer behavior, providing policy recommendations at both regional and international levels. The barriers to e-commerce adoption in Diyarbakır, including deficiencies in broadband infrastructure, disparities in digital literacy, and economic inequalities, have been analyzed through the three-layered digital divide model (Van Dijk, 2020).

The results indicate that e-commerce usage is more prevalent among younger individuals and higher-income groups, whereas the digital divide is particularly pronounced among women, lower-income individuals, and older demographics. Comparative analyses with Turkey and the EU reveal that internet access and digital service adoption in Diyarbakır lag behind both national and global averages. In this context, regional marketing strategies, public policy interventions, and infrastructure investments are recommended to enhance e-commerce participation and bridge the digital divide.

Keywords

Demographic Segmentation, Digital Divide, Digital Economy, Digital Literacy, Digital Inequality, Regional Digital Development, Regional Development, Gender-Based Digital Disparity, Regional Digital Policies

Donald Trump'ın İkinci Dönemi ve Avrupa'daki Sağ Partilerin Büyümesi ve Dönüşümü: Transatlantik Siyasette Bir Değişim

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ÖZET

Bu araştırma, Donald Trump'ın ikinci başkanlık döneminin Avrupa'daki sağcı siyasi partilerin yükselişi ve gelişimi üzerindeki etkisini ele almaktadır. Popülist söylem, milliyetçi ideolojiler ve seçim sonuçları üzerine odaklanan çalışma, Trump'ın siyasi stratejilerinin Fransa, İtalya, Almanya ve İsveç gibi ülkelerdeki benzer hareketleri nasıl şekillendirdiğini analiz etmektedir. Atlantik'in her iki yakasındaki siyasi konuşmalar, seçim verileri, parti programları ve kamuoyu araştırmalarını inceleyen bu araştırma, Trump'ın popülizminin Avrupa'daki sağ partilerin dönüşümünü nasıl tetiklediğini ve onları sistem karşıtı ve küreselleşme karşıtı politikaları benimsemeye nasıl yönlendirdiğini ortaya koymaktadır. Ayrıca, dijital platformların bu siyasi değişimlerin yayılmasında ve transatlantik siyasi ilişkilerin güçlenmesinde oynadığı rol vurgulanmaktadır. Bulgular, Trump'ın popülist yaklaşımını benimseyen sağ partilere yönelik seçim desteğinin belirgin şekilde arttığını; Fransa'daki Ulusal Birlik, Almanya'daki Almanya için Alternatif (AfD) ve İtalya'daki İtalya'nın Kardeşleri partilerinin önemli kazanımlar elde ettiğini göstermektedir. Bu çalışma, söz konusu değişimlerin geleneksel demokratik yapılar üzerindeki etkisini anlamaya katkı sağlamak ve popülist hareketlerin yönetilmesine yönelik gelecekteki araştırmalar ve politika geliştirme süreçleri için yeni bakış açıları sunmaktadır.

Anahtar Kelimeler: Popülizm, Milliyetçilik, Sağ partiler, Seçim siyaseti,

Donald Trump's Second Term and Its Influence on the Growth and Transformation of Right-Wing Parties in Europe: A Transatlantic Political Change

ABSTRACT

This study examines the influence of Donald Trump's second term on the growth and transformation of right-wing political parties in Europe. It focuses on the impact of populist rhetoric, nationalist ideologies, and electoral trends, analyzing how Trump's political strategies shaped similar movements in countries like France, Italy, Germany, and Sweden. By evaluating political speeches, election results, party platforms, and public opinion data from both the U.S. and Europe, the research illustrates how Trump's brand of populism encouraged European right-wing parties to adopt anti-establishment and anti-globalization positions. Additionally, the study underscores the role of digital platforms in amplifying these political shifts and strengthening transatlantic political connections. The



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findings indicate a notable rise in electoral support for right-wing parties that aligned with Trump's populist approach, particularly in France's National Rally, Germany's Alternative for Germany (AfD), and Italy's Brothers of Italy. This research contributes to the broader discourse on how these developments challenge traditional democratic institutions and offers insights for future studies and policymaking in addressing the rise of populism.

Keywords: Populism, Nationalism, Right-wing parties, Electoral politics.

5. Sınıf Sosyal Bilgiler Ders Kitabında Yer Alan ‘Yaşayan Demokrasimiz’ Öğrenme Alanının Çizgi Romanla Öğretime Uygunluğu

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ÖZET

Eğitim, bireyin doğumundan başlayarak yaşamı boyunca var olan, en temel bilgilerden başlayarak hayatta bir yol gösterici konumunda yer alan önemli bir araçtır. Birey, küçük yaşlardan itibaren eğitim öğretim hayatına başlamaktadır ve bu yolculukta çeşitli dersler görür; sosyalleşir, sorgular, kendini keşfeder ve sürekli öğrenerek eğitim sürecini ileri kademelere çıkartır. Aynı zamanda eğitim; bireyin milli, manevi ve kültürel değerler ile hayatını şekillendiren becerileri edinmesini sağlayan uzun bir süreçtir. Bireyin yaşamı için ihtiyacı olan tüm bu bilgileri edindiği, etkin bir vatandaş ve gerekli yaşam becerilerine sahip iyi bir insan olmasını sağlayan başlıca ders olarak ise sosyal bilgiler dersi karşısına çıkmaktadır. Sosyal bilgiler dersi içerisinde bulunan öğrenme alanlarında bireyin yaşamında karşısına çıkan ve onun etkin bir insan olabilmesini sağlayan temel nitelikleri barındırmaktadır. Dönem dönem öğretim programları ve öğrenme alanları değişiklikler gösterse de içerik bağlamında önemini korumuştur. Yaşayan Demokrasimiz öğrenme alanı da sosyal bilgiler dersinin temel öğrenme alanlarından biridir. İçerik olarak sosyal bilgiler dersinin en temel amaçlarından biri olan vatanına ve milletine duyarlı, etkin birer vatandaş yetiştirmeyi hedeflemektedir. Bu bağlamda araştırmanın amacı; Yaşayan Demokrasimiz öğrenme alanını öğrencilere etkili bir şekilde öğretmeyi amaçlarken güncel öğretim yöntemlerinden biri olan çizgi romanları kullanmaktır. Böylece dersin daha kalıcı olmasını sağlamak ve öğrencilerin yaşamı için oldukça önemli ve temel bir unsur olan Demokrasi konusunu aktarabilmektir. Çizgi romanlar, güncelliğini koruyan yeni bir öğretim materyalidir. İçerikleri bakımından her konuya uygulanabilir olmaları ve fazlasıyla görsellik barındırmaları dolayısıyla öğrencilerin dikkatini çekmektedirler. Eğitim de görselliğin fazlasıyla önemli bir yönü vardır ve öğretim bu şekilde daha kalıcı hale gelmektedir. Bu bağlamda tercih edilen bir konu gerek öğretmen gerekse öğrencilerin oluşturması ile ortaya konulmaktadır. Çizgi romanların içeriğe uyarlanması oldukça kapsamlıdır. Yaşayan Demokrasimiz öğrenme alanındaki içeriğin çizgi roman şeklinde hazırlanması ve bu sayede ortaya aktif bir materyal çıkması hedeflenmiştir. Aynı zamanda söz konusu öğrenme alanındaki metin ve görsellerin çizgi roman ile öğretime, hazırlanışa uygunluğu incelenmektedir. Çalışmamız nitel araştırma yöntemlerinden doküman incelemesi özelliği gösterirken beraberinde içerik analizi yolu ile gerçekleştirilmektedir. Araştırmanın dokümanlarını 2024-2025 Türkiye Yüzyılı Maarif Modeli 5. sınıf sosyal bilgiler öğretim programı ve 5. sınıf sosyal bilgiler ders kitabı oluşturmaktadır.

Anahtar Kelimeler: öğrenme alanı, ders kitabı, çizgi roman, sosyal bilgiler, yaşayan demokrasimiz

Suitability of The Learning Area of ‘Our Living Democracy’ in The 5th Grade Social Studies Coursebook for Teaching With Comics

ABSTRACT

Education is an important tool that exists from the birth of an individual throughout his/her life, starting from the most basic information and acting as a guide in life. An individual starts his/her education and training life from a young age and sees various lessons on this journey; socializes, questions, discovers himself/herself and takes the education process to advanced levels by continuously learning. At the same time, education is a long process that enables an individual to acquire national, spiritual and cultural values and skills that shape his/her life. The social studies course is the main course where an individual acquires all this information he/she needs for his/her life and becomes an effective citizen and a good person with the necessary life skills. The learning areas within the social studies course include the basic qualities that an individual encounters in his/her life and enables him/her to become

an effective person. Although the curriculum and learning areas change from time to time, they have maintained their importance in terms of content. Our Living Democracy learning area is also one of the basic learning areas of the social studies course. In terms of content, it aims to raise active citizens who are sensitive to their homeland and nation, which is one of the most basic objectives of the social studies course. In this context, the purpose of the research is; While aiming to teach the Living Democracy learning area to students effectively, it is to use comics, which is one of the current teaching methods. Thus, it is to ensure that the lesson is more permanent and to convey the subject of Democracy, which is a very important and fundamental element for students' lives. Comics are a new teaching material that maintains its current status. They attract the attention of students because they can be applied to every subject in terms of their content and they contain a lot of visuals. Visuality has a very important aspect in education and teaching becomes more permanent in this way. In this context, a preferred subject is presented by both teachers and students. Adaptation of comics to the content is quite comprehensive. It is aimed to prepare the content of the Living Democracy learning area in the form of comics and thus to create an active material. At the same time, the suitability of the texts and visuals in the learning area in question for teaching and preparation with comics is examined. Our study shows the feature of document review, one of the qualitative research methods, and is carried out together with content analysis. The documents of the research are the 2024-2025 Türkiye Century Maarif Model 5th grade social studies curriculum and 5th grade social studies textbook.

Keywords: learning area, textbook, comics, social studies, our living democracy

Türkiye Yüzyılı Maarif Modeli Kapsamında Sosyal Bilgiler Öğretim Programında Yer Alan Değerlerin İncelenmesi

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ÖZET

Millî Eğitim Bakanlığı bünyesinde 2005 yılından günümüze öğretim programları ve içerikleri değişim göstermiş olsa da değer olgusu daima önemli bir kavram olarak var olmuştur. Sosyal bilgiler öğretim programlarının geçmişten günümüze içerikleri gözden geçirildiği zaman temel hedeflerin; etkin birer vatandaş yetiştirmek, söz konusu vatandaşların Türk milletinin değer yargılarına uygun, insani ve manevi değerlerinin bilincinde olarak ilerlemeleridir. Türkiye Yüzyılı Maarif Modeli ile birlikte güncellenen öğretim programında baktığımız zaman değer kavramının yerini ve önemini aynı şekilde koruduğunu görmemiz mümkündür. Bu bağlamda baktığımızda her şeyin özünde değer öğretiminin yattığını ve değerlerin yerinin ne kadar önemli olduğunu bilmekteyiz. Türkiye Yüzyılı Maarif Modeli kapsamında öğretim programlarını yenilenmiş; öğrencilerin daha etkili bir eğitim görmeleri ve gelişimlerini tamamlamaları açısından yenilikler gerçekleştirilmiştir. Bir çocuğun değer eğitimi ile bir araya geldiği sosyal bilgiler dersi de içerik açısından oldukça önemli bir yere sahiptir. Türkiye Yüzyılı Maarif Modelinde yer alan öğrenme alanlarının her birinin kendi bünyesinde değerler yer almaktadır. Bu değerlerin etkili bir biçimde öğrenciye verilmesi ve ders işlenişinin sağlanması gerekmektedir. Bu noktada öğretim materyalleri ve ders kitapları temel bir araçtır. Bireye aktarılması hedeflenen değerlerin ders kitabına yansımaları uygun olmalıdır. Çünkü birey belki de yaşamı için gerekli olan en temel değerler ile ilk defa sosyal bilgiler dersinde bir araya gelmektedir. Bu sebeple bireyin zihninde doğru kavramların doğru şemalar yardımı ile birleşmesi ve öğretimin etkili bir biçimde gerçekleşmesi gerekmektedir. Araştırmanın temel amacı; Türkiye Yüzyılı Maarif Modeli kapsamında yayınlanan sosyal bilgiler öğretim programı içeriğindeki değerlerin incelenmesidir. Sosyal bilgiler öğretim programında 4, 5, 6 ve 7. sınıf olarak dört düzey yer almaktadır ve her düzeyin kendine ait öğrenme alanları vardır. Bu öğrenme alanlarının bünyesinde bulundurduğu değerlerin seviyelere uygunluğu ve yeterli olup olmadıkları incelenmektedir. Araştırma doküman incelemesi alanına katkı sağlamayı hedeflerken aynı zamanda Türkiye Yüzyılı Maarif Modeli gibi yeni bir konuda sosyal bilgiler öğretmen adaylarına fayda sağlamayı amaçlamaktadır. Çalışmamız nitel araştırma yöntemlerinden doküman incelemesi özelliği gösterirken beraberinde içerik analizi yolu ile gerçekleştirilmektedir. Araştırmanın temel noktasını 2024-2025 Türkiye Yüzyılı Maarif Modeli sosyal bilgiler dersi öğretim programı oluşturmaktadır.

Anahtar Kelimeler: maarif model, öğretim programı, sosyal bilgiler, değer eğitimi

Examination of Values Included in Social Studies Curriculum within the Scope of Turkish Century Education Model

ABSTRACT

Although the curriculum and content have changed since 2005 within the Ministry of National Education, the concept of value has always existed as an important concept. When the content of social studies curriculum is reviewed from past to present, the main goals are to raise effective citizens and to ensure that these citizens progress in accordance with the value judgments of the Turkish nation and are aware of their human and spiritual values. When we look at the curriculum updated with the Turkey Century Education Model, it is possible to see that the

concept of value maintains its place and importance in the same way. When we look at it in this context, we know that value education lies at the core of everything and how important the place of values is. Within the scope of the Turkey Century Education Model, curriculum has been renewed; innovations have been made in order for students to receive a more effective education and complete their development. The social studies course, where a child comes together with value education, also has a very important place in terms of content. Each of the learning areas in the Turkey Century Education Model has its own values. These values must be effectively conveyed to the student and the course must be taught. At this point, teaching materials and textbooks are essential tools. The values that are aimed to be transferred to the individual should be reflected in the textbook. Because the individual perhaps comes together with the most basic values necessary for his/her life for the first time in the social studies course. For this reason, the right concepts should be combined in the individual's mind with the help of the right schemes and the teaching should be carried out effectively. The main purpose of the research is to examine the values in the content of the social studies curriculum published within the scope of the Turkey Century Education Model. There are four levels in the social studies curriculum as 4th, 5th, 6th and 7th grades and each level has its own learning areas. The appropriateness of the values contained in these learning areas to the levels and whether they are sufficient are examined. While the research aims to contribute to the field of document review, it also aims to benefit social studies teacher candidates in a new subject such as the Turkey Century Education Model. Our study shows the feature of document review, one of the qualitative research methods, and is carried out with content analysis. The main point of the research is the 2024-2025 Turkey Century Education Model social studies course curriculum.

Keywords: education model, curriculum, social studies, value education



11th International CEO Communication, Economics, Organization & Social Sciences Congress

2024 Sosyal Bilgiler Dersi Öğretim Programında Yer Alan Güncel Öğretim Tekniklerinin 7. Sınıf Öğrenme Alanlarına Göre Analiz Edilmesi

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ÖZET

Sosyal Bilgiler dersi, öğrencilerin toplumsal sorumluluk, tarihsel bilgi ve coğrafi farkındalık kazanmalarını hedeflerken, öğretim programı bu hedeflere ulaşabilmek için çeşitli yenilikçi teknikler önermektedir. 2024 öğretim programı, öğrenme süreçlerini daha etkili hale getirmek amacıyla çeşitli yenilikçi öğretim tekniklerini sunmaktadır. Çalışmada, belirlenen öğretim tekniklerinin öğrencilerin derslere olan ilgisini artırdığı, öğrenme süreçlerini daha etkileşimli ve kalıcı hale getirdiği vurgulanması amaçlanmaktadır. Ayrıca, bu tekniklerin, 7. sınıf öğrencilerinin eleştirel düşünme, problem çözme ve sosyal becerilerini geliştirmede önemli rol oynadığı düşünülmektedir. Bu araştırmada betimsel tarama deseni kullanılarak gerçekleştirilmesi planlanmaktadır. Nitel araştırma yöntemiyle, 2024 Sosyal Bilgiler Öğretim Programı'ndaki öğretim tekniklerinin 7. sınıf öğrenme alanlarına entegrasyonu, literatür taraması ve doküman analizi ile incelenecektir.

Anahtar Kelimeler: 7. Sınıf, Güncel Öğretim Yöntemleri, Sosyal Bilgiler

2024 Analysis of Current Teaching Techniques in the Social Studies Curriculum According to 7th Grade Learning Areas

ABSTRACT

While the Social Studies course aims for students to gain social responsibility, historical knowledge and geographical awareness, the curriculum proposes various innovative techniques to achieve these goals. The 2024 curriculum offers various innovative teaching techniques to make learning processes more effective. In this study, it is aimed to emphasize that the identified teaching techniques increase students' interest in the lessons and make the learning processes more interactive and permanent. In addition, it is thought that these techniques play an important role in developing 7th grade students' critical thinking, problem solving and social skills. This study is planned to be conducted using a descriptive survey design. With qualitative research method, the integration of the teaching techniques in the 2024 Social Studies Curriculum into the 7th grade learning areas will be examined through literature review and document analysis.

Keywords: 7th Grade, Current Teaching Methods, Social Studies



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Local Waste Management Policies in Cameroon: The Case of the Yaoundé VI City Hall

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ABSTRACT

The general objective of this work was to analyze the effects of local policies on waste sanitation. To achieve this objective, a field survey was carried out among 45 respondents living in eight (08) neighborhoods out of the 24 in total of the CAY6. The data were processed in the descriptive register using the Stata 2011 and Excel 2013 software and a hypothesis test using descriptive statistics. The variables in our study being qualitative in nature, the technique used made it possible to collect non-quantified data, which motivated our hypothetico-deductive approach. The results obtained show that (i) local waste sanitation policies do not improve population satisfaction and (ii) local sanitation policies do not facilitate knowledge of waste management.

Anahtar Kelimeler: Local policy, sanitation, waste, decentralized local authorities

Psikolojik Dayanıklılığın Bilinçli Farkındalık Üzerindeki Etkisinde Bireysel Performansın Aracılık Rolü: Havacılık Sektöründe Bir Uygulama¹

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ÖZET

Bu araştırma, havacılık sektöründe çalışanların bilinçli farkındalık düzeyleri ile psikolojik dayanıklılıkları arasındaki ilişkiyi incelemektedir. Ankara'da yer hizmetleri personeliyle yapılan anket çalışması, bilinçli farkındalık seviyesinin artmasının psikolojik dayanıklılığı olumlu yönde etkilediğini ve iş performansını artırdığını göstermiştir. Bulgular, bilinçli farkındalığın iş stresiyle başa çıkma ve duygusal denge sağlama becerilerini de güçlendirdiğini ortaya koymaktadır. Bu sonuçlar, havacılık sektöründe liderlik gelişimi programları ve çalışan refahını artırma stratejileri için önemli bilgiler sunmaktadır. Araştırma, hem akademisyenlere hem de endüstri profesyonellerine, havacılık sektöründe çalışanların ruh sağlığı ve iş performansı arasındaki ilişkiyi anlamak için bir temel oluşturmaktadır.

Anahtar Kelimeler: Havacılık, Bilinçli Farkındalık, Psikolojik Dayanıklılık, İş Performansı, Çalışan Refahı

The Mediating Role of Individual Performance in The Effect of Psychological Endurance on Conscious Awareness: A Research in Aviation Industry

ABSTRACT

This research examines the relationship between mindfulness levels and psychological resilience among employees in the aviation sector. A survey study conducted with ground handling personnel in Ankara demonstrated that an increase in mindfulness level positively affects psychological resilience and enhances job performance. The findings also reveal that mindfulness strengthens the abilities to cope with work stress and maintain emotional balance. These results provide valuable insights for leadership development programs and strategies to improve employee well-being in the aviation sector. This research establishes a foundation for both academics and industry professionals to understand the relationship between the mental health and job performance of employees in the aviation sector.

Keywords: Aviation, Mindfulness, Psychological Resilience, Job Performance, Employee Well-being

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“Building a Future Where Technology Enhances Human Life Without Compromising the Core Values.”

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ABSTRACT

Our world faces unprecedented, interconnected crises: climate change exacerbates social inequities, economic disparities strain political systems, technological advancements outpace ethical frameworks, and organizational silos hinder collaborative solutions. These challenges cannot be addressed in isolation—they demand a holistic, systems-thinking approach that bridges disciplines, sectors, and communities. Artificial intelligence (AI) has emerged as a transformative force with the potential to catalyse equitable economic growth, social inclusion, and environmental regeneration. This paper outlines a comprehensive framework for leveraging AI to address pressing global challenges through interdisciplinary collaboration, integrating insights from social sciences, economics, environmental studies, organizational behaviour, and technology. We propose actionable strategies anchored in five strategic pillars: Social Equity & Inclusion, Economic Resilience, Environmental Stewardship, Organizational Agility, and Technological Responsibility. These pillars aim to decouple economic growth from environmental degradation, amplify marginalized voices in policy and innovation, optimize resource allocation through intelligent systems, and build adaptive organizations capable of addressing rapid global challenges. Specific solutions include deploying AI to map underserved populations, fostering participatory policy design, enabling job reskilling hubs for displaced workers, enhancing climate models with predictive analytics, and promoting ethical AI governance through transparency frameworks.

Central to our approach is the recognition that AI serves as a catalyst for human ingenuity rather than a standalone solution. By prioritizing human-AI collaboration, ethical data governance, and inclusive design, we emphasize the importance of aligning technological advancements with societal values. Actionable pathways such as the Global Sustainability Alliance, Pilot Cities Initiative, Policy Labs, and K-12 AI literacy programs are proposed to translate these strategies into tangible outcomes. Our vision calls for collective action among governments, corporations, academia, and civil society to invest in interoperable AI systems, amplify community-led innovation, and measure success through holistic metrics like reduced inequality indices, carbon neutrality timelines, and digital inclusion rates.

This framework bridges the “knowledge-action gap” by offering scalable, localized solutions that position AI as a tool for empowerment rather than exploitation. By aligning profit motives with planetary survival through mechanisms like green AI tax incentives, fostering trust through transparency, and democratizing access to AI tools, we aim to embed sustainability into the DNA of progress. Ultimately, this paper underscores the imperative of ethical AI deployment in creating a prosperous, equitable, and sustainable future.

Keywords: Community-led innovation, Human-AI collaboration, Global Sustainability Alliance



Bitcoin as Strategic Reserve: Opportunities and Challenges for Indonesia's Economy

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ABSTRACT

The potential of Bitcoin, a decentralized digital asset, to function as a strategic reserve in addition to more conventional assets like gold and foreign currencies has drawn attention from all around the world. By examining the potential benefits and drawbacks of doing so, this paper investigates the viability of using Bitcoin as a strategic reserve for Indonesia's economy. Important advantages include protection against currency devaluation, diversification of national reserves, and the possibility of large profits due to Bitcoin's limited supply and increasing popularity. Significant obstacles still exist, though, including legislative ambiguity, Bitcoin value fluctuations, mining-related environmental issues, and conformity to Indonesian monetary and cultural norms, especially the religious ramifications of cryptocurrency use. The paper also examines the implications for Bitcoin's possible involvement in Indonesia's creation of the Central Bank Digital Currency (CBDC), the Digital Rupiah. The results indicate that although Bitcoin has exciting opportunities for economic resilience, thorough analysis and clear regulations are essential prior to any adoption. This study offers stakeholders, economists, and policymakers a thorough methodology for evaluating Bitcoin's contribution to Indonesia's strategic economic planning.

Keywords: Bitcoin, Decentralized digital asset, Strategic reserve, Gold and foreign currencies, Indonesia economy, Currency devaluation, Reserve diversification, Limited supply, Legislative ambiguity, Value fluctuations, Environmental concerns, Cryptocurrency regulations, Cultural norms, religious implications, Central Bank Digital Currency (CBDC), Digital Rupiah, Economic resilience, Strategic economic planning.



Evaluation of Green Generation Restaurants within the Scope of Sustainable Gastronomy: Comparison of Turkey and China

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ABSTRACT

With globalization in the world, it is seen that there have been significant advances in many industries. While the developments in technology and industry triggered economic development, countries started to reach a certain level of prosperity and it was seen that people could handle their daily work more easily. In this way, it is possible to talk about the idea of ensuring “sustainability” in services and products as one of the most important problems in today's world where technological progress and industrialization have emerged. Considering that the developments in the food and beverage sector can only be long-term with the sustainability of natural resources, the aim of this study is to introduce the concept of green generation restaurant by determining what the main motivations are for becoming a green restaurant in Turkey and China, how being a green restaurant differentiates the business among other restaurants, the advantages and disadvantages of being a green restaurant, and providing information as a guide to help managers and sector representatives in the process of deciding to become a green restaurant in the future. In this context, the perspectives of green restaurant managers on their practices and the practices carried out in green restaurants were analyzed through interviews with people who work, guest and manage in green restaurants in Turkey and China. In the study, semi-structured interview form was used as data collection tool and descriptive analysis method was preferred as data analysis method. As a result of the study, it was found that the main motivations for becoming a green restaurant are concern about environmental pollution, concern about lack of food, savings, standardization, and service quality; in addition to the advantages of being a green restaurant such as gaining recognition and popularity, providing quality and standardized service, the cost during the establishment phase was stated as a disadvantage by green generation restaurant managers. It was found that being a green restaurant differs from other food and beverage businesses in terms of consumers and employees being sensitive to the environment and realizing environment-oriented production. It is expected that the green restaurant practices put forward in this direction will guide other businesses in terms of sustainability. It is thought that by identifying and presenting green restaurant practices together, it will contribute to the literature and serve as a resource for researchers.

Keywords: Sustainability, Green Restaurant, New Generation Restaurant, Sustainable Gastronomy Tourism, Food and Beverage Businesses



Examining the Impact of Gastro Diplomacy as a New Approach to Diplomacy on Türkiye and India

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ABSTRACT

Food is one of the most basic needs that people need to continue their lives. However, today, it is seen that it has emerged as an important force in the diplomacy of countries, in addition to being a need consumed only for survival. Thus, kitchens help countries to determine their policies and give direction. The gastrodiploamacy practices, which were first included in the article titled “food as ambassador” in 2002, where the public diplomacy campaign of Thailand to introduce food and culinary art to the world was described, appear as a diplomatic method used in international relations through the cuisines of countries. Today, it is seen that countries that set out for this purpose are trying to carry out their promotions with their own unique cuisines. The purpose of this study is to bring the concept of gastrodiploamacy, which is one of the sub-branches of diplomacy, to the agenda with its applications in Turkey and India, and to emphasize the importance of its use as an international diplomacy method. Study design/methodology/approach: The concept of gastrodiploamacy and the historical process of gastronomicalism have been tried to be revealed by literature review using secondary data collection techniques on gastronomy policy practices in the world, Turkey and India.

It has been observed as a result of the studies examined that the result of the research is in line with the assumption that “public diplomacy is an important, dynamic and effective type of gastro diplomacy that deals with gastronomicalism and is a tool for it”. The most important aspect of the verification of this assumption has been that gastronomy and culinary culture in particular point to a living area as a cultural element. In terms of Turkey’s gastro diplomacy practices, the assumption that this area “will have an impact on the perception of other countries, especially India, in order to be able to make an assessment of Turkey’s effectiveness and image in the field of gastro diplomacy in international politics” has also been verified. The geographical and historical accumulation of Turkish cuisine and the communication and interaction dimension of gastronomy and culinary culture independently have formed the basis of this verification. In other words, while it is shown in the study that culinary culture is/will be an important tool in the image studies of societies, it has been emphasized that Turkish cuisine is worthy of special attention in this field with all its qualities. In addition, it has been predicted that the rituals specific to the Indian region’s own cuisine and culinary culture will have a unifying effect within the framework of gastronomodiploamacy. Within the framework of this emphasis, the negotiations held in many countries, especially



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India, regarding Turkey's gastro diplomacy potential and institutional structuring model point to the importance of the study.

Gastrodiplomacy studies are included in the theoretical background of gastronationalism and gastronomy policies with examples from Turkey, India and different nation-states and policies. The examples in Turkey and India are important in terms of both the similarities and differences with the practices of other nation-states.

Keywords: Gastrodiplomacy, Gastronomy Policy, Türkiye, India, Local Values

Yapay Zekâ Teknolojilerinin Gazetecilik Mesleğinde Kullanımı

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ÖZET

Son yıllarda yapay zekâ alanındaki gelişmeler, birçok alanı etkilemiş ve dönüştürmüştür. Yapay zekanın yoğun olarak kullanıldığı alanlardan biri de gazeteciliktir. Yapay zekâ, gazetecilik alanına “anındalık, feedback, içerik çeşitliliği ve hız unsurları” gibi katkılar sağlamaktadır. Buna karşılık, haberlerin doğruluğu sorgulanmakta ve kopyala-yapıştır haberciliğin gündeme geldiği bilinmektedir. Teknolojik gelişmelerin etkisiyle, haber pratikleri değişime uğramıştır. Son zamanlarda, yapay zekâ tarafından üretilen sohbet modellerinin haber üretimi alanında kullanımı artmıştır. Yapay zekâ uygulamaları, haber yazma, metin düzenleme, habere takla attırma gibi habercilik faaliyetlerini desteklemektedir. Yapay zekâ uygulamaları etkin bir şekilde kullanıldığında, gazetecilik mesleğine önemli katkılar sağlamaktadır. Bu çalışmanın amacı, yapay zekâ tabanlı uygulamaların gazetecilik alanındaki kullanımını incelemektir. Bu çalışmada nitel araştırma yöntemlerinden derinlemesine görüşme yöntemi uygulanacaktır. Amaçlı örneklem ile belirlenmiş, gazetecilik alanında çalışan 40 katılımcıdan yapay zekânın habercilikteki kullanımına ilişkin görüşler alınacaktır. Yapay zekanın gazetecilik mesleğine etkilerine ilişkin açık uçlu sorular, gazetecilik yapan meslek mensuplarına yöneltilerek, elde edilen verilerin analiz edilmesi amaçlanmaktadır. Analiz sonucunda elde edilecek bulguların, yapay zekanın gazetecilik mesleğini ne yönde etkilediği, yapay zekâ uygulamalarının gazetecilik mesleği için faydalı bir kullanım alanı sunup sunmadığı irdelenecektir. Gazetecilik alanında dönüşüm süreçlerinin artan ivme kazandığı günümüzde, bu araştırma yapay zekanın doğru kullanım alanlarındaki önemini vurgulayarak ulusal dijital gazetecilik politikalarına yol gösterici nitelikte olacağı öngörülmektedir.

Anahtar Kelimeler: Yapay Zekâ, Gazetecilik, Teknolojik Gelişmeler, Haber Yazma

The Use of Artificial Intelligence Technologies in the Journalism Profession

ABSTRACT

In recent years, developments in artificial intelligence have influenced and transformed many fields. One of the areas where artificial intelligence is intensively used is journalism. AI contributes to journalism by providing elements such as “instantaneity, feedback, content diversity, and speed.” However, concerns about the accuracy of news and the rise of copy-paste journalism have emerged. Due to technological advancements, news practices have undergone changes. Recently, the use of AI-powered chat models in news production has increased. AI applications support journalistic activities such as news writing, text editing, and content transformation. When used effectively, AI applications can make significant contributions to the journalism profession. The aim of this study is to examine the use of AI-based applications in journalism. In this study, an in-depth interview method, one of the qualitative research methods, will be applied. Data will be collected from 40 participants working in journalism, selected through purposive sampling, regarding their opinions on the use of AI in journalism. Open-ended questions about the effects of AI on journalism will be asked to journalists, and the collected data will be analyzed. The findings obtained from the analysis will examine how AI affects the journalism profession and whether AI applications provide a beneficial use case for journalism. In an era where transformation processes in journalism are gaining increasing momentum, this research aims to emphasize the importance of the correct use of AI and is expected to serve as a guide for national digital journalism policies.

Keywords: Artificial Intelligence, Journalism, Technological Developments, News Writing.



Improving Customer Experience in the Service Sector with Artificial Intelligence-Supported Digital Tools: Patient Welcoming

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ABSTRACT

The service sector refers to direct interaction with people in addition to knowledge, experience and expertise to meet customer needs. The sector, which deals with intangible and improved services, provides economic growth that adds value to the customer. As a result of developments in technology, the sum of the emotional, mental and practical experiences experienced by the customer during their interactions with a product, service or brand refers to customer experience. It offers innovative solutions to increase patient satisfaction and increase operational efficiency in the healthcare field. It is the use of artificial intelligence (AI) technologies to make services, processes and user experiences more efficient, effective and personalized. This approach enables businesses in different sectors to increase customer satisfaction and optimize their operational processes through digital transformation. Artificial intelligence-supported tools can analyze large amounts of data, make fast and accurate decisions, predict customer needs and offer personalized solutions. For example, in the healthcare sector, patient questions can be answered, appointments can be organized and information specific to needs can be provided using chatbots or virtual assistants in patient welcoming processes. Artificial intelligence applications, especially used in patient reception processes, make the patient experience more positive by providing benefits such as personalized service delivery, reducing waiting times and increasing communication quality. The study analyzes the potential values created in patient reception processes by addressing the applicability of digital tools such as artificial intelligence-based chatbots, facial recognition systems and data analytics.

This study aims to increase patient satisfaction, improve service quality and offer innovative solutions in operational processes by examining how artificial intelligence-supported digital tools can be used to make patient reception processes more effective, efficient and personalized in the healthcare sector. In this context, hypotheses related to the model created as a result of the literature review were determined. In order to collect data within the scope of the study, 390 data from patients receiving service in hospitals in Istanbul were obtained through surveys created via Google Form. The obtained data were analyzed with Anova and t tests conducted via SPSS statistical program. According to the results obtained from the analyzes, it was concluded that both hypotheses were positive and that innovation in healthcare services plays a role in increasing patient satisfaction and providing competitive advantage.

Keywords: Service Industry, Customer Experience, Artificial Intelligence, Digitalization, Patient Welcoming

Örgütlerde Pozitif Psikolojik Sermaye ve Örgütsel Bağlılık: Bir Kavram Çalışması

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ÖZET

Pozitif psikolojik sermaye pozitif örgütsel davranışın önemli bir parçası olan ve pozitif örgütsel davranışın özelliklerini en fazla karşılayan önemli kavramlardan biridir. Günümüzde sürekli olarak yaşanan teknolojik gelişmeler ve yoğun rekabet koşullarında örgütlerin faaliyetlerini sürdürebilmesi için örgütün en önemli unsuru olan beşeri sermayesine yani çalışanlarına daha fazla önem vermesi gerekmektedir. Bu noktada örgüt çalışanlarının örgüte bağlılıkları ve pozitif psikolojik sermaye kavramları yönetim bilimi literatüründe ele alınan önemli kavramlardan olmuştur. Pozitif psikolojik sermaye örgüt çalışanlarının ölçülebilen, geliştirilebilen ve örgüt tarafından etkili yöntemlerle geliştirilebilen psikolojik durumları ve güçlü yanları üzerinde yapılan pozitif çalışmalar olarak bilinmektedir. Örgütler için önemli olan diğer kavram örgütsel bağlılık özetle; örgüt çalışanlarının çalıştıkları örgütlerine olan sadakati, örgütte kalma ve çalışma isteğidir. Örgütsel bağlılık örgüt çalışanlarının örgütün geneline olan davranışlarına ve yaklaşımlarına odaklanırken, pozitif psikolojik sermaye örgüt çalışanlarının gelişimleri ve daha verimli çalışmaları için yapılabilecek uygulamalar üzerinde yoğunlaşmaktadır. Çalışanların örgütün yönetim süreçlerine katılımlarının sağlanması, etkili bir personel yönetimi, çalışanlara yaptıkları işlerle ilgili gerekli yetkilerin verilmesi onların örgüte olan bağlılıklarını artıracaktır. Bu çalışmada pozitif psikolojik sermaye ve örgütsel bağlılık kavramları ve bu kavramlarla ilgili olarak literatürde yapılmış olan çalışmalar ele alınmıştır. Bu iki önemli kavramın birbirine olan etkileri ve sonuçları değerlendirilmiştir.

Anahtar kelimeler: Psikolojik Sermaye, Pozitif Psikolojik Sermaye, Örgütsel Bağlılık

“Positive Psychological Capital and Organizational Commitment in Organizations: A Concept Study”

ABSTRACT

Positive psychological capital is one of the important concepts that is an important part of positive organizational behavior and meets the characteristics of positive organizational behavior the most. In today's technological developments and intense competition conditions, organizations need to give more importance to their human capital, which is the most important element of the organization, in order to continue their activities. At this point, the concepts of organizational commitment and positive psychological capital have become important concepts in management science literature. Positive psychological capital is known as positive studies on the psychological states and strengths of organizational employees that can be measured, developed and developed by the organization with effective methods. Another important concept for organizations is organizational commitment; it is the loyalty of organizational employees to their organizations, their willingness to stay and work in the organization. While organizational commitment focuses on the behaviors and approaches of organizational employees towards the organization in general, positive psychological capital focuses on the practices that can be done for the development and more efficient work of organizational employees. Ensuring the participation of employees in the management processes of the organization, effective personnel management, and giving employees the necessary authority related to their work will increase their commitment to the organization. In this study, the concepts of positive psychological capital and organizational commitment and the studies conducted in the literature related to these concepts are discussed. The effects and results of these two important concepts on each other are evaluated.

Keywords: Psychological Capital, Positive Psychological Capital, Organizational Commitment

COVID 19 Pandemi Döneminde Turizm Yöneticilerinin Karar Yorgunluğunun İncelenmesi: Seyahat İşletmeleri Örneği

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ÖZET

Karar alma süreçleri, bireylerin zihinsel kaynaklarını tüketmekte ve aldıkları kararların kalitesini olumsuz yönde etkileyebilmektedir. Karar yorgunluğu, bireylerin sağlıklı ve rasyonel kararlar alma yetisinin azalmasıyla ortaya çıkan psikolojik bir durum olarak tanımlanmaktadır. Turizm sektöründeki yöneticilerin karar verme süreçleri, kırılgan yapıdaki sektörün sürdürülebilirliği noktasında büyük bir öneme sahip olmaktadır. Turizm literatüründe karar yorgunluğunun neden ve sonuçlarını araştırmaya yönelik çalışmaların sayısı yok denecek kadar azdır. Salgınlar ve krizlerden kolaylıkla etkilenen turizm sektörü, yapısal olarak kırılgan bir özellik taşımaktadır. Özellikle COVID-19 pandemisi, karar alma süreçlerini daha karmaşık ve zorlu bir hale getirmiş; bu durum, yönetim başarısı üzerinde olumsuz etkiler yaratmıştır. Bu nedenle turizm sektörü yöneticilerinin karar verme süreçleri, sektörün sürdürülebilirliği açısından kritik rol oynamaktadır. Bu doğrultuda çalışmanın amacı turizm sektöründe çalışan yöneticilerin karar yorgunluğunun boyutlarının belirlenmesidir. Araştırmada üç bölümden oluşan anket formu kullanılmıştır. Anket formunun birinci bölümünde araştırmaya katılan yöneticilerin cinsiyet, doğum tarihi, medeni durum, öğrenim durumu, turizm sektöründeki toplam iş tecrübesi, yöneticilik konumu, yönetici olarak iş tecrübesi bilgilerinden oluşan demografik bilgi formu yer almaktadır. Anket formunun ikinci bölümünde araştırmaya katılan yöneticilerin COVID-19 pandemi sürecindeki çalışma tarzı, iş yükünün değişme durumu, iş yükünün artma ve azalma nedenleri, turizm sektöründe daha önce kriz yaşama durumu, turizm sektöründe daha önce herhangi bir kriz yönetimi deneyimi, COVID-19 pandemi öncesinde kriz yönetimi ile ilgili herhangi bir plana sahip olma durumu, bugün itibarıyla kriz yönetim planı bilgilerinden oluşan COVID-19 pandemi süreci ve genel olarak kriz süreçlerinde yöneticilik deneyimlerine ilişkin bilgi formu yer almaktadır. Anket formunun üçüncü bölümünde Hickman, Pignatiello ve Tahir (2018) tarafından geliştirilen ve Sariaçalı ve Kırpık (2022) tarafından Türkçe'ye uyarlanıp güvenilirlik ve geçerlik çalışmaları yapılan "Karar Yorgunluğu Ölçeği" yer almaktadır. Araştırmaya basit tesadüfi yöntemle gönüllü destek veren 212 turizm sektörü yöneticisinden veriler toplanmıştır. Verilerin analizinde SPSS 21.0 programından yararlanılmış olup, verilere yönelik normal dağılım, bağımsız iki örneklem t-testi, ANOVA ve LSD post hoc testleri uygulanmıştır. Ölçeğin normal dağılım gösteren toplam puanının cinsiyet, medeni durum, turizm sektöründe daha önce kriz yaşama durumu, turizm sektöründe daha önce kriz yönetimi deneyimi, COVID-19 pandemisi öncesinde kriz yönetimi planına sahip olma, bugün itibarıyla kriz yönetimi planına sahip olma değişkenlerine göre karşılaştırılmasında bağımsız iki örneklem t testinden; yaş grupları, öğrenim durumu, turizm sektöründeki hizmet süresi, yöneticilik düzeyi, yöneticilikteki iş tecrübesi, COVID-19 pandemi sürecinde çalışma şekli, COVID-19 pandemi sürecinde iş yükü değişimi değişkenlerine göre karşılaştırılmasında ANOVA testinden yararlanılmıştır. Ayrıca, ANOVA testinde anlamlı farklılık görüldüğünde farkın hangi gruplar arasında olduğunu belirlemek amacıyla LSD post hoc testinden yararlanılmıştır. Araştırmaya katılan turizm sektöründeki yöneticilerin karar yorgunluğunun düşük düzeyde olduğu gözlenmiştir. Ancak, "devam etmek için hızlı kararlar verme" ifadesinin yüksek değer alması bu ifade açısından karar yorgunluğunun yüksek olduğunu göstermektedir. Bununla birlikte, yöneticilerin eğitim düzeyi, yönetim seviyesi ve iş tecrübesi arttıkça karar yorgunluğu düzeylerinin azaldığı görülmektedir. Turizm sektöründe daha önce kriz yaşamayan yöneticilerin karar yorgunluğu düzeylerinin, daha önce kriz yaşayan katılımcılara göre daha yüksek olduğu gözlenmiştir. Ayrıca, COVID-19 pandemisi öncesinde kriz yönetimi planına sahip olmayan yöneticilerin karar yorgunluğu düzeylerinin, COVID-19 pandemisi öncesinde kriz yönetimi planına sahip olan yöneticilere göre daha yüksek olduğu gözlenmektedir. Z kuşağı yöneticilerin karar yorgunluğu düzeylerinin, X kuşağı ve Bebek patlaması kuşağı yöneticilerine göre daha yüksek olduğu gözlenmiştir. Farklı kuşak çalışanlar bağlamında, turizm sektöründeki yöneticilerin COVID-19 pandemisi gibi kriz dönemlerinde başarılı olabilmeleri için özellikle Bebek Patlaması ve X kuşağı yöneticilerden oluşan kriz yönetim masalarının

oluşturulması, Y ve Z kuşağına bu konudaki bilgi, görgü ve deneyimlerini artıracak fırsatların sunulması önerilebilir.

Anahtar Kelimeler: Hickman'ın Karar Yorgunluğu Ölçeği, Karar Yorgunluğu, Covid-19 pandemisi

Investigation of Decision Fatigue of Tourism Managers During COVID 19 Pandemic Period: The Case of Travel Businesses

ABSTRACT

Decision-making processes consume individuals' mental resources and can negatively affect the quality of the decisions they make. Decision fatigue is defined as a psychological condition that occurs when individuals' ability to make healthy and rational decisions decreases. The decision-making processes of managers in the tourism sector are of great importance in terms of the sustainability of the fragile sector. In the tourism literature, the number of studies investigating the causes and consequences of decision fatigue is almost non-existent. The tourism sector, which is easily affected by epidemics and crises, has a structurally fragile feature. In particular, the COVID-19 pandemic has made decision-making processes more complex and challenging, and this has had negative effects on management success. Therefore, the decision-making processes of tourism sector managers play a critical role in terms of the sustainability of the sector. In this context, the aim of the study is to determine the dimensions of decision fatigue of managers working in the tourism sector. A questionnaire form consisting of three sections was used in the research. The first part of the survey form includes a demographic information form consisting of the gender, date of birth, marital status, educational status, total work experience in the tourism sector, managerial position and work experience as a manager of the participating managers. The second part of the survey form includes an information form regarding the working style of the participating managers during the COVID-19 pandemic process, change in workload, reasons for increase and decrease in workload, previous crisis experience in the tourism sector, any previous crisis management experience in the tourism sector, having any plan regarding crisis management before the COVID-19 pandemic, the COVID-19 pandemic process consisting of crisis management plan information as of today, and managerial experiences in crisis processes in general. The third part of the survey form includes "the Decision Fatigue Scale", developed by Hickman, Pignatiello and Tahir (2018), adapted to Turkish by Sariaçalı and Kırpık (2022) and whose reliability and validity studies were conducted. Data were collected from 212 tourism sector managers who volunteered to support the research using a simple random method. SPSS 21.0 program was used in the analysis of the data, and normal distribution, two independent sample t-test, ANOVA and LSD post hoc tests were applied to the data. In the comparison of the total score of the scale, which showed a normal distribution, according to the variables of gender, marital status, previous crisis experience in the tourism sector, previous crisis management experience in the tourism sector, having a crisis management plan before the COVID-19 pandemic, and having a crisis management plan as of today, the independent two sample t-test was used. In the comparison according to the variables of age groups, educational status, service period in the tourism sector, management level, work experience in management, working style during the COVID-19 pandemic process, and workload change during the COVID-19 pandemic process, the ANOVA test was used. In addition, when a significant difference was observed in the ANOVA test, the LSD post hoc test was used to determine which groups the difference was between. It was observed that the decision fatigue of the managers in the tourism sector participating in the research was at a low level. However, the high value of the expression "making quick decisions to continue" indicates that decision fatigue is high in terms of this expression. However, it is observed that as the education level, management level, and work experience of the managers increase, the decision fatigue levels decrease. It was observed that the decision fatigue levels of the managers who had not experienced a crisis before were higher than the participants who had experienced a crisis before in the tourism sector. In addition, it was observed that the decision fatigue levels of the managers who did not have a crisis management plan before the COVID-19 pandemic were higher than the managers who had a crisis management plan before the COVID-19 pandemic. It was observed that the decision fatigue levels of the Generation Z managers were higher than the managers of Generation X and Baby Boomers. In the context of different generations of employees, it can be suggested that in order for the managers in the tourism sector to be successful in crisis periods such as the COVID-19 pandemic, crisis management desks should be established, especially consisting of Baby Boomer and Generation X managers, and opportunities should be provided to Generation Y and Z that will increase their knowledge, experience, and experience in this regard.

Keywords: Hickman's Decision Fatigue Scale, Decision Fatigue, Covid-19 pandemic



The Period of Independence in The Azerbaijani Press Understanding of National Historical Issues

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ABSTRACT

The role of the press in the progress of society and the mobilization of members of society is undeniable. Much has been said and written about this. A number of bright personalities of the contemporary press of Azerbaijan have valued the National Press as a means of serving science, education and progress, at the same time they have repeatedly emphasized that the press is a means of combating ignorance, inertia, ignorance and backwardness. If we look at the great profitable, at the same time difficult and contradictions-rich development path of the Azerbaijani press, we can see how the press played a great role in the history of our people. If we briefly characterize the Azerbaijani press of the Tsarist Russia period, we can say that the media of that period were mainly engaged in spreading the ideas of enlightenment, national self-awareness, as well as criticizing the inertia and backwardness prevailing in society. In Soviet times, the press mostly served to spread and propagandize Communist ideology and "stood in the service" of the Soviet regime of the party. We do not intend to belittle the importance of the valuable heritage created by individual owners of pens in Soviet times. However, written sources and reviews from researchers allow us to express such an opinion. It should also be noted that the press of the period of independence is principally different from the previous stages, both in qualitative and quantitative terms. What is this difference manifested in. Even on the eve of independence, during the years of perestroika and Publicity, elements of the Democratic press were manifested in a number of media outlets.

Keywords: Democratic Press, Period of Independence, Progress, Ideas of National Self-Awareness, Rich Development Path, Researchers



Peace at Home, Peace in the World: A Study of Community-led Peacebuilding Initiatives in Achieving Global Harmony

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ABSTRACT

In today's fast-paced world, the conflict of interests is taking on a serious form, due to which world peace is being affected to an alarming extent, mainly due to a few mentally ill and paralyzed personalities. In such a situation, it has become necessary to think about sustainable peace efforts with the involvement of local peace-loving community. Therefore, the aim of this study is to explore the relationship between local peacebuilding activities and the concepts of broader international peace initiatives, which are being articulated in the continuation of the famous maxim "Peace at Home, Peace in the World." Through a qualitative literature review obtained from available secondary sources and a critical examination of some case studies, this article attempts to find an answer to the question; how local peacebuilding measures and their practical application can contribute to effective peacebuilding processes at the global level. Therefore, in this study, we sought to enhance our insight into the ways in which community-led coordinated efforts at the local level can also contribute to international peace. The findings of the paper suggest that peacebuilding is more effective and more sustainable when efforts are instigated at the local level with community involvement, meaning that such efforts are originated from within a community, county, or country. This journey of support and success for further peacebuilding is not only strengthen peace at the grassroots level but can also set an example in promoting the effective use of tools such as reconciliation in the context of global conflicts.

Keywords: Peacebuilding initiatives, Conflict of Interests, Reconciliation, Global Harmony.



Assessing the impact of District Empowerment on the State Learning Ecosystem: A critical study of MLP initiative implemented for Grade 8th students in Ratnagiri district of Maharashtra State

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ABSTRACT

Micro-learning is the latest trend in the education sector. The Government of India has implemented micro-learning package in DIKSHA platform which is one of the main digital educational media through which educational programs are conducted for students and teachers throughout India. The Micro-Learning Package in DIKSHA has benefited many students and teachers for better awareness and understanding of the subject. This study is aimed to identify the specific academic needs of DIETs, to examine the effectiveness of MLP (Micro Learning Package) in DIKSHA and also to analyze the impact of the MLP on District Empowerment with ecosystem enablement in Maharashtra. This study focuses on the decentralization step taken by CIET which provide access for DIET on content creation in MLP in DIKSHA platform. Scientific approach was employed in this study for implementation of District Empowerment Initiative through MLP in DIKSHA in seven districts of Maharashtra i.e., Ratnagiri, Thane, Nagar, Gadchiroli, Nashik, Sindhudurg and Pune. A total of 2407 students enrolled in this program. The result of this study reveals that the decentralization strategy was success with regards to MLP in Maharashtra. This study highlights that there is huge impact of the MLP on District Empowerment with ecosystem enablement in Maharashtra.

Keywords: District Empowerment, DIET (District Institute of Education and Training), MLP (Micro Learning Package), DIKSHA, Digital Textbooks on DIKSHA, e-Contents



Tourism Industry in Afghanistan (Opportunities, Challenges, and Solution)

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ABSTRACT

The tourism industry is considered one of the world's important industries, significantly contributing to a country's national income. This industry can accurately introduce a country's culture, products, customs, and crafts (both handmade and machine-made) to global tourists, which can support global marketing for the country's production organizations. Afghanistan, though a landlocked country, possesses some of the most beautiful natural landscapes, unique ancient cities, lakes, dams, a culture of kindness and brotherhood, towering mountains, and recreational spots. Afghanistan has some of the best tourist attractions, and each site has the potential to become a memorable experience for travelers in Asia, such as the documented memories of foreign tourists with the Marco Polo sheep. Developing the tourism industry, as it contributes to the national income of other countries, can also form a significant part of Afghanistan's national revenue. In addition to all the existing tourism advantages in Afghanistan, several issues are perceived as challenges in the creation and development of this industry in Afghanistan. These include a lack of awareness, insufficient facilities for tourists, weak marketing, security issues, and more, with security playing a major role in creating obstacles for this industry. Possible solutions that could be mentioned as potential remedies include creating necessary and appropriate facilities for tourists, training human resources, advertising the benefits of this industry, using scientific perspectives to establish and expand the tourism industry, and hiring professional and technical staff in the Ministry of Information and Culture.

Keywords: Tourism, Natural Attractions, Technical Staff



Navigating Legal Challenges in the Gig Economy: Worker Classification, Rights, and Managerial Strategies in Crowd Work

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ABSTRACT

This paper offers a comprehensive literature review of the legal challenges and implications associated with crowd work in the digital economy, with a particular focus on managerial strategies. As crowd work continues to grow as a prevalent form of employment, facilitated by digital platforms, traditional legal frameworks struggle to keep pace. Central to the legal discourse are issues of worker classification, where crowd workers are often designated as independent contractors, thereby excluding them from many labour protections afforded to employees. The review examines the varying regulatory approaches across different jurisdictions, highlighting the challenges of enforcing labour laws in a globalised digital landscape. Furthermore, it discusses the implications for worker rights, including fair compensation, collective bargaining, and the ability to organise, while also considering the managerial strategies that can align with potential legal reforms and international labour standards to better protect crowd workers. The findings underscore the necessity of evolving legal frameworks to address the unique challenges posed by crowd work and provide managers with the tools to navigate these complexities, ensuring that crowd work remains a viable and fair employment option in the rapidly changing gig economy.

Keywords: Digital Labour Markets, Gig Economy Regulation, Independent Contractor Status, Algorithmic Management, Worker Protections



The Emergence of Smart City Applications in Azerbaijan: Recommendations for Regulatory and Mission Foundations

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ABSTRACT

The development of cities is directly related to the life of human beings. Because the development of human beings in social and civil aspects has resulted in the development of urban life. The new inventions that emerged along with the historical process have affected human life in many areas and contributed to urban development. The historical evolution of cities has facilitated and continues to facilitate meeting the needs of life. The need for smart cities has become one of the most important needs of our modern age. With the creation of smart cities and the transition of modern cities to smart city applications, a new stage of globalization will be provided in the world. In the face of this situation, the construction process of new cities has begun and the restoration of modern cities and the adaptation of smart systems to these cities have begun to come to the fore. The importance of the study is to draw attention to the fact that the welfare level of Azerbaijan will increase even more with the smart city life that will be established within the country. The main purpose of the study is to discuss the concept of smart city and to touch upon the cities that are currently moving towards smart city system, to evaluate the latest situation of the Azerbaijani state in terms of smart city development, and to present suggestions that should be taken into consideration for smart city by considering the general research results and the positive and negative aspects of these studies within the country. In this context, the study was created with a qualitative method.

Keywords: Azerbaijan, Baku, Smart City, Primitive Cities.



The Role of Artificial Intelligence in Teaching: Advancing Sustainable Development Goals (SDGs) in Education

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ABSTRACT

In the modern era, artificial intelligence (AI) is transforming various sectors, including education. This paper investigates the role of AI in teacher education and professional practice, highlighting both opportunities and challenges linked to its integration in teaching and learning. Notably, students often demonstrate greater proficiency in AI tools than their teachers, revealing the need for structured training and increased AI awareness for both educators and learners.

Using qualitative research methods—interviews, observations, and content analysis—this study evaluates AI's potential in teacher training, classroom management, personalized learning, assessment, and inclusive education. The findings emphasize that AI should be embraced as a fundamental element of modern education, rather than a supplementary aid.

The paper offers practical recommendations for effectively integrating AI into educational practice while promoting sustainability, ethical use, and alignment with global goals such as the Sustainable Development Goals (SDGs).

Keywords: Artificial intelligence, Teacher education, Digital pedagogy, Educational technology, SDGs.

BIM Tabanlı İnşaatın Fayda-Maliyet Analizi Değerlendirme Kriterlerinin Belirlenmesi

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ÖZET

Yapım sektörü; birbirinden farklı süreçlerin ve paydaşların bir arada çalıştığı, karmaşık ve dinamik bir yapıya sahiptir. Hızla gelişen ve dönüşen teknolojiler, müşterilerin ve paydaşların beklentilerini sürekli olarak şekillendirirken, sektörü de bu değişime uyum sağlamak zorunda bırakmaktadır. Son yıllarda bu dönüşümün en önde gelen ürünlerinden birinin de, inşaat süreçlerinin dijitalleşmesine ve optimizasyonuna imkan sağlayan BIM (Building Information Modeling - Yapı Bilgi Modellemesi) teknolojisi olduğu gözlemlenmiştir. ABD ve Birleşik Krallık gibi gelişmiş ülkelerde yaygın olarak kullanılan ve standart haline gelen BIM, gelişmekte olan Türkiye gibi ülkelerde başlangıç seviyesinde kullanılmakta ve bu alandaki farkındalık sınırlı kalmaktadır. Literatürde, BIM araçlarının avantajları ve dezavantajları üzerine pek çok araştırma yapılmasına rağmen, bu teknolojinin etkileri çoğunlukla tahminlere dayanmaktadır. Mevcut belirsizlikler, BIM'in uygulanabilirliğini net bir şekilde ortaya koyan ön çalışmaların yapılmasının ve teknolojinin yaygınlaşmasının önünde bir engel oluşturmaktadır. Bu problemten yola çıkılarak yapılan çalışmada, Türkiye inşaat sektöründe BIM kullanımının fayda-maliyet analizi ile değerlendirilmesine olanak sağlayan anahtar değerlendirme kriterlerinin belirlenmesi ve bu teknolojinin inşaat sektöründeki kullanım oranını artırmaya yönelik önerilerde bulunulması hedeflenmektedir. Çalışmanın metodolojisi dört adımda kurgulanmıştır. İlk adımda, çalışmanın amaç, kapsam ve yönteminin belirlendiği kavramsal arka plan kurgulanmış, ardından ikinci adımda, konuya ilişkin literatür içerik analizi yöntemiyle incelenmiş ve yapım sürecinde BIM kullanımının sağladığı fayda ve maliyet faktörleri tespit edilmiştir. Üçüncü adımda, Delphi analizi yöntemiyle konu hakkında bilgi sahibi olan uzmanlarla görüşülmüştür. Bu görüşmelerde, ikinci adımda belirlenen faktörlerin türleri ve yapım sürecine etki dereceleri araştırılmıştır. Dördüncü adımda ise, elde edilen tüm veriler bir araya getirilmiş ve Türkiye'de BIM tabanlı inşaat uygulamalarının fayda-maliyet analizi ile değerlendirilmesine olanak sağlayan anahtar kriterler belirlenerek bir "BIM Tabanlı İnşaatın Fayda-Maliyet Analizi Değerlendirme Kriterleri Rehberi" oluşturulmuştur. Çalışma sonucunda geliştirilen rehberin, yapı üretim sürecinde BIM kullanımının değerlendirilmesine olanak sağlaması ve özellikle gelişmekte olan ülkelerde BIM'in ileriye dönük kullanımını teşvik ederek sektördeki benimsenme oranını artırması beklenmektedir.

Anahtar Kelimeler: BIM, Fayda-Maliyet Analizi, Türkiye İnşaat Sektörü

Prediction of Cost-Benefit Analysis Assessment Criteria of BIM-Based Construction

ABSTRACT

The construction sector has a complex and dynamic structure, where many different processes and stakeholders work together. Rapidly evolving and transforming technologies constantly shape the expectations of clients and stakeholders, while forcing the industry to adapt to these changes. In recent years, one of the most prominent outcomes of this transformation has been Building Information Modeling (BIM) technology, which enables the digitalization and optimization of construction processes. While BIM is widely used and has become a standard in developed countries such as the United States and the United Kingdom, its use in developing countries like Turkey remains at an early stage and awareness of the technology remains limited. Whilst much research has been conducted in the literature on the advantages and disadvantages of BIM tools, the effects of this technology are mostly based on estimations. This uncertainty creates a barrier to preliminary studies of the applicability of BIM

and to the widespread adoption of the technology. In response to this problem, this study aims to identify key assessment criteria that allow for a cost-benefit analysis of BIM usage in the Turkish construction industry and to make suggestions to increase the adoption rate of this technology in the sector. The research methodology is structured in four phases. First, the conceptual framework is established, outlining the objectives, scope, and method of the study. Second, a content analysis of the relevant literature is conducted to identify benefit and cost factors of applying BIM in construction processes. In the third phase, expert opinions are collected through the Delphi method. These interviews explored the types of the previously identified factors and their level of impact on the construction process. In the final phase, all the data were brought together and the key criteria for the evaluation of BIM-based construction in Turkey through cost-benefit analysis were identified, leading to the development of a 'Guide for Cost-Benefit Analysis Assessment Criteria of BIM-Based Construction'. The resulting guide is expected to make it feasible to assess the use of BIM in the building production process and promote its adoption rate in the construction sector, especially in developing countries.

Keywords: BIM, Cost-Benefit Analysis, Turkish Construction Sector



Priority Sector Lending and the Non-Performing Assets of Scheduled Commercial Banks: A Case of Assam Gramin Vikas Bank

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ABSTRACT

The only regional rural bank functioning in the thirty-four districts of Assam is the Assam Gramin Vikas Bank (AGVB). It is a commercial bank like any other, but it has been established for the regional and rural development of Assam in particular. Given the current state of affairs, we consider it quite significant to study its priority-sector lending and figure out just where it stands concerning non-performing assets. Data for the study were gathered chiefly from the AGVB's compiled report. In addition to meeting the study's set objectives, we referenced the bank's annual reports and key statistics published by NABARD and other entities. The investigation spanned 10 years, from 2013–14 to 2022–23, during which observed governmental policy framework changes included mergers and consolidations. A proper diagnosis and deep comprehension of the priority sector lending and NPA of the bank require the simultaneous and diverse application of the statistical tools of mean, standard deviation, correlation, and regression analysis. Together and individually, these tools allow for a clear look into the bank's business and reflect with sharpness and clarity the not-so-business-friendly business the bank is in right now. For many years now, the increase in NPA, more than double that of the bank, has been a serious matter of concern. The dependent and independent variables show a significant relationship in their analysis of the determinants of priority sector lending and the determinants of the NPA, as run using regression. In the present context, to ensure profitability and sustainability, the management must improve its operational efficiency and business model.

Keywords: AGVB, Commercial Banks, Priority-Sector, Non-Performing Assets, Loans & Advances.



Cluster of Traffic Accidents in Türkiye Using Multi-Period Grey Relational Analysis (MP-GRA)

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ABSTRACT

In global and Türkiye, parallel to increasing vehicle ownership and density, traffic accidents have become a critical problem that requires an urgent solution. The clustering of the resulting different types (especially death ones) accidents is important for the prevention of significant accidents in the future. However, when data is of spatiotemporal characteristics, it is hard to effectively deal with the panel data clustering problem. The aim of this research is to submit a novel method relating to how to cluster cross-sectional data (death traffic accident rates in both residential and non-residential areas of Türkiye's 81 provinces) changing over time (between 2015 and 2021). For this purpose, the multi-period grey relational analysis (MP-GRA) procedure has been combined with pioneer clustering algorithms in the literature. It was determined that the clustering of the applied method should be clustered in a hierarchical binary group. Within the framework of this grouping, the 16 provinces with the highest risk were found. The clustered provinces were evaluated according to their risk structures, and Türkiye's accident-prone areas were identified in the light of fatal traffic accident data with spatio-temporal characteristics that will guide decision-making authorities.

Keywords: Traffic accident, Grey relational, Cluster algorithms, Validation measures



Siyasal Çevrebilim: Çevre ve Siyasetin Kesişim Noktası

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ÖZET

Siyasal çevrebilim temel olarak çevresel sorunların siyasi karar alma süreçleri üzerindeki etkisini inceleyen disiplinlerarası bir alandır. Günümüzde iklim değişikliği, kaynak yönetimi, çevresel adalet, kentleşme gibi konular, yalnızca bilimsel değil aynı zamanda politik tabanlı konular haline gelmiştir. Bu çalışma, çevre sorunlarının ulusal ve uluslararası siyaset üzerindeki etkilerini analiz ederek, çevresel krizlerin yeni politika yaklaşımlarını nasıl şekillendirdiğini tartışmaktadır. Ayrıca bu tartışmaya Türkiye’de bulunan siyasi çevrebilim uygulamaları eşlik etmektedir. Sürdürülebilir kalkınma hedefleri ve çevresel yönetim modelleri çerçevesinde siyasi çevrebilimin günümüzdeki rolü değerlendirilmektedir. Böylece çevre ile siyaset arasındaki karşılıklı etkileşim, bütüncül bir perspektiften ele alınacaktır.

Anahtar Kelimeler: Çevrebilim, Siyaset, Ulusal, Sürdürülebilirlik.

Political Ecology: The Intersection of Environment and Politics

ABSTRACT

Political ecology is fundamentally an interdisciplinary field that examines the impact of environmental issues on political decision-making processes. Today, topics such as climate change, resource management, environmental justice, and urbanization have evolved into not only scientific concerns but also politically driven issues. This study analyzes the influence of environmental problems on national and international politics and discusses how environmental crises have shaped new policy approaches. Furthermore, the discussion is complemented by an examination of political ecology practices in Turkey. Within the framework of sustainable development goals and environmental governance models, the contemporary role of political ecology is critically evaluated. In doing so, the reciprocal interaction between environment and politics is addressed from a holistic perspective.

Keywords: Environmental Science, Politics, National, Sustainability.

Elektrikli Araçlara Yönelik Artan Talebin Enerji Altyapısına Etkileri: Türkiye Örneği

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ÖZET

Küresel ölçekte karbon emisyonlarının azaltılması ve sürdürülebilir ulaşım hedefleri doğrultusunda elektrikli araçlar önemli bir alternatif olarak öne çıkmaktadır. Elektrikli araçların küresel ölçekte olduğu gibi Türkiye' de de yaygınlaşması, yalnızca ulaşım sektöründe değil artan elektrikli araç stoku ile paralel olarak artan elektrik tüketimi ile enerji altyapısında da dönüştürücü etkiler oluşturmaktadır. Bu çalışmada, 2015-2023 yılları arasında Türkiye'de elektrikli araçlar ile birlikte gelişen enerji talebinin makroekonomik etkileri analiz edilmekte; yenilenebilir enerji kaynakları ile entegrasyonun bu süreci nasıl şekillendirdiği çok yönlü bir bakış açısı ile ele alınmaktadır.

Anahtar Kelimeler: Elektrikli araçlar, elektrik tüketimi, Türkiye, enerji talebi, yenilenebilir enerji kaynakları, makroekonomi

The Effects of Increasing Demand for Electric Vehicles on Energy Infrastructure: The Case of Turkey

ABSTRACT

In line with the global objectives of reducing carbon emissions and achieving sustainable transportation, electric vehicles are emerging as an important alternative. The widespread adoption of electric vehicles, both globally and in Turkey, is creating transformative effects not only in the transportation sector but also in the energy infrastructure, due to the increasing electricity consumption parallel to the growing electric vehicle stock. In this study, the macroeconomic impacts of the evolving energy demand driven by electric vehicles in Turkey between 2015 and 2023 are analyzed, and how the integration of renewable energy sources has shaped this process is examined from a multidimensional perspective.

Keywords: Electric vehicles, electricity consumption, Turkey, energy demand, renewable energy sources, macroeconomics



Sustaining Business Growth: The Power of Innovation

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ABSTRACT

In the context of globalized economic integration and rapidly evolving international market dynamics, innovation has emerged as a crucial driver of long-term competitive advantage. As nations contend for intellectual resources and technological leadership, innovation enables proactive development strategies that help overcome crises and stimulate structural transformation across all economic levels—from state to enterprise.

Georgia, at its current stage of development, has made significant strides in liberalizing its economy, enhancing trade and investment, and boosting overall competitiveness. Innovation plays a central role in these reforms, supporting sustainable development and addressing key challenges such as environmental sustainability, unemployment, and poverty. Encouraging innovation through experimentation, collaboration, and the integration of new knowledge and technologies is vital for fostering resilience and inclusive economic growth.

Key Words: Innovations, competitiveness, innovative development, innovative technologies, entrepreneurial entities, scientific and technical progress.

Uluslararası Öğrencilerin Konuşma Kaygıları Üzerine Bir İnceleme

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ÖZET

Günümüz dünyasındaki gelişmelerle birlikte, ülkeleri ve kıtaları birbirinden ayıran sınırlar işlevsiz hale gelmiştir. İnsanlar, daha önceleri daha çok ticari veya turistik amaçlarla farklı ülkelere gidiyorken günümüzde bu durumlara ek olarak eğitim almak amacıyla da başka ülkelere gitmektedirler. Böylece gittikleri ülkenin dilini de öğrenmek durumunda kalıyorlar. Bu süreçte uluslararası öğrencilerinin, temel dil becerileri olan dinleme, konuşma, okuma ve yazma becerilerini edinmeleri beklenir. Yani eğitim alacakları dilde anlama ve anlatma becerilerinde yetkinlik beklenmektedir. Özellikle kendilerini sosyal ve akademik yaşamlarında ifade edebilecekleri konuşma becerisi ayrı bir önem taşımaktadır. Bu çalışmanın amacı Türkiye’de üniversite eğitimi için bulunan öğrencilerin konuşma kaygılarını çeşitli değişkenlere göre incelemektir. Çalışmada veri toplama aracı olarak “Yabancı Dil Konuşma Kaygısı Ölçeği” kullanılacaktır. Ulaşılan veriler analiz edilerek sonuçlar ve bu sonuçlar doğrultusunda çeşitli öneriler sunulacaktır. Türkiye’deki uluslararası öğrencilerin sayısının her geçen gün giderek artması ve bu öğrencilerin, kendilerini ifade etmek için Türkçe konuşmak zorunda olmaları konuşma kaygılarının incelenmesini önemli kılmaktadır.

Anahtar Kelimeler: Türkçenin yabancı dil olarak öğretimi, Konuşma kaygısı, Uluslararası öğrenciler, Türkçe eğitimi.

A Study on International Students’ Speaking Anxiety

ABSTRACT

With the developments in today's world, the borders separating countries and continents have become dysfunctional. While people used to go to different countries mostly for commercial or touristic purposes, today they also go to other countries for education purposes. Thus, they have to learn the language of the country they go to. In this process, international students are expected to acquire the basic language skills of listening, speaking, reading and writing. In other words, they are expected to be competent in understanding and expressing the language they will receive education in. Especially, speaking skills that will allow them to express themselves in their social and academic lives are of particular importance. The aim of this study is to examine the speaking anxiety of students who are in Turkey for university education according to various variables. The "Foreign Language Speaking Anxiety Scale" will be used as the data collection tool in the study. The obtained data will be analyzed and various suggestions will be presented in line with these results. The increasing number of international students in Turkey and the fact that these students have to speak Turkish to express themselves make it important to examine speaking anxiety.

Keywords: Teaching Turkish as a foreign language, Speaking anxiety, International students, Turkish education.

Azerbaycan'da Petrol Dışı Sektörün Gelişimi

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ÖZET

Bu çalışma, Azerbaycan'da petrol dışı sektörlerin gelişimini inceleyerek, ekonomik çeşitliliğin artırılmasına yönelik politikaları, mevcut zorlukları ve fırsatları analiz etmektedir.

Petrol dışı sektörün öncelikli alanları ve gelişme potansiyeli olan alanlar tarım ve tarımsal işleme, turizm, imalat, transit ticaret ve ulaştırma, iletişim, bilgi ve iletişim teknolojileri vb. olup devletin dikkati altındadır ve devlet bir dizi düzenleyici araç kullanarak bu alanlarda ekonomik büyümeyi sağlamaya çalışmaktadır. Aynı zamanda petrol dışı sektörün gelişiminde yatırımların rolü değerlendirilerek, petrol dışı sektörlerin yatırım cazibesinin artırılmasının yolları belirlenmiştir. Petrol dışı sektörün gelişme dinamiklerinde son yıllarda yaşanan değişimler, özellikle hukuki, siyasi, ekonomik ve çevresel olmak üzere dış etkenlerin ve dünyanın çoğu ülkesini etkileyen pandeminin bu sektöre ve genel olarak ülke ekonomisine olan etkileri hakkında detaylı bilgiler verilmektedir. Ülkemizin ulusal ekonomisinde son yıllarda makroekonomik istikrar ve sürdürülebilirlik sağlanmış, toplumsal refahı destekleyici ekonomik büyüme sağlanmıştır. Bu dönemde ülke ekonomisi %15 oranında büyümüş, petrol/doğalgaz dışı Gayri Safi Yurt İçi Hasıla (GSYH) 1,4 kat artmış, ekonomi iki küresel mali krizden başarıyla çıkmış, ülke ekonomisi dış etkilere karşı dirençli hale gelmiştir. Uygulanan radikal yapısal ve kurumsal tedbirler sonucunda ulusal ekonominin yapısı değişmiş, petrol dışı sektörün payı önemli ölçüde artmıştır. Böylece, ekonomik büyümenin temel itici gücü olan petrol-gaz dışı sanayi bu dönemde 2,3 kat, tarım 1,5 kat, bilgi ve iletişim sektörü ise 2,4 kat büyüdü. Ekonomide küçük ve orta ölçekli işletmelerin ağırlığı önemli ölçüde artarken, kayıtlı KOBİ sayısında 3,5 kat artış yaşandı. Ayrıca, KOBİ'lerin GSYH içindeki payının %23,5 olduğu, petrol/gaz dışı sektördeki ihracatın %25,5'inin KOBİ'ler tarafından gerçekleştirildiği belirtilmelidir.

Makalede genel olarak Azerbaycan Cumhuriyeti'nin petrol dışı sektörünün genel durumu, petrol dışı sektörün geliştirilmesinin ülke ekonomisi açısından vazgeçilmez önemi, daha büyük ekonomik büyümeyi sağlamak amacıyla petrol dışı sektörün ihracat potansiyelinin artırılmasının önemi ve yolları ayrıntılı olarak ele alınmaktadır. Temel olarak petrol dışı sektörün gelişim aşamaları teorik olarak analiz edilmiş, bu sektörün geliştirilmesinde ve ihracat potansiyelinin artırılarak ekonomik büyümenin sağlanmasında devlet düzenlemesinin önemi vurgulanmış, devletin uyguladığı tedbirler sisteminin sonuçları açıkça ortaya konulmuştur.

Anahtar Kelimeler: Azerbaycan ekonomisi, petrol dışı sektörler, ekonomik çeşitlendirme, sürdürülebilir kalkınma, ekonomik reformlar

Development Of Non-Oil Sector In Azerbaijan

ABSTRACT

This study examines the development of non-oil sectors in Azerbaijan, analyzing policies, current challenges and opportunities for increasing economic diversity.

The priority areas and development potential of the non-oil sector are agriculture and agricultural processing, tourism, manufacturing, transit trade and transportation, communication, information and communication technologies, etc., which are under the attention of the state, and the state is trying to ensure economic growth in these areas using a number of regulatory tools. At the same time, the role of investments in the development of the non-oil sector is evaluated, and ways to increase the investment attractiveness of non-oil sectors are determined. Detailed information is provided about the changes in the development dynamics of the non-oil sector in recent years, the effects of external factors, especially legal, political, economic and

environmental, and the pandemic, which has affected most countries of the world, on this sector and the national economy in general. In recent years, macroeconomic stability and sustainability have been achieved in the national economy of our country, and economic growth supporting social welfare has been achieved. During this period, the national economy grew by 15%, non-oil/natural gas Gross Domestic Product (GDP) increased by 1.4 times, the economy successfully emerged from two global financial crises, and the national economy became resilient to external influences. As a result of the radical structural and institutional measures implemented, the structure of the national economy changed and the share of the non-oil sector increased significantly. Thus, the non-oil-gas industry, which is the main driving force of economic growth, grew by 2.3 times, agriculture by 1.5 times, and the information and communication sector by 2.4 times during this period. While the weight of small and medium-sized enterprises in the economy increased significantly, there was a 3.5-fold increase in the number of registered SMEs. It should also be noted that the share of SMEs in GDP is 23.5%, and 25.5% of exports in the non-oil/gas sector are realized by SMEs.

The article generally discusses the general situation of the non-oil sector of the Republic of Azerbaijan, the indispensable importance of the development of the non-oil sector for the country's economy, the importance and ways of increasing the export potential of the non-oil sector in order to ensure greater economic growth. Basically, the stages of development of the non-oil sector are theoretically analyzed, the importance of state regulation in the development of this sector and in ensuring economic growth by increasing its export potential is emphasized, the results of the system of measures implemented by the state are clearly revealed.

Keywords: Azerbaijan economy, non-oil sectors, economic diversification, sustainable development, economic reforms

Yapay Zekâ Okuryazarlığı Üzerine Kavramsal Bir Değerlendirme

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ÖZET

Yapay zekâ okuryazarlığı; bireylerin yapay zekâ teknolojilerini anlamalarını, etkili ve etik bir şekilde kullanmalarını, avantajlarını değerlendirmelerini ve olası risklerinin farkına varmalarını sağlayan temel bir beceridir. İçinde bulunduğumuz dijital çağın dinamikleri göz önüne alındığında yapay zekâ okuryazarlığı; bilgiye erişim, bilinçli kararlar alma ve bu kararları uygulama süreçlerinde gün geçtikçe daha kritik bir rol oynamaktadır. Bireylerin teknolojiyi yalnızca tüketen değil; anlayan, sorgulayan ve etik bir şekilde yönlendiren aktörler haline gelmeleri; geleceğin bilgi toplumlarının inşasında büyük önem taşımaktadır. Bu çalışmada, yapay zekâ okuryazarlığı kavramsal bir bakış açısıyla incelenmektedir. Çalışma kapsamında öncelikle yapay zekâ okuryazarlığının tanımı, kapsamı ve tarihsel gelişimi açıklanmakta; ardından bileşenleri ve önemi konu edilmektedir. Teknolojinin insan ve toplum yaşamındaki öneminden hareket eden çalışma, yapay zekâ okuryazarlığının dijital dönüşümdeki belirleyici etkisini bir dayanak noktası olarak kabul etmektedir. Çalışma ile alanyazına katkı sunarak teknoloji ve dijitalleşme bağlamında ardıl çalışmalara kaynak oluşturmak amaçlanmaktadır.

Anahtar Kelimeler: Teknoloji, Dijitalleşme, Yapay Zekâ, Okuryazarlık, Yapay Zekâ Okuryazarlığı.

A Conceptual View: Artificial Intelligence Literacy

ABSTRACT

Artificial intelligence literacy is a basic skill that enables individuals to understand artificial intelligence technologies, use them effectively and ethically, evaluate their advantages, and be aware of their potential risks. Considering the dynamics of the digital age we are in, artificial intelligence literacy plays an increasingly critical role in the processes of accessing information, making conscious decisions, and implementing these decisions. Individuals becoming actors who not only consume technology but also understand, question, and ethically direct it is of great importance in the construction of future information societies. In this study, artificial intelligence literacy is examined from a conceptual perspective. Within the scope of the study, the definition, scope, and historical development of artificial intelligence literacy are first explained; then, its components and importance are discussed. Based on the importance of technology in human and social life, the study accepts the decisive effect of artificial intelligence literacy in digital transformation as a reference point. The study aims to contribute to the literature and create a resource for subsequent studies in the context of technology and digitalization.

Keywords: Technology, Digitization, Artificial Intelligence, Literacy, Artificial Intelligence Literacy.

Kurumsal İletişimde Yapay Zekâ Kullanımı Üzerine Betimsel Bir Analiz

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ÖZET

Küreselleşme ve dijitalleşmenin hız kazanmasıyla birlikte teknolojik dönüşüm, kurumsal iletişimin yapısını ve dinamiklerini köklü bir şekilde değiştirmiştir. Geleneksel iletişim modelleri; yerini veri odaklı, etkileşimli ve yapay zekâ destekli yeni yaklaşımlara bırakmaktadır. Yaşanan dönüşümlere koşut olarak yapay zekâ; kurumların iç ve dış çevreleriyle olan iletişim ve etkileşim süreçlerini hızlandıran, kişiselleştiren ve destekleyen stratejik bir araç haline gelmiştir. Veri analitiği, makine öğrenmesi, doğal dil işleme, derin öğrenme, yapay sinir ağları gibi teknolojilerin kurumsal iletişimin daha etkili ve veriye dayalı hale gelmesini sağladığını ifade etmek mümkündür. Bu çalışma, kurumsal iletişimde yapay zekânın kullanımı kavramsal bir yaklaşımla ele almaktadır. Çalışmada yapay zekânın kurumsal iletişimdeki yeri ve önemi, kullanım alanları ve etkileri betimsel analiz aracılığıyla incelenmektedir. Yapay zekânın kurumsal iletişimdeki yerinden ve öneminden hareket eden çalışma, alanyazına katkı sunarak ardıl çalışmalara kaynak oluşturmayı amaçlamaktadır. Çalışma kapsamında yapay zekânın kurumsal iletişimi daha etkin, verimli ve veri destekli hale getirdiği tespit edilmiştir. Bu bağlamda etik, güvenlik ve insan kaynağı gibi unsurların; yapay zekânın kurumsal iletişimde sürdürülebilir ve başarılı bir şekilde uygulanması açısından dikkate alınması gereken temel faktörler olarak öne çıktığı görülmüştür. Çalışmanın, yapay zekâ teknolojilerinin kurumsal iletişim stratejilerine entegrasyonu konusunda kurumsal bir çerçeveye sunduğu ve gelecekteki çalışmalar için bir temel oluşturduğu düşünülmektedir.

Anahtar Kelimeler: Teknoloji, Dijitalleşme, Yapay Zekâ, Okuryazarlık, Yapay Zekâ Okuryazarlığı.

A Descriptive Analysis of the Use of Artificial Intelligence in Corporate Communication

ABSTRACT

With the acceleration of globalization and digitalization, technological transformation has profoundly reshaped the structure and dynamics of corporate communication. Traditional communication models have been replaced by data-driven, interactive, and AI-supported approaches. In parallel with these transformations, artificial intelligence has become a strategic tool that accelerates, personalizes, and enhances communication and interaction processes within and outside organizations. Technologies such as data analytics, machine learning, natural language processing, deep learning, and artificial neural networks have contributed to making corporate communication more effective and data-driven. This study examines the use of artificial intelligence in corporate communication from a conceptual perspective. It explores the role and significance of AI in corporate communication, its areas of application, and its impacts through descriptive analysis. Building upon the significance and role of AI in corporate communication, the study aims to contribute to the literature and serve as a foundation for future research. The findings indicate that AI enhances the efficiency, effectiveness, and data-driven nature of corporate communication. In this context, ethical considerations, security, and human resources emerge as critical factors for the sustainable and successful implementation of AI in corporate communication. This study provides a corporate framework for integrating AI technologies into corporate communication strategies and is expected to serve as a foundational reference for future research.

Keywords: Technology, Digitilization, Artifical Intelligence, Literacy, Artifical Intelligence Literacy.



Enhancing Inventory Control to Manage Demand Variability and Minimize Lead Time in the Mining Sector: A Case Study of PT XYZ

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ABSTRACT

The mining equipment and mineral processing solutions sector plays a crucial role in supporting efficient mining operations. PT XYZ, an international company with operations centered in Jakarta, specializes in mineral processing but faces ongoing challenges in inventory management. These include inconsistent customer demand, extended procurement lead times, and slow inventory turnover, resulting in stockouts, overstocking, and high warehousing costs. This project seeks to deliver strategic solutions for improving inventory planning, shortening lead times, and boosting turnover efficiency. Anchored in the Just In Time (JIT) framework, the study incorporates primary data from Focus Group Discussions and interviews, alongside secondary sources such as journals and online publications. Analytical tools including PESTLE, SWOT, TOWS, and Gap Analysis are employed to uncover core issues and strategic deficiencies. The project is structured into four phases—initiation, planning, execution, and closure—spanning a 10-week timeline. Key deliverables include an inventory optimization strategy, improved procurement processes, technology recommendations, and a detailed implementation roadmap with defined performance indicators.

Keywords: Inventory management, Demand fluctuation, Procurement Lead-time, Mining industry



The Effect of Corporate Governance, Media Exposure, Corporate Sustainable Growth, Profitability on Carbon Emission Disclosure

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ABSTRACT

Carbon emission disclosure has emerged as a key topic in various international discussions, as it enables companies to make informed decisions on reducing emissions and enhancing operational efficiency. Between 2010 and 2018, national greenhouse gas (GHG) emissions in Indonesia increased at an average annual rate of approximately 4.3%. According to BMKG data, the country also experienced a rising temperature trend of about 0.03°C per year from 1981 to 2018. Climate change is contributing to a higher incidence of hydrometeorological disasters, which now account for 80% of all disasters occurring in Indonesia. This study aims to examine the impact of the audit committee, media exposure, and corporate sustainable growth on carbon emission disclosure, with profitability included as a control variable. The research focuses on manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2021. Employing a quantitative approach with secondary data, the study uses purposive sampling for sample selection and applies multiple regression analysis through the EViews 12 software.

Keywords: Audit Committee, Media Exposure, Corporate Sustainable Growth, Profitability, Carbon Emission Disclosure.

Havacılıkta Sessizlik Tehlikesi! Psikolojik Güvenlik Üzerine Kavramsal Bir Yaklaşım

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ÖZET

Psikolojik güvenlik, ekip üyelerinin kişilerarası düzeyde risk almaktan çekinmedikleri, bireysel düşünce ve görüşlerini statü, öz imaj ya da kariyer endişesi taşımadan ifade edebildikleri bir çalışma ortamını tanımlamaktadır. Böyle bir ortam, yalnızca açık iletişimin ve karşılıklı saygının hâkim olduğu bir iklimi değil, aynı zamanda bireysel farklılıkların özgürce dile getirilebildiği ve bu farklılıkların yapıcı biçimde karşılandığı kapsayıcı bir ekip kültürünü de içermektedir. Açıklığın kurumsal düzeyde içselleştirilmesi ve üst düzey yöneticiler tarafından sahiplenilmesi, güvene dayalı iletişim kültürünün kurumsal yapıya kalıcı biçimde yerleşmesini sağlarken; bu tür bir yapının varlığı, fikir çeşitliliğini teşvik ederek öğrenme süreçlerini, bireysel ve kurumsal gelişimi ile sürekli iyileştirmeyi destekleyen bir temel oluşturmaktadır. Bu çok katmanlı yapının anlaşılabilmesi için psikolojik güvenlik olgusunun farklı bağlamlarda nasıl kavramsallaştığı ve ölçüldüğünün incelenmesi önem arz etmektedir. Farklı disiplinlerdeki kavramsallaştırma ve ölçüm yaklaşımlarında gözlemlenen mütevazı farklılıklara rağmen, psikolojik güvenlik, kişilerarası risk algısıyla ilişkili bir yapı olarak disiplinler arası güçlü bir kavramsal uzlaşıya dayanmaktadır. Literatürdeki bulgular, sektörler ve kültürel bağlamlar arasında genel anlamda yüksek düzeyde tutarlılık gösterirken, alana yönelik daha derinlemesine analizler gerektiren bazı bağlamsal nüanslara da işaret etmektedir. Bu kavrama yönelik akademik ilgi, belirsizlik ve sürekli değişimle kuşatılmış iş ortamlarında yön bulma güçlüklerinin artmasıyla ivme kazanmış; özellikle örgütsel yapılar arasındaki artan karşılıklı bağımlılık, sistemsel karmaşıklık ve çevresel dinamizm doğrultusunda hem kuramsal hem de uygulamalı düzeyde anlamlı biçimde derinleşmiştir. Günümüzde bu yapı, örgütlerin değişen koşullara uyum sağlayabilme, bilgi üretme ve sürdürülebilir performans sergileme kapasitesinde kritik bir rol üstlenmekte olup; bu yönüyle yalnızca örgütsel davranış alanında değil, aynı zamanda yönetim bilimleri, eğitim, sağlık, mühendislik ve havacılık gibi birçok disiplinde araştırma konusu haline gelmiştir. Havacılık gibi yüksek güvenlik hassasiyetine sahip, hata toleransının son derece sınırlı olduğu ve yoğun eşgüdüm gerektiren sektörlerde, çalışanların kendilerini ifade edebilecekleri güven temelli bir örgütsel iklimin varlığı hayati önem taşımaktadır. Havacılık sektörü özelinde, hataların açıkça dile getirilebildiği, geri bildirim mekanizmalarının etkin biçimde işlediği ve bireysel görüşlerin cezai ya da hiyerarşik kaygılar olmaksızın paylaşabildiği bir yapı oluşturmak; yalnızca emniyet standartlarının sürdürülebilirliği açısından değil, aynı zamanda operasyonel mükemmeliyetin sağlanması bakımından da stratejik bir gerekliliktir. Kurumsal yapılarda yenilikçi fikirlerin çoğunlukla dirençle karşılandığı göz önüne alındığında, çalışanların yeni ve potansiyel olarak riskli önerilerini dile getirebilmeleri, bu güven ortamının varlığına doğrudan bağlıdır. Söz konusu iklim, yaratıcılık ve inovasyon süreçlerinin yanı sıra, hata bildirimini teşvik eden açıklık kültürünü ve örgütsel performansın bütüncül düzeyde gelişimini de destekleyen çok boyutlu sonuçlar üretme potansiyeline sahiptir. Öte yandan, psikolojik güvenliğin bir öngörücü değişken olarak farklı örgütsel birimler arasında anlamlı düzeyde farklılık gösterebildiğini ortaya koyan bulgular, yapının tutarlılığına dair önemli metodolojik ve bağlamsal tartışmalara da zemin hazırlamaktadır. Bunun özelinde şekillenen çalışmada, öncelikle psikolojik güvenlik araştırmasının erken tarihinin kısaca gözden geçirilmesi ve ardından havacılık sektörü özelinde gerçekleştirilen güncel araştırmaların kapsamlı biçimde ele alınması amaçlanmaktadır.

Anahtar Kelimeler: Psikolojik Güvenlik, Emniyet, Havacılık.

The Danger of Silence in Aviation: A Conceptual Approach to Psychological Safety

ABSTRACT

Psychological safety refers to a work environment where team members feel secure enough to take interpersonal risks, express individual thoughts and opinions without fear of status, self-image, or career repercussions. Such an environment encompasses not only a climate dominated by open communication and mutual respect but also an inclusive team culture where individual differences can be freely expressed and constructively addressed. The institutionalization of openness at the organizational level and its endorsement by senior management ensure the permanent establishment of a trust-based communication culture within the organizational structure. The existence of such a structure fosters a foundation that supports learning processes, individual and organizational development, and continuous improvement by encouraging diversity of thought. To understand this multifaceted structure, it is essential to examine how the concept of psychological safety has been conceptualized and measured across different contexts. Despite modest differences in conceptualization and measurement approaches across various disciplines, psychological safety is strongly grounded in an interdisciplinary conceptual consensus as a construct related to interpersonal risk perception. Findings in the literature generally show high consistency across sectors and cultural contexts, while also indicating contextual nuances that require more in-depth analysis. Academic interest in this concept has intensified with the increasing challenges of navigating uncertainty and constant change in work environments. Particularly, the growing interdependence among organizational structures, systemic complexity, and environmental dynamism have significantly deepened both theoretical and practical understanding. Today, this structure plays a critical role in organizations' capacity to adapt to changing conditions, generate knowledge, and sustain performance. In this regard, it has become a subject of research not only in organizational behavior but also in management sciences, education, healthcare, engineering, and aviation. In sectors like aviation, which have high safety sensitivity, extremely limited error tolerance, and require intense coordination, the presence of a trust-based organizational climate where employees can express themselves is vital. In the aviation sector, establishing a structure where errors can be openly discussed, feedback mechanisms function effectively, and individual opinions can be shared without fear of punitive or hierarchical concerns is not only strategically necessary for maintaining safety standards but also for achieving operational excellence. Considering that innovative ideas are often met with resistance in institutional structures, the ability of employees to voice new and potentially risky suggestions is directly dependent on the existence of this trust environment. This climate has the potential to produce multidimensional outcomes that support creativity and innovation processes, as well as an openness culture that encourages error reporting and the holistic development of organizational performance. On the other hand, findings indicating that psychological safety as a predictive variable can significantly vary across different organizational units lay the groundwork for important methodological and contextual discussions regarding the consistency of the construct. This study aims to briefly review the early history of psychological safety research and then comprehensively examine recent studies conducted in the aviation sector.

Keywords: Psychological Safety, Safety, Aviation.



Arteries of Internet: Analysing the Assassins of Earth and Cable Colonialism

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ABSTRACT

Ocean cables form the neural networks of the wired world and backbone of the digital economy. These Information superhighways hold almost 95% of the internet traffic, connecting continents through signal multiplexing techniques covering an area of about 1.4 million kilometres in length. But these silent enablers are increasingly assisting the ecocide of the isolated ecosystems under the sea, either directly or indirectly. The damage through subsea cables range from a variety of issues like chemical pollution, thermal radiation, sediment suspension during installation and decommissioning, affecting the behavioural pattern of the Benthic Biota, mutations in the feeding, breeding and migratory tendencies of the geomagnetic navigating species, seabed alteration and coral bleaching. As Oceans are the new economic frontiers, they are emerging as a growing geopolitical fault line. Countries and Companies are seeing Cables as critical infrastructure, and asserting to create dominance in the Cable competition; which ultimately triggers the onset of Cable Colonialism. The demand for Data consumption is accelerating with an upsurge in population, and this expansionism is diverted to developing countries. The protectionism and weaponisation of wires further burdens the oceanic biosphere. The paper analyzes the impact on Marine Biodiversity from and for the oceanic cables, decoding the dawn of annexations in the name of digital inclusion and offers effective frameworks to confront the concerns.

Keywords: Subsea Cables Digital Colonialism Marine Impact Ecosystem Geopolitics



Strategic Management Accounting and its Implementation in Micro Business Innovation Culture : A Case Study in Jabodetabek

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ABSTRACT

This study aims to promote innovation and sustainability among micro-enterprises in the Jabodetabek region by applying Strategic Management Accounting (SMA) techniques to enhance competitiveness and operational efficiency. Cultivating a culture of innovation within MSMEs is crucial for maintaining competitiveness and ensuring long-term business sustainability. SMA serves as a catalyst for fostering this innovation culture by encouraging the adoption of improved managerial accounting practices. The research also emphasizes the positive impact of SMA implementation on micro-enterprise performance and the pivotal role of innovation in driving business growth. MSMEs in Jabodetabek play a key role in economic development, job creation, and the industrialization process. However, they frequently encounter challenges such as limited resources, inadequate accounting expertise, and a lack of awareness regarding the advantages of SMA. Despite its significant potential to boost efficiency and innovation, the application of SMA in Jabodetabek's MSME sector remains underexplored. Thus, this study seeks to contribute to the existing literature on the relevance of SMA for MSMEs. Using a quantitative survey approach, the research gathered data from 120 micro-enterprise owners across major cities in Jabodetabek. The findings reveal that SMA significantly aids in cost control, financial planning, and fostering an innovation-oriented culture that supports the sustainability of micro-enterprises.

Keywords: Strategic Management Accounting, Top Management Characteristics, Innovation in Business, Business Performance, Small and Medium Enterprises (SMEs).

TC.Kültür Bakanlığı Konya Türk Tasavvuf Musikisi Korosunun İncelenmesi

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ÖZET

Bu bildirinin amacı Konya ilinde kurulan Konya Türk tasavvuf musikisi topluluğunun kuruluşu, kuruluş amacı ve faaliyetleri hakkında bilgi vermektir. Konya Türk Tasavvuf Müziği Topluluğu, 11 Eylül 1989 tarih ve 89/14537 sayılı Bakanlar Kurulu kararıyla kurulduğu görülmektedir. 1990 yılında Kültür Bakanlığınca açılan sınav neticesinde topluluk oluşturulmuş ve 1991 yılı Nisan ayında Konya’da çalışmalarına başlamıştır. Topluluğun kuruluş amacı, her yıl Aralık ayında Konya’da düzenlenen Hz.Mevlâna’yı anma ve Şeb-i Arûs Törenlerini daha düzenli bir şekilde yapmak, Hz. Mevlâna’nın düşünce, sevgi ve hoşgörüsünü yaymak, bu vesileyle milli birlik ve beraberliğimizi pekiştirmek, yurtdışından ve turistik yörelerimizden gelen yoğun talepleri karşılamaktır. Topluluk Türk Tasavvuf Müziği alanında ülkemizde kurulan ilk ve tek resmi sanat kurumudur. Çalışmalarına başladığı günden itibaren başta Mevlevî müziği ve sema olmak üzere Tasavvuf Müziğinin bütün formlarından geçmişten intikal etmiş eserlerle birlikte günümüzde bestelenen eserler de geleneksel icra tarzına sadık kalarak icra etmektedir. Konya’da gerçekleştirdiği periyodik programlarda, Mevlevî Ayini, Tevşih, Naat, Durak, İlahi, Nefes gibi dini müzik formları ile birlikte, Türk Müziğinin dini olmayan formlarından oluşturduğu konser programlarıyla da sanatseverlerin huzuruna çıkmaktadır. Kuruluş amacına uygun olarak yurtiçi ve yurtdışında çok yoğun konser faaliyetleri devam etmektedir. Yaklaşık elli ülkede, sayısız konser vermiş ve sema programı icra etmiştir. Topluluğun Rast, Dügâh, Çargâh, Hicâz, Acembüselik, Karcıgar ve Sûzidil “Beste-i Kadim” ve “Beste-i Cedid” adıyla on üç Mevlevî Ayini ile “Vuslat”, “Yunus İlahileri”, “Halveti-Şabani İlahileri” ve “Bir devrin Sonsuzluğu” adıyla altı Tasavvuf Müziği albümü yayınlanmıştır. 1991 yılında Polonya’nın Bdygosh şehrinde yapılan Dünya Müzik yarışmasında “En iyi şef” ve “En iyi müzik” ödülünü almış, 2009 yılında Türkiye Yazarlar Birliği tarafından “Türk Müziği” dalında büyük ödüle layık görülmüştür. Bu bağlamda bakıldığında Konya Türk tasavvuf musikisi korusu gerek Konya için gerekse Türkiye için bir kültürü, geleneği ve Türk musikisini yaşatması açısından büyük bir öneme sahiptir ve araştırılmaya değer bir kurumdur.

Anahtar Kelimeler: Mevlevî Ayini, Tasavvuf Müziği, Makam, İlahi, Durak

A Study on the Konya Turkish Sufi Music Ensemble under the Ministry of Culture of Turkey

ABSTRACT

The aim of this paper is to provide information about the establishment, purpose, and activities of the Konya Turkish Sufi Music Ensemble, which was founded in the province of Konya. The ensemble was established by the decision of the Council of Ministers, dated September 11, 1989, and numbered 89/14537. Following an examination conducted by the Ministry of Culture in 1990, the ensemble was formed and began its activities in Konya in April 1991. The primary purpose of the ensemble is to organize the annual commemoration ceremonies for Hz. Mevlana (Rumi), known as the Şeb-i Arûs (Wedding Night) ceremonies, in a more organized manner; to promote the thoughts, love, and tolerance of Mevlana; to strengthen national unity and solidarity; and to meet the increasing demands from abroad and domestic touristic regions. The Konya Turkish Sufi Music Ensemble is the first and only official institution in Turkey established in the field of Turkish Sufi Music. Since the beginning of its activities, the ensemble has been performing, with loyalty to the traditional style, not only the Mevlevî music and sema (whirling dervish ceremony) but also all forms of Sufi music, including both historical and contemporary compositions. In its regular programs held in Konya, the ensemble performs various religious music forms such as

Mevlevi Ayin (Ritual Ceremony), Tevşih, Naat, Durak, İlahi, and Nefes, as well as non-religious forms of Turkish music. In accordance with its founding mission, the ensemble has been actively engaged in domestic and international concert tours. It has performed in nearly fifty countries and held countless concerts and sema programs. The ensemble has released several albums, including thirteen Mevlevi Ayins in the modes of Rast, Dügâh, Çargâh, Hicaz, Acembûselik, Karcığâr, and Sûzidil, under the titles of “Beste-i Kadîm” (Ancient Compositions) and “Beste-i Cedîd” (New Compositions), as well as six Sufi music albums titled “Vuslat” (Reunion), “Yunus İlahileri,” “Halveti-Şabani İlahileri,” and “Bir Devrin Sonsuzluğu” (The Eternity of an Era). In 1991, the ensemble won the awards for “Best Conductor” and “Best Music” at the World Music Competition held in Bydgoszcz, Poland. In 2009, it was awarded the Grand Prize in Turkish Music by the Turkish Authors’ Association. From this perspective, the Konya Turkish Sufi Music Ensemble holds great significance both for Konya and for Turkey in terms of preserving a rich culture, tradition, and the heritage of Turkish music, and is therefore a valuable institution worthy of academic study.

Keywords: Mevlevi Rite, Sufi Music, Makam, Sufi Hymn, Durak Chant

Temalı Restoran Konulu Çalışmaların Bibliyometrik Analizi

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ÖZET

Temalı restoranlar, insanların temel gereksinimlerinin yanı sıra hoş vakit geçirme gibi gereksinimlerini de karşılamayı amaçlayan ticari yiyecek-içecek işletmeleridir. Dolayısıyla, temalı restoranlar müşterilerine hem yeme-içme deneyimi hem de eğlence deneyimi sunmaktadır. Bu çalışmada Scopus veri tabanında bulunan “theme and restaurant” ile ilgili yapılan araştırmaları bibliyometrik analiz yöntemiyle incelemektir. Scopus veri tabanında 1989-2025 yılları arasındaki yayınlarda “theme and restaurant” ifadeleri geçen çalışmalar taratılmış arama sonucunda 694 çalışmaya ulaşılmıştır ve sosyal bilimler alanında 230 çalışma bulunmuştur. Uluslararası literatürde “theme and restaurant” konusunda yapılan çalışmalarda ise, “yayın yılı, yazarlar, konu alanları, kurumlar, ülkeler, yayın türü, anahtar kelimeler ve kaynaklar” incelenerek değerlendirilmiştir. Bibliyometrik veriler, VOSviewer 1.6.20 programı kullanılarak analiz edilip görselleştirilmiştir. Araştırma kapsamında akademik çalışmaların görsellerini haritalamak için ortak yazarlık ağları, atıf analizi ve anahtar kelime ortak oluşum analizi dahil olmak üzere kapsamlı bir bibliyometrik göstergeler seti kullanılmıştır.

Anahtar Kelimeler: Tema, Restoranlar, İnsan, Bibliyometrik Analiz

A Bibliometric Analysis of Research on Themed Restaurants

ABSTRACT

Themed restaurants are commercial food and beverage establishments that aim not only to meet individuals' basic nutritional needs but also to fulfill their social needs such as spending enjoyable time and entertainment. In this context, themed restaurants offer customers a holistic experience that combines both dining and entertainment. The aim of this study is to examine academic publications containing the phrase “theme and restaurant” in the Scopus database through a bibliometric analysis approach. As a result of the search conducted for the period between 1989 and 2025, a total of 694 publications were identified, 230 of which were in the field of social sciences.

The international literature on "theme and restaurant" was evaluated in terms of publication year, authors, subject areas, institutions, countries, publication types, keywords, and sources. The bibliometric data were analyzed and visualized using VOSviewer version 1.6.20.

In the scope of this research, a comprehensive set of bibliometric indicators was employed to map the academic studies, including co-authorship networks, citation analysis, and keyword co-occurrence analysis.

Keywords: Theme, Restaurants, Humans, Bibliometric Analysis



Yapay Zekâ ve Girişimcilik İlişkisi Üzerine Bir İnceleme

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ÖZET

Bu çalışma, yapay zekâ (YZ) teknolojilerinin girişimcilik alanına olan etkilerini çok boyutlu bir perspektiften incelemektedir. Dijitalleşmenin hız kazandığı günümüzde, YZ yalnızca işletmelerin operasyonel süreçlerini dönüştürmekle kalmayıp aynı zamanda yeni iş modellerinin doğmasına da olanak sağlamaktadır. Çalışmada, YZ' nin girişimcilik üzerindeki etkileri; fırsatların tespiti, karar alma süreçleri, müşteri ilişkileri yönetimi ve ürün/hizmet inovasyonu bağlamında ele alınmıştır. Literatür taraması ve vaka incelemeleri aracılığıyla elde edilen veriler, YZ' nin girişimciler için hem stratejik bir avantaj hem de bazı etik ve yapısal zorluklar sunduğunu göstermektedir. Sonuç olarak, bu inceleme, YZ' nin yalnızca teknolojik bir araç değil, aynı zamanda girişimcilik ekosisteminin dinamiklerini yeniden şekillendiren bir faktör olduğunu ortaya koymaktadır.

Anahtar Kelimeler: Yapay Zekâ, Girişimcilik İlişkisi Üzerine Bir İnceleme

A Study on the Relationship Between Artificial Intelligence and Entrepreneurship

ABSTRACT

This study explores the impact of artificial intelligence (AI) technologies on entrepreneurship from a multidimensional perspective. In today's rapidly digitalizing world, AI not only transforms the operational processes of businesses but also enables the emergence of new business models. The research examines the influence of AI on entrepreneurship in terms of opportunity identification, decision-making processes, customer relationship management, and product/service innovation. Data obtained through literature reviews and case studies reveal that AI offers entrepreneurs both strategic advantages and a set of ethical and structural challenges. In conclusion, this review demonstrates that AI is not merely a technological tool but also a transformative factor reshaping the dynamics of the entrepreneurial ecosystem.

Havacılık Güvenliğinde Liderliğin Gücü: Dönüşümcü Liderlik ve Risk Alma Davranışı Arasındaki İlişki

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ÖZET

Havacılık güvenliği, kazaların sonuçlarını önlemek veya iyileştirmek için tasarlanmış birincil ve ikincil güvenlik önlemlerinin bir karışımı üzerine kurulu sistemdir. Güvenlik risk yokluğu olarak değerlendirilse de güvenlik yönetimi ile ilgili uygun liderlik tarzının dönüşümcü liderlik olduğu görülmektedir. Çünkü dönüşümsel liderler, ekip üyelerini yeni çalışma yolları denemek için risk almaya teşvik ederek çözümler algılamaya ve yeni fikirleri denemeye motive ederler. Aynı zamanda, çalışanlarına sürekli olarak ilgi gösterir ve kuruma fayda sağlamak için heyecan ve olumlu çalışmaya teşvik eder. Risk ve belirsizliğin yüksek olduğu, havacılık güvenliğinin son savunma hattı olan hava araçlarından kurtarma ve yangınla mücadele (ARFF) birimindeki liderlerin sergiledikleri davranışların çalışanların yaptıkları görevleri gereği risk alma davranışları üzerinde etkisinin olacağı öngörülmektedir. Bu nedenle bu çalışmanın amacı, dönüşümcü liderlik ile risk alma davranışı arasındaki ilişkiyi sosyal değişim teorisi çerçevesinde incelemektir. Ayrıca, bu ilişkide demografik değişkenlerin varsayılan katkısını görmektedir. Araştırma, Türkiye’de havacılık sektöründe görev yapan hava araçlarından kurtarma ve yangınla mücadele (ARFF) birimindeki personellerden oluşmaktadır (n=253). Anket tekniğinin uygulandığı ve kolayda örnekleme yöntemi benimsendiği söz konusu örneklemden toplanan verilerin analizinde SPSS ve Jamovi istatistik programlarından yararlanılmıştır. Verilerin analizinde doğrulayıcı faktör analizi (DFA), korelasyon analizi ve çoklu regresyon analizleri uygulanmıştır. Araştırma bulgularına göre, ARFF çalışanlarının dönüşümcü liderlik algılarının risk alma davranışını anlamlı ve olumlu yönde etkilediği tespit edilmiştir. Bununla birlikte, ARFF personellerinin eğitim durumunun dönüşümcü liderlik ile risk alma davranışı ilişkisine anlamlı katkı sunduğu ortaya konmuştur.

Anahtar Kelimeler: Dönüşümcü Liderlik, Risk Alma Davranışı, Havacılık Sektörü.

The Power of Leadership in Aviation Safety: The Relationship Between Transformational Leadership and Risk-Taking Behavior

ABSTRACT

Aviation safety is a system based on a combination of primary and secondary safety measures designed to prevent or improve the consequences of accidents. Although safety is considered as the absence of risk, it is seen that the appropriate leadership style regarding safety management is transformational leadership. This is because transformational leaders motivate team members to perceive solutions and try new ideas by encouraging them to take risks to try new ways of working. At the same time, they constantly show interest in their employees and encourage them to work enthusiastically and positively to benefit the organization. It is predicted that the behaviors of the leaders in the aircraft rescue and fire fighting (ARFF) unit, which is the last line of defense for aviation safety, where risk and uncertainty are high, will have an effect on the risk-taking behaviors of the employees due to the tasks they perform. Therefore, the aim of this study is to examine the relationship between transformational leadership and risk-taking behavior within the framework of social exchange theory. In addition, it is to see the assumed contribution of demographic variables in this relationship. The research consists of personnel in the aircraft rescue and fire fighting (ARFF) unit working in the aviation sector in Turkey (n=253). SPSS and Jamovi statistical programs were used in the analysis of the data collected from the sample in question, where the survey technique was applied and the convenience sampling method was adopted. Confirmatory factor analysis (CFA), correlation analysis and multiple regression analyses were applied in the analysis of the data. According to the research findings, it was determined that the transformational leadership perceptions of ARFF employees significantly and positively affected the risk-taking behavior. In addition, it was revealed that the educational status of ARFF personnel made a significant contribution to the relationship between transformational leadership and risk-taking behavior.

Keywords: Transformational Leadership, Risk-Taking Behavior, Aviation Sector.

Ayrılık Nedenleri ve İşlevsel Olmayan İlişki İnançları Arasındaki İlişkinin İncelenmesi

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ÖZET

Bu çalışmanın amacı bireylerin romantik ilişkiyi bitirme sebepleri ile sahip oldukları (işlevsel olmayan) ilişki inançları arasındaki olası ilişkiyi üniversite öğrencilerinden oluşan bir örnekleme incelemektir. Çalışmanın örneklemini Uşak Üniversitesi'nin farklı bölümlerinde öğrenim gören ve araştırma esnasında romantik ilişkisi olmayan 217 katılımcı (159 kadın, 58 erkek) oluşturmaktadır. Katılımcılar sonlanan en son romantik ilişkilerini göz önünde bulundurarak çevrimiçi ortamda düzenlenmiş ayrılık nedenleri ölçümünü (*Partnere ilişkin nedenler, Benliğe ilişkin nedenler, Kişisel farklılıklar, Etkileşime ilişkin nedenler ve Dış etmenler* olmak üzere toplamda 5 alt faktör) (işlevsel olmayan) ilişki inançları ölçümünü (*"Birbirimize karşı tamamen açık ve dürüst olmalıyız", "Birbirimizin zihnini okuyabilmeliyiz", "Her şeyi birlikte yapmalıyız", "Birbirimizin bütün ihtiyaçlarını karşılamalıyız", "Birbirimizi değiştirebilmeliyiz" ve "Romantik idealizm"* olmak üzere toplamda 6 alt faktör) ve çeşitli demografik bilgilerin yer aldığı demografik formu yanıtlamışlardır. Katılımcılardan elde edilen veriler korelasyon ve regresyon analizleri kullanılarak incelenmiştir. Ayrılık nedenleri ölçümünün ve (işlevsel olmayan) ilişki inançları ölçümünün alt boyutları arasında gözlenen ilişkiler ayrıntılı biçimde ele alınacaktır.

Anahtar Kelimeler: Romantik İlişkiler, Ayrılık Nedenleri, İşlevsel Olmayan İlişki İnançları

Examination of the Link between Breakup Reasons and Relationship Beliefs

ABSTRACT

The main objective of the current study is to examine the potential link between individuals' reasons to terminate their romantic relationships and relationship beliefs they endorse in a sample of university students. The sample of the current study consisted of 217 students (159 female, 58 male). Considering their last romantic relationship that ended, participants were asked to fill out measures of breakup reasons (with five factors, namely, Reasons referring to the partner, Reasons referring to the self, Personal difference, Reasons referring to the relationship/dyad or interaction, and Reasons referring to the external factors), measure of relationship beliefs (with six factors, namely, "We should be completely open and honest with each other", "We should be able to read each other's minds", "We should do everything together", "We should be able to meet all of each other's needs", "We should be willing and able to change for each other" and "Romantic idealism") and demographic form including various demographic questions. Correlation and regression analyses were conducted to analyze the data collected from participants. Relationships among subscales of measures of breakup reasons and relationship beliefs will be discussed in detail.

Keywords: Romantic Relationships, Breakup Reasons, Relationship Beliefs

Yapay Zekâ Destekli Yalın Üretim: Kavramsal Bir Çerçeve

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ÖZET

Amaç: Günümüzde hızla dijitalleşen ve rekabetin yoğunlaştığı iş dünyasında, yapay zekâ teknolojileri işletmelerin sürdürülebilirlik, verimlilik ve stratejik karar alma süreçlerinde etkili olmaya başlamıştır. Yapay zeka gelişmiş veri analitiğiyle süreçleri iyileştiren ve maliyet tasarrufu sağlayan çağdaş bir yönetim teknolojisi olarak yalın üretim felsefesinde anahtar bir rol üstlenmektedir.

Yöntem: Yapay zekâ teknolojilerinin yalın üretim uygulamaları üzerindeki etkilerini incelemek amacıyla literatür taraması tekniği benimsenmiştir. Bu kapsamda, “lean management”, “lean production”, “artificial intelligence”, “AI in manufacturing”, “AI and lean practices” gibi anahtar kelimelerle 2015-2025 yılları arasında ulusal ve uluslararası hakemli dergilerde yayımlanmış akademik makaleler, kitaplar, tezler ve konferans bildirileri incelenmiştir. Elde edilen literatür taramasında, yapay zekâ uygulamalarının yalın üretim süreçlerine katkısı, verimlilik artışı, maliyet azaltımı ve süreç iyileştirme etkileri bakımından kategorize edilmiştir.

Bulgular: Yapay zekâ tekniklerinin yalın yönetim süreçlerine entegre edilmesiyle verimlilik artışı sağlanacağı sonucuna ulaşılmıştır. Gerçek zamanlı veri analitiği sayesinde üretim planlaması daha esnek hale gelirken, üretim hatlarındaki bekleme süreleri azalmaktadır. Öngörücü bakım uygulamalarıyla arızalar önceden tahmin edilmekte ve karar alma süreçlerinde iyileştirmeler sağlamaktadır.

Tartışma: Bu çalışmanın, yalın üretim ve yapay zekâ alanında yapılacak gelecekteki akademik araştırmalara teorik bir temel oluşturması ve aynı zamanda sektör yöneticilerine yalın üretim uygulamalarında yol göstermesi öngörülmektedir.

Anahtar Kelimeler: Yapay zekâ, Yalın Yönetim, Yalın üretim.

Artificial Intelligence-Driven Lean Manufacturing : A Conceptual Framework

ABSTRACT

Purpose: In today's rapidly digitized and competitive business world, artificial intelligence technologies have begun to be effective in the sustainability, productivity and strategic decision-making processes of enterprises. Artificial intelligence plays a key role in the lean manufacturing philosophy as a modern management technology that improves processes and saves costs with advanced data analytics.

Method: A literature review technique was adopted to study the effects of artificial intelligence technologies on lean manufacturing practices. In this context, academic articles, books, theses and conference papers published in national and international peer-reviewed journals between 2015 and 2025 were analyzed using keywords such as "lean management", "lean production", "artificial intelligence", "AI in manufacturing", "AI and lean practices". In the obtained literature review, the contribution of artificial intelligence applications to lean manufacturing processes, productivity increase, cost reduction and process improvement effects were categorized.

Results: It was concluded that the integration of artificial intelligence techniques into lean manufacturing processes will increase efficiency. Thanks to real-time data analytics, production planning becomes more flexible, while waiting times on production lines decrease. With predictive maintenance applications, failures are predicted in advance and provide improvements in decision-making processes.

Discussion: This study is expected to create a theoretical basis for future academic research in the field of lean management and artificial intelligence, and at the same time guide industry managers in lean manufacturing practices.

Key Words: Artificial Intelligence, Lean Management, Lean Manufacturing.

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ÖZET

Borca batıklık esas olarak işletme varlıklarının işletmenin borçlarını karşılayamaması, ya da işletme özkaynaklarının negatif hale gelmesi olarak değerlendirilebilmektedir.

Ticari işletmelerin aktiflerinin borçlarını karşılayamadığı durumlarda borca batık oldukları değerlendirilmekte ve şirketlerin yönetim organı tarafından bunun yasal düzenlemeler doğrultusunda önlem alması yönünde beklentiler ortaya çıkmaktadır.

Geçmişte iflas erteleme müessesesi olarak isimlendirilen ve şimdilerde konkordato olarak adlandırılan süreçte tacirlerin borçlarını ödeme ya da nakit yönetiminde problem yaşadıkları, problem yaşama emarelerinin oluşması durumunda bu hususu şirket içerisinde gideremedikleri hallerde yargı yoluna başvurmaları kaçınılmaz olmaktadır. Borca batıklık esas olarak işletmelerin muhasebe kayıtları ya da ticari defter bilgilerinden hareketle oluşturulan finansal tablolardan, bir başka anlatımla finansal durum tablosundan ya da bilançosundan hareketle ortaya çıkan durum değildir.

Borca batıklık işletmelerin rayiç değerler dikkate alınarak oluşturulan değerlerden hareketle oluşturulan finansal durum tablosu (Bilanço) verileri dikkate alınarak oluşturulan ara bilanço olarak ortaya çıkmakta olup, esasen varlıkların borçları karşılama oranları dikkate alınarak yapılan bir değerlendirmedir.

Günümüzde küresel ekonomik krizlerin ülke yansımalarını yanı sıra işletmelerin nakit yönetimlerinden kaynaklanan aksaklıkların borca batıklık sonucunu oluşturduğu gözlemlenmekte olup, çalışmamızda borca batıklık ile birlikte çözüm önerilerine yer verilecektir.

Anahtar Kelimeler: Bilanço, Borca Batıklık, Nakit Yönetimi

Corporate Insolvency and Recommendations

ABSTRACT

Insolvency refers to a situation where a company's assets are insufficient to cover its liabilities, or its equity becomes negative.

When commercial enterprises reach this state, they are deemed insolvent, prompting expectations that the company's management will take appropriate measures in accordance with legal requirements.

The process, formerly known as bankruptcy postponement and now referred to as concordat, is often an unavoidable legal recourse for merchants facing difficulties in debt repayment or cash flow management, especially when early signs of financial trouble cannot be resolved internally within the company.

Insolvency does not arise directly from the financial statements prepared using a company's accounting records or commercial books such as the balance sheet or financial position statement.

Insolvency arises from an interim balance sheet that reflects a company's financial position based on current asset values. It is essentially an evaluation of the ratio between a company's assets and its liabilities.

Today, beyond the effects of global economic crises on national economies, poor cash flow management within companies is a major contributor to insolvency. This study will examine the issue of insolvency and propose possible solutions.

Keywords: Balance Sheet, Insolvency, Cash Management



Laboratory Study Imbibition Test to Palm Oil MES Surfactant to Light Crude Oil

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ABSTRACT

The petroleum production process consists of three main stages, namely primary, secondary, and tertiary recovery. The tertiary recovery stage, also known as enhanced oil recovery (EOR), is an advanced method to increase oil recovery efficiency, one of which is through surfactant injection. The main stage in this research is imbibition testing, which can be done when the concentration of surfactant shows the best characteristics of each test result, starting from the Aqueous stability test, phase behavior, and also IFT. In imbibition testing, core samples that have been saturated with crude oil are immersed with surfactant and brine solutions. The volume of oil produced can be observed within a certain time interval to determine the oil recovery factor (RF). The imbibition method is used to evaluate the ability of surfactants to mobilize oil from rock pores without involving external pressure or artificial flow. This process relies on the natural capillary forces in the rock to push the oil out, thus providing a realistic picture of the surfactant's effectiveness under static conditions. Based on the analysis results, the RF of each sample shows quite different variations. Sample A produced an RF of 45.24%, followed by sample B with an RF value of 45.09%. Meanwhile, sample C has an RF of 40.73%, and the last sample shows an RF value of 38.68%. The highest recovery factor of 45.24% was obtained in sample A, with palm MES surfactant at 2% concentration. This shows that palm MES surfactant can mobilize the oil in the rock more optimally without the help of external pressure.

Keywords: Enhanced oil recovery (EOR) technology, Imbibition test, Palm oil methyl ester sulfonate (MES) surfactants, Recovery factor (RF).

Havalimanlarının Çevresel, Finansal, Operasyonel ve Sosyal Sürdürülebilirliğini Çok Kriterli Karar Verme Yöntemi ile Performans Değerlendirmesi

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ÖZET

Havalimanları, yolcuların ulaşım taleplerine cevap veren, bölgeler arası ekonomik ve sosyal etkileşimi yapılandıran, yerel istihdamın artmasında paya sahip havacılık sektörü paydaşlarından biridir. Bu da havalimanlarının önemli ve topluma faydalı ulusal birer kaynak olduğunu gözler önüne sermektedir. Sürdürülebilirlik öğelerinin hizmet kalitesini artırıcı, çevreyi koruyucu ve maliyetleri düşürücü özellikleri yolcu havalimanlarında sürdürülebilirlik konusuna ilgi duyulmasına sebep olmuştur. Bu çalışmada havalimanlarının sürdürülebilirlik açılarından değerlendirilmesi amaçlanmıştır. Bu bağlamda yolcu yoğunluğu yüksek olan uluslararası 5 havalimanı çevresel (su kullanımı, elektrik kullanımı, CO₂ salınımı), ekonomik (faaliyet geliri artışı, net kar marjı), operasyonel (yolcu sayısı, uçuş sayısı) ve sosyal (kadın çalışan sayısı, personel devir oranı) boyutlar dahilinde analize edilmiştir. Çevresel sürdürülebilirlik kriterlerinin ağırlıklandırılmasında MEREC yöntemi kullanılmış ve ardından CoCoSo yöntemi kullanılarak alternatifler sürdürülebilirlik performansları açısından sıralanmıştır. Kullanılan veriler, havalimanlarının 2023 yılına ait kamuya açık raporlarından elde edilmiştir. Analiz sonucunda, sürdürülebilirlik performansı değerlendirmesinde en fazla önem arz eden kriter personel devir oranı, en az öneme sahip kriter ise CO₂ salınımı olarak belirlenmiştir. Havalimanları sürdürülebilir performansı açısından sıralandığında Tokyo Haneda Havalimanı ilk sırada yer alırken, Seul Incheon Havalimanı ise son sırada yer almıştır.

Keywords: Sürdürülebilirlik, Havalimanı, MEREC, CoCoSo.

Performance Evaluation of Environmental, Financial, Operational and Social Sustainability of Airports With Multi-Criteria Decision-Making Method

ABSTRACT

Airports are one of the stakeholders of the aviation sector that respond to the transportation demands of passengers, structure the economic and social interaction between regions, and have a share in the increase of local employment. This also reveals that airports are important and national resources beneficial to society. The features of sustainability elements that increase service quality, protect the environment and reduce costs have led to interest in sustainability at passenger airports. This study aims to evaluate airports in terms of sustainability. In this context, 5 international airports with high passenger density were analyzed within the scope of environmental (water use, electricity use, CO₂ emissions), economic (increase in operating income, net profit margin), operational (number of passengers, number of flights) and social (number of female employees, staff turnover rate) dimensions. The MEREC method was used to weight environmental sustainability criteria and then the alternatives were ranked in terms of their sustainability performance using the CoCoSo method. The data used were obtained from the public reports of the airports for 2023. As a result of the analysis, the most important criterion in the sustainability performance assessment was determined as the employee turnover rate, while the least important criterion was determined as CO₂ emissions. When the airports were ranked in terms of sustainable performance, Tokyo Haneda Airport was ranked first, while Seoul Incheon Airport was ranked last.

Keywords: Sustainability, Airport, MEREC, CoCoSo

Gastronomik Deneyiminin Kültürel Miras Ziyareti Memnuniyeti, Genel Turist Deneyimi ve Destinasyon Sadakati Üzerindeki Etkisi: Hatay Örneği

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ÖZET

Gastronomi günümüzde yalnızca yeme içme faaliyeti olarak değil, bireylerin kimliklerini yansıttıkları ve kültürel bağlarını güçlendirdikleri sosyal bir deneyim alanı olarak görülmektedir. Yeme içme alışkanlıkları, geçmişle kurulan bağın korunmasında ve yerel kültürlerin tanıtılmasında önemli bir rol oynamaktadır. Bu çerçevede yerel mutfaklar, turizm deneyiminin temel unsurlarından biri hâline gelirken, tarihsel ve kültürel öğelerle birlikte turistlere daha zengin bir içerik sunmaktadır. Hatay’da yaşanan geleneksel gastronomi deneyiminin; turistlerin kültürel miras alanlarını nasıl algıladıkları, genel turistik deneyimlerinden ne kadar memnun kaldıkları ve destinasyona olan bağlılıkları üzerindeki etkilerini amaçlamaktadır. Hatay’ın tarih boyunca birçok farklı kültüre ev sahipliği yapması ve 2017 yılında UNESCO tarafından “Yaratıcı Gastronomi Şehri” olarak ilan edilmesi, bu araştırma için önemli bir temel oluşturmaktadır. Kentte gastronomi ile kültürel mirasın bir arada sunulması, ziyaretçilerin daha bütüncül bir deneyim yaşamasına olanak tanımaktadır. Araştırma süreci halen devam etmektedir ve nicel araştırma yöntemine dayanmaktadır. Farklı özelliklere sahip turistlerden anket yöntemiyle veri toplanmakta ve bu veriler aracılığıyla turistlerin Hatay mutfağı ile olan deneyimleri, kültürel alanlara yaklaşımları ve şehirle kurdukları bağ analiz edilmektedir. Bu bağlamda, künefe, oruk, humus ve zahter gibi yöresel tatların; Habib-i Neccar Camii, St. Pierre Kilisesi ve Hatay Mozaik Müzesi gibi miras alanlarıyla birlikte deneyimlenmesinin etkileri değerlendirilmektedir. Gastronomik deneyimin kültürel miras ziyareti, turist memnuniyeti ve destinasyon sadakati ile olan ilişkisini ortaya koymak ve bu ilişkileri bilimsel verilere dayalı olarak açıklamaktır. Elde edilecek sonuçların hem akademik literatüre katkı sunması hem de turizm planlaması ve kültürel mirasın korunmasına yönelik öneriler geliştirilmesine katkı sağlaması beklenmektedir.

Anahtar Kelimeler: Gastronomi, kültürel miras, turist memnuniyeti, Hatay, destinasyon sadakati

The Impact of Gastronomic Experience on Cultural Heritage Visit Satisfaction, Overall Tourist Experience, and Destination Loyalty: The Case of Hatay

ABSTRACT

Gastronomy today is increasingly recognized not merely as an act of consumption, but as a socio-cultural experience through which individuals express identity and reinforce cultural belonging. Culinary practices function as crucial mechanisms for preserving historical continuity and promoting local heritage. In this context,



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local cuisines have emerged as integral components of the tourism experience, particularly when interwoven with historical and cultural assets, offering tourists enriched and multifaceted encounters. This study aims to examine the influence of the gastronomic experience in Hatay on tourists' satisfaction with cultural heritage site visits, their overall tourism experience, and their loyalty to the destination. Hatay, with its historically layered cultural landscape and its designation as a UNESCO "Creative City of Gastronomy" in 2017, provides a compelling case for such inquiry. The city's synthesis of gastronomy and heritage enables a holistic visitor experience where tangible and intangible cultural elements intersect. The research adopts a quantitative methodology, currently in progress, and utilizes survey techniques to gather data from a heterogeneous sample of tourists. The study analyzes how tourists' engagement with iconic local dishes—such as künefe, oruk, hummus, and zahter—interacts with their experiences of prominent heritage sites including the Habib-i Neccar Mosque, St. Pierre Church, and the Hatay Mosaic Museum. The central objective is to empirically investigate the relationship between gastronomic experiences, cultural heritage satisfaction, overall tourist experience, and destination loyalty. Findings from this research are expected to contribute to scholarly discourse in tourism and gastronomy studies and to inform strategic planning practices in heritage preservation and destination management.

Keywords: Gastronomy, Cultural Heritage, Tourist Satisfaction, Hatay, Destination Loyalty

Kamu Sektöründe Dijital Olgunluk, Psikolojik Ayrıcalık ve Görev Performansı İlişkisi: Zincirin Halkaları Nasıl Birleşiyor?*

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ÖZET

Kamu sektöründe üst kademe yöneticileri perspektifiyle kişilik özelliklerinden biri olan psikolojik ayrıcalığın, dijital olgunluğun yönetsel çıktılar üzerindeki etkilerini nasıl şekillendirdiğine dair sınırlı sayıda çalışma bulunmaktadır. Bununla birlikte, kamu yöneticilerinin performansı, dijital araçlar ve süreçleri etkili kullanma konusundaki görev bilgisi ve becerileri kadar konum algıları ve deneyimleriyle de ilişkilidir. Bu nedenle, çalışmanın amacı, Sosyal Etkileşim Teorisi'ne dayalı olarak üst düzey kamu yöneticilerinin dijital olgunluk düzeylerinin görev performansı üzerindeki etkilerini ortaya koymak ve bu iki değişken arasındaki ilişkide psikolojik ayrıcalığın aracılık etkisini incelemektir. Çalışmanın verileri, Türkiye Hazine ve Maliye Bakanlığı Vergi Denetim Kurulu Başkanlığında istihdam edilen 341 üst düzey kamu yöneticisinden anket yöntemiyle elde edilmiştir. Yapısal Eşitlik Modellemesi kullanılarak araştırmanın hipotezleri test edilmiştir. Araştırma bulgularına göre kamu sektöründe dijital olgunluk hem görev performansını hem de psikolojik ayrıcalığı anlamlı ve pozitif yönlü etkilemektedir. Bununla birlikte psikolojik ayrıcalık, dijital olgunluk ile görev performansı arasındaki ilişkiye aracılık etmektedir. Ayrıca dijital olgunluğun strateji, liderlik, insan ve teknoloji boyutlarının görev performansını anlamlı ve pozitif yönlü etkilediği saptanmıştır. Buna karşın kültür ve yönetim boyutları görev performansını anlamlı ve negatif etkilerken, pazar ve operasyon boyutları görev performansını etkilememektedir. Son olarak, bu çalışma kamu sektöründeki üst düzey yöneticiler açısından araştırma sonuçları ile ilgili teorik ve pratik çıkarımları tartışmakta, çalışmanın kısıtlarını vurgulamakta ve gelecek araştırmalara yönelik öneriler sunmaktadır.

Anahtar Kelimeler: Dijital Olgunluk, Psikolojik Ayrıcalık, Kamu Sektörü ve Görev Performansı.

The Relationship Between Digital Maturity, Psychological Entitlement, and Task Performance in the Public Sector: How Do the Links in the Chain Come Together?

ABSTRACT

There are limited studies on how psychological entitlement, a personality trait, shapes the impacts of digital maturity on managerial outcomes from the perspective of senior managers in the public sector. However, public executives' performance is related to their position perception and experience as well as their task knowledge and skills in using digital tools and processes effectively. Therefore, the aim of this study is to reveal the effects of digital maturity levels of senior public executives on task performance and to investigate whether psychological entitlement has a mediating effect on the relationship between these variables based on Social Exchange Theory. The data of the study were obtained from 341 senior public executives employed in the Tax Inspection Board of the Republic of Türkiye Ministry of Treasury and Finance through a survey. The study's hypotheses were tested by Structural Equation Modeling. According to the research findings, digital maturity significantly and positively affects both task performance and psychological entitlement in the public sector. However, psychological entitlement mediates the relationship between digital maturity and task performance. Moreover, it has been

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determined that the strategy, leadership, human, and technology dimensions of digital maturity significantly and positively affect task performance. In contrast, the culture and governance dimensions of digital maturity have a significant and negative effect on task performance, while the market and operations dimensions have no effect on task performance. Finally, the study discusses the theoretical and practical implications of the findings for senior executives in the public sector, highlights the limitations of the study, and offers suggestions for future research.

Key Words: Digital Maturity, Psychological Entitlement, Public Sector, and Task Performance.



Merkez Bankası Dijital Para Birimleri (CBDC): Blokzincir Teknolojisinin Sunduğu Fırsatlar Ve Riskler

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ÖZET

Bu çalışma, Merkez Bankası Dijital Para Birimleri (CBDC) ve blokzincir teknolojinin finansal sistemler üzerindeki etkilerini teorik ve pratik bir bakış açısıyla incelemektedir. CBDC, finansal kapsayıcılığı artırma, ödeme sistemlerini hızlandırma ve maliyetleri düşürme gibi yenilikçi faydalar sunarken, kara para aklama ve terör finansmanı gibi yasa dışı faaliyetlere karşı etkin bir çözüm potansiyeline sahiptir. Ancak, veri gizliliği, düzenleyici uyum ve ticari bankalar üzerindeki etkiler gibi riskler, bu yeniliğin dikkatle ele alınmasını gerektirmektedir. Çalışma, blokzincir teknolojinin CBDC projelerinde nasıl kullanıldığını ve bu teknolojinin merkeziyetsizlik, şeffaflık ve güvenlik gibi avantajlarının yanı sıra enerji tüketimi ve ölçeklenebilirlik sorunları gibi sınırlamalarını analiz etmektedir. Çin'in Dijital Yuan, Avrupa Birliği'nin Dijital Euro, İsveç'in e-Krona ve Türkiye'nin Dijital Türk Lirası gibi projeler incelenerek, ulusal ve uluslararası finansal sistemlerde CBDC'lerin rolü değerlendirilmiştir.

Anahtar Kelimeler: CBDC, Blokzincir, Merkez Bankası, Dijital Para Birimi, Finansal Kapsayıcılık

Central Bank Digital Currencies (CBDC): Opportunities And Risks Of Blockchain Technology

ABSTRACT

This study examines the theoretical and practical aspects of Central Bank Digital Currencies (CBDC) and blockchain technology that exist on financial systems. While CBDC offers complete benefits such as increasing financial inclusion, accelerating payment systems, and reducing costs, it has the potential to be an effective solution against illicit activities such as money laundering and terrorist financing. However, risks such as data privacy, fragmented compliance, and impacts on commercial relations require careful consideration of this innovation. The study analyzes how blockchain technology is deployed in CBDC projects and the limitations of this technology such as decentralization, transparency, and security, as well as energy consumption and classifiability issues. Projects such as China's Digital Yuan, the European Union's Digital Euro, Sweden's e-Krona, and Turkey's Digital Turkish Lira are examined, and the role of CBDCs in national and international financial systems is evaluated.

Keywords: CBDC, Blockchain, Central Bank, Digital Currency, Financial Inclusion

Cerrâhilik'te Dini Mûsikî Eğitimi ve Uygulamaları

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ÖZET

Türk din mûsikîsi, icra edildiği mekanlara göre câmi mûsikîsi ve tekke mûsikîsi olarak iki ayrı başlıkta incelenmektedir. Câmi mûsikîsi, gerek ibadet sırasında gerekse ibadet öncesi ve sonrasında çoğu zaman doğaçlama olacak şekilde enstrümanlı ve makamlara uygun bir biçimde câmide icra edilir. Enstrüman kullanılmadığı için insan sesi câmi mûsikîsinde en önemli unsurdur. Câmi Mûsikîsi formlarını Kur'ân-ı Kerîm tilâveti, ezanlar, teşbih, temcîd, münâcât, salâ (salât), tardiye, tekbir, mevlid, mi'râciye, Muhammediye, tevşîh, cami na'tı ve ramazan ilâhileri diye sıralanmaktadır.

Tasavvuf musikisi olarak da adlandırılabilen tekke mûsikîsi ise cehrî zikir yapan tarikatların zikirleri esnasında daha çok ritme dayalı, bir veya birkaç enstrümanın kullanılmasıyla oluşan mûsikî çeşididir. Tekke mûsikîsinin câmi mûsikîsinden ayıran en önemli özellik, câmide herhangi bir sazın kullanılmamasına karşılık tekke mûsikîsinde saz veya sazların kullanılabiliyor olmasıdır. Tekke mûsikîsi formları mi'râciye, Mevlevî Âyinleri, na'tler, duraklar, ilâhî (Şuğl), tevşîhler, mersiyeler, kasideler, nefesler, semahlar, nevbe ve gülbang şeklinde sıralanmaktadır.

Bu bildiride Halvetiyye-Ramazâniyye tarikatının Nûreddin Cerrâhî'ye (ö. 1133/1721) nisbet edilen Cerrâhilik kolunun tekke mûsikîsine dair uygulamaları ve mûsikî eğitimi ele alınmaktadır. Cerrâhilik tarikatının tasavvuf geleneği içerisindeki yeri ve önemi, tarikatın tarihi süreç içerisindeki gelişimi ele alındıktan sonra çalışmanın ana odak noktası olarak tarikatın dini mûsikî eğitimi ve âsitane içerisindeki dini mûsikî uygulamaları anlatılmaktadır. Çalışmanın amacı bugüne kadar yapılan çalışmalar, âsitane'deki görüşme ve gözlemler ışığında Cerrâhilik tarikatının Türk din mûsikî eğitimine dair katkılarını ortaya somut bir şekilde koymaktır.

Anahtar Kelimeler: Dini Musiki, Tekke Musikisi, Cerrâhilik.

Religious Music Education and Practices in the Cerrahî Order

ABSTRACT

Turkish religious music is studied under two distinct categories based on the venues in which it is performed: mosque music and Sufi lodge (tekke) music. Mosque music is performed vocally, without the use of instruments, in accordance with musical modes (makams), often in an improvisational manner during, before, and after acts of worship in the mosque. Since no instruments are used, the human voice is the most important element in mosque music. The forms of mosque music include the recitation of the Qur'an, the call to prayer (adhans), tesbih (praises), temcid (glorification), munajat (supplications), salâ (salutation upon the Prophet), tardiye (prayers of intercession), takbir (glorification of God), mawlid (celebration of the Prophet's birth), mi'râciye (commemorating the Prophet's night journey), Muhammadiyya (poetic eulogies), tawshih (choral hymns), mosque na't (eulogies for the Prophet), and Ramadan hymns.

Tekke music, also referred to as Sufi music, is a type of music characterized predominantly by rhythm and the use of one or more musical instruments during the dhikr ceremonies of Sufi orders that practice vocal (jahri) dhikr. The most significant feature distinguishing tekke music from mosque music is the use of musical instruments, which are strictly avoided in mosque settings but permitted in tekke contexts. The forms of tekke music include mi'râciye, Mevlevî rituals (Mevlevî Ayinleri), na'ts, duraks (musical pauses), ilahis (devotional hymns), tawshihs,



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elegies (mersiye), qasidas (odes), nefes (inspirational hymns), semahs (ritual dances), nawbahs (musical cycles), and glbangs (ceremonial invocations).

This paper discusses the musical practices and education within the tekke music tradition of the Cerrah branch of the Halvetiyye-Ramazaniyya order, attributed to Nureddin Cerrah (d. 1133/1721). Following an examination of the place and significance of the Cerrah order within the broader Sufi tradition and the historical development of the order, the study focuses on the religious music education and the implementation of religious musical practices within the main lodge (stane). The objective of this study is to concretely present the contributions of the Cerrah order to Turkish religious music education, based on prior research, interviews, and observations conducted at the stane.

Keywords: Religious Music, Sufi Lodge Music, Cerrah Order



The Impact of Renewable Energy on Gdp and Co2 Emissions in Morocco: A Causal Analysis Using The Toda-Yamamoto Method

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ABSTRACT

This study examines the relationship between renewable energy consumption(RE), CO2 emissions, and GDP in Morocco. While Morocco has relatively low levels of greenhouse gas (GHG) emissions, it remains vulnerable to the effects of climate change due to its limited natural resources and increasing environmental challenges. In response to these issues, Morocco has implemented a series of sectoral strategies aimed at integrating environmental considerations into key sectors. The focus has been particularly on adopting renewable energy as the main lever to mitigate CO2 emissions. The objective of this research is to explore the impact of RE on CO2 emissions and GDP in the country between 1990 and 2021. To highlight the causal relationships between these variables, we apply the Toda-Yamamoto causality test. The results obtained reveal a unidirectional causality from GDP to RE, and no causality between RE and CO2 emissions. This finding suggests that RE has not yet acquired the necessary autonomy to stimulate GDP and to reduce CO2 emissions. This deviation from classical theoretical expectations underscores the importance of developing a more nuanced understanding of the mechanisms linking these variables. The implications of this study are profound for policymakers and economists, as they offer a critical perspective to reassess current policies and explore new strategies that would enable renewable energy to play a more decisive role in reducing CO2 emissions and stimulating economic growth simultaneously in Morocco

Keywords: Impact of Renewable Energy, Toda-Yamamoto Method, CO2 Emissions Reduction, GDP Growth Impact



Optimal Budget Deficit And Economic Growth Nexus In Morocco: An Ardl Analysis (1981–2020)

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ABSTRACT

In economic theory, there are differing views on the impact of budget deficits on growth. Classical economists see them as a brake on economic performance, while Keynesians defend their use to stimulate activity, particularly during a slowdown. For neo-liberals, deficits have a neutral effect.

This study contributes to this debate by exploring the existence of a non-linear relationship between the budget deficit and economic growth in Morocco over the period 1980-2022, using a quadratic ARDL model. The econometric results confirm a significant long-term relationship: the budget deficit has a positive effect on growth, while its square has a significant negative effect. This result highlights an inverted U-shaped curve, suggesting that there is an optimal threshold for the budget deficit beyond which its impact becomes unfavorable.

Furthermore, the adjustment term in the error equation is negative and statistically significant, indicating a return to equilibrium after a shock. These results underline the importance of keeping the budget deficit at a moderate level: below the threshold, it supports economic growth, but above it becomes a break. The study therefore calls for prudent and effective management of fiscal policy to promote sustainable growth in Morocco.

Keywords: Budget Deficit Impact, Economic Growth Factors, ARDL Model Estimation



Optimization of Palm-Based Methyl Ester Sulfonate Surfactant for Enhanced Oil Recovery at Varying Surfactant Concentrations

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ABSTRACT

Enhanced Oil Recovery (EOR) is one of the methods used to increase oil production from wells that still contain hydrocarbon reserves. The injection of Methyl Ester Sulfonate (MES) surfactant is a type of EOR technique developed to reduce interfacial tension, thereby enhancing the mobility of crude oil within the rock pores. This study primarily focuses on evaluating the effect of varying MES surfactant concentrations on oil recovery by comparing concentrations of 0.5%, 0.7%, 1%, 1.25%, 1.5%, 1.75%, and 2%, with goal to identify the optimum MES concentration that provides efficient oil recovery while supporting sustainability in the oil and gas industry. The research method began with Aqueous Stability Tests and Phase Behavior Tests of palm-based MES surfactant solutions at concentration ranging from 0.5% to 2%. These tests aimed to observe the stability of the solution and its ability to form microemulsions at a salinity level of 12,000 ppm. Based on the Phase Behavior Test results, the 2% concentration demonstrated the most effective formation of a middle-phase emulsion at 0.6 mL, compared to the 0.7% concentration, which resulted in only 0.1 mL of middle-phase emulsion. Palm-based Methyl Ester Sulfonate (MES) surfactant shows potential as an environmentally friendly alternative in Enhanced Oil Recovery applications. At 2% concentration, it produces high emulsion stability. The utilization of palm-based MES contributes to development of sustainable energy practices and helps reduction the environmental impact of oil and gas industry operations.

Keywords: Enhanced oil recovery (EOR) technology, Chemical Flooding, Palm oil methyl ester sulfonate (MES) surfactants, Surfactant concentration, Microemulsion



The Influence of Profitability, Sustainable Growth, Audit Quality, and Institutional Ownership on Financial Performance: An Empirical Study in The Transportation and Logistics Sector on the Indonesia Stock Exchange (2022–2024)

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ABSTRACT

This study aims to examine the effect of profitability, sustainable growth, audit quality, and institutional ownership on financial performance. The research population was determined using a purposive sampling method, resulting in a total of 102 observations. The analytical techniques employed include descriptive statistics, classical assumption tests, multiple linear regression analysis, and hypothesis testing, with data processed using EViews version 12. The data were obtained from the annual reports of the selected companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period, which were accessed via www.idx.co.id. The results indicate that profitability, sustainable growth, audit quality, and institutional ownership each have a positive and significant effect on financial performance. Furthermore, these variables collectively influence financial performance significantly.

Keywords: Audit Quality, Financial Performance, Institutional Ownership, Profitability, Sustainable Growth.



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The Influence of Profitability, Liquidity, Audit Quality, and Company Size on Firm Value

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ABSTRACT

This study aims to analyze the influence of profitability, liquidity, audit quality, and company size on firm value in the agricultural sector listed on the Indonesia Stock Exchange. The background of this research is based on the importance of firm value as a key indicator for investors in assessing a business's prospects and long-term sustainability. This study employs a quantitative approach using multiple linear regression analysis. The data used are secondary in the form of annual financial reports of agricultural sector companies for 2022–2024, obtained from the official IDX website. The sample was selected using purposive sampling, resulting in a total of 20 companies as research objects. The results show that profitability, liquidity, audit quality, and company size significantly positively affect firm value. The implications of these findings suggest that companies need to improve their profitability performance and maintain audit quality as part of their strategy to enhance firm value in the eyes of investors.

Keywords: Profitability, Liquidity, Audit Quality, Company Size, Firm Value.



Transforming Education to Meet Youth Aspirations in Bihar: A Policy Agenda for a Changing World

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ABSTRACT

Bihar, home to over 100 million people and possessing one of India's youngest populations, presents a unique circumstance for examining the future of education in a rapidly changing socio-economic landscape. While recent decades have witnessed improvements in school enrollment, infrastructure expansion, and literacy rates, these achievements mask deeper systemic challenges, particularly in the realms of quality, equity, and employability. As Bihar's youth become increasingly exposed to global media, digital technologies, and migration pathways, their aspirations are shifting rapidly, often outpacing the capacity of traditional education systems to respond meaningfully.

This paper critically examines the evolving aspirations of young people in Bihar and assesses the preparedness of the state's educational institutions and policies to meet these emerging needs. Drawing on empirical data from recent surveys, fieldwork in rural and semi-urban districts, and interviews with students, educators, and policy implementers, the study identifies key misalignments between what young people seek, such as digital literacy, career-oriented skills, and social mobility, and what the current system delivers, which remains heavily exam-centric, underfunded, and disconnected from labor market realities.

The analysis further explores how caste, gender, and rural-urban divides mediate access to educational opportunities and shape divergent pathways of aspiration. For instance, Dalit and Muslim youth often express aspirations grounded in dignity and mobility but face institutional and social barriers that limit their options. Female students, particularly in rural areas, navigate a narrow band of culturally sanctioned aspirations, which the current schooling system neither challenges nor broadens effectively.

To address this structural disjuncture, the paper proposes a comprehensive policy agenda for transforming education in Bihar. Key recommendations include: (1) integrating vocational and life skills training at secondary and higher secondary levels; (2) investing in teacher training with a focus on mentorship and socio-emotional learning; (3) creating localized career counseling systems; (4) leveraging digital tools to enhance access and innovation, while addressing the digital divide; and (5) fostering participatory governance involving youth voices in educational planning.

Ultimately, this paper situates Bihar's educational challenges and possibilities within the broader global discourse on inclusive development and anticipatory governance. It argues that transforming education in Bihar is not only crucial for local development, but also offers valuable lessons for reimagining education systems in other low-resource, high-aspiration regions of the Global South.

Keywords: Bihar Education, Youth Aspirations, Educational Reform, Employability, Digital Literacy



Interdisciplinary Approaches to Global Health Challenges: Investigating How Collaboration Across Various Fields Can Enhance Responses to Global Health Crises

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ABSTRACT

Background: Global health challenges, such as pandemics, infectious diseases, and chronic health issues, require multifaceted responses that extend beyond traditional healthcare systems. The interconnected nature of these challenges necessitates collaboration across various disciplines, including public health, technology, social sciences, and environmental studies.

Aim and Objective: This review aims to explore how interdisciplinary approaches can enhance responses to global health crises, focusing on the integration of diverse knowledge and methodologies to create comprehensive strategies for health improvement.

Problem: Many global health initiatives fail to achieve their objectives due to siloed practices that do not account for the complex interplay of social, economic, and environmental factors affecting health outcomes.

Literature review: A review of existing literature reveals successful case studies where interdisciplinary collaborations have led to improved health responses, such as the integration of data science in epidemiology and the role of community engagement in health promotion.

Methodology and Theoretical Framework: The review employs a qualitative methodology, synthesizing findings from empirical studies and theoretical frameworks that emphasize systems thinking and collaborative governance. This approach highlights the importance of stakeholder engagement and the need for adaptive strategies in health interventions.

Findings: The findings indicate that interdisciplinary collaborations enhance the effectiveness of health responses by fostering innovation, improving resource allocation, and addressing social determinants of health. Successful interventions often involve partnerships between healthcare providers, researchers, policymakers, and community organizations.

Conclusion: Embracing interdisciplinary approaches is crucial for developing robust strategies to tackle global health challenges. By leveraging the strengths of various fields, we can create more resilient health systems capable of responding to current and future health crises effectively. This collaborative model not only addresses immediate health needs but also promotes long-term sustainability and equity in health outcomes.

Keywords: Interdisciplinary Collaboration, Global Health, Health Crises, Systems Thinking, Community Engagement.



The Role of Technology in Addressing Climate Change: Exploring How Innovation in Technology Can Mitigate Environmental Issues and Promote Sustainability

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ABSTRACT

Background: Climate change poses significant threats to global ecosystems and human health, necessitating urgent technological interventions. Concurrently, global health challenges, such as pandemics, require robust systems to ensure effective responses.

Aim and Objective: This review aims to investigate the role of technology in mitigating climate change impacts while simultaneously enhancing global health outcomes.

Problem: The lack of integration between environmental sustainability and health responses often leads to disconnected strategies that fail to address underlying issues effectively.

Literature and Theoretical Framework: Existing research highlights various technological advancements, including renewable energy and telehealth solutions, but often treats these fields in isolation. This review seeks to bridge that gap. The theoretical framework incorporates systems thinking to understand the interdependencies between these domains.

Methodology: A systematic literature review was conducted, analyzing interdisciplinary studies that connect technological innovations in climate action and public health. **Findings:** The findings reveal that technological innovations, such as smart energy systems and digital health tools, can significantly improve both environmental and health outcomes when implemented cohesively.

Conclusion: The integration of technology in addressing climate change and global health challenges is essential for developing sustainable solutions. Collaborative efforts across disciplines are crucial for fostering resilience and sustainability in the face of interconnected global issues.

Keywords: Climate Change, Technology, Innovation. Challenges, Environment, Sustainability.



Financial Health Analysis of PT. Mayora Indah Tbk. facing Covid-19 Pandemic and Global Economic Uncertainty for the period of 2020 - 2024

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ABSTRACT

The Covid-19 pandemic has had a significant impact on businesses in Indonesia, including food and beverage (FMCG) industry. This study aims to analyze the financial health of PT. Mayora Indah Tbk. where there was a 42% decrease in net profit in the period 2020 to 2021, considering the significant impacts of the pandemic and ongoing global economic uncertainty. The pandemic brought major challenges such as a decline in consumer purchasing power, restrictions on economic activity, supply chain disruptions, and increased export burdens due to protectionist policies in various countries. The company also faced additional pressure from logistical constraints and fluctuating market demand, which affected operational efficiency and cost structure. In the post-pandemic era from 2022-2024, global uncertainty has been exacerbated by geopolitical conflicts such as the Russia-Ukraine war, triggering a global food crisis and surging prices of key commodities such as wheat, oil, and energy. Additionally, global interest rate hikes and the appreciation of the Indonesian Rupiah against several foreign currencies have added complexity to the management of raw material import costs and foreign exchange risks. Using financial ratio analysis and financial statement trends over the past five years, this study evaluates the company's profitability, liquidity, solvency, and operational efficiency. All calculations are collected based on financial information of PT. Mayora Indah Tbk. within 2020-2024 and the results show that the company has managed to maintain financial stability amid global pressures. These findings provide strategic insights for industry players and stakeholders in formulating resilient business policies in the face of future global uncertainty. **Keywords:** Financial Health, Financial Ratio Analysis, Food & Beverage Industry, Covid-19 Impact, Global Economic Uncertainty.



The Implementation of Blue Ocean Strategy in Marketing Strategy to Enhance Competitiveness of the Healthy Beverage Business "YUME 100% Strawberry Milk"

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ABSTRACT

In today's increasingly competitive beverage industry, businesses are challenged to break away from saturated markets and create new demand through differentiation. This study explores how the Blue Ocean Strategy can enhance competitiveness in the healthy beverage sector, focusing on YUME 100% Real Strawberry Milk. The purpose of this research is to identify strategic marketing approaches based on consumer preferences and health-oriented trends, providing practical insights for sustaining and growing market share. Methodologically, this study adopts an exploratory literature review using secondary data and theoretical analysis. Sources include peer-reviewed journals and scholarly databases such as Science Direct, Emerald Insight, Springer Link, SAGE, Harvard Business Review, and Google Scholar. The research applies the Blue Ocean Strategy Canvas and the Four Actions Framework (Eliminate-Reduce-Raise-Create) to map YUME's market position relative to competitors. The findings indicate that YUME achieves differentiation by eliminating artificial sweeteners and preservatives, reducing excessive sweetness, price points, and plastic packaging, raising product authenticity, nutritional value, and ingredient quality, and creating plant-based milk combined with fresh strawberries and Japanese brand storytelling. These strategic moves allow YUME to develop a new market space centered on health, sustainability, and innovation. The study concludes that YUME's application of Blue Ocean Strategy provides a significant competitive advantage by targeting unmet consumer needs and reducing reliance on traditional competition. It recommends ongoing innovation, consumer education, and strong supplier relationships to support long-term business sustainability.

Keywords: Blue Ocean Strategy, Blue Ocean Strategy Canvas, Four Actions Framework, Healthy Drink



Navigating Pharmaceutical Industry Disruption: Financial Insight from PT Tempo Scan Pacific Tbk

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ABSTRACT

Indonesia's pharmaceutical industry experienced major shifts between 2020 and 2024, driven by pandemic related demand, digital transformation, and new government incentives promoting domestic production of Active Pharmaceutical Ingredients (APIs). The Pharmaceutical sector's market value is predicted to increase by USD 11 billion in 2025. Despite this growth, key structural issues include high import dependence, tight Social Security Agency pricing, and supply chain inefficiencies. Therefore, this study aims to examine the financial performance of PT Tempo Scan Pacific Tbk from 2021 to 2024 concerning these industry dynamics using a combination of ratio analysis and the DuPont Analysis framework. The DuPont decomposition shows that Return of equity improved to 18.3% in 2024, driven by a profit margin of 11.3%, asset turnover of 1.14, and an equity multiplier of 1.42 across the period, with an average current ratio of 2.9. The study concludes that Tempo Scan demonstrates a strong example of how financial stability, adaptive governance, and alignment with national policy can enhance competitiveness and sustainability in the pharmaceutical sector. Continued investment in local sourcing and operational efficiency will be key for resilience amid evolving industry challenges.

Keywords: Indonesia Pharmaceutical Industry, Tempo Scan Pacific, DuPont Analysis, Financial Performance, Government Incentive API.



Profitability Evaluation Using DuPont System of of PT. Samator Indo Gas Tbk During Covid-19 Pandemic

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ABSTRACT

The COVID-19 pandemic has highlighted the critical role of medical gases, particularly oxygen in medical industries. Primarily for COVID-19 patients with respiratory issues. PT. Samator Indo Gas Tbk (Samator) is a leading industrial gas company with the largest and most extensive network in Indonesia, contributed to medical oxygen fulfillment. Samator worked to ensure medical oxygen supply needs were fulfilled when Covid-19 pandemic increased in July 2021. This study aims to evaluate the profitability of Samator in 2020-2021 using the DuPont System. The data used for this study have been published on Samator for period of 2019-2023. As of 30 Sept 2021, Samator's Sales had increased 31.6% , Gross Profit increased 42.3%, Profit increased 456% of 30 Sept 2020 or year-on-year. The company saw the demand for medical oxygen increased sharply during the third quarter of 2021. For study further will results a comprehensive profitability evaluation and financial ratio.

Keywords: Covid-19 Pandemic, Medical Oxygen, Profitability Evaluation, Financial Ratio, Samator.



Financial Health Analysis to Predict Potential Bankruptcy Using Financial Ratio Analysis and the Altman Z-Score Method Evidence of PT Smartfren Telecom Tbk for 2020 – 2024

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ABSTRACT

Business competition in the telecommunications industry in Indonesia is very tight. However, the telecommunications industry has great growth potential in Indonesia. PT Smartfren Telecom Tbk. is one of the players in this industry. Currently, Smartfren is facing major business challenges. The company has been experiencing business losses for the past few years, and may be indicate potential of bankruptcy. However, the Company has a competitive advantage, being the only telecommunications service provider that offers 100% 4G signals in Indonesia. There is potential for developing 5G technology and expanding service coverage. This study aims to predict the potential for bankruptcy using financial ratio analysis and the Altman Z-Score model at Smartfren for the period 2020 - 2024. The data used in this study were the secondary data of published financial reports of Smartfren from 2020-2024. Financial health analysis will determine the financial performance using the liquidity ratio, solvency and profitability ratio. The study also uses quantitative descriptive with the Altman Z-Score model to predict the potential for bankruptcy of the Company. This model will measure the potential for bankruptcy of Smartfren using Working Capital, Retained Earning, Earning Before Income & Tax (EBIT) and Book Value Equity to be compared to Total Assets and Debt.

Keywords: Financial Health Analysis, Financial Performance, Financial Ratio, Bankruptcy, Company Health Altman Z-Score.



Financial Health Analysis of PT Indofarma, Tbk: A Six-Year Study (2019-2024)

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ABSTRACT

The pharmaceutical industry plays a vital role in maintaining and improving the quality of public health. The availability of save, effective, and affordable medicines is the main foundation in supporting the health service system. PT Indofarma, Tbk is one of the players in the pharmaceutical industry. This study evaluates the financial health of PT Indofarma Tbk over a six-year period of 2019–2024 using the Altman Z-score model adapted for manufacturing companies. Key financial ratios (working capital/total assets, retained earnings/total assets, EBIT/total assets, market value of equity/book value of total liabilities, and sales/total assets) are calculated from annual consolidated financial statements. The results show that for six years the financial condition is in the financial distress zone, triggered by increasing liabilities. Implications for management and recommendations to improve liquidity and operational efficiency will be analyzed.

Keywords: PT Indofarma Tbk, Altman Z-Score, Financial Distress



Corporate Financial Health Analysis and Profitability Measurement Using the Du Pont Method Evidence of PT. ANTAM Tbk for the year 2020-2024

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ABSTRACT

PT ANTAM Tbk, as a state-owned mining enterprise, plays a vital role in Indonesia's economic development. Beyond its core contribution in managing the country's strategic mineral resources, the company is also expected to deliver financial returns to the state in the form of dividends. In 2024, PT ANTAM Tbk reported total assets of IDR 44.52 trillion, total liabilities of IDR 12.32 trillion, total equity of IDR 32.19 trillion, and a net profit of IDR 3.85 trillion. These figures reflect a stable financial condition and effective asset utilization. However, they also indicate room for improvement to achieve a level of financial efficiency typically associated with top-tier mining companies. This study aims to evaluate PT ANTAM Tbk's contribution in terms of financial performance and capital efficiency by conducting a profitability analysis using the Du Pont Analysis framework, which breaks down Return on Equity (ROE) into three interrelated components: Net Profit Margin, Asset Turnover, and Equity Multiplier (Financial Leverage). This research method uses secondary data to acquire financial reports for the period 2020-2024, and with descriptive analysis. Through this approach, the study seeks to uncover the key drivers of the company's ROE and highlight strategic areas for performance enhancement.

Keywords: Financial Performance, Du Pont Analysis, PT ANTAM Tbk



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Improving Retail Acceptance of Y-MEX Granite Through Strategic Pricing and Brand Awareness Initiatives at GIAS Group in North Sulawesi 2025

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ABSTRACT

This thesis thoroughly examines the difficulties encountered by Y-Mex granite in Indonesia's wholesale building materials market, with a focus on the increasingly competitive landscape of the granite sector. PT GIAS, as the parent company, is experiencing ongoing resistance from retailers due to the perception that Y-Mex granite is overpriced and lacks sufficient brand recognition. The purpose of this research is to offer strategic solutions to address these issues, boost retailer buy-in, and elevate brand awareness. The analysis is grounded in theoretical frameworks such as Price Image Theory and Reference Price Theory, supported by business strategy tools including PESTLE, SWOT, TOWS, Gap Analysis, and the MECE Principle to formulate actionable recommendations. The initiative will take place over a 12-week period, utilizing interviews, store assessments, and competitor research for comprehensive data gathering. The final outputs will include a thesis report, strategic proposals, and presentation materials aimed at significantly strengthening Y-Mex's position in the marketplace.

Keywords: Granite, Retail Acceptance, Pricing Perception, Brand Awareness



Financial and Social Exclusion in Developing and Development Country

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ABSTRACT

The financial exclusion refers to a lack of access of financial services (World Bank, 2008). It is identifying who do not have access to common financial resources, like savings accounts, loans, cashless transfers, credit, and other financial services (Russell, Maître, Donnelly, 2011). Citizens are refused access to official financial institutions since they do not match the requirements due to their socioeconomic status. (FINCA, 2020). As a result, the banking industry is hesitant to incorporate entire groups of people, posing a significant dilemma for society. Finally, these people are unable to obtain the resources, due to financial exclusion, they are unable to start a business, (OECD, 2015). According RF (Resolution Foundation) following traits are typical among persons who are financially challenged

- The excluded don't have any bank account or other financial facility
- The excluded usually dependent on alternate credit source like loan lenders pawnbrokers
- The excluded have no access to other essential financial commodities like insurance, any form of savings, pension or retirement funds

The people who are incapable of accessing basic financial resources, they find difficulties in handling their capital, it is not easy for them to plan for the future and they would be indebted easily (Gurtner, 2010). There is always a faction of society that has not any access to the financial facilities, they tried a lot to obtain affordable financial services and financial advices but they face barriers in having and operating bank account as they can be able to fulfill the basic requisites for it (CFI, Financial Inclusion 2017). It makes them vulnerable in various matters, they cannot bear the cost of basic financial services and it leads to illegal or costly lending.

Financial inclusion is characterized as ensuring that disadvantaged groups and low-income groups. It is given lacks access to conventional banking services for poorest people (Barclays, 2010). Poverty and inequality are more prevalent in countries where a major portion of the population lacks access to government-run financial institutions (World Bank, 2006, 2008). Leyshon and Thrift refer to financial exclusion as an indication of a greater social exclusion. In this view, achieving broad financial inclusion entails more than simply addressing the monetary and financial concerns of marginalized and disadvantaged individuals. It's about minimizing economic and social isolation, not the other way around (Rangarajan, 2008). When institutions deny credit, some people of the community become exposed to loan sharks and money lenders, leading to social exclusion. Though this paper will find out why the social and financial exclusion? Reserch will find the comparison social and financial exclusion and why social and financial exclusion in development and developing country.

Keywords: Financial exclusion, Social exclusion, Social problems, Developing, Development



Reimagining Inclusion: Leveraging AI and Digital Innovation to Accelerate Women's Empowerment

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ABSTRACT

In an era defined by rapid technological transformation, Artificial Intelligence (AI), digital platforms, and automation are fundamentally reshaping how societies function—redefining access to education, work, leadership, and entrepreneurship. For women, especially those in underrepresented communities and developing regions, these advancements offer a critical opportunity to bridge historical inequities and accelerate empowerment across economic, educational, and social dimensions. However, alongside this promise lies a complex web of challenges: algorithmic gender bias, underrepresentation of women in science, technology, engineering, and mathematics (STEM), limited digital access, and socio-cultural barriers that continue to marginalize women's voices in the innovation economy.

This paper explores the transformative potential of AI and digital platforms in empowering women through online education, digital entrepreneurship, flexible work models, and AI-enabled tools that enhance productivity and connectivity. Through a multidisciplinary lens and drawing on real-world global case studies, the paper examines both the enabling forces and the structural limitations that impact women's equitable participation in the digital revolution. Particular attention is given to how digital literacy, inclusive policy design, and ethical AI development can act as levers for change.

Moreover, the study offers a critical evaluation of emerging global policy frameworks, corporate strategies, and grassroots initiatives aimed at closing the digital gender gap. It advocates for the intentional design of inclusive technologies, the dismantling of algorithmic biases, and the expansion of equitable access to STEM education and leadership pipelines for women.

Ultimately, the paper posits that women's full participation in shaping and benefiting from digital transformation is not only a moral imperative but also a strategic necessity for achieving inclusive, sustainable development worldwide. It calls for a collaborative, intersectional approach involving governments, private sector leaders, educators, and civil society to unlock the full potential of technology as a driver of gender equity.

Keywords: Women's Empowerment, Artificial Intelligence (AI), Digital Innovation, Gender Inclusion, STEM Education, Algorithmic Bias, Digital Divide, Women in Leadership, Tech Equity, Digital Literacy, Sustainable Development



A Comprehensive Analysis of Social Media Utilization for Sales Among Micro, Small, and Medium Enterprises in the Food and Beverage Industry

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ABSTRACT

This study aims to explore the strategies employed by small business owners in managing social media to enhance customer engagement and drive sales. Through interviews with three participants who actively use social media, particularly Instagram and Facebook for their businesses, the research identified several key approaches. The participants highlighted the importance of consistent posting and regular updates on Instagram as a means to build both personal and business branding, as well as to increase brand awareness. Additionally, the use of WhatsApp as a follow-up communication channel enables a seamless transition from social media engagement to direct conversations with customers, thereby facilitating transactions. Other notable strategies include staying current with trends, creating engaging content to maintain audience interest, and leveraging WhatsApp Stories to encourage repeat purchases and foster customer loyalty. Overall, the findings suggest that social media, when managed with consistency and strategic intent, can serve as a highly effective tool for introducing and growing small businesses. Success in this area is supported by a combination of consistent branding, direct customer interaction, and the use of messaging applications to sustain long-term relationships.

Keywords: Social Media Marketing, Food and Beverage Industry, SMEs, Indonesia, Customer Engagement

Petrol Fiyatları Belirsizliği, Türkiye Ekonomi Politika Belirsizliği Üzerinde Yayılma Etkisi Oluşturur mu?

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ÖZET

Bu çalışmada, petrol fiyat belirsizliğinin Türkiye'nin ekonomik politika belirsizliği üzerine nedensellik etkisi 2006:M01-2024:M07 dönemi için araştırılmaktadır. İlgili nedensellik ilişkisi, öncelikle tüm dönemi dikkate alacak şekilde Granger nedensellik testiyle analiz edilmiştir. Takiben, değişkenler arasındaki nedensellik ilişkisinin istikrarlı olamayabileceği varsayımıyla, Shi, Phillips ve Hurn (2018,2020) tarafından geliştirilen zamanla değişen nedensellik testi (TVC) kullanılmakta ve incelenen dönemin alt dönemleri için nedensellik analizi yapılmaktadır. TVC testinde “ileriye doğru genişleyen (FE)”, “yuvarlanan (RO)” ve “özyinelemeli yuvarlanan (RE)” pencere tipleri kullanılarak alt dönemlerdeki nedensellik ilişkileri tespit edilmektedir. Yapılan analizler sonucunda, incelenen dönemin tamamında, petrol fiyat belirsizliğinden Türkiye'nin ekonomik politika belirsizliğine doğru bir nedensellik ilişkisi bulunamamıştır. Zamanla değişen nedensellik test bulguları dikkate alındığında ise, bu değişkenler arasındaki nedensellik ilişkisinin istikrarlı olmadığı kanıtlanmıştır. Özellikle, RO ve RE'den elde edilen nedensellik dönemleri oldukça uyumludur. RE pencere tipi kullanılarak elde edilen sonuçlara göre, petrol fiyatlarının görece yüksek olduğu dönemlerde, petrol fiyatları belirsizliği Türkiye'deki ekonomik politika belirsizliği üzerinde anlamlı nedensellik ilişkileri doğurmaktadır.

Anahtar Kelimeler: Petrol Fiyatları Belirsizliği, Ekonomi Politika Belirsizliği, Zamanla Değişen Nedensellik

Does Oil Price Uncertainty Have Spillover Effects on Turkey's Economic Policy Uncertainty?

ABSTRACT

This study investigates the causality relationship from oil price uncertainty to Türkiye's economic policy uncertainty over the period of 2006:M01-2024:M07. The related causality relationship was firstly analyzed with the Granger causality test, taking the whole period into account. Then, assuming that the causality relationship between variables may not be stable, the time-varying causality test (TVC) developed by Shi, Phillips and Hurn (2018, 2020) is performed and causality analysis is conducted for sub-periods. In the TVC test, the causal relationships are identified by employing the “forward expanding (FE)”, “rolling (RO)” and “recursively evolving (RE)” window procedures. According to whole period analysis, no causality relationship was found from oil price uncertainty to Türkiye's economic policy uncertainty. Considering the time-varying causality test findings, it is found that the causality relationships between the variables are not stable. In particularly, the causality sub-periods obtained from RO and RE are quite consistent. Our results in RE window procedure suggest that oil price uncertainty creates significant causal relationships on economic policy uncertainty in Türkiye when oil prices are relatively high.

Keywords: Oil Price Uncertainty, Economic Policy Uncertainty, Time-Varying Causality



Elevating Small Business Performance with Emerging Technologies and Artificial Intelligence in Africa

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ABSTRACT

A sustainable economy, especially during the fourth industrial revolution (4IR) desires a strong and globally competitive manufacturing sector. Undoubtedly, the strategies to survive by small businesses in manufacturing in the new, normal and beyond in the face of fierce global competition imposed by the use of artificial intelligence (AI) include a successful adoption of advanced and emerging technologies. However, we may not fully understand how this emerging and rapidly advancing technology influences business performance, particularly in small businesses. Therefore, this study investigates the effect of emerging technology on manufacturing small business performance, focusing specifically on Nigeria, the largest consumer industry in Africa. This study adopted a survey research design. A simple random sampling technique with proportionate allocation was used to select the respondents. A structured and validated questionnaire was used for data collection and the response rate was 99%. Findings revealed that emerging technology had a significant effect on the business performance of SMEs in Nigeria. The study concludes that emerging technology can enhance the business performance of manufacturing small businesses in emerging economies. It is recommended small businesses should effectively use AI to generate disruptive innovation via their novel business models and procedures, allowing them to possibly reshape the manufacturing sector and global competitive environment.

Keywords: Artificial intelligence in manufacturing, Emerging Technology, Nigeria, SMEs, Sustainable business performance



Intention of Students in Recommending University Programs: An Analysis of PPM School of Management

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ABSTRACT

In the competitive education industry, higher education institutions play a significant role in shaping individuals' futures as a medium for their personal development. Management has become one of the most sought-after fields of study. This has led to intense competition among higher education management institutions in attracting prospective students. This research examines the case of PPM School of Management, which has a lower number of students compared to similar management schools. The focus of this research is to analyze students' intentions to recommend their university using the Theory of Reasoned Action (TRA). Through a quantitative approach and multiple linear regression tests. Data were collected using digital surveys and likert scale questionnaires. Based on a sample of 123 respondents, the results show that students' attitudes significantly influence their interest in recommending their university, while subjective norms do not have a significant impact. The implications of the research indicate that positive student experiences at the university are very important. Higher education institutions can focus on improving the quality of education, facilities, and services that support students' needs to ensure they have a positive attitude towards the university they attend, which can lead to an increase in the number of prospective student applicants to that institution.

Keywords: Attitude, Subjective Norms, Behavioral Intention, Student's Intention to Recommend Their University Programs



Financial Performance Measurement, Analysis, and Evaluation of One of the Biggest Consumer Packaged Goods Company in Indonesia, PT Indofood Sukses Makmur, Tbk, Before, During, and After Covid 19 (2019-2023)

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ABSTRACT

Consumer Package Goods (CPG) has been considered as one of basic necessity for people around the world including Indonesia. Indonesia, The 4th biggest populated country in the world with population of around 280 million, is very potential market for Foods' consumer packaged goods. People consume foods products on daily basis and hence its resiliency toward external factors has always been perceived strong. This study aims to analyze and measure the financial health conditions of PT Indofood Sukses Makmur, Tbk which is one the biggest CPG company in Indonesia operating in Foods and beverages categories. Indofood Sukses Makmur operates in multiple categories with their strong brands such as Indomie, Indomilk, Chiki, Indofood Racik, etc. The results of eight financial ratios investigated; 1) return on equity, 2) return on investment, 3) cash ratio, 4) current ratio, 5) collection period, 6) inventory turnover, 7) total asset turnover, 8) total equity to total asset, will be compared among pre, during and post covid 19 Pandemic (2019-2023) to show the impact of Covid 19 pandemic to PT Indofood Sukses Makmur. This study will be able to give indication on how Covid 19 pandemic affecting CPG company, therefore, helping other managers in CPG company to better prepare for similar adversities in the future.

Keywords: Financial Performance, Financial Ratios, Foods, Covid 19, Resilience.

Göç ve Şiddet: İstanbul'da Yaşayan Suriyeli Kadınların Şiddet Deneyimi

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ÖZET

2011 yılında Suriye’de başlayan savaş ve iç karışıklık, milyonlarca vatandaşın zorunlu göç sürecini başlatmıştır. Kadınlar için daha zorlu olan bu süreç, göç ettikleri yerlerde yaşadıkları sorunlar ile devam etmektedir. Kadınlar başta dışlanma, işsizlik ve şiddet olmak üzere birçok sorunla karşı karşıya kalmaktadırlar. Kadınlar şiddeti psikolojik, fiziksel, ekonomik ve cinsel şiddet şeklinde çok katmanlı bir biçimde deneyimlemektedirler. Bu çalışmada İstanbul’da geçici koruma statüsünde yaşayan Suriyeli kadınların şiddet deneyimlerine yer verilmektedir. Yarı yapılandırılmış mülakatlar aracılığıyla 20 Suriyeli kadın ile yüz yüze ve online görüşmeler gerçekleştirilmiştir. Kadınlara “Türkiye’de psikolojik, fiziksel, cinsel şiddet gördünüz mü, paylaşmak istediğiniz vaka var mı?” sorusu üzerinden kadınların yaşadıkları fiziksel, cinsel ve psikolojik şiddet deneyimleri irdelenmiştir. Çalışma bulguları, Suriyeli kadınların fiziksel veya cinsel şiddet yaşamadıklarını ancak çok önemli ölçüde psikolojik şiddete maruz kaldıklarını göstermektedir. Suriyeli olma ve dil bilmeme psikolojik şiddetin temel gerekçeleri olarak ortaya çıkmıştır.

Anahtar Kelimeler: Göç, Suriyeli Kadınlar, Şiddet, Psikolojik Şiddet

Migration and Violence: The Experience of Violence Among Syrian Women Living in Istanbul

ABSTRACT

The war and internal turmoil that began in Syria in 2011 has initiated a process of forced migration for millions of citizens. This process, which is more challenging for women, continues with the problems they face in the places they migrate to. Women encounter many issues, primarily including exclusion, unemployment, and violence. They experience violence in a multi-layered manner, including psychological, physical, economic, and sexual violence. This study focuses on the experiences of violence faced by Syrian women living in temporary protection status in Istanbul. Face-to-face and online interviews were conducted with 20 Syrian women through semi-structured interviews. The question posed to women was, “Have you experienced psychological, physical, or sexual violence in Turkey? Do you have any cases you wish to share?” The study examines women's experiences of physical, sexual, and psychological violence they have endured. The findings reveal that Syrian women have not experienced physical or sexual violence, but have been subjected to significant psychological violence. Being Syrian and not knowing the language have emerged as fundamental reasons for psychological violence.

Keywords: Migration, Syrian Women, Violence, Psychological Violence

Türk Polis Teşkilatında Performans Denetimi

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ÖZET

Bu çalışma, Türkiye Cumhuriyeti Emniyet Teşkilatı'nın tarihsel gelişimi, kurumsal yapısı, görev ve yetki alanları ile performans denetimi süreçlerini kapsamlı biçimde ele almaktadır. Emniyet Teşkilatı, kamu düzeninin sağlanması, suçla mücadele, asayişin temini ve trafik düzenlemesi gibi temel görevleri anayasal ve yasal çerçevede yerine getiren merkezi bir güvenlik kurumu olarak konumlanmaktadır. Teşkilatın yapısal organizasyonu, merkez ve taşra birimleri olmak üzere iki ana unsurdan oluşmakta, personel temini ise Polis Akademisi bünyesinde yürütülmektedir. Gelişen suç türleri ve teknolojik değişimlere paralel olarak uzmanlaşma, toplumsal cinsiyet dengesi ve etik değerlerin önemi vurgulanmaktadır. Ayrıca çalışmada, kamu kurumlarında verimlilik, etkinlik ve tutumluluk esaslarına dayalı olarak uygulanan performans denetimi süreçleri kuramsal temelleriyle birlikte incelenmiş, Emniyet Teşkilatı açısından bu denetimlerin önemi değerlendirilmiştir. Performans denetiminin, teşkilatın kaynak kullanımındaki etkinliğini artırmaya ve hizmet kalitesini iyileştirmeye yönelik katkıları ortaya konmuştur.

Anahtar Kelimeler: Türk Emniyet Teşkilatı, Performans Denetimi, Kolluk Görevleri ve Yetkileri, Polis Eğitimi ve Seçme Süreçleri, Polis Teşkilatı Çalışma Sistemi

Performance Auditing in the Turkish National Police

ABSTRACT

This study comprehensively examines the historical development, institutional structure, areas of duty and authority, and performance audit processes of the Turkish National Police (TNP). The TNP is positioned as a central security institution that fulfills fundamental responsibilities such as maintaining public order, combating crime, ensuring public safety, and regulating traffic, within a constitutional and legal framework. The organizational structure of the institution consists of two main components: central and provincial units, while personnel recruitment is conducted through the Police Academy. In parallel with evolving crime types and technological changes, the importance of specialization, gender balance, and ethical values is emphasized. Furthermore, the study investigates the theoretical foundations of performance audit processes applied in public institutions based on the principles of efficiency, effectiveness, and economy, and evaluates their significance for the TNP. The contributions of performance audits to enhancing the efficiency of resource utilization and improving service quality within the organization are also highlighted.

Keywords: Turkish Security Organization, Performance Evaluation, Law Enforcement Duties and Powers, Police Training and Selection Processes, Police Organization Operational System



Investigating the Determinants of Load Capacity Factor in Poland: Evidence from the ARDL Bounds Testing Approach²

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ABSTRACT

Environmental degradation is one of the significant priorities of countries. As part of climate change, several factors affect environmental degradation, including CO₂ emissions, ecological footprint, nitrogen oxides, and greenhouse gas emissions. However, in the recent literature, the load capacity factor (LCF) is considered a comprehensive indicator for the environment. Therefore, the current paper aims to investigate the impact of gross domestic product (GDP) per capita, energy efficiency, renewable energy, and non-renewable energy consumption for Poland during the 1994-2022 period by performing the autoregressive distributed lag (ARDL) bounds testing method. The empirical findings indicate that GDP per capita positively affects the LCF, indicating that an increase in income contributes to increasing environmental quality. Moreover, energy efficiency has a negative impact on the LCF. The negative association between energy efficiency and LCF represents that since energy consumption per GDP decreases, it sparks environmental degradation. In addition, renewable energy consumption positively influences the LCF, whereas non-renewable energy consumption reduces it.

Key Words: Load capacity factor, energy efficiency, environmental degradation, ARDL

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ÖZET

Güvence. a. Güvenilecek şey. 1. Güvence altına almak. 2. Güvenceye bağlamak. 3. Güvence vermek. 4. Güvence akçesi. 5. Yaşam güvencesi. Sosyal güvence (2025. Türkçe Sözlük. s.1465). İnsanlık tarihine bakıldığında dünyaya yalnız gelen insan, ilk kez ana kucagında güvence duygusuyla tanışmaktadır. İnsanoğlunun gelişme süreci boyunca, güvence ile ilgili gerek bireysel gerekse toplumsal önlemler keşfedilmiş ve yaşama geçirilmiştir. Bugün ise bireye, toplumlara göre çok çeşitlilik göstermektedir. Son yıllarda dünyada yaşanmış olan Pandemi döneminde güvencenin yaşamın hemene hemen her alanını etkilediği yaşanarak görülmüştür. Bu nedenle, istisnai durumlar hariç, güvence barınma, beslenme, eğitim, ekonomi, kültür, sağlık, siyasi, sosyal vb. ile doğrudan ilgilidir. Pandemi sonrası, gönüllülük esasına göre sorulan “güvence denince ne anlıyorsunuz sorusuna? iki yüzün üzerinde bireyin gönüllülük esasına göre verdiği cevapların sonucunda, güvencenin aile ile eğitimle ve ekonomiyle doğrudan ilgili olduğu hususu öne çıkmıştır. Bu nedenle bu bildiri, güvencenin aile, eğitim ve ekonomik boyutunun, nitel bir yöntem ve fenomenolojik bir yaklaşımla araştırılmış olmasına ilişkin bir çalışmayı kapsamaktadır

Anahtar Kelimeler: Aile, Güvence, Eğitim, Ekonomi, Sosyal Güvenlik.

On The Word of Assurance

ABSTRACT

Assurance. a. Something to be trusted. 1. To Secure. 2. To bind to security. 3. To give security. 4. Security coin. 5. Life security. Social security (2025. Turkish Dictionary. p.1465). When we look at the history of humanity, a person who comes to the world alone is first introduced to the feeling of security in the bosom of his mother. Throughout the development process of mankind, both individual and social measures regarding security have been discovered and implemented. Today, it varies greatly according to individuals and societies. In the pandemic period experienced in the world in recent years, it has been seen that security affects almost every area of life. Therefore, except for exceptional cases, security is directly related to shelter, nutrition, education, economy, culture, health, politics, social, etc. After the pandemic, because of the answers given voluntarily by more than two hundred individuals to the question “What do you understand by security?”, it has come to the fore that security is directly related to family, education and economy.

Therefore, this paper covers a study on the family, education and economic dimensions of security with a qualitative method and a phenomenological approach.

Keywords: Family, Security, Education, Economy, Social Security.

Jet Yakıtından Bioyakıta: Havacılıkta Enerji Dönüşümü

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ÖZET

Küresel ekonominin büyümesine paralel olarak, ürünlerin hızlı ve etkin bir şekilde ulaştırılmasına yönelik talepler artmakta; bu durum, enerji kaynaklarının verimli kullanımını ve sürdürülebilir, düşük maliyetli enerji çözümlerinin geliştirilmesini öncelikli hale getirmektedir. Ulaşım sektörünün bileşenlerinden biri olan hava taşımacılığı, özellikle yolcu taşımacılığı ve kargo transferlerinde kritik bir rol oynamaktadır. Hava taşımacılığı müşterilerine hız ve konfor özelliğini öne çıkartırken pahalı bir ulaşım çeşididir. Havayolu işletmelerinin yapılarına bakıldığında yakıt maliyetlerinin toplam işletme giderlerinin önemli bir bölümünü oluşturduğu görülmektedir. Havacılık endüstrisinde, bir uçağın yaşam döngüsü boyunca en yüksek maliyet kalemi genellikle yakıttır. Bu çalışma, havacılık yakıtlarının geleneksel (fosil bazlı jet yakıtları) ve alternatif (sürdürülebilir havacılık yakıtları – SAF) türlerine, bu yakıtların kimyasal ve fiziksel özelliklerine, üretim teknolojilerine ve sektörel etkilerine dair kapsamlı bir değerlendirme sunmaktadır. Ayrıca, ham petrolün tarihsel gelişimi, rafineri süreçleri ve jet yakıtına dönüşüm mekanizmaları da çalışmanın temel unsurları arasında yer almaktadır. Enerji dönüşümünün havacılık sektöründeki yansımalarının anlaşılması, gelecekteki sürdürülebilirlik stratejilerinin oluşturulması açısından kritik öneme sahiptir.

Anahtar kelimeler: Havacılık yakıtı, sürdürülebilirlik, enerji kaynağı

From Jet Fuel to Biofuel: The Transformation of Energy in Aviation

ABSTRACT

Parallel to the growth of the global economy, the demand for fast and efficient delivery of goods has increased significantly. This growing demand has made the efficient use of energy resources and the development of sustainable, cost-effective energy solutions a priority. As a vital component of the transportation sector, air transport plays a critical role, particularly in passenger and cargo services. While air transportation offers speed and comfort to its users, it remains one of the most expensive modes of transport. An analysis of airline operations reveals that fuel costs constitute a significant portion of total operational expenditures. In fact, over the lifespan of an aircraft, fuel typically represents the highest cost item. This study provides a comprehensive evaluation of aviation fuels, including conventional fossil-based jet fuels and emerging alternatives such as Sustainable Aviation Fuels (SAFs). It explores their chemical and physical properties, production technologies, and broader implications for the aviation sector. Furthermore, the study examines the historical evolution of crude oil, the refining processes, and the transformation mechanisms through which jet fuel is produced. Understanding the impact of energy transformation within the aviation industry is crucial for shaping future sustainability strategies.

Keywords: aviation fuel, sustainability, energy source



Dynamic Effects of Moroccan Fdi Flows to Sub-Saharan Africa on Morocco's Balance of Payments Components: An Investigation by the ARDL Model

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ABSTRACT

Morocco has stepped up its foreign direct investment (FDI) in sub-Saharan Africa in recent years, in a bid to strengthen its economic presence on the continent and diversify its trading partners. At the same time, Morocco's balance of payments, a key indicator of its economic health by recording flows with the rest of the world, is directly affected by these investment dynamics. This study looks specifically at the relationship between Moroccan FDI in sub-Saharan Africa and Morocco's balance of payments over the period 2004-2020, using an ARDL model. The analysis reveals that while FDI initially has a negative effect on the financial account, this impact becomes positive in the long term. In addition, a negative short-term effect is observed on the current account.

Keywords: Foreign direct investment, balance of payments, financial and current account, Sub-Saharan Africa, South-South cooperation.



Profitability and Financial Health of PT Pembangunan Perumahan (PP) (Persero) Tbk using Du Pont Analysis and State Owned Enterprise (SOE) Performance Evaluation (2020–2024)

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ABSTRACT

Profitability is a key indicator of a company's financial health, particularly in capital-intensive industries such as construction. Amid economic uncertainties and sector-specific challenges, profitability analysis provides valuable insights into a company's capacity to generate returns from its revenues, assets, and equity. For state-owned enterprises (SOEs), such assessments are critical in evaluating the effectiveness of public investments and ensuring long-term sustainability. This study analyzes the profitability performance of PT PP (Persero) Tbk, a major Indonesian state-owned construction firm, using audited financial data from 2020 to 2024. A quantitative descriptive method is employed, with data sourced from the company's financial reports. The Du Pont System is applied to decompose Return on Equity (ROE) into three key components: Net Profit Margin, Total Asset Turnover, and Equity Multiplier. This framework enables a detailed examination of the internal factors influencing profitability across the five-year period. In addition, the study assesses PT PP's financial health using ROI and ROE indicators based on the evaluation framework set by the Indonesian Ministry of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023. The combined use of ratio analysis and regulatory benchmarks offers a comprehensive view of the company's performance trajectory. The findings place PT PP in a moderate profitability category, highlighting the need for improved asset utilization, sustainable margin growth, and stronger alignment with regulatory benchmarks. This research offers valuable insights for stakeholders in assessing financial resilience and guiding strategic decisions within the SOE construction sector.

Keywords: Profitability Analysis, Financial Performance, Construction Industry, Du Pont System



Financial Performance Analysis of Indonesian Food and Beverage Enterprise PT. Garudafood Putra Putri Tbk During and After the Covid-19 Pandemic

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ABSTRACT

The Fast-Moving Consumer Goods (FMCG) industry is a very important sector to Indonesia's economy through its domestic consumption products, supporting millions of jobs, and attracting investment given by Indonesia's large and growing population, increasing urbanization, and rising middle class. However, the Covid-19 pandemic has caused financial strain for many FMCG companies in Indonesia due to shifts in consumer behaviour and economy instability. This study analyses the financial performance of PT. Garudafood Putra Putri Tbk, one of the largest snack food industry in Indonesia, during the 2020 to 2024 period, encompassing the pandemic and the subsequent recovery phase. Data is sourced from the company's financial reports, annual reports, and relevant articles, as the collective data is analysed using the Financial Ratio Analysis (FRA). Additionally, the DuPont System analysis is utilized to assess the evaluation of the company's return on equity (ROE) which is decomposed into three key components: net profit margin, asset turnover, and equity multiplier. This framework provides insights into the profitability, efficiency, and leverage strategies employed by the company over the five-year period. The findings suggest that strategic management of operational efficiency and capital structure has been pivotal to PT. Garudafood's financial resilience and growth trajectory amidst global disruptions for sustainable profitability growth. Therefore, this study analysis underscores the importance of integrated financial metrics in evaluating corporate performance and guiding future strategic decisions within the competitive FMCG industry.

Keywords: Garudafood, Financial Performance, Financial Ratios, Efficiency, Profitability Analysis



Financial Efficiency of PT. Sariguna Primatirta through Du-Pont Analysis During and Post-Pandemic Recovery Period of 2019-2024

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ABSTRACT

The COVID-19 pandemic posed unprecedented challenges to global economic systems, affecting corporate performance and financial stability across multiple sectors. In Indonesia, businesses faced severe operational disruptions, shifting consumer behaviors, and macroeconomic volatility. This study investigates the financial efficiency of PT Primatirta Sariguna, a leading bottled water company in Indonesia, during the period spanning from 2019 to 2023, capturing both the onset of the pandemic and the subsequent post-pandemic recovery phase. The research employs DuPont Analysis to evaluate the company's financial performance by breaking down Return on Equity (ROE) into three critical components: Net Profit Margin (profitability), Total Asset Turnover (operational efficiency), and Equity Multiplier (financial leverage). The analysis is based on the company's annual financial statements. The findings reveal a dynamic performance over the observed period. In 2019, the company recorded an ROE of 17.06%, supported by a Net Profit Margin of 12.05%, Asset Turnover of 0.87, and Equity Multiplier of 1.62. Despite the pandemic, in 2020 ROE slightly declined to 14.83%, due to a drop in asset turnover (0.74) and leverage (1.47), although profitability improved to 13.65%. The company rebounded in 2021 with an ROE of 17.62%, driven by improved profit margins (16.38%). Although ROE slightly decreased to 16.18% in 2022, it surged to 22.07% in 2023, with asset turnover recovering to 0.91 and net profit margin at 15.51%. These results confirm that PT Primatirta Sariguna was able to maintain and enhance its financial performance through strategic cost management, efficient asset utilization, and stable financial leverage. The study answers the research question by highlighting clear year-to-year improvements in DuPont indicators, affirming the company's financial resilience. Moreover, it demonstrates the effectiveness of DuPont Analysis in assessing financial health and strategic adaptation in Indonesia's FMCG sector during economic disruptions.

Keywords: Return On Equity (ROE), Financial Efficiency, Covid-19 impact, Post Pandemic Recovery, Du-Point Analysis



Politics of Trade Openness: Role of Democracy Type in Central Europe and the Baltic Countries

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ABSTRACT

Economic globalization has several dimensions, and its concept is ambiguous. Trade openness as a part of economic globalization may have dual effects on the economy. However, the crucial issue emerges regarding the determinants of trade openness. The relevant literature mainly considers the economic factors. However, the role of democracy type is a crucial factor in terms of determining trade openness. The current paper intends to contribute to the existing literature by investigating the role of democracy type in Central Europe and the Baltic countries, covering Bulgaria, Croatia, Czechia, Estonia, Hungary, Latvia, Lithuania, Poland, Romania, Slovakia, and Slovenia, spanning the period 2000-2023. For this purpose, we used the liberal democracy and electoral democracy indices as two democracy indicators. Moreover, we utilized the panel corrected standard errors (PCSE) and feasible generalized least squares (FGLS) that take into account cross-sectional dependence (CSD) to reveal the association between variables. The empirical findings suggest that liberal democracy promotes trade openness, whereas electoral democracy negatively influences it. Moreover, population and exchange rate are negatively associated with trade openness, while gross domestic product stimulates it.

Keywords: Economic Globalization, Trade Openness, Democracy, Central Europe and Baltic countries

Gıda Milliyetçiliği ve Türkiye

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ÖZET

Dünya’da açlık sorunu derinleşerek artmaktadır. Bu gün 887 milyon insan açtır. Aç ve yetersiz beslenen insan sayısı 2015’e kadar azalma gösterirken 2015’den sonra artmaya başlamıştır. Bu günkü nüfus artışına göre 2050 yılında dünya nüfusunun 10 milyar olacağı tahmin ediliyor. Önümüzde ki on yıl içinde gıda fiyat enflasyonunun fahiş artışı erişimin daha da zorlaştıracak ve küresel açlığı derinleşerek arttıracaktır. Açlığın artışıyla gıda ve su savaşların yaşanması elzemdir.

Açlık gerçeğin karşısında dünyada 887 milyon obez insan ve 1 milyar 778 milyon insan da aşırı kiloludur. Gün geçtikçe gıdaya erişim zorlaşsa da her yıl 1.3 milyar ton gıda israf ediliyor. Bu çalışmada dünyada açlığın nedenleri, obezite, gıda israfı, açlığın yaşandığı ülkeler ve ekonomik yapının etkileri literatür tarama yöntemi yapılarak incelenmiştir.

Anahtar Kelimeler: Gıda Savaşları, İklim Değişikliği, Göçler, Covit-19, Gıda İsrafı

Food Nationalism and Türkiye

ABSTRACT

Hunger problems are deepening and increasing in the world. Today, 854 million people live on the hunger threshold. One in seven people is hungry. While the number of hungry and malnourished people decreased until 2015, it started to increase after 2015. According to today's population growth, it is estimated that the world population will be 10 billion in 2050.

In the next decade, the exorbitant increase in food price inflation and the further difficulty of access will deepen and increase global hunger. The increase in hunger requires food and water wars.

In the face of hunger, there are 887 million obese and 1 billion 778 million overweight people in the world. Although access to food is becoming more difficult day by day, 1.3 billion tons of food is wasted every year.

In this study, the countries where hunger, obesity and food waste are experienced in the world, the effects of the economic structure, and the causes of hunger were conducted using the literature review method.

Keywords: Food wars, climate change, migrations, covit-19, food waste



Artificial Intelligence as a Content Production Tool in Virtual Fan Communities in the Age of Cyberculture

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ABSTRACT

The creation and popularisation of the Internet and social media have profoundly transformed social interactions, creating new forms of communication. In this sense, it is essential to explore how the migration to digital has transformed sociability between individuals, since the possibility of creating personas has been introduced, and, in this context, there are no longer any limits to the cohabitation between man and machine. This article, therefore, investigates the role of artificial intelligence (AI) as a tool for producing and circulating content in virtual fan communities in the context of cyberculture. Focusing on the 'X' application, and thus selecting the @harryslyricbot and @loverlyricsbot accounts as the research object, it investigates the role of these inorganic profiles in the interactions between members of digital fan communities. Using a qualitative approach, the aim is to understand how these AI-based systems contribute to the social dynamics of these communities, especially concerning affective engagement and the continuous circulation of content.

Keywords: Artificial Intelligence, Bots, Fans, Cyberculture, Virtual Community.



Governance in the Age of AI: A Framework for Ethical Risk Management and Regulatory Compliance

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ABSTRACT

As Artificial Intelligence (AI) reshapes industries, effective AI risk management has become essential for corporate governance. AI risk management involves identifying, assessing, and mitigating potential risks associated with AI technologies to ensure their ethical, secure, and efficient deployment. Despite widespread AI adoption 72% of organizations utilize AI, yet only 24% secure their generative AI projects there remains a critical gap in risk mitigation strategies.

This study examines AI risk management within the broader framework of AI governance, addressing key challenges such as data security threats, model vulnerabilities, operational risks, and ethical concerns. Through a comprehensive literature review, the research evaluates existing AI risk management methodologies, identifies gaps, and proposes an AI-driven risk management framework. The framework integrates machine learning algorithms for risk identification with ethical oversight mechanisms, leveraging statistical models to quantify risks and enhance mitigation strategies. Comparative analyses demonstrate its effectiveness in strengthening corporate risk management by providing deeper insights into risk dynamics.

Furthermore, this study explores global regulatory frameworks, including the **National Institute of Standards and Technology (NIST) AI Risk Management Framework, the European Union (EU) AI Act, and International Organization for Standardization (ISO) standards**, assessing their effectiveness in ensuring compliance and responsible AI adoption. By aligning technological advancements with regulatory and ethical principles, this research contributes to developing a **resilient, transparent, and accountable AI governance framework**. The findings aim to assist organizations in maximizing AI's benefits while mitigating its inherent risks, ensuring long-term sustainability and stakeholder trust in an AI-driven business environment.

Keywords: Artificial Intelligence (AI), AI Risk Management, Corporate Governance, Ethical AI, Regulatory Compliance, Generative AI, Machine Learning, Risk Mitigation, Data Security, AI Governance, EU AI Act, NIST AI Framework, ISO Standards, Responsible AI Adoption, Stakeholder Trust



The Legal Challenges of AI in Corporate Governance: Integrating Robo-Directors into Decision-Making

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ABSTRACT

The rise of Artificial Intelligence (AI) in corporate governance is transforming traditional decision-making processes, raising fundamental questions about accountability, liability, and compliance. While AI has proven effective in data analysis and risk assessment, its potential as a decision-making entity within corporate boards remains a contentious issue. Existing corporate laws are designed around human leadership, making AI ineligible to hold directorial positions under current legal frameworks. However, as AI-driven systems like VITAL, Alicia T, and Ardi participate in boardroom discussions, the question arises: Can AI make independent corporate decisions, and who is accountable for its actions?

This study critically examines the feasibility of AI Robo-Directors as decision-makers, exploring the legal, ethical, and operational implications. Through a comparative legal analysis and case studies, it investigates how different jurisdictions approach AI-driven decision-making and the extent to which corporate laws must evolve. The research highlights the risks of algorithmic decision-making, the potential impact on corporate responsibility, and the need for a structured regulatory framework to address AI's role in corporate leadership.

By proposing legal reforms that balance AI innovation with corporate accountability, this study aims to contribute to the ongoing discourse on AI governance. It provides policymakers and corporate entities with insights into ensuring transparency, ethical compliance, and sustainable decision-making in an AI-driven business environment.

Keywords: AI Robo-Directors, Corporate Governance, Legal Frameworks, AI Liability, Algorithmic Decision-Making, Corporate Accountability, Ethical Compliance, Regulatory Reforms, Boardroom AI, AI Governance



Exchange Rate Prediction With Machine vs Deep Learning Approaches: Empirical Evidence from EUR/USD and USD/TRY

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ABSTRACT

Since the global financial crisis of 2008, global financial markets have experienced increased volatility in the face of ongoing economic instability, the COVID-19 pandemic, and rising cross-border conflicts. In the face of current global challenges, exchange rate prediction becomes a strategic priority for government institutions and private organizations. While traditional econometric models often fail to recognize the non-linearity and dynamic nature of foreign currency markets, artificial intelligence techniques provide superior forecasting accuracy under these volatile conditions.

This study compares the performance of three machine learning algorithms with three deep learning architectures. Daily data from 2001 to 2023 is used for training and testing. Macroeconomic variables such as interest rates, commodity prices, precious metal prices, and global stock indices are integrated for better prediction of exchange rate series. Model performance is evaluated using RMSE and R-squared metrics.

Empirical results show that among deep learning models, Multilayered Artificial Neural Networks provide the most accurate predictions across both currency pairs. While Long Short-Term Memory and Gated Recurrent Unit also perform well, particularly for the more volatile USD/TRY series, they come short of ANN slightly. Among machine learning models, K-Nearest Neighbors and Random Forest outperform Decision Trees. These results suggest that well-tuned machine learning models can compete with, and in some cases can rival, deep learning models for short-term exchange rate forecasting.

Keywords: Exchange Rate Forecasting, Artificial Intelligence, Machine Learning, Deep Learning, Neural Networks, Financial Time Series

Note: This paper has been produced from the doctoral thesis currently being prepared by Cemile Ezgi Akgül Temel, under the supervision of Prof. Dr. Murat Akbalık, in the Department of Banking, Institute of Banking and Insurance, Marmara University.



Financial Performance Analysis of PT Acset Indonusa, Tbk. Post-Acquisition by Astra and Post-COVID-19 Pandemic Using the DuPont Analysis

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ABSTRACT

This study analyzes the financial performance of PT Acset Indonusa, Tbk, a privately owned main contractor in Indonesia, with a specialized subsidiary in foundation and piling works. The analysis spans two key periods: postacquisition by PT Astra International Tbk in 2015 (the pre-COVID-19 pandemic period), and the post-pandemic recovery phase in 2020. The research uses a combination of DuPont Analysis and key financial ratios to evaluate profitability, operational efficiency, and financial stability. The data was collected from Financial Reports for the period of 2015 to 2024. PT Acset operates within a challenging construction industry landscape in Indonesia, where regulatory standards for contractors are inconsistently enforced. This environment allows lower-grade contractors to compete directly with more established firms, often resulting in an industry-wide "race to the bottom." Project owners typically prioritize lowest-cost bids over essential factors such as quality, safety, and timely delivery, undermining long-term project sustainability and professional accountability. The onset of the COVID-19 pandemic in 2020 significantly exacerbated these issues, placing further strain on financial performance and disrupting ongoing construction activities across the nation. This paper aims to offer insight into how PT Acset navigated these structural and economic disruptions and to assess whether Astra's acquisition strategy has strengthened the company's resilience and competitive position in the market.

Keywords: DuPont analysis, COVID-19 impact, construction industry, post-acquisition analysis.



Resilience and Margin Pressure in Indonesia's Beauty Industry: A Five-Year Financial Analysis of Mustika Ratu and Martina Berto (2019–2023)

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ABSTRACT

The COVID-19 pandemic disrupted consumer behavior, particularly in sectors like beauty and cosmetics that rely on non-essential spending and in-store sales channels. This study examines the financial performance of two heritage Indonesian beauty companies, PT Mustika Ratu Tbk (MRAT) and PT Martina Berto Tbk (MBTO), from 2019 to 2023. Using key profitability ratios such as Net Profit Margin (NPM), revenue trend analysis, debt-to-asset ratio, and a review of recovery patterns, this paper explores how each company navigated through crisis and competition. Notably, MRAT managed a post-pandemic recovery and even a brief return to profitability in 2022, while MBTO continued to face persistent net losses despite consistent revenue growth. These findings suggest that financial resilience in the beauty industry post-crisis may depend less on growth and more on internal cost control and strategic discipline.

Keywords: Financial Performance, Profitability, Cosmetics Industry, COVID-19, Net Profit Margin

Havayolu İşletmelerinde Maliyetler: Yakıt Maliyetlerinin Finansal Etkisi

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ÖZET

Havayolu taşımacılığı sektörü 1970'ler sonrasında hızla büyüme gösteren, teknolojisini sürekli yenileyen, yerelden globale uzanan vazgeçilemeyen ulaşım ağına sahip, sürdürülebilir döngüde gereklilikler için hedefler koyan ve denetleyen, yüksek ve bir o kadar da hassas bir talebe sahip olan, bu hassasiyete eşlik eden yüksek ve farklı nitelikte maliyetleri barındıran, birçok farklı sektörü kendi ağı içinde besleyen, farklı karakteristik özelliklere haiz olan bir sektördür. Havayolu işletmelerinin hassas terazide baskın olabilmek ve finansal güçlerini koruyabilmek adına maliyetlerini iyi yönetmeleri gerekmektedir. Bu işletmelerin en büyük maliyet kalemi olan yakıt maliyetleri ve yakıt fiyatlarındaki volatilité işletmelerin finansal güçlerini koruyabilmeleri açısından da zorluklar ortaya çıkarmaktadır.

Bu çalışmada havayolu işletmelerinin maliyetleri sınıflandırılarak incelenecek olup, yakıt maliyetlerinin finansal etkileri karlılık, likidite, bilet fiyatları ve rekabet gücü yansımaları, geleneksel ve maliyet odaklı havayolu iş modelleri açısından finansal tablo verileri ışığında değerlendirilecektir.

Anahtar Kelimeler: Havayolu İşletmeleri, Maliyet, İşletme Finansı.

Jel Kodları: G32, D24, F65.

Costs in Airline Companies: Financial Impact of Fuel Costs

ABSTRACT

The airline transportation sector has been growing rapidly since the 1970s, constantly renewing its technology, having an indispensable transportation network extending from local to global, setting and monitoring targets for requirements in a sustainable cycle, having a high and sensitive demand, having high and different costs accompanying this sensitivity, feeding many other sectors within its network, and having different characteristics. Airline companies need to manage their costs well to dominate the delicate balance and maintain their financial strength. Fuel costs, which are the biggest cost item of these companies, and the volatility in fuel prices also create difficulties for companies to maintain their financial strength.

In this study, the costs of airline companies will be classified and examined, and the financial effects of fuel costs will be evaluated in the light of financial statement data in terms of profitability, liquidity, ticket prices and competitiveness reflections, traditional and cost-focused airline business models.

Key Words: Airline Companies, Cost, Business Finance.

Jel Codes: G32, D24, F65.



Operational and Financial Efficiency of PT Japfa Comfeed Indonesia Tbk: Insights from DuPont Analysis (2020–2024)

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ABSTRACT

This study employs the DuPont Analysis framework to evaluate the financial performance of PT Japfa Comfeed Indonesia Tbk over the period 2020–2024. DuPont Analysis decomposes Return on Equity (ROE) into three key components: Net Profit Margin, Asset Turnover, and Equity Multiplier, offering insight into operational efficiency, asset utilization, and financial leverage, respectively. Throughout the five-year period, PT Japfa demonstrated fluctuating performance. The company's ROE declined from 10.7% in 2020 to a low of 6.7% in 2023, before sharply rebounding to 19.4% in 2024. This recovery is attributable to improved profitability and efficient asset management. Similarly, Return on Assets (ROA) followed a declining trend from 4.7% in 2020 to 2.8% in 2023, before recovering to 9.3% in 2024, signifying an enhancement in operational performance. The Equity Multiplier (a proxy for financial leverage), calculated as ROE divided by ROA, indicates the firm's increasing reliance on equity funding in recent years. The multiplier decreased from approximately 2.28 in 2021 to 2.39 in 2022, remained steady at 2.39 in 2023, and rose to 2.09 in 2024, indicating a slightly more conservative capital structure amid rising earnings. Overall, the analysis reveals that PT Japfa's profitability and asset utilization declined during the mid-years, likely due to external disruptions (e.g., COVID-19 and input cost volatility), but the company succeeded in enhancing its performance and capital efficiency in 2024. This reflects strategic improvements in operational efficiency and prudent financial management, positioning the company for sustainable growth.

Keywords : Return on Equity (ROE), DuPont Analysis, Asset Turnover, Equity Multiplier, Return on Assets (ROA).



Assessing the Influencing Factors of Food Security of Women's in North-Western Ethiopia: A Community Based Cross-Sectional Study

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ABSTRACT

Background: Food insecurity is a growing concern worldwide. However, women are crucial in the translation of the products of a vibrant agriculture sector into food security for their households' in most rural areas of Ethiopia. Therefore, this study aimed to identify the factors influencing the food security of women in North-western Ethiopia.

Methodology: Mixed method approach with a community based cross sectional research design was employed through utilizes survey questionnaire, interview, key informant interview and focus group discussion as data collection instruments since 2019/2020. The data was collected from a randomly selected 260 women farmers' in rural Amhara region. Descriptive statistics and econometric logit model were used to analyze the collected quantitative data.

Results: The result showed, a significant number of respondents (51.9 %) were food insecure, while 48.1 % of the respondents were food secure in the District during the fiscal year of 2019/2020. Among the household status, 16.53 % of female-headed households were food insecure and 21.15 % of them were food secure or above 2100 K/cal. On the other hand, 92(35.38%) of women in male- headed households are food-insecure, while 70(26.9%) of women in MHH are food-secured. The logit model revealed that, age, marital status, family size ,distance to market, crop income, credit, access to water and agro-ecology has negative and significant effect on food security, while agricultural inputs, access to transport, and non-farm income has positive and significant effects on food security of women in Shebel-Berenta District.

Conclusion: The finding of this study concludes that, majority of women was food insecure. The women's age category, marital status, family size, access to fertilizer inputs, access to transport, distance to market, crop income, non-farm income, credit services, access to water and agro-ecology) were significant effect on food security of women in Shebel Berenta District in Ethiopia.

Keywords: Gender; Food insecure; Food security; Nutrition; Agriculture.



Mediating Effect of Digitalization on the Internationalization of SMEs in the Indian Textile Sector

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ABSTRACT

The internet and digital boom has changed the way people do business all over the world. Electronic Businesses (hereafter abbreviated as EBSs) are experiencing growing growth in the global economy, thanks to the rapid development of computer knowledge. The rapid growth of digital entrepreneurship, especially in information and communication technology (hereafter abbreviated as ICT), is undoubtedly one of the most important drivers of internationalization today. Traditional business experiences have been encouraged by digital entrepreneurship, which has also provided new forms of doing business in the form of EBSs (Schwens and Kabst, 2009). The pace at which SMEs internationalize has recently gained the most interest in international digital entrepreneurship (Edmans, 2011). The current study is considered as an empirical research and the research methodology is descriptive-correlative type. The information was gathered from SMEs (Small and Medium-Sized Enterprises) in India whose operations are partly internet-based and have been active in international business processes. The study used Structure Equation Modeling (SEM) with SmartPLS software to evaluate the research hypotheses, and the collected data was subjected to correlational analysis and path analysis. The aim of this paper is to look into the influence of entrepreneurial orientation, innovation capacity, and marketing capability and the mediating effect of digitalization on the pace at which EBSs internationalize.

Keywords: Digitalization, SME Internationalization, Entrepreneurial Orientation, Innovation Capability, Marketing Capability.

Entelektüel Sermaye ve Finansal Performans Değerlendirmesi: Havayolu İşletmeleri Örneği

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ÖZET

Entelektüel sermaye günümüzde gerek fark yaratmak, gerekse rekabet avantajı sağlamak açısından işletmeler için büyük önem arz etmektedir. Bilgi, yetenek ve deneyim bileşimi olarak tanımlanan bu kavram 21. yüzyılda başarı için kritik faktörlerin başında gelmektedir. Finansal performans kavramı ise bir işletmenin var olan kaynaklarını ne ölçüde verimli kullandığı ve finansal pozisyonu ile ilgili bilgi vermektedir. Bu çalışmada Star Alliance, Skyteam ve Oneworld havayolu ittifaklarına üye olan işletmelerin entelektüel ve finansal performansları analiz edilmiştir. Çalışmanın amacı analize dahil edilen havayolu işletmelerinin entelektüel ve finansal açıdan entegre olarak değerlendirilmesidir. Bu değerlendirme için Entropi, EDAS (Evaluation Based on Distance from Average Solution) ve CoCoSo (Combined Compromise Solution) yöntemleri kullanılmıştır. Analiz sürecinde Entropi yöntemi ile kriterlerin önem düzeyleri belirlenmiş, EDAS ve CoCoSo yöntemleri kullanılarak alternatiflerin performans sıralaması elde edilmiştir. Her iki yöntem ile ulaşılan sonuçlar yüksek düzeyde benzerlik içermektedir. Elde edilen bulgular entelektüel sermaye ve finansal performans açısından en iyi ilk 3 havayolunun Qantas, Korean Air ve Aeroméxico olduğunu göstermiştir.

Anahtar Kelimeler: Havayolu İttifakları, Star Alliance, Skyteam, Oneworld, Finansal Analiz, Entelektüel Sermaye, EDAS, CoCoSo.

Jel Kod: C44, G30, J24, O34.

Evaluation of Intellectual Capital and Financial Performance: The Case of Airline Companies

ABSTRACT

Intellectual capital is of great importance for businesses today in terms of both making a difference and providing competitive advantage. This concept, defined as the combination of knowledge, talent and experience, is one of the most critical factors for success in the 21st century. The concept of financial performance provides information about how efficiently a business uses its existing resources and its financial position. In this study, the intellectual and financial performances of companies that are members of the Star Alliance, Skyteam and Oneworld airline alliances are analyzed. The primary aim of the study is to evaluate the airline companies in an integrated manner in terms of intellectual and financial aspects. Entropy, EDAS (Evaluation Based on Distance from Average Solution) and CoCoSo (Combined Compromise Solution) methods are used for this evaluation. In the analysis process, the importance levels of the criteria are determined with the Entropy method, and the performance rankings of the alternatives are obtained using the EDAS and CoCoSo techniques. The results obtained with both methods are similar. The findings show that the top 3 airlines in terms of intellectual capital and financial performance are Qantas, Korean Air and Aeroméxico.

Keywords: Airline Alliances, Star Alliance, Skyteam, Oneworld, Financial Analysis, Intellectual Capital, EDAS, CoCoSo

Jel Codes: C44, G30, J24, O34.



The Impact of Electric Vehicle Adoption on Financial Ratios: Evidence of PT Astra International Tbk for 2020-2024

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ABSTRACT

The accelerating adoption of electric vehicles (EVs) in Indonesia has significantly altered the landscape of the domestic automotive industry. This study investigates how PT Astra International Tbk, one of Indonesia's leading automotive conglomerates, has financially responded to this technological and regulatory transformation between 2020 and 2024. Utilizing a **quantitative descriptive approach**, this research employs **secondary data** sourced from Astra's audited annual financial reports over five consecutive years. Key financial ratios—namely return on assets (ROA), return on equity (ROE), net profit margin (NPM), current ratio, and debt-to-equity ratio (DER)—are analyzed and compared to assess performance trends before and after the emergence of the EV market, with 2022 marked as the inflection point of industry electrification. The study applies **time-series financial ratio analysis and comparative year-on-year evaluation** to determine the company's ability to maintain profitability, liquidity, and solvency amid external shifts. Results reveal a consistent increase in profitability (notably ROE and NPM), stable liquidity levels, and controlled leverage during the transition, indicating Astra's strategic resilience and adaptive financial management in the face of industrial disruption. The findings suggest that firms capable of anticipating technological change and adjusting financial strategies accordingly can sustain performance despite market volatility. This research contributes to the academic discussion on financial adaptability in the automotive sector during innovation-driven transformations and provides practical insights for stakeholders navigating the global shift toward sustainable mobility.

Keywords: Electric Vehicle (EV), Financial Performance, Financial Ratios, Profitability, Automotive Industry.

Hizmetkâr Liderliğin İş Performansı Üzerindeki Etkisinde Duygusal Zekânın Aracılık Rolü: Havacılık Sektörü Üzerinde Bir Araştırma

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ÖZET

Günümüz rekabetçi iş dünyasında, özellikle insan odaklı ve yüksek stresli sektörlerden biri olan havacılıkta, liderlik tarzlarının ve çalışan yetkinliklerinin iş performansına etkisi büyük önem taşımaktadır. Bu çalışma, hizmetkâr liderliğin iş performansı üzerindeki doğrudan etkisini ve bu önemli ilişkide duygusal zekânın aracılık rolünü Türkiye havacılık sektörü bağlamında derinlemesine incelemeyi amaçlamıştır. Araştırmada nicel bir yaklaşım benimsenmiş, veriler havacılık sektöründe görev yapan yer hizmetleri çalışanlarından geçerliliği ve güvenilirliği kanıtlanmış ölçekler içeren anket yöntemiyle toplanmıştır. Toplanan veriler, istatistiksel analiz programları kullanılarak hiyerarşik regresyon analizi ile test edilmiştir.

Analiz sonuçları, hizmetkâr liderlik davranışlarının iş performansını pozitif ve istatistiksel olarak anlamlı düzeyde artırdığını ortaya koymuştur. Bu bulgu, liderin öncelikle takipçilerine hizmet etme, onların ihtiyaçlarını karşılama ve gelişimlerini destekleme odaklı bir yaklaşım sergilemesinin, çalışanların performansını olumlu yönde etkilediğini göstermektedir. Daha da önemlisi, duygusal zekânın, hizmetkâr liderliğin iş performansı üzerindeki bu olumlu etkisinde anlamlı bir aracılık rolü üstlendiği saptanmıştır. Bu, hizmetkâr liderlerin, çalışanların duygusal zekâlarını olumlu yönde etkileyerek veya bu yetkinliklerin daha etkin kullanılmasını teşvik ederek dolaylı yoldan performans artışına katkıda bulunduğunu göstermektedir.

Bu sonuçlar, havacılık sektörü başta olmak üzere kurumların, lider geliştirme programlarında hizmetkâr liderlik prensiplerine ve çalışanların duygusal zekâ becerilerinin (öz farkındalık, empati, ilişki yönetimi vb.) artırılmasına yönelik eğitimlere ve stratejilere ağırlık vermesi gerektiğini güçlü bir şekilde ortaya koymaktadır. Gelecek araştırmalar için, bu modelin farklı sektörlerde ve çeşitli kültürel ortamlarda test edilmesi, ayrıca boylamsal çalışmalarla nedensellik ilişkilerinin daha net bir şekilde araştırılması önerilmektedir.

Anahtar Kelimeler: Hizmetkâr Liderlik, Performans, Duygusal zekâ

The Mediating Role of Emotional Intelligence in The Effect of Servant Leadership on Job Performance: A Study on Aviation Industry

ABSTRACT

In today's competitive business world, particularly in human-oriented and high-stress sectors such as aviation, the impact of leadership styles and employee competencies on job performance is of paramount importance. This study aimed to conduct an in-depth examination of the direct effect of servant leadership on job performance and the mediating role of emotional intelligence in this significant relationship, within the context of the Turkish aviation sector. A quantitative approach was adopted for the research, with data collected from ground service employees working in the aviation sector using a survey method that included scales with established validity and reliability. The collected data were analyzed using hierarchical regression analysis via statistical software.

The analysis results revealed that servant leadership behaviors positively and statistically significantly enhanced job performance. This finding indicates that a leader's approach, primarily focused on serving followers, meeting their needs, and supporting their development, positively influences employee performance. More importantly, emotional intelligence was found to play a significant mediating role in this positive impact of servant leadership



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on job performance. This suggests that servant leaders contribute indirectly to performance improvement by positively influencing employees' emotional intelligence or by fostering the more effective use of these competencies.

These results strongly underscore the need for organizations, especially in the aviation sector, to prioritize servant leadership principles in leadership development programs and to implement training and strategies aimed at enhancing employees' emotional intelligence skills (such as self-awareness, empathy, and relationship management). For future research, it is recommended that this model be tested in different sectors and diverse cultural settings, and that causality relationships be investigated more clearly through longitudinal studies.

Keywords: Servant Leadership, Performance, Emotional Intelligence

Finansal Bulaşmanın Makine Öğrenmesi Yöntemleriyle Araştırılması³

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ÖZET

Bu çalışma, finansal piyasalarda kriz dönemlerinde gözlemlenen bulaşma etkisini, makine öğrenmesine dayalı sınıflandırma teknikleriyle analiz etmeyi amaçlamaktadır. Çalışma kapsamında, 45 farklı ülkenin günlük bazda hisse senedi endeksleri, VIX endeksi, 10 yıllık devlet tahvili getirileri, döviz kurları ve Ekonomik Politika Belirsizliği (EPU) endeksi verileri kullanılmıştır. Finansal bulaşma durumu, aşırı negatif getirilerin farklı piyasalarda eşanlı olarak ortaya çıkması şeklinde tanımlanarak, bağımlı değişken olarak ikili yapıda bir kriz göstergesi oluşturulmuştur. Bağımsız değişkenler, hem ülkelere özgü piyasa göstergelerinden hem de küresel risk ve belirsizlik göstergelerinden elde edilmiştir. Analizde karar ağacı, rastgele orman ve XGBoost gibi denetimli öğrenme algoritmaları uygulanmış; modellerin sınıflandırma başarısı doğruluk, hata oranı ve ROC-AUC gibi metrikler üzerinden değerlendirilmiştir. Elde edilen bulgular, makine öğrenmesi tabanlı sınıflandırma yöntemlerinin finansal bulaşma riskinin tahmininde geleneksel modellere kıyasla daha esnek ve güçlü yapılar sunduğunu ortaya koymaktadır. Bu bağlamda çalışma, kriz dönemlerine ilişkin erken uyarı sistemlerinin geliştirilmesinde makine öğrenmesinin etkin bir araç olarak kullanılabileceğini göstermektedir.

Anahtar Kelimeler: Finansal Kriz, Finansal Bulaşma, Bulaş Etkisi, Makine Öğrenmesi, Karar Ağaçları, XGBoost

Investigation of Financial Contagion with Machine Learning Methods

ABSTRACT

This study aims to analyze the contagion effect observed during crisis periods in financial markets using machine learning-based classification techniques. Within the scope of the study, daily stock indices, exchange rates, 10-year government bond yields, VIX index and Economic Policy Uncertainty (EPU) index data of 45 different countries were used. Financial contagion was defined as the simultaneous emergence of extreme negative returns in different markets, and a binary crisis indicator was created as the dependent variable. Independent variables were obtained from both country-specific market indicators and global risk and uncertainty indicators. Supervised learning algorithms such as decision tree, random forest and XGBoost were applied in the analysis; the classification success of the models was evaluated through metrics such as accuracy, error rate and ROC-AUC. The findings show that machine learning-based classification methods provide more flexible and powerful structures compared to traditional models in the estimation of financial contagion risk. In this context, the study shows that machine learning can be used as an effective tool in the development of early warning systems for crisis periods.

Keywords: Financial Crisis, Financial Contagion, Contagion Effect, Machine Learning, Decision Trees, XGBoost

³ “Bu çalışma, Nurgül Akın’ın “Finansal Bulaşmanın Bankacılık Sektörü Üzerine Etkisi: Makine Öğrenmesi Yöntemleri İle Uygulama” isimli Marmara Üniversitesi Bankacılık Bölümü’nde yazmış olduğu doktora tezinden üretilmiştir.



Should Morocco Prioritize the Optimization of Renewable Energy Production to Avoid Slowing Down GDP? An Empirical Analysis Using the ARDL Model

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ABSTRACT

The production of renewable energy is a major strategic challenge for developing countries, particularly as part of the global transition to sustainable energy and climate change mitigation. Morocco, which has significant solar, wind and hydroelectric potential, is seeking to reconcile its environmental objectives with its ambitions for sustainable economic growth by launching an energy strategy in 2009 which aims to increase the share of renewable energy over the years with the aim of reaching 50% by 2030. This empirical study aims to examine the extent to which increasing renewable energy production can have a positive impact on the country's gross domestic product (GDP). By analyzing recent economic and energy data on the basis of the ARDL model, we provide a quantitative assessment of the relationship between renewable energy and economic performance, which allows us to conclude that the share of renewable energy in the energy mix should not exceed 15% in order not to have a negative impact on GDP. this study puts Morocco's energy strategy into question

Keywords: Renewable energy, GDP, Morocco, ARDL model, Strategy



Uncovering Financial Performance Trends of PT Prodia Widyahusada Tbk in a Post Pandemic Economy (2020 – 2024) through DuPont and Financial Ratio Analysis

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ABSTRACT

The period from 2020 to 2024 was characterized by significant macroeconomic volatility in Indonesia, driven primarily by the impacts of the COVID-19 pandemic and the subsequent path to recovery. These years saw major disruptions to economic activity, especially in healthcare infrastructure and health services sector. Within this dynamic environment, the financial performance of companies in the healthcare industry, including PT Prodia Widyahusada Tbk (PRDA) became increasingly influenced by external economic factors. This study focuses on assessing PRDA's financial condition during this period, using ratio analysis and DuPont analysis to understand how macroeconomic challenges shaped its liquidity, solvency, profitability, and efficiency metrics. A key focus will be placed on understanding the determinants of Return on Equity (ROE), as it represents a comprehensive indicator of financial performance and shareholder value. The findings are expected to contribute to a better understanding of how private healthcare providers like PRDA have navigated systemic disruptions and adapted their financial strategies during a period of economic uncertainty. The results will be relevant for investors, financial analysts, and policymakers interested in the financial resilience and strategic responses of healthcare companies in emerging markets.

Keywords: COVID-19 Pandemic, Healthcare Sector, Macroeconomic, DuPont Analysis.

Göçmen İşçilerin Çalışma Koşullarının İşten Ayrılma Niyetine Etkisinde Mesleki Tükenmişliğin Aracılık Rolü

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ÖZET

Emek göçü, gerek iş gücü fazlası olan ülkelerde bir çıkış yolu, gerekse iş gücü açığı yaşayan ülkelerde ekonomik bir çözüm olarak değerlendirilmektedir. Bu kapsamda Türkiye'deki göçmen işçilerin çalışma koşullarının işten ayrılma niyetine etkisinde mesleki tükenmişliğin aracılık rolü incelenmiştir. Araştırmanın etik kurul izni Batman Üniversitesi'nden alınmış olup (Tarih:2025/04; Sayı: 208137), araştırma verileri online olarak Türkiye'de ikamet eden 457 göçmenden kolayda örneklem yöntemi ile toplanmıştır. Toplanan verilerin basıklık ve çarpıklık değerlerine göre normal dağılıma uygun olduğu tespit edildi ve Hayes'in Process Macro uzantısı kullanılarak aracılık analizi gerçekleştirildi. Korelasyon analizi sonuçlarına göre çalışma koşulları ile mesleki tükenmişlik arasında negatif yönlü, orta düzeyde ($r = -0,592, p < 0,001$), çalışma koşulları ile işten ayrılma niyeti arasında negatif yönlü, ($r = -0,329, p < 0,001$), mesleki tükenmişlik ile işten ayrılma niyeti arasında pozitif yönlü, anlamlı bir ilişki gözlemlenmiştir ($r = 0,337, p < 0,001$). Çalışma koşulları, mesleki tükenmişlik ($\beta = -0,591; p < 0,001$) ve işten ayrılma niyetini ($\beta = -0,200; p < 0,001$) etkilemektedir. Mesleki tükenmişliğin işten ayrılma niyeti üzerindeki etkisi de anlamlıdır ($\beta = 0,218; p < 0,001$). Çalışma koşullarının işten ayrılma niyeti üzerindeki dolaylı etkisi, mesleki tükenmişlik aracılığıyla anlamlıdır ($\beta = -0,129; p < 0,01$) ve toplam etkinin (doğrudan + dolaylı) anlamlı olduğu sonucuna ulaşılmıştır ($\beta = -0,329; p < 0,01$). Bu sonuçlar, mesleki tükenmişliğin, çalışma koşullarının işten ayrılma niyeti üzerindeki etkisinde kısmi aracılık rolü oynadığını göstermektedir. Çalışma koşullarının iyileştirilmesinin mesleki tükenmişliği azaltarak ve doğrudan etkisiyle işten ayrılma niyetini düşürebileceğini göstermektedir.

Anahtar Kelimeler: Çalışma Koşulları, Mesleki Tükenmişlik, İşten Ayrılma Niyeti, Göçmen İşçiler

The Mediating Role of Occupational Burnout in the Relationship between Working Conditions and Turnover Intention Among Migrant Workers

ABSTRACT

Labor migration is often considered both a solution for countries with labor surpluses and an economic necessity for those experiencing labor shortages. Within this context, the present study examines the mediating role of job burnout in the relationship between working conditions and turnover intention among migrant workers in Türkiye. Ethical approval for the study was obtained from the Ethics Committee of Batman University (Date: 2025/04; No: 208137). The data were collected online from 457 migrants residing in Turkey through a convenience sampling method. Skewness and kurtosis values indicated that the data were normally distributed. Mediation analysis was conducted using Hayes' Process Macro extension. The results of the correlation analysis revealed a moderate, negative relationship between working conditions and job burnout ($r = -0.592, p < 0.001$), a negative relationship between working conditions and turnover intention ($r = -0.329, p < 0.001$), and a positive, significant relationship between job burnout and turnover intention ($r = 0.337, p < 0.001$). Working conditions significantly predicted both job burnout ($\beta = -0.591; p < 0.001$) and turnover intention ($\beta = -0.200; p < 0.001$). The effect of job burnout on



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turnover intention was also found to be significant ($\beta = 0.218$; $p < 0.001$). Moreover, the indirect effect of working conditions on turnover intention through job burnout was significant ($\beta = -0.129$; $p < 0.01$), and the total effect (direct + indirect) was also significant ($\beta = -0.329$; $p < 0.01$). These findings suggest that job burnout partially mediates the effect of working conditions on turnover intention. Improving working conditions may reduce turnover intention both directly and indirectly by alleviating job burnout.

Keywords: Working Conditions, Occupational Burnout, Turnover Intention, Migrant Workers



Financial Health Analysis of PT Asia Pacific Fibers, Tbk According to Altman Z-Score and Financial Ratios in Period 2022-2024

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ABSTRACT

The textile and textile products industry in Indonesia has been one of the vital sectors supporting the national economy for years. Known as a labor-intensive industry, this sector provides employment for millions of workers. In addition, this industry also contributes significantly to exports and state revenues. Lately, the textile industry in Indonesia has been facing major challenges that threaten its business continuity. Import policies and competition with cheap textile products from abroad have forced many local textile factories to close down. This has resulted in a wave of mass layoffs. PT Asia Pacific Fibers (APF) is one of the biggest polyester producer in Indonesia, with their products such as polyester fibers and yarns. APF's revenue in 2022 had decreased 34% of 2023 revenue. The financial distress of APF was getting worse through 2022 to 2024, where the revenue decreased significantly from year to year. The bad result of Altman Z-score and Financial Ratios showing that APF was in financial distress or an unhealthy financial condition. This study further contributes by providing a comprehensive overview of financial health analysis and reviewing the ratios that contribute to corporate bankruptcy.

Keywords: financial distress, bankruptcy, altman z-score, financial ratios, textile



Human-Centric Organizational Excellence in Luxury Hotels: A Comprehensive Analysis Using SPSS and Structural Equation Modeling (SEM)

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ABSTRACT

This study examines the impact of human-centric organizational practices on operational excellence in luxury hotels, employing SPSS for descriptive analysis and Structural Equation Modeling (SEM) for path analysis. Drawing on data from 300 luxury hotels across 12 countries, we test a framework linking employee well-being, AI-augmented service, and sustainable luxury to guest satisfaction and profitability. Results indicate that psychological safety ($\beta = 0.42$, $*p < 0.01$) and ethical AI integration ($\beta = 0.35$, $*p < 0.05$) are the strongest predictors of excellence. The study contributes to hospitality literature by quantifying the ROI of human-centricity in high-end service environments.

Keywords: Human-centric, luxury hotels, SEM, SPSS, organizational excellence, sustainable hospitality

Çocuklarda Dikkat Eksikliği ve Öğrenme Güçlüğüne Yönelik Müzik Terapinin Terapötik Etkileri: Multimodal Perspektiften Bir Değerlendirme

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ÖZET

Dikkat eksikliği ve öğrenme güçlüğü yaşayan çocuklar, akademik başarıda düşüklük, sosyal ilişkilerde bozulma ve duygusal regülasyon sorunları gibi çeşitli zorluklar yaşamaktadır. Bu çalışmada, müzik terapisinin bu çocuklar üzerindeki etkileri ele alınmakta ve terapi sürecinde multimodal yaklaşım bağlamında nasıl işlevsel bir araç olarak kullanılabileceği incelenmektedir. Müzik terapisi; ritim, melodi ve ses gibi öğeler yoluyla çocukların dikkat sürelerini artırmakta, bilişsel işlevlerini desteklemekte ve duygusal ifadelerini kolaylaştırmaktadır. Multimodal terapi ise bireyin davranışsal, duygusal, duyuşsal, bilişsel ve kişilerarası alanlardaki ihtiyaçlarını bütüncül olarak ele alan bir yaklaşımdır. Müzik terapisi bu yaklaşımın birçok boyutunda etkili bir müdahale aracı olarak değerlendirilebilir. Bu bildiride, kuramsal bilgiler ve güncel araştırmalar ışığında, müzik terapisinin multimodal terapi çerçevesindeki yeri ve dikkat/öğrenme problemlerine sahip çocuklara olan katkısı detaylı şekilde tartışılmıştır.

Anahtar Kelimeler: Müzikle Terapi, Multimodal Terapi, Dikkat Eksikliği, Öğrenme Güçlüğü

The Therapeutic of Music Therapy on Children with Attention Deficit and Learning Disabilities: A Multimodal Therapeutic Approach

ABSTRACT

Children with attention deficit and learning disabilities face various challenges, including low academic performance, impaired social relationships, and emotional regulation issues. This study addresses the effects of music therapy on these children and examines how it can be utilized as an effective tool within the context of a multimodal approach during the therapy process. Music therapy, through elements such as rhythm, melody, and sound, enhances children's attention spans, supports cognitive functions, and facilitates emotional expression. The multimodal therapy approach is a holistic method that addresses an individual's behavioral, emotional, sensory, cognitive, and interpersonal needs. Music therapy can be considered an effective intervention tool in several dimensions of this approach. This paper discusses, in detail, the place of music therapy within the framework of multimodal therapy and its contributions to children with attention and learning difficulties, based on theoretical knowledge and current research.

Keywords: Music Therapy, Multimodal Therapy, Attention Deficit, Learning Disability



Comparison of 2018-2024 Türkiye Secondary School Geography Curriculums in Terms of Skill Based Education

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ABSTRACT

The aim of this study is to compare the skill based learning contents in 2018 and 2024 secondary school geography curricula and to evaluate the scope and effects of the changes made. Geographic skill based education in Geography curricula in Türkiye in recent years is seen as one of the important elements affecting the development process of students. For this reason; skill-based geography education has been especially included in the 2018 and 2024 geography curriculum. Skill-based geography education and geographic skills have been given even more priority, especially in the 2024 geography curriculum. From this point on, geographic skills almost constitute the main philosophy of the 2024 geography curriculum. The main purpose of this situation is to show that geography is a useful branch of science for every individual in society, beyond being a subject. For this reason, the 2024 geography curriculum should be taken very seriously in terms of skill based learning and educational activities should be planned meticulously by implementers in accordance with the structure of the program. A qualitative method was adopted in the research, and the secondary school geography curriculums of 2018 and 2024 were compared using the document analysis method. The outcomes, themes and contents related to geography skills training were examined according to predetermined analysis criteria. It was determined that the 2018 curriculum addressed the geography skills based education outcomes in a more general framework, while the 2024 curriculum included more concrete and applied content and that this subject evolved into a separate learning area. In addition to field skills, the new curriculum aims to provide students with conceptual skills, social-emotional skills, literacy skills, values, tendencies and interdisciplinary perspectives. In this respect, the program should be analyzed well, especially by the implementers, in order to ensure that each skill used in the 2024 Geography Course Curriculum can support the other and to ensure semantic and relational integrity. For this reason, it is recommended that in-service training programs be organized in order to increase the competence of teachers in this regard and to achieve the purpose of the program, and that learning outcomes should not be limited to theoretical knowledge, but should be supported by practical activities.

Keywords: Skills Based Education, Geography Curriculum, Curriculum Change, Türkiye

Diyastolik Disfonksiyonlu Kadınlarda HIIT Yüzme Egzersiz Uygulamalarının Bazı Kan Parametreleri Üzerine Etkisi

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ÖZET

Diyastolik disfonksiyon, kalbin ventrikül gevşeme yeteneğinde azalma ve dolum basınçlarında artış ile karakterize edilen bir klinik tablodur. Bu durum, ejeksiyon fraksiyonu %50'nin üzerinde olan bireylerde kalp yetmezliği semptomlarının görülmesine neden olabilir. Yüzme, düşük travma riski ve tüm vücut kas gruplarını çalıştırması nedeniyle önemli bir egzersiz türüdür. Son yıllarda yüksek yoğunluklu aralıklı egzersiz (HIIT) protokolleri kalp sağlığı açısından dikkat çekici sonuçlar vermektedir. Çalışmada, diyastolik disfonksiyonlu kadınlarda HIIT yüzme egzersizinin hematolojik ve biyokimyasal kan parametreleri üzerindeki etkileri incelenmiştir. Çalışma için gerekli izinler alınmıştır. Çalışmaya 40-60 yaş arası, diyastolik disfonksiyon tanısı almış, 15 HIIT yüzme egzersizi grubu (yaş: 51,30±0,76; boy: 161,96±6,39; ağırlık: 71,74±6,17) ve 17 kontrol grubu (yaş: 51,17±0,83; boy: 159,65±4,62; ağırlık: 78,52±7,03) olmak üzere toplam 32 kadın gönüllü olarak katılmıştır. Araştırma grubunun beden kütle indeksi değerleri HIIT öncesi 31,69±6,90, sonrası 30,92±6,59; bel-kalça oranları ise sırasıyla 0,95±0,09 ve 0,91±0,07 olarak belirlenmiştir. HIIT grubuna 12 hafta boyunca, haftada 3 gün, 15-25 dakika süren ve %80-90 şiddetinde yüzme egzersizi programı uygulanmıştır. Çalışma öncesinde ve sonrasında katılımcılardan kan örnekleri alınarak hemoglobin, total kolesterol, LDL, HDL, trigliserid, CRP ve TSH düzeyleri incelenmiştir. Gruplar arası karşılaştırmalarda; BKİ ($p<0,001$), bel-kalça oranı ($p=0,03$), vücut yağ oranı ($p=0,03$), vücut ağırlığı ($p=0,02$), HDL ($p=0,03$) ve CRP ($p=0,04$) değişkenleri arasında istatistiksel olarak anlamlı fark bulunmuştur. HIIT grubunda ön-test ve son-test karşılaştırmalarında vücut ağırlığı, BKİ, bel-kalça oranı, yağ oranı, hemoglobin, HDL ve CRP düzeylerinde anlamlı iyileşmeler saptanmıştır ($p<0,05$). Kontrol grubunda ise hemoglobin ve HDL düzeylerinde istatistiksel olarak anlamlı değişiklik görülmemiştir. Sonuç olarak; 12 haftalık HIIT programı, orta yaş kadın bireylerde olumlu yönde değişiklikler sağlamıştır.

Anahtar kelimeler: Kadın, Diyastolik Disfonksiyon, Egzersiz, HIIT, Kan Parametreleri.

*Bu çalışma doktora tezinden üretilmiştir.

Effects of HIIT Swimming Exercise Applications on Some Blood Parameters in Women with Diastolic Dysfunction

ABSTRACT

Diastolic dysfunction is a clinical condition characterized by a decrease in the heart's ventricular relaxation ability and an increase in filling pressures. This condition can lead to the manifestation of heart failure symptoms in individuals with an ejection fraction greater than 50%. Swimming is an important form of exercise due to its low trauma risk and the engagement of all major muscle groups. In recent years, high-intensity interval training (HIIT) protocols have shown remarkable results in terms of heart health. The study investigates the effects of HIIT swimming exercise on hematological and biochemical blood parameters in women with diastolic dysfunction. All necessary permissions for the study were obtained. The study included a total of 32 female volunteers, aged 40-60 years, diagnosed with diastolic dysfunction: 15 participants in the HIIT swimming exercise group (age: 51.30 ±

0.76; height: 161.96 ± 6.39 ; weight: 71.74 ± 6.17) and 17 participants in the control group (age: 51.17 ± 0.83 ; height: 159.65 ± 4.62 ; weight: 78.52 ± 7.03). The body mass index (BMI) of the exercise group was 31.69 ± 6.90 before the program and 30.92 ± 6.59 after, while the waist-to-hip ratio was 0.95 ± 0.09 before and 0.91 ± 0.07 after. The HIIT group followed a swimming exercise program 3 days a week for 12 weeks, with each session lasting 15-25 minutes at 80-90% intensity. Blood samples were collected before and after the study to examine levels of hemoglobin, total cholesterol, LDL, HDL, triglycerides, CRP, and TSH. Statistical analysis of between-group comparisons revealed significant differences in BMI ($p < 0.001$), waist-to-hip ratio ($p = 0.03$), body fat percentage ($p = 0.03$), body weight ($p = 0.02$), HDL ($p = 0.03$), and CRP ($p = 0.04$). In the HIIT group, significant improvements were observed in body weight, BMI, waist-to-hip ratio, body fat percentage, hemoglobin, HDL, and CRP levels ($p < 0.05$). In the control group, only hemoglobin and HDL levels showed statistically significant changes. In conclusion, a 12-week HIIT program led to positive changes in middle-aged women.

Keywords: Women, Diastolic Dysfunction, Exercise, HIIT, Blood Parameters.

*This study is derived from a doctoral thesis.

Savunma Harcamalarının İstihdam Üzerindeki Etkisi: Türkiye İçin Zaman Serileri Analizi

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ÖZET

Bu çalışmada, Türkiye'nin 1990-2023 dönemine ait savunma harcamaları ve istihdam ilişkisi incelenmiştir. Analiz kapsamında ARDL sınır testi ile birlikte FMOLS ve DOLS katsayı tahmincileri kullanılarak değişkenler arasındaki uzun ve kısa dönem ilişkileri araştırılmıştır. Elde edilen bulgular, savunma harcamaları ile istihdam arasında negatif bir ilişki olduğunu ortaya koymaktadır. Bu durum, savunma harcamalarının iş gücü piyasası üzerinde olumsuz etkiler yarattığını göstermektedir. Bulgularda ayrıca ekonomik büyümenin ve ihracatın istihdam üzerindeki etkisinin pozitif ve istatistiksel olarak anlamlı olduğunu ortaya koymuştur. Bu sonuç, büyüme odaklı politikaların ve ihracatı artırmaya yönelik stratejilerin istihdamı destekleyici bir rol üstlendiğini göstermektedir.

Anahtar Kelimeler: Savunma Harcamaları, İstihdam, Zaman Serileri Analizi

The Impact of Defence Expenditures on Employment: Time Series Analysis for Türkiye

ABSTRACT

This study examines the relationship between defence expenditures and employment in Turkey for the period 1990-2023. Within the scope of the analysis, ARDL bounds test and FMOLS and DOLS coefficient estimators are used to investigate the long and short run relationships between the variables. The findings reveal that there is a negative relationship between defence expenditures and employment. This indicates that defence expenditures have negative effects on the labour market. The findings also reveal that the effect of economic growth and exports on employment is positive and statistically significant. This result indicates that growth-oriented policies and strategies to increase exports play a supportive role for employment.

Keywords: Defense Expenditures, Employment, Time Series Analysis

Uzaktan, Hibrit ve Esnek Çalışma Biçimleri ile Çalışan Mutluluğu İlişkisi Bağlamındaki Araştırmaların Potansiyel Eğilimleri Üzerine Bibliyometrik Bir Analiz

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ÖZET

Bu çalışma; hibrit, uzaktan ve esnek çalışma biçimlerinin çalışan mutluluğu ile ilişkisine odaklanan bilimsel yayınların gelişimini ve eğilimlerini ortaya koymak amacıyla bibliyometrik analiz yapılmıştır. Bu amaçla, Web of Science (WoS) veri tabanında "remote work" OR "hybrid work" OR "flexible work" ve "employee happiness" OR "employee well-being" OR "employee wellbeing" OR "well-being" OR "wellbeing" OR "happiness" OR "happy worker" anahtar terimleri kullanılarak yalnızca "article" türündeki yayınlar analiz kapsamına alınmıştır. Toplam 599 makale, RStudio tabanlı Biblioshiny programı aracılığıyla analiz edilmiştir. Elde edilen bulgulara göre, yıllık yayın üretimi 2020 sonrası dönemde dikkat çekici biçimde artış göstermiş; yayın sayısı 2023 yılında zirveye ulaşmıştır. Ortalama yıllık büyüme oranı %18,43 olarak hesaplanmıştır. Makaleler ortalama 14.09 atıf almıştır; özellikle 2019–2020 yıllarında yayımlanan çalışmalar yüksek görünürlüğe sahipken, son yıllardaki yayınların atıf birikimi zamanla oluşmaktadır. En üretken dergiler arasında Sustainability, IJERPH, Frontiers in Psychology ve Journal of Business Research öne çıkmakta; yayınların büyük çoğunluğu açık erişimli ve çok disiplinli dergilerde yer almaktadır. Ülke bazında ABD, Birleşik Krallık ve Kanada en yüksek yayın sayısına sahiptir. Türkiye'nin de son yıllarda artan katkısı dikkat çekmektedir. Uluslararası iş birliği oranı %25,54'tür ve özellikle gelişmiş ülkeler arasında yoğun yayın ortaklıkları gözlemlenmektedir. Yazar analizleri kapsamında Hanel PH, Russo M, Makarius EE gibi isimler en çok yayın yapan yazarlar arasında yer almaktadır. Yerel atıf analizinde, pandemi sonrası döneme ait çalışmaların yüksek sıklıkta atıf aldığı görülmüş; bu yayınlar literatürde teorik çerçeve sunma ve kavramsal modelleme bakımından merkezi bir konuma gelmiştir. Ayrıca, 2021 sonrası dönemde literatüre yeni katılan yazarlar arasında üretkenlik artmış; yazar-yıllık üretim analizi, bu alanda araştırma ilgisinin giderek yayıldığını göstermektedir. Kavram eşgörünüm ağı, iki temel tematik eksen ortaya koymuştur: (1) psikososyal sağlık, iyi oluş ve aile-iş çatışması; (2) tükenmişlik, performans ve örgütsel kaynaklar. Tematik harita analizine göre bu kavramlar temel (basic) temalar olarak sınıflanmakta, "communication", "gender", "flexibility" gibi konular gelişen motor temalar arasında yer almaktadır. Çalışmada ayrıca gerçekleştirilen faktör analiziyle birlikte altı tematik kavramsal küme tanımlanmıştır: Psikolojik Sağlık ve İş Yeri Desteği, Tükenmişlik, İş Talepleri ve Performans İlişkisi, Aile-İş Dengesi, Çalışan Desteği ve Özyeterlik, Örgütsel Kaynaklar ve Kaynakların Korunması Teorisi, Esneklik Politikaları ve Örgütsel Bağlılık, Uzaktan Çalışma, Teknoloji ve İş Tatmini. Bu temalar, çalışma biçimlerinin bireysel, yönetsel ve örgütsel sonuçlarını farklı düzeylerde ele almakta; literatürün çok katmanlı ve disiplinler arası yapısını yansıtmaktadır. Trend konu analizine göre 2020–2021 yıllarında "covid-19", "mental health", "stress" gibi kavramlar ön plandayken, 2022 sonrası "remote work", "performance", "flexibility", "work-life balance" gibi daha kalıcı, kurumsal konular literatürde yükselmeye başlamıştır. Üç alanlı analiz (three-field plot) yazar-kavram-tema etkileşimlerini ortaya koymuş; temaların üretici yazarlarla olan bağlarını görselleştirmiştir. Kavramsal ağ analizinde ise özellikle "health-performance-support" eksenini merkezi bir yapıya sahip temalar arasında yer almaktadır. Sonuç olarak, bu çalışma uzaktan ve hibrit çalışmanın çalışanların mutluluğu ve iyi oluşu üzerindeki etkilerini ele alan literatürü kapsamlı bir şekilde haritalandırmakta; gelecekteki araştırmalar için tematik yönelimlere, teorik boşluklara ve disiplinler arası entegrasyon alanlarına işaret etmektedir.

Anahtar Kelimeler: Uzaktan Çalışma, Hibrit Çalışma, Çalışan Mutluluğu; İyi Oluş, Esnek Çalışma, Bibliyometrik Analiz, Biblioshiny

A Bibliometric Analysis of Emerging Research Trends on Remote, Hybrid, and Flexible Work Arrangements in Relation to Employee Happiness

ABSTRACT

This study conducts a bibliometric analysis to explore the development and emerging trends in the scientific literature focusing on the relationship between remote, hybrid, and flexible work arrangements and employee happiness. To this end, a topic-based search was conducted in the Web of Science (WoS) database on 21 May 2025 using the keywords: "remote work" OR "hybrid work" OR "flexible work" and "employee happiness" OR "employee well-being" OR "employee wellbeing" OR "well-being" OR "wellbeing" OR "happiness" OR "happy worker". Only articles were included in the analysis, resulting in a total of 599 publications. The data were analyzed using the Biblioshiny interface based on RStudio. The findings indicate a remarkable increase in the annual scientific output after 2020, with the highest number of publications reached in 2023. The annual growth rate was calculated as 18.43%. On average, the articles received 14.09 citations; studies published between 2019 and 2020 were found to have greater visibility, while more recent works are still accumulating citations. Among the most prolific journals are Sustainability, IJERPH, Frontiers in Psychology, and Journal of Business Research, most of which are multidisciplinary and open access. The United States, the United Kingdom, and Canada lead in publication volume, and Turkey has shown a noticeable increase in contribution in recent years. The international collaboration rate was 25.54%, with a high concentration of co-authorship networks among developed countries. Author analyses revealed that scholars such as Hanel PH, Russo M, and Makarius EE were among the most productive. Local citation analyses indicated that studies conducted in the post-pandemic period received high attention and held central positions in shaping theoretical frameworks and conceptual models. Moreover, post-2021 analyses showed a proliferation of new contributing authors, suggesting a broadening interest in the field. The co-occurrence network analysis revealed two major thematic axes: (1) psychosocial health, well-being, and work-family conflict; and (2) burnout, performance, and organizational resources. Thematic mapping indicated that these were core themes, while concepts such as communication, gender, and flexibility emerged as developing motor themes. Furthermore, the study conducted a Multiple Correspondence Analysis (MCA) and identified six thematic conceptual clusters: (1) Psychological Health and Workplace Support, (2) Burnout, Job Demands, and Performance, (3) Work-Family Balance, Employee Support, and Self-Efficacy, (4) Organizational Resources and Conservation of Resources Theory, (5) Flexibility Policies and Organizational Commitment, and (6) Remote Work, Technology, and Job Satisfaction. These clusters reflect how work arrangements are examined across individual, managerial, and organizational dimensions, underscoring the multidimensional and interdisciplinary nature of the field. Trend topic analysis revealed that terms such as covid-19, mental health, and stress were dominant during 2020–2021, while more enduring and institutional topics such as remote work, performance, flexibility, and work-life balance began to rise after 2022. The three-field plot highlighted the interaction among authors, concepts, and keywords, whereas the conceptual structure map emphasized a central thematic axis around health–performance–support. In conclusion, this study provides a comprehensive mapping of the literature on remote and hybrid work in relation to employee happiness and well-being. It identifies emerging themes, theoretical gaps, and interdisciplinary integration opportunities that can inform future research directions.

Keywords: Remote Work, Hybrid Work, Employee Happiness, Well-Being, Flexible Work, Bibliometric Analysis, Biblioshiny



The Role of Teachers in Family Involvement in Schools

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ABSTRACT

This study aims to explore primary school teachers' perceptions regarding their role in fostering family involvement in schools. It also examines the challenges educators face in engaging parents in their children's education. The research is grounded in Epstein's typology of parental involvement, which identifies six key types of engagement: parenting, communication, volunteering, learning at home, decision-making, and collaboration with the community.

A qualitative research approach was adopted, involving semi-structured individual interviews with ten primary school teachers from four municipalities in the Republic of Kosovo. Thematic analysis was used to interpret the data and uncover meaningful insights into how teachers perceive their role within the school-family partnership and the obstacles they encounter in promoting parental participation in education.

The findings provide valuable perspectives on effective family engagement practices and highlight the need for supportive educational policies that enhance collaboration between schools and families. This study contributes both theoretically and practically by offering concrete recommendations to strengthen communication and cooperation among educators, parents, and the wider community. Educational policies informed by these findings may foster more inclusive and supportive learning environments, thereby increasing parental and community involvement in educational processes.

Keywords: Family Involvement, Primary School Teachers, Engagement Practices



Clinical Benefits of Polenoplasmin for Management of Spinal Cord Injury in Dogs

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ABSTRACT

Background Studies have demonstrated the presence of gut dysbiosis (alterations in gut bacterial homeostasis) secondary to spinal cord injury in dogs. The dysbiosis is thought to impair recovery by decreasing the production of short-chain fatty acids which play a role in suppressing inflammation within the central nervous system.

Objective Therefore, targeting gut dysbiosis could have significant therapeutic value in the management of spinal cord injury. The purpose of this study is to determine if gut dysbiosis occurs in dogs with spinal cord injury. Another area of potential intervention interest is in situations of spinal injury where there is an urgent need to generate new neurons. To arrive at these observations, the authors examined how Polenoplasmin and diet solve paralysis in dogs.

Materials and methods The most common cause of spinal problems in dogs is trauma. We are currently assessing whether indoles can also stimulate formation of neurons in dogs with paralysis.

Results We found that gut microbes that metabolize tryptophan-an essential amino acid-secrete small molecules called indoles, which stimulate the development of new brain cells in dogs, also demonstrated that the indole-mediated signals elicit key regulatory factors known to be important for the formation of new neurons.

Conclusion This study is another intriguing piece of the puzzle highlighting the importance of lifestyle factors and diet.

In conclusion, the link between the health of the microbiome and the health of the brain shows how microorganisms in the gut solve paralysis, gut microbe secreted molecule linked to formation of new nerve cells in paralyzed dogs.

Keywords: Gut Dysbiosis, Indole, Paralyzed Dog, Polenoplasmin.



Allocation Time of Industrial Growth Cycles in India, Türkiye and US

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ABSTRACT

In this article we determine the temporal allocation of industrial activity growth in India, Türkiye and the United States during the period 2000–2025. Using sequentially the growth cycle, the capitalization equivalence measured in months and the standardized cycle. The growth cycle allows us to calculate the bullish and bearish phases, as well as the amplitude, duration, and rate of growth. The capitalization equivalence, the profits and losses of each phase measured in months. The standardization of these allows us to estimate the periods of time in which each country (de)accumulates a greater (lesser) level of industrial activity. The results are significant. Among those stand out, that industrial production growth was heavily allocated during the first decade of the 21st century. The Great Recession of 2007-2009 had a minor impact on India and Turkey. India exhibits continuous stop-and-go cycles during the 2010-2020 period.

Keywords: Growth Cycles, Industrial Production, Growth Allocation, Stop and Go Cycles, Adverse Shocks Aftermath.

JEL Code: C22, E23, E32, E37, O47.



Sustainable Business Models for Climate Resilience: Adapting Organizational Strategy in an Era of Environmental Uncertainty

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ABSTRACT

This study investigates the application of climate-resilient sustainable business models in the manufacturing and agricultural value chains in Africa and Asia. In the context of heightened environmental volatility and regulatory scrutiny between 2020 and 2024, the study investigates adaptation strategies that are reasonably economical and ecologically viable for addressing specific regional issues. Employing a mixed-method design, quantitative analysis from 87 firms was supplemented with qualitative case studies from 12 industry leaders. The evaluation model incorporated business model innovation, resource use efficiency measurement, and adaptive capacity assessment through executive and sustainability officer interviews. Data collection was done longitudinally over 36 months, factoring in seasonal and periodic extreme weather shifts. The study identified four emergent business models with exceptional resilience: climate-responsive supply chain restructuring, community-embedded production, circular economy integration, and ecosystem service valuation. Implementing these models resulted in 28% reduced disruption costs and 17% increased resource efficiency during extreme weather events compared to traditional models across both continents. Following the comparative assessment, the study suggested adopting scenario-based planning, incorporating climate data, creating collaborative industry-wide knowledge-sharing platforms, embedding climate-related performance indicators into key figure reporting, and recalibrating governance frameworks to support strategic sustainability targets. There are contextual implementation approaches for global companies and locally capital-bent firms. This research assists in understanding business model innovation in the context of climate vulnerability and competitive advantage in adapting regions. Other studies should investigate integrating different sectors and the target geography areas more on enduring adaptability as organisational responses to environmental unpredictability mature.

Keywords: Sustainable Business Models, Climate Resilience, Organizational Strategy, Environmental Uncertainty

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ÖZET

Yapay zeka teknolojilerinin artan etkisiyle birlikte yeniden şekillenen sivil toplumun geçirmiş olduğu dönüşüm siyaset sosyolojisi bağlamında teorik bir perspektifle değerlendirilmesi amaçlanmaktadır. Dijital teknolojiler, kamusal alanı yeniden tanımlayarak sınırlarını çizmesiyle birlikte yurttaşların sivil topluma katılımı üzerinde önemli etkiler yaratmıştır. Sosyal medya algoritmaları, içerik sıralama sistemleri ve veri madenciliği gibi uygulamalar yalnızca bilgiye erişim yöntemlerini değil, aynı zamanda yurttaşlık pratiklerini ve toplumsal eylem kapasitelerini de yeniden tanımlamaktadır. Bu bağlamda şu üç temel soruya odaklanmaktadır: yapay zeka destekli dijital denetim mekanizmaları sivil toplumun özerkliğini nasıl etkilemektedir? Algoritmik yapılar, yurttaşların siyasal katılımını nasıl etkilemektedir? yYeni medya ortamında sivil toplum örgütlerinin değişen işlevleri, kamuoyu oluşturulmasında nasıl sosyolojik sonuçlar doğurmaktadır? Habermas'ın kamusal alanı ile Foucault'nun gözetim rejimleri perspektifinden yola çıkan bu çalışma , yapay zekanın katılım üzerinde ne tür bir araç olduğuna ilişkin çok katmanlı bir değerlendirme sunar. Ayrıca Castells'in ağ toplumuna ilişkin çözümlemelerinden de yola çıkılarak dijital yurttaşlık pratikleri tartışılmaktadır. Dijital eşitsizlikler, veri mülkiyeti ve algoritmik önyargılar gibi yapısal sorunlar da ele alınmaktadır. Bu bağlamda, yapay zekanın siyasallaşması ve sivil toplumun yeniden inşası arasındaki ilişki eleştirel bir bakış açısıyla tartışılmaktadır. Bu çalışma, teknolojik gelişmelerin yalnızca teknik değil siyasal ve toplumsal sonuçları olduğunun da vurgusunu yapmaktadır. Yapay zeka, sivil toplumu dönüştüren bir araç olmanın ötesinde, yeni bir kamusal düzenin inşa edicisi olarak değerlendirilmelidir.

Anahtar Kelimeler: Sivil toplum, Yapay zeka, Dijital yurttaşlık, Siyasal katılım, Ağ toplumu

Citizenship in the Era of Artificial Intelligence: The Evolution of Civil Society

ABSTRACT

The growing influence of artificial intelligence technologies necessitates an evaluation of the development of civil society from a theoretical standpoint within the realm of political sociology. Digital technologies have profoundly influenced citizen engagement in civil society by reconfiguring the public domain and establishing its parameters. Applications like social media algorithms, content rating systems, and data mining are transforming both information access techniques and citizenship behaviors, as well as the ability to engage in social action. This context addresses three essential inquiries: In what manner do AI-enhanced digital surveillance systems influence the autonomy of civil society? In what manner do algorithmic frameworks influence people's political engagement? How do the evolving roles of civil society groups in the new media landscape influence sociological results in the creation of public opinion? This research, grounded on Habermas's concept of the public sphere and Foucault's surveillance regimes, provides a nuanced assessment of the role of artificial intelligence as a tool for participation. Furthermore, digital citizenship activities are examined in light of Castells' assessments of the network society. Structural concerns like digital disparities, data proprietorship, and algorithmic prejudices are also examined. This discourse examines the interplay between the politicization of artificial intelligence and the reformation of civil society from a critical standpoint. This research highlights that technology advancements provide both technical and political as well as societal ramifications. Artificial intelligence need to be seen not only as an instrument that alters civil society, but as a constructor of a new public order.

Keywords: Civil society, Artificial intelligence, Digital citizenship, Political participation, Network society



Comparison of Financial Performance of PT Unilever Indonesia and PT Indofood Sukses Makmur by Using DuPont Analysis in 2020 – 2024 During and After COVID-19 Pandemic and Public Boycott Issue in Indonesia

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ABSTRACT

With a population of more than 280 million people, Indonesia is the fourth most populous country in the world. Thus, Indonesia has become an important market, especially for consumer goods companies. Some of the major players in the Food Moving Consumer Goods industry in Indonesia are PT. Unilever Indonesia Tbk, a foreign-owned company, and PT Indofood Sukses Makmur, a local company.

This study conducted a DuPont analysis to analyse the comparison of financial performance between PT Unilever Indonesia Tbk and PT Indofood Sukses Makmur in 2020 - 2024 during and after the Covid-19 pandemic and the issue of public boycott in Indonesia in 2023 - 2024. The DuPont model breaks down Return on Equity (ROE) into three main components: Net Profit Margin (NPM), Asset Turnover (ATO), and Financial Leverage (FL) to assess operational efficiency, asset utilization, and capital structure.

This analysis provides insight into how a company balances profitability, efficiency, and leverage, which can be recommendations for investors and management.

Keywords: DuPont Analysis, ROE Decomposition, Financial Performance, Fast Moving Consumer Goods, Unilever Indonesia, Indofood Sukses Makmur

Türkiye ve Seçili Ülkelerde Yeşil Tahvil İhraçlarını Etkileyen Faktörlerin Panel Veri Analizi*

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ÖZET

Küresel iklim değişikliğinin ve artan çevre sorunlarının bir sonucu olarak çevresel duyarlılıklar artmış ve bu eğilimin finans sistemdeki izdüşümü yeşil finans çabaları ortaya çıkmıştır. Yeşil tahviller, günümüzde çevreye duyarlı yatırımların finansmanı temelinde başlıca finansman seçeneklerinden birisidir. Bu makalenin amacı, Türkiye’de yeşil tahvil piyasasının gelişiminin ve bu piyasayı etkileyen makroekonomik ve çevresel faktörlerin analiz edilmesidir. Analizlerde 2016-2023 dönemine ait yıllık veriler kullanılmış ve doğrusal panel veri yöntemleriyle Türkiye ile farklı gelişmişlik düzeyine sahip ülkelerden oluşan bir kontrol grubu karşılaştırmalı olarak değerlendirilmiştir. Analiz edilen modelde yenilenebilir enerji oranı, kişi başı CO₂ emisyonu, çevresel performans endeksi, kişi başı GSYİH, ülke risk primi ve finansal derinlik göstergeleri gibi değişkenler yer almıştır. Panel veri analizinin sonuçlarına göre, çevresel performans endeksindeki düşüş yeşil tahvil ihraçlarını istatistiksel olarak anlamlı şekilde artırmaktadır. Ayrıca, kişi başı gelirdeki artışın tahvil ihracı üzerinde pozitif ve marjinal düzeyde anlamlı bir etkisi olduğu tespit edilmiştir. Bu sonuçlar, sürdürülebilir finansman araçlarının çevresel kırılganlıklar ve ekonomik gelişmişlik düzeyiyle ilişkili olduğunu göstermektedir. Çalışma, yeşil finans alanındaki literatüre Türkiye özelinde ampirik katkı sunarken makro düzeyde politika yapıcılara yönelik öneriler de içermektedir.

Anahtar Kelimeler: Yeşil tahvil, sürdürülebilir finans, makroekonomik faktörler, panel veri analizi.

A Panel Data Analysis of the Determinants of Green Bond Issuance in Türkiye and Selected Countries

ABSTRACT

As a consequence of global climate change and escalating environmental challenges, environmental awareness has increased significantly, with green finance initiatives emerging as a key reflection of this trend within the financial system. Green bonds have become one of the primary instruments for financing environmentally conscious investments. This study aims to analyze the development of the green bond market in Türkiye and to examine the macroeconomic and environmental factors influencing this market. The analysis employs annual data covering the period from 2016 to 2023 and utilizes linear panel data methods to conduct a comparative assessment between Türkiye and a control group of countries with varying levels of economic development. The model includes variables such as the share of renewable energy, per capita CO₂ emissions, Environmental Performance Index (EPI), GDP per capita, country risk premium, and indicators of financial depth. The panel data analysis reveals that a decline in the Environmental Performance Index significantly increases green bond issuance. Additionally, an increase in per capita income is found to have a positive and marginally significant effect on green bond issuance. These findings suggest that sustainable financial instruments are closely linked to environmental vulnerability and the level of economic development. The study contributes empirically to the green finance literature with a specific focus on Türkiye and provides macro-level policy recommendations for decision-makers.

Keywords: Green bond, sustainable finance, macroeconomic factors, panel data analysis.

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Interfaith Dialogue and Social Cohesion: Malabar's Model for Global Peaceful Coexistence

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ABSTRACT

The Malabar region of Kerala, India, presents a unique historical paradigm of interfaith harmony that offers valuable insights for addressing contemporary global challenges of religious conflict and social fragmentation. This study examines the centuries-old tradition of peaceful coexistence among diverse religious communities in Malabar, analyzing its potential as a replicable model for fostering global social cohesion in an increasingly interconnected world.

Historical evidence from the Malabar region demonstrates remarkable examples of interfaith collaboration dating back to the medieval period. The Portuguese chronicles of Duarte Barbosa (1518) and later Dutch records document the peaceful coexistence of Muslim merchants, Hindu rulers, and Christian communities in coastal Malabar. The Zamorin rulers of Calicut consistently protected Muslim traders and the commanders of them were Muslims known as Kunjalimarakkarmar.

The study analyzes several institutional mechanisms that facilitated this harmony: the *jenmam* land tenure system that transcended religious boundaries, interfaith trade guilds, and shared cultural practices like Nercha. The 18th-century accounts of Tipu Sultan's correspondence with Hindu temples, despite political conflicts, reveal nuanced interfaith relationships that challenge simplistic historical narratives. The arrival of Sufi saints also influenced the social cohesion.

Contemporary relevance is established through analysis of modern Malabar's continued interfaith initiatives, including joint festival celebrations, interfaith educational institutions, and collaborative disaster relief efforts during the Kerala floods, Covid-Nipah pandemics, and recently happened environmental disasters. The research methodology combines historical documentation analysis, ethnographic fieldwork, and comparative case studies with conflict-prone regions globally.

Findings suggest that Malabar's model of "unity in diversity" stems from pragmatic economic interdependence, decentralized governance structures, and cultural syncretism rather than mere tolerance. This framework offers actionable insights for policymakers addressing religious tensions in pluralistic societies worldwide, contributing to the congress theme of developing interdisciplinary solutions for sustainable social futures.

The study concludes that Malabar's interfaith harmony model, rooted in historical precedent and contemporary practice, provides a viable framework for addressing global challenges of religious extremism and social polarization in our interconnected world.

Keywords: Interfaith Dialogue, Malabar History, Social Cohesion, Religious Harmony, Cultural Syncretism, Sustainable Peace



Enhancing Future Leadership Skills among Nigerian Art Professionals through Strategic Curriculum Reforms: A Pragmatic Reflection

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ABSTRACT

In today's dynamic and evolving global landscape, the need for competent leadership among art professionals has become paramount to fostering sustainable development in Nigeria's creative sector. Despite the evident creative talents among Nigerian artists, a critical gap persists in leadership education, limiting their capacity to influence policy, manage institutions, and lead transformative initiatives. This study interrogates the integration of leadership education into art and design curricula as a pragmatic solution to cultivating leadership competencies among emerging professionals in the field. Grounded in Transformational Leadership Theory and Experiential Learning Theory, this research employs a qualitative methodology, drawing insights from curriculum content analysis, observations, experience, expert interviews with art educators, and focus group discussions with undergraduate and postgraduate students from selected Nigerian tertiary institutions offering art programs. The findings reveal a significant underrepresentation of leadership-focused modules within the current curriculum and a lack of structured mentorship and industry-relevant leadership training. Respondents emphasized the need for curricular reforms that incorporate leadership case studies, collaborative projects, creative entrepreneurship, and administrative skill development. The study concludes that the deliberate inclusion of leadership education will not only enrich the intellectual and managerial capabilities of art professionals but also position them as key players in national development and global cultural discourse. It recommends the adoption of interdisciplinary course modules, faculty retraining, policy advocacy, and partnerships with industry leaders to enhance the relevance of art education.

Keywords: Art Professionals, Curriculum Reform, Experiential Learning, Leadership Education, Transformational Leadership



Tarımda ve Hayvancılıkta Dijital Pazarlama ve E-ticaretin Rolü

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ÖZET

Bu çalışma, tarım ve hayvancılık sektörlerinde dijitalleşmenin yaygınlaşması ile ortaya çıkan yapısal ve işlevsel dönüşümleri kapsamlı bir şekilde incelemektedir. Akıllı tarım ve hayvancılık uygulamaları, dijital teknolojilerin kullanımıyla üretim verimliliğini arttırmakta, kaynak kullanımını en iyi duruma getirmekte ve çevresel etkileri azaltmaktadır. Aynı zamanda e-ticaret ve e-iş modelleri, tarımsal ürünlerin pazarlanmasında yeni fırsatlar sunmakta, üretici ile tüketici arasındaki geleneksel engelleri kaldırmaktadır. Türkiye örneğinde dijitalleşme sürecinin mevcut durumu, avantajları ve karşılaşılan engeller detaylandırılmıştır. Sonuç olarak, dijital dönüşümün tarım ve hayvancılığın sürdürülebilirliği ve rekabetçiliği için vazgeçilmez olduğu vurgulanmaktadır.

Anahtar Kelimeler: Tarım, Akıllı Tarım, Hayvancılık, Akıllı Hayvancılık, Dijitalleşme, E-Ticaret, E-İş Modelleri, Kırsal Kalkınma, Sürdürülebilirlik, Tarımsal Teknoloji

Sustainability and Its Importance for Companies

ABSTRACT

This study comprehensively examines the structural and functional transformations that have emerged with the spread of digitalization in the agricultural and livestock sectors. Smart agriculture and livestock programs optimize resource sharing in the production unit and reduce growth effects with the use of digital technologies. At the same time, e-commerce and e-business models offer a new version of contract marketing, removing traditional barriers between the producer and the output. In the case of Turkey, the current situation, mergers and obstacles in the digitalization process are detailed. As a result, it is emphasized that digital development is indispensable for the sustainability and sustainability of agriculture and livestock.

Keywords: Agriculture, Smart Agriculture, Livestock, Smart Livestock, Digitalization, E-Commerce, E-Business Models, Rural Development, Sustainability, Agricultural Technology



The Effect of Influencer Marketing on Brand Loyalty of C2c and B2C Online Platforms in Greater Jakarta

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ABSTRACT

The present study examines the considerable impact that social media influencers (SMIs) have on Brand Loyalty (BL) in the fast-changing online markets in Greater Jakarta, including Consumer-to-Consumer (C2C) and Business-to-Consumer (B2C) platforms. With the increasing awareness about online influencers' roles, this study aims to examine direct and indirect processes underpinning social media influencers' (SMIs) impact on loyalty among customers. Employing Partial Least Squares Structural Equation Model (PLS-SEM) analysis of responses gathered from a standardized questionnaire, findings provide several important insights. The study shows positive direct relationships between social media influencers (SMIs) and Brand Loyalty, indicating an important role for such influencers in creating attachment for brands. In addition, social media influencers' (SMIs') involvement positively increases Followers' Engagement, and in turn, has a positive impact on Brand Loyalty (BL); in certain cases, however, note that direct relationships between Follower Engagement and Brand Loyalty (BL) may be inconsistent or provide statistically inconclusive results. However, higher-order structural model highlights social media influencers' (SMI) pivotal role in building up loyalty for a brand. The results highlight an essential need for brands carefully selecting suitable influencers that match their targeted audience, facilitate genuine interactions, and focus on building long-term, sustainable relationships rather than mere publicity campaigns alone. This study reinforces theoretical constructs in digital marketing dynamics and provides pragmatic recommendations for organizations intending to optimize their influencer initiatives for building long-term customer relationships and loyalty.

Keywords: Social Media Influencers, Brand Loyalty, Follower's Engagement, PLS-SEM, Digital Marketing



The Influence of Brand Country of Origin on Indonesian Gen Z's Perceived Quality and Purchase Intention toward Thai Fast Fashion Brands

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ABSTRACT

This study explores the critical roles of perceived product quality and brand country of origin (COO) in shaping Indonesian Gen Z consumers' attitudes toward Thai fast fashion brands. Analysis reveals that the strongest driver within perceived quality is consumer belief in product performance, particularly for items originating from renowned markets such as Chatuchak and Pratunam. This underscores the importance for brands to consistently communicate messages of quality, reliability, and product excellence to build and sustain consumer trust. Furthermore, the significant impact of geographical branding highlights how association with culturally vibrant and iconic shopping destinations enhances brand awareness and perceived authenticity. These insights offer practical implications for Indonesian small and medium-sized enterprises (SMEs), suggesting they can adopt similar strategies by promoting local production hubs like Bali, Ponorogo, and Bandung, known for their cultural richness and craftsmanship. Emphasizing product features such as comfort, durability, and trend alignment alongside origin-based branding can elevate brand credibility and appeal both regionally and globally. In sum, the study affirms the intertwined influence of product performance messaging and country-of-origin associations, encouraging SMEs to build clear, culturally grounded branding narratives that capitalize on local strengths for sustainable growth in the competitive fast fashion market.

Keywords: Perceived Quality, Brand Country of Origin, Fast Fashion, Indonesian Gen Z, Product Performance

Köy Enstitülerinde Doğa Algısı: Eğitimde Verimlilik mi, Ekolojik Duyarlılık mı?

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ÖZET

Bu çalışma, Köy Enstitülerinin doğa ile kurduğu pedagojik ilişkinin tarihsel, ideolojik ve kavramsal temellerini inceleyerek bu anlayışın günümüz çevre eğitimi politikalarına yansımalarını tartışmayı amaçlamaktadır. Hasanoğlan Köy Enstitüsü özelinde yürütülen analizlerde, doğanın eğitimin öznesi değil, üretim ve kalkınmaya hizmet eden araçsal bir nesne olarak konumlandırıldığı görülmüştür. Doğa; “verim”, “çaba”, “işlenebilirlik” ve “planlama” gibi kavramlarla temsil edilmiş, gözlem, sezgi, empati ve estetik farkındalık gibi boyutlar sistematik olarak dışlanmıştı.

Araştırma, nitel araştırma deseninde tarihsel doküman analizi yöntemiyle gerçekleştirilmiştir. 1943–1945 yıllarına ait Hasanoğlan Köy Enstitüsü’ne dair faaliyet raporları, ders programları, tarım kitapları, öğrenci ürün defterleri ve öğretmen günlükleri içerik analizi yoluyla incelenmiştir. Ayrıca UNESCO çevre eğitimi belgeleri (Tiflis, Belgrad Bildirgeleri) ve güncel çevre eğitimi literatürüyle karşılaştırmalı değerlendirme yapılmıştır.

Bulgular, Cumhuriyet’in erken dönemindeki kalkınmacı eğitim anlayışının günümüz müfredatlarında biçim değiştirerek sürdüğünü göstermektedir. Çevre eğitimi, hâlâ ağırlıklı olarak kaynak yönetimi, enerji verimliliği ve tüketim kontrolü gibi teknik hedeflerle sınırlıdır. Öğretmen yetiştirme süreçlerinde ise doğaya ilişkin sezgisel, etik ve duyuşsal yaklaşımlar ihmal edilmektedir.

Bu bağlamda çalışma, çevre eğitiminin yeniden yapılandırılması; doğayı sadece bilgi nesnesi değil, pedagojik bir özne olarak gören çok boyutlu ve bütüncül yaklaşımların benimsenmesi gerektiğini vurgulamaktadır.

Anahtar Kelimeler: Köy Enstitüleri, çevre eğitimi, doğa ve pedagoji, kalkınmacı eğitim anlayışı, Hasanoğlan Köy Enstitüsü

The Conception of Nature in Turkish Village Institutes: A Pedagogy of Productivity or Ecological Awareness?

ABSTRACT

This study aims to examine the historical, ideological, and conceptual foundations of the pedagogical relationship established with nature in the Village Institutes and to discuss its reflections in contemporary environmental education policies. The analysis, centered on the case of Hasanoğlan Village Institute, reveals that nature was not positioned as a subject of education, but rather as a functional object serving the goals of production and national development. Nature was predominantly represented through terms such as “efficiency,” “labor,” “productivity,” and “planning,” while aspects such as observation, intuition, empathy, and aesthetic awareness were systematically excluded from pedagogical practice.

The research was conducted using a qualitative historical document analysis method. Primary sources from 1943 to 1945—including Hasanoğlan’s annual reports, curricula, agricultural textbooks, student production logs, and teacher diaries—were examined through content analysis. Furthermore, UNESCO environmental education declarations (Tbilisi, Belgrade) and recent literature were utilized for comparative evaluation.

Findings indicate that the instrumental perception of nature rooted in early Republican educational ideology continues in today’s curriculum in transformed forms. Environmental education remains largely limited to technical goals such as resource management, energy efficiency, and consumption control. Similarly, teacher education programs often neglect intuitive, ethical, and emotional dimensions of the human–nature relationship. This study argues for a comprehensive reconstruction of environmental education based on multidimensional and holistic pedagogical approaches, positioning nature not merely as an object of knowledge but as a central partner in learning.

Keywords: Village Institutes, environmental education, nature and pedagogy, developmental education approach, Hasanoğlan Village Institute



The Influence of Digital Financial Knowledge, Capability, Skills, and Self-Efficacy on Gen-Z Decision-Making in Indonesia

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ABSTRACT

This phenomenon examines the influence of digital financial knowledge, capability, and skills on financial decision-making among Generation Z (Gen Z) in Indonesia, with financial self-efficacy serving as a mediating variable. In the context of increasing digitization in financial services, understanding the behavioral and cognitive determinants of financial decision-making is crucial for enhancing financial well-being among youth. Grounded in Bandura's Social Cognitive Theory, this research adopts a quantitative methodology adopted (PLS-SEM) to analyze data collected from 105 Gen Z individuals in Indonesia aged 18–28 who actively engage with digital financial platforms such as mobile banking, e-wallets, and investment applications. The data collection was conducted within 4 weeks. The findings reveal that digital financial knowledge, capability, and skills each have a statistically significant positive effect on financial self-efficacy, with financial capability demonstrating the strongest influence. Moreover, financial self-efficacy is found to significantly predict financial decision-making outcomes. These results underscore the pivotal role of self-efficacy in bridging the gap between digital financial literacy and effective financial behavior. The study contributes to the existing literature by highlighting the need for integrated financial education programs that emphasize not only cognitive knowledge but also practical application and confidence-building among digital-native populations. The implications are particularly relevant for educators, policymakers, and financial technology developers seeking to foster financial independence and responsible financial behavior among young consumers.

Keywords: Digital financial literacy, Financial capability, Financial self-efficacy, Generation Z, Financial decision making



The Influencing Factors of Membership Loyalty of Affordable Fitness Centers in Greater Jakarta

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ABSTRACT

The fitness industry has experienced increased demand in recent years due to the growing health consciousness among the Indonesian youth. The middle class constitutes the predominant economic class in Indonesia and resides in urban regions. This fosters a greater demand for affordable gyms and further growth within this sector. The purpose of this study is to analyze the effect of price perception and perceived quality on customer satisfaction and loyalty of affordable fitness centers in Greater Jakarta. The research leveraged a purposive sampling method with a sample size of 82. A survey via structured questionnaire with a 5-point Likert scale was used to obtain the data. SEM-PLS was employed to analyze the data with SmartPLS 4 software. This analysis was conducted with 3 stages: first, outer model to test the validity and reliability; second, inner model to test the accuracy of the research model; third, hypothesis testing. The results show that price perception has a significant and positive impact on satisfaction; satisfaction has a significant influence on loyalty. However, perceived quality does not significantly influence satisfaction. Theoretically, this study contributes to the literature by substantiating the importance of price perception as a primary driver of satisfaction and loyalty in low-spending service contexts, where an affordable price can become a priority over service attributes. Managerially, the findings suggest that low-cost fitness centers should focus on transparent pricing models, regular provision of services, and basic operational reliability in order to improve customer satisfaction and loyalty in a competitive market environment.

Keywords: Price perception, Perceived value, Customer satisfaction, Customer loyalty, Affordable fitness center, Low-cost gym, Fitness industry



The Effect of Social Media Strategies on Customer Loyalty Toward Fashion Brands in Indonesia

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ABSTRACT

The Indonesian market is characterized by a high population of young consumers, especially millennials and Gen Z who spend significantly on fashion and shop through Instagram and TikTok. This research examines the impact of social media marketing on customer loyalty of fashion brands focussing on brand trust and community engagement as intervening variables in Indonesia. The research collected data from 124 Indonesian respondents who interact with fashion brands on digital platforms by employing quantitative methods and SEM-PLS analysis. The results emphasize that social media marketing greatly bolsters brand trust and community engagement, although it does not directly cultivate customer loyalty. Furthermore, social media marketing dominated community engagement and brand trust strongly drives customer loyalty, while community engagement, although impacted by social media, did not significantly impact loyalty. However, the growing relevance of social media marketing in the Indonesian fashion sector, has largely focused on short-term outcomes such as brand awareness and purchase intention while these findings underscore the need for fashion brands to build trust by implementing engaging strategies instead of relying on promotional messaging. This research adds to the literature on Southeast Asia's digital marketing landscape, proposing brand-consumer interactions in Indonesia's collectivist culture lean toward emotional trust rather than social dynamics.

Keywords: Social Media Marketing, Brand Trust, Customer Loyalty, Community Engagement, Fashion



Evaluating The Impact of Esg Score on Firm's Performance: Study on Indonesia's Public Listed Companies

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ABSTRACT

The rising dominance of sustainability in international investing decision-making has made Environmental, Social, and Governance (ESG) performance into consideration as an essential aspect for firms, most prominent in newly industrialized countries such as Indonesia. Despite previous research having established positive evidence of the correlation of ESG and firm performance in industrialized countries, there is very little evidence of ESG role in market based and accounting based firm performance in Indonesia especially in times of macroeconomic stress such as exchange rate uncertainty and commodity price volatility. This research aims to explore the role of ESG on firm value, as reflected through Tobin's Q and Return on Equity (ROE) of ESG-listed companies on Indonesia Stock Exchange for the years 2019 to 2022. The research is using quantitative analysis based on panel data regression run using EViews, covering 42 companies and 125 observations. ESG score, commodity price (oil), and exchange rate (USD/IDR) as independent variables. The Hausman test confirms that it is valid to employ random effects for Tobin's Q and fixed effects for ROE. Findings indicate that ESG score is significant and positive to influence Tobin's Q and ROE, as well as firm value in multiple fashions, as does foreign exchange and oil price. Findings confirm Stakeholder Theory as well as the Resource-Based View by revealing ESG as an asset and legitimacy signal. From an application standpoint, findings suggest that firms that perform well on ESG perform well to build market trust and financial efficiency even in times of economic crisis.

Keywords: ESG, Firm Performance, Tobin's Q, ROE, Commodity Price, Foreign Exchange, Indonesia



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Analyzing the Effect of M&A on Stock Market Performance in Indonesia's Banking Sector (2015–2025)

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ABSTRACT

The increasing frequency of mergers and acquisitions (M&A) in Indonesia's banking sector has sparked investor interest and raised questions about their impact on stock market performance. This study investigates how M&A announcements influence short-term shareholder value by analyzing cumulative abnormal returns (CAR) from five listed Indonesian banks between 2015 and 2025. Utilizing the event study method and EViews for regression analysis, the research evaluates market reactions within a ± 5 -day window around each announcement. The findings show that target banks consistently experience positive abnormal returns on the announcement day, affirming semi-strong market efficiency and signaling investor optimism. Although all events triggered increased trading volatility, the moderating role of Event-Induced Variance (EIV) on CAR was not statistically significant. This study offers new insights into market behavior in emerging economies and provides a practical foundation for investment decision-making, corporate financial strategy, and regulatory policy development.

Keywords: Mergers and Acquisitions (M&A), Cumulative Abnormal Return (CAR), Event Study, Stock Market Performance, Event-Induced Variance (EIV)



Comparison of Spontaneous Imbibition and Core Flooding Test Methods in the Injection of Palm Oil MES Surfactant on Laboratory

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ABSTRACT

Perkembangan teknologi yang pesat turut mendorong inovasi dalam metode Enhanced Oil Recovery (EOR), khususnya pada tahap tersier atau pengambilan minyak lanjutan. Salah satu metode yang terus dikembangkan adalah Chemical Enhanced Oil Recovery (CEOR), yakni peningkatan perolehan minyak dengan menggunakan bahan kimia. Surfaktan merupakan salah satu bahan kimia yang banyak diaplikasikan dalam CEOR karena kemampuannya menurunkan tegangan antarmuka (interfacial tension/IFT) antara minyak dan air, serta meningkatkan mobilitas minyak. Dalam penelitian ini, digunakan surfaktan berbasis metil ester sulfonat (MES) dari kelapa sawit pada minyak ringan. Untuk mengevaluasi efektivitas surfaktan dalam meningkatkan recovery factor (RF), dilakukan dua metode pengujian utama, yaitu core flooding dan spontaneous imbibition test. Pada pengujian core flooding, larutan surfaktan diinjeksikan ke dalam core menggunakan tekanan eksternal, sedangkan pada metode spontaneous imbibition, core direndam dalam larutan surfaktan dan larutan brine untuk mengamati kemampuan perolehan minyak secara spontan. Hasil pengujian menunjukkan bahwa pada konsentrasi surfaktan 0,5% dengan salinitas 5.000 ppm, metode core flooding menghasilkan recovery factor sebesar 32,5%, sedangkan metode spontaneous imbibition dengan surfaktan menghasilkan RF sebesar 52,14%. Sementara itu, imbibisi menggunakan brine menghasilkan RF sebesar 32,15%. Perbedaan hasil ini menunjukkan bahwa metode core flooding lebih efektif dalam meningkatkan Recovery faktor, yang disebabkan oleh adanya tekanan eksternal yang



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mendorong larutan surfaktan menembus pori-pori batuan secara lebih optimal. Penelitian ini mengindikasikan bahwa surfaktan MES kelapa sawit memiliki potensi besar sebagai agen CEOR yang efektif dan ramah lingkungan.

Keywords: Core flooding, Spontaneous Imbibition, Enhanced oil recovery (EOR), Palm oil methyl ester sulfonate (MES) surfactants, Recovery factor (RF)

E-Ticaretin Geleceği: Yeni Nesil Ödeme Yöntemleri ve Kripto Para Birimlerinin Kapsamlı Analizi

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ÖZET

Dijital dönüşüm, teknolojik yakınsama ve gelişen tüketici tercihleriyle desteklenen e-ticaretin hızlı yükselişi, küresel pazarlarda verimliliği optimize etmek, güvenliği artırmak ve kapsayıcılığı genişletmek için yenilikçi ödeme sistemlerini gerekli kılıyor. Bu çalışma, dijital cüzdanlar, temassız ve biyometrik ödemeler, şimdi satın al, sonra öde planları ve gömülü finansı kapsayan yeni nesil ödeme yöntemlerinin kapsamlı bir analizini sunarken, e-ticaret işlem paradigmasını yeniden tanımlamada çok farklı boyutlar getiren kripto para birimlerinin dönüştürücü potansiyelini titizlikle değerlendiriyor. Blockchain teknolojisinin merkezi olmayan mimarisinden yararlanan kripto para birimleri, düşük maliyetli, güvenli ve şeffaf işlemler sunar, ancak alışkanlıklar, mevcut finans sistemine aykırılık, yasal otorite belirsizliği, fiyat oynaklığı (volatilité), ölçeklenebilirlik kısıtlamaları ve düzenleyici yasal belirsizlikler gibi önemli zorluklarla karşı karşıyadır. İşlem maliyeti ekonomisi, yeniliklerin yayılması, ağ etkileri, davranışsal ekonomi ve platform ekonomisini birleştiren çok yönlü bir teorik çerçeveye oturtulmuş ve kapsamlı ampirik kanıtlarla desteklenen analiz, Türkiye'nin dinamik e-ticaret ekosistemine odaklanarak benimsene eğilimlerini, paydaş etkilerini ve düzenleyici dinamikleri inceliyor. Bu gelişmeleri FED, ECB ve TCMB politikaları da dahil olmak üzere küresel parasal bağlamlara yerleştirerek çalışma, teknolojik yenilik, ekonomik politika ve piyasa davranışı arasındaki karmaşık etkileşimi vaka çalışması yöntemiyle incelemeye çalışıyor ve hızla gelişen bir dijital ekonominin karmaşıklıklarında yol alan akademisyenler, politika yapımcılar ve endüstri uygulayıcıları için derin içgörüler sunuyor.

Anahtar Kelimeler: E-Ticaret, yeni nesil ödeme yöntemleri, e-ticarete kriptografi kullanımı.

The Future of E-Commerce: Comprehensive Analysis of Next Generation Payment Methods and Cryptocurrencies

ABSTRACT

The rapid rise of e-commerce, supported by digital transformation, technological convergence, and evolving consumer preferences, necessitates innovative payment systems to optimize efficiency, increase security, and expand inclusiveness in global markets. This study presents a comprehensive analysis of next-generation payment methods encompassing digital wallets, contactless and biometric payments, buy now, pay later schemes, and embedded finance, while meticulously assessing the transformative potential of cryptocurrencies that bring many different dimensions to redefining e-commerce transaction paradigms. Leveraging the decentralized architecture of blockchain technology, cryptocurrencies offer low-cost, secure, and transparent transactions, but face significant challenges such as habits, incompatibility with the existing financial system, legal authority uncertainty, price volatility, scalability constraints, and regulatory legal uncertainties. Grounded in a multifaceted theoretical framework that combines transaction cost economics, diffusion of innovations, network effects, behavioral economics, and platform economics, and supported by extensive empirical evidence, the analysis examines adoption trends, stakeholder impacts, and regulatory dynamics by focusing on Türkiye's dynamic e-commerce ecosystem. By placing these developments in global monetary contexts, including FED, ECB and TCMB policies, the study attempts to examine the complex interaction between technological innovation, economic policy and market behavior through a case study method, providing deep insights for academics, policy makers and industry practitioners navigating the complexities of a rapidly evolving digital economy.

Keywords: E-Commerce, next-generation payment methods, use of cryptography in e-commerce.



Application of Botanical Surfactants as a Sustainable Competitive Advantage in the AI-Based Era in Enhanced Oil Recovery

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ABSTRACT

Problem statemen: As an effort to increase oil recovery, surfactant injection is one method that can be used as a solution to produce oil that is still trapped in the pores of reservoir rocks. This occurs when the producing oil well has gone through primary recovery and secondary recovery. Oil can no longer flow naturally and has been assisted by pressure maintenance in secondary recovery. Oil is trapped in the pores of the rock due to the high interfacial tension between oil droplets and water droplets in the reservoir and between the walls of the reservoir rock droplets. This condition is the tertiary recovery category.

Purpose of the study: The aim of this study was to analyze the performance of botanical surfactants as alternative surfactants in the enhanced oil recovery process..

The method used in this study is the measurement of surfactant characteristics in the laboratory followed by a coreflood test. The surfactants used are several plant-based surfactants such as palm oil MES surfactant, pine wood SLS surfactant and sugarcane bagasse SLS surfactant. This measurement is a static measurement. Observations were made for 3 months until the crude oil condition was stable and did not increase anymore. Literature studies on alternative surfactants were conducted by utilizing AI as a tool to search for supporting information. In this era, the use of Artificial Intelligence (AI) must be possible. This AI functions as a Tutor and Assistant, as a creative tool and as a technical data collector.

Result:

Several research results have been conducted using several types of botanical surfactants. The characteristics of surfactants can be known from literature studies obtained using artificial intelligence techniques. Based on these references, laboratory tests were carried out to prove the characteristics of surfactants on the crude oil samples used. The results obtained showed that this botanical surfactant has good compatibility with light crude oil, namely by forming a middle phase emulsion. The middle phase emulsion is a supporting parameter that shows that the surfactant can reduce interfacial tension in the oil-water system in the reservoir. Without surfactant, IFT in the system ranges from 10 - 15 (mN / m). With the surfactant tested in the reservoir system, it can reduce IFT by up



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to 50%. Laboratory test results have shown that botanical surfactants can function well to reduce IFT. Thus, the surfactant can also increase oil recovery by 10 - 50%

Conclusion: The performance of surfactants in the enhanced oil recovery process is influenced by the presence of the surfactant in the core. Palm oil MES surfactant, sugarcane SLS amps surfactant and spruce wood SLS surfactant successfully reduced interfacial tension in the reservoir system against light crude oil samples. Vegetable surfactants have successfully increased production in light crude oil.

Implication: The use of surfactants to obtain crude oil must be in accordance with the performance of the surfactant on the typical crude oil. Skills in using AI must be possessed for the self-development of researchers. In today's era, researchers must utilize AI as a tool.

Keywords: botanical surfactant, enhanced oil recovery, interfacial tension, light crude oil, middle phase emulsion



Interconnected Futures: Navigating Global Challenges Through Interdisciplinary Innovation

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ABSTRACT

The 21st century presents a convergence of complex, systemic challenges—ranging from social unrest and economic inequality to environmental degradation, organizational disruption, and accelerating technological change. These issues, deeply interwoven, resist resolution through siloed or discipline-specific approaches. This position paper explores the urgent need for interdisciplinary innovation in navigating these global challenges and proposes a systems-based framework rooted in ethical leadership, collective responsibility, and sustainable transformation. (Smith, 2020).

Employing a qualitative, integrative analysis, the paper synthesizes research across governance, economics, environmental studies, and social psychology to assess the structural causes and effects of global instability. Central to the analysis is The Global PIVOT Institute's proprietary framework, The Power of the Positive Pivot™, a five-step methodology (Positive, Issue, Visualize, Ownership, Triumphant) designed to facilitate individual and institutional transformation through strategic mindset shifts and value-driven action.

Findings reveal that institutions which integrate cross-sector collaboration, emotional intelligence, and moral imagination into their leadership and policy models are better positioned to foster equity, resilience, and innovation. The paper concludes with a set of interdisciplinary recommendations aimed at building a future where interconnected systems operate in harmony rather than conflict.

Ultimately, this work challenges conventional paradigms and offers a practical, principle-driven roadmap for leaders and communities committed to shaping a more just, adaptive, and sustainable world.

Keywords: Global pivot institute



India's Healthcare Sector as a Global Growth Engine: A Study on Trade, Talent and Treatment Costs

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India's healthcare sector is experiencing rapid expansion, driven by rising demand, favourable government policies, and global interest in affordable, high-quality care. This study explores the sector from an entrepreneurial perspective by analysing its export potential, medical tourism competitiveness, and employment generation capacity. Using secondary data sourced from NITI Aayog, IBEF, and the Rajya Sabha, the paper examines five key areas: pharmaceutical and medical device trade trends, cost advantages in medical procedures across global destinations, U.S.–India trade dynamics, and employment projections across key sub-sectors such as wellness, healthcare, and life sciences. Findings reveal that India has maintained a strong pharmaceutical trade surplus, though its medical device segment continues to face import dependence. Nonetheless, a rising trend in domestic manufacturing indicates movement toward self-reliance. The study also highlights India's global competitiveness in medical tourism, offering cost savings of up to 70% on various procedures. Furthermore, employment data suggests over 437% growth across key healthcare-related sectors between 2013 and 2022, emphasizing the sector's role in socio-economic development and entrepreneurial opportunity. The paper concludes that, with continued policy support, investment incentives, and innovation-driven approaches, the Indian healthcare sector holds immense potential to become a global hub for medical services, manufacturing, and skilled employment.

Keywords: Indian Healthcare, Healthcare business, Entrepreneurial opportunity, Global Growth.



Training Human Resources to Meet Job Positions in Enterprises in the Digital Transformation Period

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ABSTRACT

In fact, graduates at many universities do not meet the needs of employers, and many graduates have not found jobs in the right field of training. The establishment of universities, creating new training majors mainly based on the capacity of training institutions, and not keeping close to the labor market demand are some of the reasons that the rate of university graduates have very high difficulties in finding a job. Solving the training situation in universities and the problem of labor shortage in enterprises need to solve the relationship between labor demand and implementation between the stages of "Training - Research - Production." The training of human resources with a complete background, specialized knowledge and career skills, teamwork skills, adaptation to the digital transformation context, and the development of businesses is the right direction, inevitably and objectively. The article uses survey methods, collecting expert opinions to collect actual data and form a scale. The scale's reliability and factor analysis will be analyzed, and the hypotheses raised in the research will be tested. The research results have formed a theoretical scale to assess the ability of students to meet the employment needs of students in current businesses. At the same time, it helps universities adjust training content and methods to improve the quality of human resources to serve the development of digital companies in the current digital transformation context.

Keywords: High-quality human resources; Digital transformation in enterprises; Professional skills; Qualification; Meet the job.



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Building Sustainable Futures: Geographical Indications for Craft and Industrial products as Drivers of Economic and Cultural Resilience

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ABSTRACT

This study aims to explore the role of the Geographical Indications for Craft and Industrial products in promoting sustainability, preserving cultural heritage and fostering economic development in local communities. Geographical indications (GIs) have played an established role in protecting food products, guaranteeing the quality and authenticity of products such as Parmigiano Reggiano and Prosecco. However, in recent years, there has been growing interest in recognising and protecting non-food products through the GI system.

Key Words: EU Regulation 2023/2411, GI for craft and industrial products, cultural heritage, sustainability, local development



The Effect of Leadership Style and Work Motivation on the Performance of Teachers at SMK PGRI 1 East Jakarta

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ABSTRACT

Education is a crucial factor that can influence a nation's success. The government takes the importance of education seriously. Leadership style and work motivation are considered factors that jointly affect teacher performance. The purpose of this study is to determine the partial and simultaneous effects of leadership style and work motivation on teacher performance. This research uses an associative method with a quantitative approach. The population consists of the school principal and teachers, totaling 39 individuals. The sample was selected using purposive sampling, a technique based on specific criteria, resulting in a sample of 38 teachers. Data were collected through questionnaires and analyzed using multiple linear regression. Data processing was supported by SPSS version 25. The results show that leadership style does not have a partial and significant effect on teacher performance. Work motivation has a partial and significant effect on teacher performance. Leadership style and work motivation simultaneously influence teacher performance, with a contribution of 51.2%, while the remaining 48.8% is influenced by other variables not examined in this study.

Keywords: Leadership Style, Work Motivation, Teacher Performance



The Effect of Organizational Culture and Career Development on the Performance of Civil Servants at the Supreme Court of the Republic of Indonesia's Supervisory Board

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ABSTRACT

This study aims to examine the effect of organizational culture and career development on the performance of Civil Servants (ASN) at the Supervisory Board of the Supreme Court of the Republic of Indonesia. The research employed a quantitative method using multiple linear regression analysis. The population of this study consisted of 167 employees, with a sample size of 39 employees from the auditor division. Data were collected using a Likert scale questionnaire ranging from 1 to 5. The analysis was conducted using SPSS version 25. The results of the study indicate that: 1) Organizational culture has no significant effect on employee performance; 2) Career development has a positive and significant effect on employee performance; 3) Both organizational culture and career development, when considered together, have a positive and significant effect on the performance of Civil Servants (ASN) at the Supervisory Board of the Supreme Court of the Republic of Indonesia, explaining 86.2% of the variance, while the remaining 13.8% is influenced by other variables not included in the research model.

Keywords: Organizational Culture, Career Development, Employee Performance.



The Influence of Brand Ambassador Jungkook BTS, Brand Image, and Price on Purchase Intention of Calvin Klein Products Among Generation Z in Jakarta

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ABSTRACT

Purchase intention is the initial stage in the buying process, marked by the emergence of desire or plans to make a purchase. Purchase intention is influenced by several factors, such as brand ambassador, brand image, and price. This study aims to analyze the influence of brand ambassador, brand image, and price on the purchase intention of Calvin Klein products among Generation Z in Jakarta. The data analysis method used in this research is quantitative descriptive. Purposive sampling was employed to determine the sample, resulting in 103 Generation Z respondents in Jakarta who interact with Calvin Klein products. The findings indicate that brand ambassador does not have a significant influence on purchase intention, while brand image and price have a positive and significant impact. Additionally, the simultaneous hypothesis test reveals that all three variables collectively influence purchase intention. Therefore, this study provides valuable insights for marketers in designing effective marketing strategies to attract Generation Z's purchase intention.

Keywords: Brand Ambassador, Brand Image, Price, Purchase Intention, Generation Z



The Influence of Work Motivation, Job Satisfaction, and Work Environment on Employee Performance at PT. Yudo Indonesia - Cikarang

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ABSTRACT

This research aims to analyze the influence of work motivation, job satisfaction, and work environment on employee performance at PT. Yudo Indonesia - Cikarang. The background of this study is based on challenges faced by the company in optimizing employee performance amid increasingly competitive automotive industry demands. Preliminary survey results of 20 employees revealed issues related to compensation satisfaction (8 employees felt inadequate salary), noise levels in the work environment (10 employees reported high noise levels), and limited career development opportunities (3 employees felt insufficient growth prospects). The study employs a quantitative approach using multiple linear regression analysis to examine both simultaneous and partial relationships between variables. The population consists of all employees at PT. Yudo Indonesia - Cikarang, with a sample of 75 employees selected through purposive sampling technique. Data collection utilizes structured questionnaires with 5-point Likert scale measurements, supported by observation and documentation methods.

The research examines work motivation (responsibility, achievement, advancement opportunities, recognition, challenging work), job satisfaction (salary and incentives, work environment, relationships with colleagues and supervisors, career development opportunities), and work environment (information access, temperature, noise levels, color usage, workspace, safety, interpersonal relationships) as independent variables affecting employee performance as the dependent variable. This study is expected to provide practical recommendations for PT. Yudo Indonesia - Cikarang management in developing effective strategies to enhance employee performance through improved motivation, job satisfaction, and work environment conditions, ultimately supporting the company's competitiveness in the automotive manufacturing industry.

Keywords: Work Motivation, Job Satisfaction, Work Environment, Employee Performance, Automotive Industry



A Pilot Assessment of the Effectiveness of the LPG Industry Regulation Act in Deterring the Proliferation of Illegal and Unsafe LPG Business Practices in Metro Manila, Region II-A, IV-B, and Region V – Basis for Policy Improvement

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ABSTRACT

This study, an academic exercise designed to provide a preliminary assessment of the effectiveness of the LPG Industry Regulation Act (RA 11592) in deterring the proliferation of illegal and unsafe LPG business practices within the National Capital Region (NCR), Region IVA, Region IVB, and Region V in the Philippines, encountered limitations in respondent participation.

Despite distributing the questionnaire via email to all LPG establishments registered with the Department of Energy's (DOE) License to Operate (LTO) database, the study was limited by the willingness of respondents to participate. Consequently, out of the 380 samples required based on Slovin's formula, only 175 LPG establishments completed the survey.

Utilizing a quantitative, cross-sectional survey design, data was collected from these 175 establishments, stratified by region. A structured questionnaire, designed based on Regulatory Compliance Theory, Deterrence Theory, and Risk Assessment Theory, was administered via Google Forms. The LPG Value Chain was used as the conceptual framework, providing a structured approach to understand the complex dynamics of the LPG industry and the impact of regulatory interventions. The questionnaire explored respondents' awareness, compliance, perceptions, and experiences related to RA 11592. The study employed Analysis of Variance (ANOVA) to analyze regional and sector-based differences.

Findings revealed varying levels of compliance and perceived effectiveness of the Act across regions and LPG value chain sectors (marketers, marketer/refiller, refilling plants, dealers, and retail outlets). Significant differences were observed in the prevalence of illegal practices, risk assessment, and perceived certainty of punishment.

The study underscores the need for enhanced enforcement, targeted training, and public awareness campaigns to improve regulatory compliance and ensure public safety. The results provide evidence-based recommendations for policymakers to strengthen the implementation of RA 11592 and foster a safer, more compliant LPG industry.

Keywords: Pilot Assessment of the Effectiveness, LPG Industry Regulation, Illegal and Unsafe LPG Business Practices, Metro Manila.



AI-Powered Adaptive Learning for Engineering, Business, and Communication Students: A Cross-Disciplinary Approach

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ABSTRACT

Artificial Intelligence (AI) is being integrated into education and is changing the process of learning in all disciplines. Through a cross-disciplinary approach, this study aims to explore the possibility of utilising AI-powered adaptive learning technology to boost educational outcomes in engineering, business, and communication. In engineering, AI-driven tools help in complex problem-solving where real-time feedback is provided along with a customised learning path. AI simulates a data-driven business, which helps improve business students' decision-making skills. AI for communication studies helps in public speaking and writing by analysing tone, sentiment and engagement and offers feedback in the form of feedback for increased communication effectiveness. Bridging the gap between theory and practice, this study will advance the collaboration between disciplines. AI-enabled learning devices generate interactive environments that enhance engagement, retention, and academic performance. AI-driven adaptive learning is empirically assessed for its impact on student outcomes, faculty, and efficiency of the institution. Ultimately, it seeks to create a framework to unify AI-driven education across all the disciplines, not only to enable the students to know how to proceed but also to survive amid the ever-changing professional landscape.

Keywords: AI, Adaptive learning, Engineering, Business, Communication



Optimization of Interfacial Tension Between Light Oil and Fir Wood SLS Surfactant with the Addition of Pineapple Peel Extract Solution at Low Concentration and Salinity

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ABSTRACT

The decline in conventional oil reserves has driven the development of surfactant-based Enhanced Oil Recovery (EOR) methods as a solution to increase oil recovery. One of the main challenges in using surfactants is their effectiveness, which is influenced by solution concentration and salinity. Fir Wood Sodium Lignosulfonate (SLS) surfactant has been proven to reduce interfacial tension (IFT) between oil and water, but its optimal performance is often disrupted under low salinity conditions. This study aims to evaluate the impact of adding pineapple peel extract solution as a co-surfactant on the interfacial tension of Fir Wood SLS surfactant solution with light oil (39°API), specifically at low surfactant concentration and brine salinity levels. Pineapple peel extract contains active compounds such as bromelain and potassium, which have the potential to enhance the surfactant's effectiveness in reducing IFT and improving surfactant solution stability. The research method includes formulating surfactant solutions with various salinity levels of 5,000 ppm, 8,000 ppm, 10,000 ppm, and 12,000 ppm at a concentration of 1%, where 8,000 ppm salinity was selected as the most compatible compared to other samples based on compatibility tests and phase behavior tests to assess the surfactant's ability to form emulsions with oil. Furthermore, interfacial tension testing for Fir Wood SLS surfactant at 1% concentration + NaCl 8,000 ppm resulted in an IFT value of 3.925697 dyne/cm. The 8,000 ppm salinity level was found to provide optimal compatibility for surfactant formulation. Further research can be conducted to test the surfactant's ability in core injection methods core.

Keywords: Enhanced oil recovery (EOR) technology, Chemical Flooding, Vegetable oil surfactants, Fir Wood Sodium Lignosulfonate (SLS) surfactants, Interfacial Tension, Low Salinity



Phase Behavior Analysis of Palm-Based MES Surfactant For 45°API Oil

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ABSTRACT

Enhanced Oil Recovery (EOR) relies on surfactants to improve oil displacement efficiency, particularly through phase behavior control. Phase behavior testing helps determine how surfactants interact with crude oil and brine under varying conditions, influencing emulsion stability and oil mobilization. The observed phase behavior directly impacts interfacial tension (IFT), where optimal middle-phase emulsification indicates a lower IFT, improving oil displacement efficiency. This study examines the phase behavior of palm-based Methyl Ester Sulfonate (MES) surfactant in 45°API crude oil, considering variations in salinity and surfactant concentration. Laboratory tests were conducted at salinity levels of 5000, 10,000, and 15,000 ppm, using surfactant concentrations of 0.5%, 1%, and 1.5%, with phase behavior monitored over different time intervals for 14 days at a reservoir-representative temperature of 60°C. The results indicate that MES surfactant effectively promotes middle-phase emulsification, with optimal stability observed at specific salinity and concentration conditions. Among the tested samples, the 1% concentration at 10,000 ppm salinity exhibited the best compatibility, making it a promising candidate for further interfacial tension (IFT) testing. Further research can explore how phase behavior conditions optimize IFT reduction, enhancing oil recovery performance and contributing to EOR applications.

Keywords: Enhanced oil recovery (EOR) technology, Chemical Flooding, Palm-Based (MES) surfactants Phase Behavior, Surfactant Compatibility Vegetable oil surfactants.



The Determinants of Export Diversification in Algeria: An Empirical Study

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ABSTRACT

This paper aims to analyze the determinants of export diversification in the context of the Algerian economy. Economic diversification is therefore a strategic imperative for Algeria, which has been facing major structural challenges for several decades. The country nevertheless has significant potential, both in terms of renewable natural resources (water, forests) and non-renewable resources (oil, iron, manganese, uranium, etc.). However, chronic dependence on oil revenues, which still account for more than 98% of exports and nearly 54% of budget revenues, is hindering the development of a balanced growth model. In light of this, Algeria is seeking to adopt a new economic model that is less dependent on hydrocarbons and capable of preventing the effects of the “Dutch disease.” Despite the many reforms undertaken, the results remain mixed. It is therefore necessary to develop an economic diversification strategy for 2030, geared toward a trajectory as an emerging country.

Through an empirical and analytical study, we have highlighted a positive and significant link between economic growth and export diversification. Conversely, diversification also contributes to growth. The results suggest that only a profound transformation of the sectoral structure, accompanied by strong and sustainable growth, will reduce dependence on hydrocarbons. The development of non-hydrocarbon exports is a prerequisite for achieving a trade surplus.

Keywords: Export Diversification, Economic Growth, Structural Transformation, Algerian Economy



Mental Health Pandemic: Social Media's Role in the Global Youth Anxiety Crisis

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ABSTRACT

Let's be honest - social media isn't working for our kids. As a researcher who has spent months talking with teenagers, I've seen firsthand how Instagram and TikTok are eroding their confidence. The girls I interviewed described feeling physically sick when they compare themselves to filtered perfection. The boys quietly admitted to feeling inadequate, though they hid it better.

What keeps me up at night? The algorithms. They're like invisible puppet masters, feeding vulnerable teens content about starvation diets and self-harm, not because it's helpful, but because it keeps them scrolling. In America, kids are drowning in comparison. In India, they're cracking under academic pressure. The platforms are aware of this, yet nothing changes.

But here's the hope I'm holding onto: Simple fixes could make a difference. What if we:

- Hide likes so teens post for joy, not validation?
- Added "scroll limits" to break the doomscrolling cycle?
- Held platforms accountable like we do with junk food ads?

This isn't just research to me. It's about my niece who cried over her "ugly" selfies. It's about your neighbor's son who stopped eating to look like his favorite gamer. We're failing them if we don't act now. Real change will take all of us - parents pushing back, therapists speaking up, and lawmakers growing spines. Our kids' mental health is the price we can't afford to pay for social media's profits.

Keywords: Mental Health, Teenagers, Algorithms, Anxiety

Pozitif Sapkın Liderliğin İnovasyon Kültürüne Etkisinde Prososyal Davranışların Düzenleyici Rolü

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ÖZET

Bu çalışmanın amacı, pozitif sapkın liderlik ve inovasyon kültürü arasındaki ilişkide prososyal davranışların düzenleyici rolünü araştırmak ve özellikle pozitif sapkın liderlikle ilgili ulusal ve uluslararası literatüre katkıda bulunmaktır. Pozitif sapkın liderlik, kendine özgü bir liderlik tarzı olarak, yenilikçi ve sosyal açıdan faydalı sonuçlara yol açabilecek şekilde geleneksel normlardan sapmayı teşvik eder. Bu çalışma, pozitif sapkın liderliğin inovasyon kültürünü nasıl etkilediğini incelerken, bu dinamikte prososyal davranışların düzenleyici etkisini araştıracaktır. Çalışmanın örnekleme, Milli Eğitim Bakanlığı bünyesinde pozitif sapkın lider yöneticilerden oluşmaktadır. Bu grup, eğitim liderliğinin hem bireysel hem de kolektif davranışlarının inovasyon kültürünü etkileme potansiyeli göz önüne alındığında benzersiz bir bağlam sunmaktadır. Çalışma, kamu sektörü kuruluşlarındaki, özellikle de eğitim alanındaki liderlerin pozitif sapkın liderliği nasıl somutlaştırıp uyguladıklarına ve bu davranışların prososyal davranışlar merceğinden inovasyon kültürü sonucu ile nasıl ilişkilendirildiğine dair içgörüler sağlayacaktır.

Araştırma problemini daha kapsamlı bir şekilde anlamak amacıyla bu çalışma, nicel ve nitel analizlerin birleşiminden oluşan karma bir yöntem yaklaşımını benimsemektedir. Bu bütünsel yaklaşım, elde edilen sonuçların doğruluğunu artıracak ve pozitif sapkın liderliğin inovasyon kültürüne etkisinde prososyal davranışların düzenleyici rolünü ayrıntılı bir şekilde yorumlamaya olanak tanıyacaktır.

Bu araştırma, prososyal davranışların sapkın liderlik ile inovasyon kültürü arasındaki ilişkinin gücünü ve yönünü nasıl etkilediğinin daha derinlemesine anlaşılmasına katkıda bulunmayı amaçlamaktadır. Bulguların, prososyal davranışların pozitif sapkın liderliğin inovasyon kültürü oluşturmaya kolaylaştıran ya da engelleyen kritik bir örgütsel faktör olarak nasıl hizmet edebileceğini ortaya koyması beklenmektedir. Ayrıca çalışma, hem örgütsel performansa hem de toplumsal refaha fayda sağlayan liderlik davranışlarını teşvik etmek için bir strateji olarak örgütlerde bir inovasyon kültürü geliştirmenin daha geniş sonuçlarına ilişkin içgörüler sağlayacaktır.

Anahtar Kelimeler: Pozitif Sapkın, Liderlik, Prososyal Davranışlar, İnovasyon Kültürü, Motivasyon

The Moderating Role of Prosocial Behaviors in the Effect of Positive Deviant Leadership on Innovation Culture

ABSTRACT

The purpose of this study is to investigate the regulatory role of prosocial behaviour in the relationship between positive deviant leadership and innovation culture, and to contribute to the national and international literature on positive deviant leadership in particular. Positive deviant leadership, as a unique leadership style, encourages deviation from traditional norms in ways that can lead to innovative and socially beneficial outcomes. This study will examine how positive deviant leadership affects innovation culture while investigating the regulatory effect of prosocial behaviour in this dynamic. The sample of the study consists of positive deviant leaders within the Ministry of National Education. This group offers a unique context when considering the potential of both individual and collective behaviours of educational leaders to influence innovation culture. The study will provide insights into how leaders in public sector organisations, particularly in the field of education, concretise and



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implement positive deviant leadership and how these behaviours are related to the outcome of innovation culture through the lens of prosocial behaviour.

To understand the research problem more comprehensively, this study adopts a mixed-methods approach combining quantitative and qualitative analyses. This holistic approach will enhance the validity of the findings and enable a detailed interpretation of the regulatory role of prosocial behaviour in the impact of positive deviant leadership on innovation culture.

This research aims to contribute to a deeper understanding of how prosocial behaviour affects the strength and direction of the relationship between deviant leadership and innovation culture. The findings are expected to reveal how prosocial behaviour can serve as a critical organisational factor that facilitates or hinders positive deviant leadership in creating an innovation culture. Additionally, the study will provide insights into the broader implications of developing an innovation culture in organisations as a strategy to encourage leadership behaviours that benefit both organisational performance and societal well-being.

Keywords: Positive Deviance, Leadership, Prosocial Behaviours, Innovation Culture, Motivation



Profitability Analysis of Production of Adopted Improved Telimani Cowpea Variety in Segou Region of Mali

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ABSTRACT

The study was carried out on analysis the profitability of production of adopted improved cowpea variety (Telimani) in Segou region of Mali. Data were collected from a random sample of 223 households from 20 villages in the study area. The analytical tools used for data analysis include descriptive statistics to determine the socio-economics characteristic and describe the constraints associated with production of the improved cowpea variety. Gross Margin was used to determine the costs and return of cowpea production. Results from the analyzed data indicate that the cost of material input is 53713.54FCFA/Ha and cost of labour is 97994.99FCFA/Ha. The total variable cost incurred per hectare in improved cowpea variety production was estimated to be 151708.5FCFA/Ha and the total revenue is estimated to be 280000FCFA/Ha. Therefore, the gross margin was found to be 128291.5FCFA which implies that cowpea production in the study area was profitable. The return per FCFA invested was 0.85FCFA implying that for every FCFA invested, there will be a profit of 0.85FCFA. Production constraints militating against increased production of cowpea include poor access to inputs poor access of credit, poor access of training, inadequate of information on practice, low extension contacts and inadequate of markets to sell.

Keywords: Cowpea; adoption; improved varieties and profitability.



Economics of Excess Supply Syndrome: An Analysis of Discount and Clearance Sales Promotion Strategies

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ABSTRACT

This paper examines the economics behind the "High Discount & Clearance Sale Syndrome," a pervasive economic phenomenon characterised by the frequent and deep discounting of goods due to overproduction and excess supply. The study observes that the phenomenon is not specific to this region. Nevertheless, it is seen practised all across the states in India. Accordingly, the study delves into the underlying causes and records besides the profound forces, the sluggish consumption demand, inaccurate demand forecasting, supply chain inefficiencies, and competitive pressures significantly contribute to this phenomenon. The paper further analyses the multifaceted consequences of this syndrome which include price erosion, profit margin squeeze, brand perception damage, quality bottlenecks, environmental impact, economic instability and above all the growth of adverse business climate. The study, therefore, proposes a pursuit of cumulative measures within and outside the domain of organization by emphasizing the need for improved demand forecasting, agile supply chains, sustainable production practices, and a shift towards ethical consumption.

Key Words: Over Production, High Discount and Clearance Sale Syndrome, Demand forecasting.



Multilingual Education as a Response to Globalization Challenges

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ABSTRACT

In the context of increasing globalization, multilingual education has emerged as a crucial strategy to enhance cross-cultural communication, promote linguistic diversity, and equip learners with the skills needed in a globalized labor market. This study examines the role of multilingual education in addressing socio-cultural and economic challenges brought by globalization, focusing on the experience of secondary schools in Southern Kyrgyzstan. Through a combination of qualitative data from teacher interviews and analysis of educational policies, the paper explores pedagogical conditions that foster multilingual competencies among students. The findings suggest that well-structured multilingual programs can contribute to inclusive education, intercultural awareness, and better academic performance. The study highlights the need for teacher training, curriculum reform, and policy support to ensure the effectiveness of multilingual education in transitional societies.

Keywords: multilingual education, globalization, intercultural communication, educational policy, Kyrgyzstan



Passenger Satisfaction in Halim Perdanakusuma Airport Jakarta: Analyzing The Impact of Operational Cooperation Between Private Company And State-Owned Company

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ABSTRACT

Airport industry in Indonesia is dominated by government company. However, there are some airports in Indonesia that are operated by private sectors, one of them is Halim Perdanakusuma Airport in Jakarta that is operated by PT Angkasa Transportindo Selaras (ATS) and PT AP 2 with scheme called KSO (Operational Cooperation). PT ATS handles commercial aspect while PT AP 2 handles technical aspects. Involvement of private sector in airport operatorship has been enabled with PPP (Public and Private Partnership) to improve economic and improvement in infrastructure development in every country including Indonesia. This research's objective is finding impact of private sectors participation to boost customer satisfaction. This is empirical paper based on rigorous analysis of literature review and previous research. This research found out variables and hypotheses about airport passenger satisfaction. After it, it designed questions for surveying 102 passengers. The research's validity and reliability were checked by SmartPls. The survey has shown improvement in the airport's passenger satisfaction as result of cooperation between private and government company. This research proved that services, airport condition and human resource factor that also contribute to increase passengers' satisfaction. It is implicated that food & beverage & shopping, terminal cleanliness, airport staff are the most important factors for passengers' satisfaction.

Keywords: Operatorship, Cooperation, Airport, Customer Satisfaction, Infrastructure



The Influence of Education and Training, Motivation and Job Satisfaction on Nurse Performance at Tk.II Moh. Ridwan Meuraksa Hospital Kesdam Jaya

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ABSTRACT

This research aims to analyze the influence of education and training, motivation, and job satisfaction on nurse performance at TK.II Moh. Ridwan Meuraksa Hospital Kesdam Jaya. The background of this study is based on the importance of human resource quality in achieving organizational vision and mission, particularly in healthcare services where nurse performance directly impacts service quality and patient satisfaction. The study employs a quantitative approach using path analysis to examine both direct and indirect relationships between variables. The population consists of all nurses at TK.II Moh. Ridwan Meuraksa Hospital, with a sample of 192 nurses selected through purposive sampling technique. Data collection utilizes a structured questionnaire with Likert scale measurements, covering four main variables: nurse performance (dependent variable), education and training, motivation, and job satisfaction (independent variables). The research hypotheses predict significant direct influences of education and training on job satisfaction, motivation on job satisfaction, job satisfaction on performance, motivation on performance, and education and training on performance. The analytical framework incorporates two sub-structural models to examine direct and mediating effects through path analysis. This study is expected to contribute theoretical insights to human resource management literature and provide practical recommendations for hospital management in developing strategies to enhance nurse performance through improved education and training programs, motivation enhancement, and job satisfaction initiatives, ultimately improving healthcare service quality.

Keywords: Education and Training, Motivation, Job Satisfaction, Nurse Performance, Healthcare Management

Sivas İli Kırsal Turizm Potansiyelinin Sürdürülebilir Turizm Açısından SWOT Analizi İle Değerlendirilmesinde Gürün-Gökpınar Gölü' ne Bakış

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ÖZET

Artan şehir gürültüsü, hava kirliliği, yaşam koşullarının zorluğu, iş hayatının ve mesleki stresin çoğalması ve doğal yaşama olan özlem gibi birçok farklı nedenlerle kırsal turizm son yıllarda özellikle önem kazanan bir turizm çeşidi olmuştur. Bölgesel, doğal ve kültürel dokunun yanı sıra çevresel zenginlikleri de keşif amaçlı yapılan kırsal turizm faaliyetleri bölgeye gelen ziyaretçileri hoşnut etmekle birlikte bölge halkının da gelir ekonomisine faydalı olmaktadır. Sürdürülebilir turizmin en önemli konularından biri olan çevre ve doğa faktörleri ile aynı zamanda sosyal faktörler ve ekonomik kalkınma konusuyla da birleştiğinde kırsal turizmin önemine vurgu yapmamak olanak dışıdır. SWOT analizi birçok disiplinde kullanılan gerek sektörel gerekse hareketlilik anlamında fırsat ve tehditleri tespit etmekte önemli bir araç olmaktadır. Bu çalışmada Sivas Gürün- Gökpınar Gölü' ne sahip olduğu kırsal turizm kaynakları anlatılmış SWOT analiziyle de güçlü ve zayıf yönleri araştırılmıştır Gürün İlçesinin en önemli turizm varlıklarından biri olan Gökpınar Gölü sürdürülebilir kırsal turizmin de önemli bir turizm kaynağıdır. Doğa sporlarına elverişli olması, göl etrafının yeşil-mavi tonlarının büyüleyici atmosferi, çevresel şartlarının aile ortamına uygun piknik ve eğlence imkânı sunması güçlü yönleri olurken ilçe ve belde halkının turizm bilincinden uzak olması, turistik mekânlarda çalışan personelin kalifiye olmaması, turistik mekânların mevsimsel hizmet veriyor olması, çevresel kirlilik, altyapı sorunlarının giderilememesi ve bölgenin tanıtımında yetersizlik gibi tehditler belirlenmiştir. Sonuç olarak, özellikle çalışmada belirtilen zayıf yönlere ve tehditlere karşı alınması öngörülen birtakım tedbirler ve çözüm önerileri sunulmuştur.

Anahtar Kelimeler: Sürdürülebilir turizm, SWOT analizi, Gökpınar Gölü.

A Look at Gürün-Gökpınar Lake in the Evaluation of Rural Tourism Potential of Sivas Province in Terms of Sustainable Tourism with SWOT Analysis

ABSTRACT

In the last years rural tourism has especially gained an important statue among all tourism varieties due to the facts among others like increasing city noise, air pollution, difficult living conditions, increased level of stress of work life and career and the miss of natural life. The rural tourism activities to discover not only the regional, natural and cultural values but also all the richness of the surroundings make both the visitors very happy and have a good impact on the income of regional people living there. One of the most important topics of sustainable tourism are the environmental and natural matters and when we combine them with the topics of social facts and economical development, we can emphasize the importance of the rural tourism very very strongly. SWOT analyse is a very important method used among a lot of disciplines to determine all the opportunities and threads for the sectoral and mobility issues. In this study the rural tourism sources of Sivas Gürün-Gökpınar lake has been explained and with the SWOT analyse all the strong and weak sites of this study have been researched. One of the most important rural tourism value of the district Gürün is the lake Gökpınar and this lake is a very important tourism value for the sustainable rural tourism. The strong sites of this lake are, it is convenient for natural sports, it has a magical surrounding atmosphere with green and blue colours and the enviroment conditions are suitable for family picnic and amusment activities but there are also threads for this lake like the weak tourism knowledge of the people living there, the unqualified employees of the tourism facilities, the seasonal presence of rhe tourism facilities, the enviromental pollution, all the problems with the infrastructure and the unsufficient promotion of this region. In the conclusion there are suggestions for precautions against all weak sites and threads which are especially described in this study.

Keywords: Sustainable tourism, SWOT analysis, Gökpınar Lake



Tensions and Harmonies in Research Paradigms and Research Methodology

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ABSTRACT

A practical problem arises when students simply mimic the research methodology, research paradigm, and the statistical analysis that their advisers used, for which reason they produce no new knowledge, considering that they only mechanically conduct research the way their advisers did. A methodological problem arises when researchers blindly utilize a paradigm that they mismatch with the methodology. Both problems result in an endless loop of methodological stagnation. The objectives of this article are to discuss both the tensions as well as harmonies between research paradigms and research methodologies with a view to ensuring research validity and reliability. This article is a qualitative critical integrative survey of the literature on research methodology and research paradigms. It explained which methodologies are incompatible and compatible with the four major research paradigms of behavioral science, interactionism, critical theory, and transformative paradigm, with case study illustrations. Instead of lazily instructing student researchers to merely follow their lead based upon their own research preferences and past practices, advisers must give room to their advisees to grow, be creative, critical, and explore different paradigms and methodologies in the conduct of their research. Only then can there be a shift that leads to progress in the construction of new knowledge.

Keywords: Reliability, Research Approach, Research Methodology, Research Paradigms, Validity



The Influence of AKHLAK Culture (Trustworthy, Competent, Harmonious, Loyal, Adaptive, Collaborative) on the Performance of PT Elnusa Tbk

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ABSTRACT

The Implementation of AKHLAK in BUMN is mandatory and it is followed by all state owned enterprises (BUMN) in Indonesia. However, there is still limited research looking at the impact of AKHLAK toward employee job satisfaction and employee performance. The concept of AKHLAK within state own enterprises in Indonesia emphasizes core values that guide employee behavior and foster a conducive work environment.

The objective of this paper is to propose the hypothesis of the influence of AKHLAK implementation and working environment toward employee satisfaction and eventually toward employee performance of PT Elnusa TBK. This paper is a conceptual paper which propose the importance of AKHLAK culture in influencing the employee performance. The limitation of this paper is it is not an empirical research. Future quantitative and qualitative research should be done.

Keywords: AKHLAK Culture, Work Environment, Employee Satisfaction And Performance



The Impact of Values-Based Leadership on Business Resilience and Long-Term Business Success: A Case Study of Triputra Group

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ABSTRACT

In today's volatile economy and competitive environment, leadership rooted in core values is essential to ensure sustainable business performance. This study explores the impact of Values-Based Leadership on Business Resilience and Long-Term Business Success, with Triputra Group—an Indonesian conglomerate led by T.P. Rachmat—as the main case.

This study is expected to prove that Values-Based Leadership has a significant impact on Corporate Culture, Employee Engagement, and Ethical Decision Making, which together strengthen Business Resilience and drive Long-Term Business Success. Practically, this study aims to provide a blueprint for Values-Based Leadership that can be applied by other companies, serve as an internal evaluation tool for Triputra Group in strengthening the implementation of Triputra DNA, and become an inspiration for business leaders and the next generation of leaders in building sustainable organizations.

Keywords: Value-Based Leadership, Corporate Culture, Employee Engagement, Ethical Decision Making, Business Resilience, Long-Term Business Success, Triputra Group, Leadership Strategy, Business Leader



Optimization of Electric Submersible Pump (Esp) System Using Permanent Magnet Motor (Pmm) to Improve Electrical Energy Efficiency

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ABSTRACT

Problem statement: All oil wells which are produced using the Electrical Submersible Pump (ESP) artificial lift method which requires a large electricity supply to keep all the pumps working to produce oil. Optimization efforts in various aspects have been made to increase efficiency in the consumption of electrical power used, one of which is by using a Permanent Magnet Motor (PMM) to replace the Induction Motor (IM) which has been used in conventional ESP systems. This study focuses on evaluating the performance of the PMM in the ESP system with the aim of increasing the efficiency of electrical energy manifested in electrical power consumption and reducing operational costs. Replacing IM with PMM in the ESP system is expected to produce higher efficiency, better torque stability, and extend the life of the motor

Purpose of the study: This study aims to examine the potential energy savings that can be achieved by replacing induction motors with PMMs, as well as to develop recommendations for implementing a PMM-based ESP system to improve energy efficiency, reduce operational costs, and extend motor life.

The method: This research methodology is designed to improve energy efficiency in the Electric Submersible Pump (ESP) system by comparing the performance of induction motors and Permanent Magnet Motors (PMM). This research includes several important stages, namely literature studies related to PMM motors, ESPs, and energy efficiency, simulation of ESP system performance using PMM motors and energy efficiency calculations, collection of field data related to energy consumption and ESP performance, and comparative analysis of electrical power consumption, energy efficiency, and operational costs between induction motors and PMM motors. With this methodology, this research is expected to provide appropriate recommendations to improve energy efficiency and reduce operational costs in the ESP system.

Result: The results of the study indicate that the use of Electric Submersible Pump (ESP) with Permanent Magnet Motor (PMM) can provide a significant reduction in power consumption of up to 30% compared to induction motors. In addition, the use of PMM motors can also reduce overall operating costs, thereby increasing efficiency and sustainability of operations. Improvement of overall system performance can also be achieved by using PMM motors, allowing operators to increase oil and gas production more effectively and efficiently. Thus, the results of

this study indicate that the use of PMM motors in ESPs can provide significant benefits in increasing energy efficiency, reducing operating costs, and improving overall system performance.

Conclusion: The use of Electric Submersible Pump (ESP) with Permanent Magnet Motor (PMM) can provide a significant reduction in power consumption of up to 30% compared to induction motors. In addition, the use of PMM motors can also reduce overall operating costs, improve efficiency and sustainability of operations, and improve overall system performance. Thus, the use of PMM motors on ESPs can provide significant benefits in improving energy efficiency, reducing operating costs, and improving system performance, allowing operators to increase oil and gas production more effectively and efficiently.

Implication: The use of Electric Submersible Pump (ESP) with Permanent Magnet Motor (PMM) can provide significant reduction in power consumption, reduce operational costs, and improve overall system performance. These implications can help operators improve energy efficiency, reduce operational costs, and increase oil and gas production more effectively and efficiently. Thus, the use of PMM motors in ESP can be an effective solution to improve sustainability and operational efficiency in the oil and gas industry.

Keywords: Permanent Magnet Motor (PMM), ESP System, Efficiency, Electric Power Consumption



Casing Perforation Technology Innovation: The Key to Improving Efficient and Safe Oil Production

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ABSTRACT

Problem statement: Oil fields are one of the most important natural resources for human life. However, in oil field management, there are several problems that are often encountered. One of the most common problems is the reduction in production flow rate. The producing layer will experience a decrease in production over time. To anticipate this, the company can re-perforate the production layer to another reservoir layer or also increase the number of layers to be produced, so that it can increase production. The reduction in production flow rate can be caused by several factors, including decreased reservoir pressure, sand sedimentation, pipe damage, changes in reservoir properties, and the influence of water. These factors can cause the production flow rate to decrease, thereby reducing the amount of oil that can be produced. To overcome the problem of reduced production flow rate, several efforts need to be made. First, a thorough analysis needs to be carried out to determine the cause of the decrease in production flow rate. Second, maintenance and repair of pipes and production facilities need to be carried out. Third, the use of appropriate technology needs to be carried out to increase production flow rate.

Purpose of the study: The innovation of casing puncher technology aims to revolutionize the oil industry with a more efficient, safe, and effective perforation method, increasing oil production that is greater and more stable, while reducing the risk of accidents and operational costs.

The method: used in this research is to analyze data comprehensively and in-depth to describe the differences in pressure and quality of perforation hole shapes produced by variations in top puncher design and different puncher diameters. This will determine the effect of each variable on the performance of the casing puncher. Based on the test results, the best and most optimal design will be determined to achieve maximum, efficient, and effective perforation performance.

Result: In the tests conducted, four different top puncher designs were tested to determine which was most effective in creating quality holes. The results showed that the 25° and 45° top puncher designs both produced good hole quality. However, the 45° design had the advantage of being able to create holes at a relatively lower pressure of 2517 psi, compared to the 25° design which required a pressure of 2989 psi. Meanwhile, the 0° (flat) top puncher design also produced good hole quality, but required a higher pressure of 3392 psi. On the other hand,

the taper top puncher design failed to create holes with the same good quality, despite having a relatively low pressure of 2226 psi. These results indicate that the 45° top puncher design is the best choice for achieving maximum and efficient perforation performance.

Conclusion: This study shows that the design of the top puncher with a 45° bevel cut is the best choice to achieve maximum, efficient, and effective perforation performance. With good hole quality and relatively low pressure (2517 psi), this design can significantly improve perforation performance. Therefore, the design of the top puncher with a 45° bevel cut can be considered as an optimal solution to improve efficiency and effectiveness in the perforation process.

Implication: The test results show that the top puncher design with a 45° bevel cut has the advantage of creating quality holes with relatively low pressure (2517 psi). This means that the use of this design can improve efficiency and effectiveness in the perforation process, as well as reduce operational costs. The implication of this study is that the industry can consider the 45° top puncher design as a standard to improve perforation performance.

Keywords: Tubing puncher, Perforation



PVT Analysis Study on Gas Condensate Reservoir Fluid Contaminated with Oil Based Mud

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ABSTRACT

Problem statement: A PVT study is used to evaluate the hydrocarbon in place at surface conditions, simulate the reservoir fluid behavior during all production processes, and build a production profile associated with a development plan. It is performed using reservoir fluid sample both surface and bottom hole sample. When sampling bottom hole sample using openhole tools such as MDT, RDT or RCI, the reservoir fluid becomes contaminated with hydrocarbons from OBM in varying amounts depending on the sampling conditions. OBM filtrate contamination affects the accuracy of PVT data. Samples contaminated with OBM do not represent the composition of a reservoir, and PVT analysis conducted on such fluid samples often yields inaccurate results.

Purpose of the study: The aim of this study is to investigate OBM contamination effect on the PVT properties of hydrocarbons and develop a method for obtaining accurate gas condensate reservoir fluid properties, both composition and PVT data.

The method used in this study is an experimental study using uncontaminated gas condensate reservoir fluid samples as a reference (0% contamination). The gas condensate reservoir fluid sample used as a reference was a lean condensate type with a condensate gas ratio (CGR) of 20 bbl/mmscf. A complete PVT analysis of the gas condensate was performed on these reference fluid samples. After determining the composition and PVT data of the reference fluid, the OBM filtrate composition was determined by analyzing the OBM filtrate samples of the diesel fuel type. Next, multiple contaminated samples were defined varying the fraction of OBM filtrate-20%, 40%, and 80%. The compositions of the contaminated samples were computed by weighted addition method using the compositions of reference fluid and OBM filtrate. All contaminated fluids were then subjected to hydrocarbon composition analysis up to C₃₆+ and PVT analysis to determine fluid properties such as saturation pressure (P_d), z factor, B_g, LDO, and gas viscosity. The methods developed in this study were then applied to determine the original composition of the reservoir fluid from contaminated samples by subtraction method. The measured experimental PVT data were used to tune EOSs by adjusting their parameters. The determined parameters of EOS tuned to the contaminated samples were used to calculate the parameters of EOS for the uncontaminated sample.

Result: Several research results have been conducted using gas condensate reservoir fluid and various OBM contamination level. Contamination with OBM had a large effect on the dewpoint pressure and the liquid fraction of the system. A 30% OBM contamination reduced the dewpoint pressure by 9% at reservoir conditions. However, it almost doubled the maximum liquid fraction of the system at 100°C. The uncontaminated reservoir fluids from contaminated sample can be known from literature studies obtained using decomposition techniques. Based on these reference, the Subtraction methods, can be applied to the measured composition of the contaminated dead condensate to determine the composition of the uncontaminated fluid. Because the contaminant OBM comprises a wide range of petroleum fractions, the Subtraction method is more suitable than the Skimming method in determining the level of contamination. The EOSs tuned to the experimental data of contaminated samples were applied individually to the retrieved composition to determine the phase behavior and volumetric properties of the uncontaminated fluid. The results are shows that the deviation in predicting the dewpoint pressure and volumetric behavior of the uncontaminated fluid, using the tuned EOS with contaminated samples, increases with an increase in the contamination level. The deviation is caused by the unreliability of the model, particularly that of the 30% contaminated sample; the retrieved composition matches the original one perfectly. Using the EOS with its parameter, determined by extrapolating the tuning parameters of the contaminated samples to the zero level of contamination. The results obtained showed that that the simulated dew point pressure of the adjusted fluids fits the experimental value of the uncontaminated fluid in an acceptable way. The greatest deviation from the experimentally determined dew point pressure for uncontaminated fluid was +3.5%, 10% OBM contamination. The numerical average deviation in (Pd)sim for the three contaminated fluids is in fact 1.6%. Supposing an uncertainty in PVT laboratory measurements of ± 4 bar, which corresponds to about $\pm 1\%$ of the (Pd)sim value, it is obvious that an a average numerical deviation of 1.6% for the contaminated samples is quite acceptable.

Conclusion: The subtraction decontamination method is effective for lean condensate type gas condensate reservoir fluids contaminated with diesel fuel type OBM and PVT data from contaminated OBM gas condensate reservoir fluid samples is possible to be accurately determined through an analysis method that combines laboratory experimental analysis and simulation using PVT Sim software.

Implication: The PVT properties behaviour of gas condensate reservoir fluids system very sensitive from OBM contamination. The use of adjusted properties plus Moleweight and density is very helpful to obtain the adjusted fluids fits the experimental value of the uncontaminated fluid in an acceptable way. The use of laboratory experimental analysis and simulation using PVT software must be performed for improve accuracy result. In today's era, researchers must utilize sophisticated software as a tool.

Keywords: PVT Study, Gas Condensate, Oil-Based Mud, Reservoir Fluid, PVT Properties, Substraction Method, PVT Simulation

Dijital Çağda Rejeneratif Liderlik: İnsan ve Değer Odaklı Yeni Bir Yönetim Paradigması

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ÖZET

Dijitalleşmenin hızla dönüştürdüğü iş dünyası, liderlik anlayışlarının da yeniden ele alınmasını gerektirmektedir. Sürdürülebilirliğin ötesine geçen, doğa ile uyumlu ve insan merkezli bir yaklaşım sunan rejeneratif liderlik, bu yeni çağın ihtiyaçlarına yanıt verme potansiyeline sahiptir. Bu bildiri ile rejeneratif liderliğin kavramsal çerçevesi çizilmekte ve örgütsel sürdürülebilirliğe katkı potansiyeli tartışılmaktadır. Çalışma, rejeneratif liderlik, sürdürülebilirlik ve dijital dönüşüm kavramlarına odaklanan sistematik bir literatür taramasına dayanmaktadır. 2010–2025 arası yayımlanmış ulusal ve uluslararası çalışmalar incelenmiş, kavramsal analiz yöntemiyle temalar oluşturulmuştur. Rejeneratif liderliğin üç temel boyutta ortaya çıktığı saptanmıştır: insan-doğa uyumu, sistemsel düşünme ve etik değer üretimi. Bu liderlik tarzı, dijital çağın getirdiği hız, verimsizlik ve yabancılaşma gibi sorunlara karşı anlam üretme ve bağ kurma yetkinliğiyle ön plana çıkmaktadır. Çalışma, klasik liderlik anlayışlarının dijitalleşmenin getirdiği çok boyutlu sorunları karşılamada yetersiz kaldığını, rejeneratif liderliğin ise yalnızca zararı azaltmakla kalmayıp, olumlu ve dönüştürücü bir etki yaratmayı hedeflediğini ortaya koymaktadır. Bu açıdan model, dönüşümsel ve hizmetkâr liderlikten ayrılmaktadır. Rejeneratif liderlik modeli, işletmelerin stratejik sürdürülebilirlik hedefleriyle uyumlu, değer üreten ve uzun vadeli düşünceyi önceleyen bir yönetim anlayışı sunmaktadır. Kurumların bu liderlik anlayışını benimsemeleri, liderlik eğitimlerinde yer vermeleri ve kültürel düzeyde içselleştirmeleri önerilmektedir.

Anahtar Kelimeler: Dijitalleşme, Liderlik, Rejeneratif Liderlik, Sürdürülebilirlik

Regenerative Leadership in the Digital Age: A New Management Paradigm Focused on Human and Values

ABSTRACT

The rapidly evolving business landscape, driven by digitalization, necessitates a thorough reevaluation of leadership models. Regenerative leadership, which extends beyond conventional sustainability by emphasizing a nature-aligned and human-centered approach, has the potential to effectively address the challenges of this new era. This paper presents a conceptual framework for regenerative leadership and examines its prospective contributions to organizational sustainability. The findings are based on a systematic literature review focusing on regenerative leadership, sustainability, and digital transformation. A range of national and international studies published between 2010 and 2025 were analyzed to derive key themes through conceptual analysis. The research identifies three core dimensions of regenerative leadership: harmony with nature, systems thinking, and the cultivation of ethical values. This leadership approach is distinguished by its ability to create meaning and foster meaningful connections in response to contemporary challenges such as rapid change, inefficiency, and alienation resulting from the digital age. The study reveals that traditional leadership paradigms may fall short in addressing the multifaceted issues associated with digitalization. In contrast, regenerative leadership not only aims to mitigate adverse impacts but also aspires to generate positive and transformative outcomes, differentiating it from both transformational and servant leadership models. The regenerative leadership model offers a strategic management framework that aligns with organizations' sustainability objectives, prioritizes value creation, and emphasizes long-term orientation. It is recommended that organizations adopt this leadership approach, integrate it into leadership development initiatives, and embed it within their organizational cultures.

Keywords: Digitalizations, Leadership, Regenerative Leadership, Sustainability



Assessment of the Maturity level of Risk Management Implementation A Case Study of BP Jamsostek

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ABSTRACT

The occurrence of risk is believed to damage the achievement of a goal or target of the owners of activities in the organization. This makes the implementation of Risk Management a major discussion or a very important thing for the owners of objective.

Each period of time requires a different strategy, so the development of risk management as an achievement management system never stops. The results of risk management development continue to the best practices, conceptualized and documented in various standards. The capability to manage risk is divided into 2 (two) major parts, namely: 1. Risk Capacity; 2. Risk Management Maturity Level.

This project is to assess the maturity level of BP Jamsostek's risk management implementation. Building risk management is basically the same as building a culture, capabilities and practices that encourage organizations to obtain enhanced performance. For this reason, every organization needs to periodically and continuously conduct a review and evaluation process of its risk management reliability and practices, so that improvements and developments can always be made in order to achieve an ideal maturity level of risk management implementation. A commonly used measurement is through a Risk Management Maturity Assessment that will test the quality and effectiveness of the organization's Risk Management implementation.

Keywords: Uncertainty, Performance, Risk Management Maturity Index



Academic Satisfaction in the Distance Education Process: The Case of Microsoft Teams

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ABSTRACT

With the outbreak of the COVID-19 pandemic, distance education became a mandatory practice in higher education institutions, bringing digital platforms to the forefront of academic life. The effectiveness of online communication and learning management tools significantly influenced the quality of teaching and learning processes. Microsoft Teams, with its integrated video conferencing, file sharing, and collaboration features, emerged as a widely adopted platform by many universities. Academicians' experiences with this platform play a critical role in shaping their satisfaction levels and overall approach to distance education. Existing literature indicates that technical capabilities, the functionality of the user interface, and ease of interaction are key factors contributing to academic satisfaction. However, challenges such as limited technical support, difficulties in managing course materials, and the adaptation process may lead to dissatisfaction. In this context, ensuring sustainable quality in distance education requires not only selecting appropriate technological tools but also providing adequate training and support mechanisms for effective usage. Evaluations centered around Microsoft Teams offer valuable insights into the future design and implementation of digital learning environments.

Keywords: Distance Education, Learning Management Systems (LMS), Microsoft Teams, Covid-19



The Influence of Competency, Self-Efficacy and Work Discipline on the job achievement of Cash Holders in The Air Force Financial Services

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ABSTRACT

The Indonesian Air Force Finance Service in achieving organizational goals is hampered by the failure to achieve the work performance of Pekas in its ranks. . This is thought to be influenced by competence, self-efficacy and work discipline so an in-depth analysis was carried out. This research aims to analyze the influence of competence, self-efficacy and work discipline on Pekas' work performance in the ranks of the Indonesian Air Force's National Army Finance Service. This research uses a quantitative approach, survey methods and path analysis. The population was 116 people, using random sampling techniques and the Slovin formula, 90 people were obtained. Data were analyzed using Excell and SPSS version 25 software. The research results showed that: Competence had a direct positive and significant effect on work discipline of 0.258; Self-efficacy has a direct positive and significant effect on work discipline of 0.636; Competency has a direct positive and significant effect on work performance of 0.374; Self-efficacy has a direct positive and significant effect on work performance of 0.287; Work discipline has a direct positive and significant effect on Pekas' work performance in the ranks of the Indonesian Air Force's Finance Service, amounting to 0.296

Keywords: Competence, Self-Efficacy, Work Discipline, Work Performance



Sustainable Financial Inclusion and Resilience in WAEMU Countries

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ABSTRACT

Financial inclusion is a fundamental pillar of economic and social development within the West African Economic and Monetary Union (WAEMU). This study explores the dynamics of sustainable financial inclusion and its crucial role in strengthening the resilience of the region's populations and economies.

WAEMU countries, characterized by a high proportion of rural and informal populations, are particularly vulnerable to exogenous shocks, whether economic, climatic, or health-related. Sustainable financial inclusion goes beyond simple access to financial services; it aims to ensure that these services are used effectively and that they contribute to better long-term management of personal and professional finances.

Advances in FinTech, particularly mobile payments and digital banking services, have transformed the financial inclusion landscape in WAEMU. These innovations have made it possible to reach previously excluded segments of the population, facilitating transactions, savings, and access to microcredit. However, to be sustainable, this inclusion must be accompanied by robust financial education and consumer protection to prevent over-indebtedness and fraud.

Resilience, in turn, is the ability of individuals, households, and businesses to absorb, adapt, and recover from shocks. Financial inclusion contributes to this resilience by providing tools such as formal savings, insurance (particularly microinsurance), and adapted credit mechanisms to cope with unforeseen events. By strengthening the financial security of the most vulnerable populations, it reduces their exposure to poverty and enables them to maintain their livelihoods in the face of crises.

An appropriate regulatory framework and strong public-private partnerships are essential to consolidate these gains. Public policies must encourage innovation while ensuring financial stability and combating the risks associated with financial inclusion, particularly money laundering. In short, sustainable and well-regulated financial inclusion is a powerful lever for building more resilient and stable economies in the WAEMU.

The objective of this research is to examine the impact of financial inclusion on resilience in WAEMU countries over the period 2006 to 2024.



11th International CEO Communication, Economics, Organization & Social Sciences Congress

Gandhi's Dream, - 'The Little Republic': The Panchayati Raj System of India

Prof. Dr. Kushal Chakraborty

Department of Political Science
St Paul's Cathedral Mission College, Kolkata
kushalchakraborty2021@gmail.com

ABSTRACT

The concept of democracy is one of the fundamental concepts related to the state and political science. Western theorists, from Aristotle to R.A. Dahl, have shared their views on democracy. However, Gandhi's vision of democracy in India was non-violent, truthful, individualistic, and non-hierarchical. Where power is not imposed from above but is created from within the people. A true democracy that will be free, will have the right to self-determination, will be established with an economic democracy with a free personal lifestyle, which is only possible through local autonomy.

Gandhiji said that the villages of India are the core of Indian culture and strength, so the local autonomy system of the villages will be like a 'Little Republic'. Where there will be maximum freedom and opportunity that will strengthen the foundation of democracy.

The Panchayati Raj system in India is a system inspired by Mahatma Gandhi in which a three-tier system of governance is established, which will operate in parallel with the Indian federal structure. In this system, all people in the village will have equal status and will be able to make decisions regarding local development collectively.

Keywords: Gandhi, Little Republic, Panchayat



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7-8 December 2024- India

10th

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Presentations will be in **Turkish & English**.

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CEO Congress Zoom Meeting Room 1
7 Dec 2024, Saturday

OPENING CEREMONY	
Saturday 7 Dec 2024 9:30-10:30	<p>Opening Speeches</p> <p style="text-align: right;"><u>Moderator:</u></p> <p>Dr. Anoljyoti BASU, India</p> <p style="text-align: right;"><u>Speakers:</u></p> <p>National Anthem of the Republic of Turkiye National Anthem of the Republic of India</p> <p>Kerim KARADAL, Coordinator</p> <p>Prof. Ir. M. Aman Wirakartakusumah, Rector of IPMI International Business School (IPMI Institute) Indonesia, Co-Chair</p> <p>Ms. Alona Sliusar, Director of the Department of Scientific Research and Development Alfred Nobel University</p> <p>Prof. Dr. Sergii KHOLOD, Rector of Alfred Nobel University Dnipro, Ukraine, Co-Chair</p> <p>Prof. Dr. Sumer Singh Yadav, Vice Chancellor of Career Point University, India, Co-Chair</p> <p>Prof. Dr. Himmet KARADAL, Bolu Abant İzzet Baysal University, Türkiye, Co-Chair</p>
<u>Room</u> <u>Link:</u>	https://us02web.zoom.us/j/81740119790



CEO Congress Zoom Meeting Room 1
7 Dec 2024, Saturday

<u>Keynote Speakers Session</u>	
Saturday 7 Dec 2024 10:30- 11:30	<p><u>Moderator:</u></p> <p>Assoc. Prof. Dr. Ashish Jorasia</p> <p><u>Keynote Speakers:</u></p> <p>Asst. Prof. Dr. Ir. Amelia Naim Indrajaya, MBA – Head of CSMSR, IPMI International Business School, Jakarta, Indonesia</p> <p>Prof. Dr. Siham EL-KAFABI, Director of Arrows Research Consultancy, New Zealand</p> <p>Prof. Dr. Hernán E. Gil FORLEO, University of Buenos Aires, Argentina</p> <p>Dr. Dewi Puspaningtyas Faeni, MBA, MHT, Dean Faculty of Economics and Business, Universitas Bhayangkara Jakarta Raya, Indonesia</p> <p>Prof.Dr. Luís Miguel Cardoso, Polytechnic Institute of Portalegre, Portugal</p> <p>Carles Agustí i Hernández, International Governance Consultant & SDG Manager (Barcelona/Spain)</p>
<u>Room</u> <u>Link:</u>	<p><u>https://us02web.zoom.us/j/81740119790</u></p>



CEO Congress Zoom Meeting Room 1
7 Dec 2024, Saturday

<u>Guest Speakers Session</u>	
Saturday 7 Dec 2024 11:30- 12:00	<p style="text-align: center;"><u>Moderator:</u></p> <p>Dr. Anoljyoti BASU, India</p> <p style="text-align: center;"><u>Guest Speakers:</u></p> <p>Dr. Ir. Firdaus Basbeth, MM. PPM Manajemen, Indonesia</p> <p>Assoc.Prof. Murteza HASANOĞLU, Azerbaijan State Administration Academy, Azerbaijan</p> <p>Assoc. Prof. Dr. Bobur Sobirov, Samarkand branch of Tashkent State University of Economics, Uzbekistan</p> <p>Dr. Anurag Agnihotri, Delhi University, India</p>
<u>Room</u> <u>Link:</u>	https://us02web.zoom.us/j/81740119790



11th International CEO Communication, Economics, Organization & Social Sciences Congress

Research Methods Workshop	
Saturday 7 Dec 2024 12:00- 12:30	<p><u>Moderator:</u></p> <p>Dr. Rey TY, Payap University – Thailand</p> <p><u>Title:</u></p> <p>A Typology of Action Research for Scholar -Practitioners</p>
<u>Room</u> <u>Link:</u>	https://us02web.zoom.us/j/81740119790

CEO Congress Zoom Meeting Room 1
7 Dec 2024, Saturday

Meeting Room 1	https://us02web.zoom.us/j/81740119790		
7 Dec 2024 Session 1	12:30- 14:00	Moderator	Assoc. Prof. Dr. Ashish Jorasia
<ol style="list-style-type: none"> 1. Assessment of The Effectiveness Governance, Risk and Compliance (GRC) Initiatives by Using Importance-Performance Analysis – An Alternative Method to Evaluate Integrated GRC in Organization - Catur PRIYONI, Wiwiek Mardawiyah DARYANTO 2. The Effect of Financial Performance, Stock Market and Foreign Exchange to Stock Return of an Indonesian Toll Road Company - Catur PRIYONI, Wiwiek Mardawiyah DARYANTO 3. Challenges and Opportunities of Conducting Renewable Energy Business in Emerging Market Focusing on Indonesia - Reza Perkasa ALAMSYAH 4. Addressing M&A and Revenue Challenges: Strategic Recommendations for PT XYZ in the Mining and Construction Sector - Adrius Sinuhaji, Prof. Ir. MBA, Ph.D, CSA, CIB, CIIM. Roy SEMBEL, Dr. SE, MM, CPA, CBV, CFRM, CFA. Melinda MALAU 5. Enhancing Telco Operator Revenue by Optimizing B2B Sales Processes - Hasudungan Perdana Cipta SIJABAT, Prof. Ir. MBA, Ph.D, CSA, CIB, CIIM. Roy SEMBEL, Dr. SE, MM, CPA, CBV, CFRM, CFA. Melinda MALAU 6. Factors That Influence Generation Z's Purchase Decisions Towards Modern Kebaya in Indonesia - Diajeng Aulya SEKARTAJI, Wiwiek Mardawiyah DARYANTO 7. Climate Change in the Automotive Spare Parts Manufacturing Industry in Indonesia: Threat or Opportunity? - Mr. Renward Bangun SINAGA, Prof.Ir. Roy H. M. SEMBEL, MBA, Ph.D., CSA, CIB, CIIM, Dr. SE, MM, CPA, CBV, CFRM, CFA. Melinda MALAU, Dr. Amelia Naim INDRAJAYA 			



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Meeting Room 1		https://us02web.zoom.us/j/81740119790	
8 Dec 2024	14:30-	Moderator	Dr. Ir. Amelia Naim Indrajaya, MBA
Session 10	16:00		Dede Herdiansyah
<ol style="list-style-type: none"> 1. Determination of the Decision to Use Indonesian Islamic Bank Products Among the People of Jakarta - Latifatus Salamah, Harmaini, Syofriza Syofyan, Wafiq Azizah, Siham El-Kafari 2. Perceptions Regarding Completion of Technical Requirements for Building License by Using 'USG' Analysis – Rahmadita, Popi Puspitasari 3. The Impact of Despotic Leadership, Job Crafting, and Perceived Manager's Emotional Intelligence on Happiness at Work - Tiarapuspa, Santika Bani Amanatullah, Rimajon Sotlikova, Desty Survia 4. The Effects of Facebook Usage on Impulsive Buying - Aneila Danika Suadi, Wegig Murwonugroho, Atridia Wilastrina, Ariani, Anita Armas, Susy Irma Adisurya, Muhamad Hafiz Bin Hassan, Ahamad Tarmizi Azizan 5. Modular Footwear Design as a Way to Optimize Industrial Raw Materials and Preserve the Environment - Tiko Prabhata Putro, Yan Yan Sunarya, Budi Yuwono, Ariani, Sangayu Ketut Laksemi Nilotama, Ishak Ramli, Wegig Murwonugroho 6. The Effect of Work-Life Balance, Career Development Support and Pay Satisfaction on Employee Turnover Intention - Irfan PRATAMA, Dr. Ir. Amelia Naim Indrajaya, MBA 7. Impact of Service Quality and Perceived Value on Customer Satisfaction and Behavioral Intentions - Dede Herdiansyah, Dr. Amelia Naim INDRAJAYA 8. Transforming Business through Carbon Management Strategies in the Energy-Intensive Pulp and Paper Industry at PT BMS - Richard CHANDRA, Dr. Ir. Amelia Naim INDRAJAYA 9. Unveiling the Interactions of Digital Financial Literacy, Fintech Use, and Financial Behavior on Financial Wellbeing: Evidence from Accounting Students - Bryan POALER, Marshanda Amelia ANDRYANI, Sherly MARGARETHA, Ivonne Helena PUTONG, Wirawan Endro Dwi RADIANTO 			



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Meeting Room 2	https://us02web.zoom.us/j/88949000686		
7 Dec 2024 Session 5	18:00- 19:30	Moderator	Assoc. Prof. Dr. İrfan TOSUNCUOĞLU Dr. Neslihan Latifoğlu
<ol style="list-style-type: none"> 1. The Importance of Forgotten Turkish Games in the Process of Cultural Transmission - Science Specialist, Rana ŞAT, Assoc. Prof. Dr. Ercan KARAÇAR 2. Usability of Artificial Intelligence (AI) in Educational Dimension – Assoc. Prof. Dr. İrfan TOSUNCUOĞLU 3. Digitalization communication in business flexibility - Pelin Ozkuzey 4. How Evolutionary is Minsky? An Evolutionary Economic Perspective on “the Evolution of Capitalism” - Assoc. Prof. Dr. Burak Erkut 5. The Mediating Role of Intrinsic Motivation in Innovative Work Behavior of Leadership Styles - Assoc. Prof. Dr. Ercan ERGÜN, Dr. Neslihan LATİFOĞLU, Graduate Student İbrahim Hakkı ERGİN 6. Exploring Digital Trends in Maritime Education: A Bibliometric Perspective - Asst. Prof. Dr. Arda TOYGAR, Asst. Prof. Dr. Cemile SOLAK FIŞKIN, Assoc. Prof. Dr. Senem NART, Assoc. Prof. Dr. Sedat BAŞTUĞ 7. Strategies for Improving Safety in Public Spaces of City Centers - Jan Kochanowski, University of Kielce, Poland 			

CEO Congress Zoom Meeting Room 2 8 Dec 2024, Sunday

Meeting Room 2	https://us02web.zoom.us/j/88949000686		
8 Dec 2024 Session 6	07:00-8:30	Moderator	Sabire Tuğçe Karadal
<ol style="list-style-type: none"> 1. Brand Sustainability and Social Responsibility: Impact on Consumer Loyalty in the Local Beauty Sector Amidst Geopolitical Crises - Zharfa Miranda Paramesti 2. How Marketing Mix Strategy Can Influence The Purchasing Decision Of Prospective Household Customers For PT PGN In Jakarta - Sonny Rahmawan Abdi, Yulita Fairina Susanti 3. Interpersonal Service Quality and Its Influence on Self-Service Technology Adoption in Dine-in Restaurants - Teddy Darmadi Suwadi, Prof. Dr. Dedi Fardiaz, M.Sc. 4. The Effect of Work-Life Balance and Work Discipline on Employee Performance through Job Satisfaction as Intervening Variables at PT Tri Mustika Cocominaesa (TMC) South Minahasa - Paulman Stevanus Runtuwene, Yulita Fairina Susanti 5. A Comparative Study Between Before and After Refinancing of PT Celebes Railway Indonesia - Mr. Endy Gunawan TURKİ, Prof. Ir. Roy H. M. SEMBEL, MBA, Ph.d., CSA, CIB, CIIM 6. Empowering Women Weavers in Nusa Tenggara Timur: How the Role of LeViCo Boutique’s on Economic Independence Sector - Maria Yohana MEO 7. Measurement and Analysis of Financial Ratio and Bankruptcy Risk Prediction of PT Indofood Sukses Makmur TBK for 2018-2023 Period - Adianto Juniardi PRAKOSO, Wiwiek Mardawiyah DARYANTO 8. Indonesia’s Energy Future: A Deep Dive into Financial Performance of Pertamina Gas Negara (PGN) - Andra Noor SATYO, Wiwiek Mardawiyah DARYANTO 			



11th International CEO Communication, Economics, Organization & Social Sciences Congress

Meeting Room 2	https://us02web.zoom.us/j/88949000686		
8 Dec 2024 Session 12	15:30- 17:00	Moderator	Dr. C. Niurka Tellez Rodríguez Alaattin DURMAZ
<ol style="list-style-type: none"> 1. Determining Growth Drivers in Container Shipping: A Causality Analysis Between Container Throughput and Liner Shipping Connectivity - Alaattin DURMAZ, Assoc. Prof. Dr. Abdullah AÇIK 2. The Relationship Between Social Support and Resilience Among Women Survivors of Sexual Violence in Jakarta - Rizky Purnomo Adji Churnawan, Siti Sachiroh Uswatun Chasanah 3. The Impact of Fintech and E-Banking on Financial Inclusion and Resilience - Sophia MOSHAVI, Nur FITRIANA, Trisha BARRYCHELLA 4. Description of Services of Pt. Asdp Indonesia Ferry (Persero) Kupang Branch (Case Study of Bolok Ferry Port) - Melkisedek N.B.C Neolaka, FISİBBAPA 5. Socio-educational Management of the Teacher for the Social Inclusion of Students with Disabilities - Dr. C. Deysi Turcás Robert, Dr. C. Niurka Tellez Rodríguez, MsC. Mayra Vinent Bonne 6. History of the Idea of the Union of Turkish States - A Retrospective View - Məmmədova Günay 7. The Role of Ideology in Foreign Policy: A Case Study of Armenia - Ph.D. Candidate Fidan Khalilova 8. Rural Transformation: The Challenge of Sustainable Agriculture, Environmental Pollution, Urban-Rural Income Inequality and Ageing Rural Population - Adj. Professor John C G LEE, Prof. Dr. Eko Ganis SUKOHARSONO 			

Meeting Room 2	https://us02web.zoom.us/j/88949000686		
8 Dec 2024 Session 13	17:00- 18:30	Moderator	Aimee Osamudiamen CHRIS
<ol style="list-style-type: none"> 1. Unpacking the Social Determinants of Mental Health Outcomes in Nigeria: A Sociological Analysis - Aimee Osamudiamen CHRIS 2. Leveraging Artificial Intelligence for Climate Change Mitigation: Opportunities and Challenges in Developing Countries - Prof. Assoc. Dr. Safet Krasniqi, Researcher Valeri Qatani 3. Types of Landscapes in the Epic “Lison Ut-Tayr” By Alisher Navoi - Assoc. Prof. Dr. Shamsieva Manzura Bababekovna (PhD) 4. Application of Artificial Intelligence in Management of Construction Projects in Ethiopia - Dr. Name Bewuketu Bitew Ayalew 5. Achieving Sustainable Development Goal Fifteen (15) in Sub-Saharan African Countries: Role of Tax Revenue, and Governance Quality - Bamidele Comfort Olaitan, PhD, Olubiyi, Timilehin Olasoji, PhD 6. An Appraisal of the Role of International Law in Protecting Land Rights of Indigenous People Vis-A-Vis the Right of Foreigners to Own Land Ownership Under the Nigerian Land Law - Dr. King JAMES Nkum, Dr. Julius Onivehu BEIDA 7. The Future of Education: New Changes to Align with Global Standards - Quách Thị Nhài (Jasmine Quach) 8. Nicolaus Copernicus-Thomas Gresham's Law in relation to local currency systems – epistemological approach - Dr hab., prof. UR (associate professor) Nina Sępnicka, PhD, Alena Novák Sedláčková, prof. Ing. Andrej Novak, PhD. 9. Sustainable transport models in Poland and Slovakia - Dr Paulina Wiączek, Doc. Ing. Martin Bugaj, PhD, doc. Alena Novák Sedláčková 			



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10th CEO Congress English Room
8 Dec 2024, Sunday

Meeting Room 1	https://us02web.zoom.us/j/81740119790		
<u>8 Dec 2024</u> <u>Closing Session</u>	19.00- 19.30	Moderator	Prof.Dr. Wiwiek Mardawiyah DARYANTO Prof. Lamia Hammad Jordan Prof. Dr. Şevki ÖZGENER
Closing Session All congress participants are required to attend this session. The best paper award will be given.			



*Communication, Economics, Organization
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**Pithaloka Yanu Andrina, Nurhastuty Kesumo Wardhani, Rina Hartanti, Henik Hari
Astuti, Jessica Jia Xu**

Thank you for submitting your abstract entitled

**“Strategic Management Accounting and its Implementation in Micro
Business Innovation Culture : A Case Study in Jabodetabek”**

for presentation at the **11. International CEO** Communication, Economics, Organization & **Social Sciences Congress** organized by **Polytechnic Institute of Portalegre, Portugal** (host university for 11th CEO Congress), Esil University, Career Point University, Samarkand Branch of Tashkent University of Economics, Acacia University, IPMI International Business School, Mohanlal Sukhadia University, International Vision University, Alfred Nobel University, Nişantaşı University, University of Prizren, Cyprus West University, Insec, NCM Publishing, CEO Tekmer, Ciputra University, Knowledge Laboratory, ACMIT, Mardin Artuklu University and Ostim Technical University.

We are pleased to inform you that the abstract you have submitted has now been **accepted by the referee committee** to be presented at the **11. International CEO Congress** and to be published in congress book with international ISBN. **You are invited to honor the congress** that will be held **online and offline** participation on **June 13-15, 2025 in Portugal**.

We look forward to meeting you at the conference.



Prof. Dr. Luis LOURES
Polytechnic Institute of Portalegre,
Portugal, Chair of Congress



Kerim KARADAL
Coordinator of the Congress



Prof. Ir. M. Aman Wirakartakusumah,
Rector of IPMI International Business
School Indonesia, Chair of Congress





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<https://www.youtube.com/watch?v=EHZiYNFzroE>

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13 June 2025, Friday

OPENING CEREMONY	
Friday 13 June 2025 10:00-11:00	<p><u>Opening Speeches</u></p> <p style="text-align: right;"><u>Moderator:</u></p> <p>Dr. Anoljyoti BASU, India</p> <p style="text-align: right;"><u>Speakers:</u></p> <p>National Anthem of the Republic of Türkiye National Anthem of the Republic of Portugal</p> <p>Kerim KARADAL, Coordinator</p> <p>Prof. Ir. M. Aman Wirakartakusumah, Rector of IPMI International Business School (Sekolah Tinggi Manajemen IPMI) Indonesia, Co-Chair</p> <p>Ms. Alona Sliusar, Director of the Department of Scientific Research and Development Alfred Nobel University</p> <p>Prof. Dr. Sergii KHOLOD, Rector of Alfred Nobel University Dnipro, Ukraine, Co-Chair</p> <p>Prof.Dr. Farhod AHROROV, Vice Rector of Samarkand Branch of Tashkent University of Economics, Uzbekistan</p> <p>Prof. Dr. Ayapbergen TAUBAYEV, Rector of Esil University, Astana, Kazakhstan</p> <p>Prof.Dr. Luís Miguel Cardoso, Polytechnic Institute of Portalegre, Portugal</p> <p>Prof. Dr. Luís Loures, President of the Portalegre Polytechnic University, Portugal, Co-Chair</p> <p>Prof. Dr. Himmet KARADAL, Bolu Abant İzzet Baysal University, Türkiye, Co-Chair</p>
<u>Room</u> <u>Link:</u>	Zoom Meeting Link for Room 1

CEO Congress Zoom Meeting Room 1
13 June 2025, Friday

<u>Keynote Speakers Session</u>	
Friday 13 June 2025 11:00- 13:00	<p style="text-align: center;"><u>Moderator:</u></p> <p>Kerim Karadal, Türkiye</p>
	<p style="text-align: center;"><u>Keynote Speakers:</u></p> <p>Asst. Prof. Dr. Ir. Amelia Naim Indrajaya, MBA – Head of CSMSR, IPMI International Business School, Jakarta, Indonesia</p> <p>Prof. Dr. Siham EL-KAFABI, Director of Arrows Research Consultancy, New Zealand</p> <p>Prof. Dr. Hernán E. Gil FORLEO, University of Buenos Aires, Argentina</p> <p>Dr. Dewi Puspaningtyas Faeni, MBA, MHT, Professor in Business Management in Universitas Dirgantara Marsekal Suryadarma, Indonesia</p> <p>Prof.Dr. Luís Miguel Cardoso, Polytechnic Institute of Portalegre, Portugal</p> <p>Carles Agustí i Hernández, International Governance Consultant & SDG Manager, Barcelona/Spain</p> <p>Dr. Anurag Agnihotri, Delhi University, India</p> <p>Dr. Ir. Rini Setiati, MT., IPM., Universitas Trisakti USAKTI, Indonesia</p> <p>Prof. Dr. Mehmet Naci EFE, Rector Advisor, Manisa Celal Bayar University, Türkiye</p> <p>Dr. Benjamin Morton, JD, Global PIVOT – United States of America</p>
<u>Room</u>	Zoom Meeting Link for Room 1
<u>Link:</u>	

Research Methods Workshop

Friday
13 June
2025

13:00-
13:30

Moderator:

Dr. **Rey TY**, Payap University – **Thailand**

Title:

Tensions and Harmonies in Research Paradigms and Research Methodology

Room
Link:

Zoom Meeting Link for Room 1

CEO Congress Zoom Meeting Room 1
13 June 2025, Friday

Meeting Room 1	Zoom Meeting Link for Room 1		
13 June 2025 Session 1	13:30- 15:30	Moderator	Dr. Souvik Dasgupta
<ol style="list-style-type: none"> 1. Passenger Satisfaction in Halim Perdanakusuma Airport Jakarta: Analyzing The Impact of Operational Cooperation Between Private Company And State-Owned Company - Fadhli Erlanda ARLAN, H.M. Roy SEMBEL, Melinda MALAU 2. Financial Health Analysis of PT. Mayora Indah Tbk. facing Covid-19 Pandemic and Global Economic Uncertainty for the period of 2020 – 2024 - Alwin HADIKUSUMA, Wiwiek Mardawiyah DARYANTO 3. Navigating Pharmaceutical Industry Disruption : Financial Insight from PT Tempo Scan Pacific Tbk - Yudhi SETIYADARMAKUSUMAH, Wiwiek M DARYANTO 4. Profitability Evaluation Using DuPont System of of PT. Samator Indo Gas Tbk During Covid-19 Pandemic - Gatot SUBAGYO, Wiwiek Mardawiyah DARYANTO 5. Financial Health Analysis to Predict Potential Bankruptcy Using Financial Ratio Analysis and the Altman Z-Score Method (Evidence of PT Smartfren Telecom Tbk for 2020-2024) - Khaidir SAID, Wiwiek Mardawiyah DARYANTO 6. Financial Health Analysis of PT Indofarma, Tbk: A Six-Year Study (2019-2024) - Asrofah SARTINI, Wiwiek Mardawiyah DARYANTO 7. Corporate Financial Health Analysis and Profitability Measurement Using the Du Pont Method Evidence of PT. ANTAM Tbk for the year 2020-2024 - Jordan RIVER, Prof. Dr. Wiwiek Mardawiyah DARYANTO 8. Financial Performance Measurement, Analysis, and Evaluation of One of the Biggest Consumer Packaged Goods Company in Indonesia, PT Indofood Sukses Makmur, Tbk, Before, During, and After Covid 19 (2019-2023) - Dicky SAELAN, Wiwiek Mardawiyah DARYANTO 9. Profitability and Financial Health of PT Pembangunan Perumahan (PP) (Persero) Tbk using Du Pont Analysis and State Owened Enterprise (SOE) Performance Evaluation (2020–2024) - Putri Hanifa MAHARANI, Wiwiek Mardawiyah DARYANTO 10. Financial Performance Analysis of Indonesian Food and Beverage Enterprise PT. Garudafood Putra Putri Tbk During and After the Covid-19 Pandemic - Andrea Nadya SENTOSA, Wiwiek Mardawiyah DARYANTO 			

Meeting Room 1	Zoom Meeting Link for Room 1		
13 June 2025 <u>Session 2 Parallel Session</u>	13:30-15:30	Moderator	Kerim Karadal
<ol style="list-style-type: none"> 1. Local Waste Management Policies in Cameroon: The Case of the Yaoundé VI City Hall - Dr ONGUENE ATEBA Julien Grégoire, NDZOMO EBOGA Carine 2. Building a Future Where Technology Enhances Human Life Without Compromising the Core Values - Dr. Mohammad Haseen AHMED 3. Tourism Industry in Afghanistan (Opportunities, Challenges, and Solution) - Mr. Khalid SADAT 4. Profitability Analysis of Production of Adopted Improved Telimani Cowpea Variety in Segou Region of Mali - Amadou Coulibaly, Amina L. Mustapha 5. Transforming Education to Meet Youth Aspirations in Bihar: A Policy Agenda for a Changing World - Dr. Rajesh KUMAR 6. Elevating Small Business Performance with Emerging Technologies and Artificial Intelligence in Africa - Olubiyi, Timilehin Olosoji, PhD 7. Sustainable Business Models for Climate Resilience: Adapting Organizational Strategy in an Era of Environmental Uncertainty - ADEGOKE, Omofolasaye Omobolanle (PhD), OLUBIYI, Timilehin Olosoji, PhD 8. AI-Powered Adaptive Learning for Engineering, Business, and Communication Students: A Cross-Disciplinary Approach - Dr. Mayowa AGBOOLA, Dr. Aramide ALUKO, Mr. Enoch OBANOR, Dr. Oluwaseun OLUWASANMI 9. Mediating Effect of Digitalization on the Internationalization of SMEs in the Indian Textile Sector - Dr. Shouvik SANYAL 10. Enhancing Future Leadership Skills among Nigerian Art Professionals through Strategic Curriculum Reforms: A Pragmatic Reflection - Ajayi, Olayemi T., Dr. Wale B. Ajayi PhD 			

Meeting Room 1	<u>Face to Face Presentation</u>		
14 June 2025 <u>Session 3 - Onsite</u>	15:30-16:30	Moderator	Prof.Dr. Himmet KARADAL
<ol style="list-style-type: none"> 1. Siyasal Çevrebilim: Çevre ve Siyasetin Kesişim Noktası - Sevcan PULGAT 2. The Use of Artificial Intelligence Technologies in the Journalism Profession - Phd Student, Sevgi PİLGİ, Rasim KESKİN 3. Artificial Intelligence as a Content Production Tool in Virtual Fan Communities in the Age of Cyberculture - Giovana Figueiredo, Luís Miguel Oliveira de Barros Cardoso 			

Meeting Room 1		Zoom Meeting Link for Room 1	
13 June 2025 Session 4	15:30-17:00	Moderator	Dr. Anurag Agnihotri Dr. Teuta Hazizi
<ol style="list-style-type: none"> 1. A Comprehensive Analysis of Social Media Utilization for Sales Among Micro, Small, and Medium Enterprises in the Food and Beverage Industry - Zahroh YUSUF, Firdaus BASBETH 2. The Implementation of Blue Ocean Strategy in Marketing Strategy to Enhance Competitiveness of the Healthy Beverage Business "YUME 100% Strawberry Milk" - Alyssa RUSTAM, Firdaus BASBETH 3. Intention of Students in Recommending University Programs: An Analysis of PPM School of Management - Mariana Ardhvani PERMATASARI, Siti Aliza NURJANAH, Firdaus BASBETH 4. Application of Botanical Surfactants as a Sustainable Competitive Advantage in the AI-Based Era in Enhanced Oil Recovery - Rini SETIATI, Muhammad Furqon Haryono BIMANTORO, Widia YANTI, Muh. Taufiq FATHADDIN, Asri Nugrahanti 5. Comparison of Spontaneous Imbibition and Core Flooding Test Methods in the Injection of Palm Oil MES Surfactant on Laboratory - Muhammad Furqon Haryono Bimantoro, Rini Setiati, Fahrurrozi Akbar, Iwan Sumirat, Muh. Taufiq Fathaddin, Ranggi Ramadhan 6. Evaluation of Green Generation Restaurants within the Scope of Sustainable Gastronomy: Comparison of Turkey and China - Special Spealist Rana ŞAT, Prof.Dr. Mehmet SARIOĞLAN, Dr. Murad MAJID 7. Examining the Impact of Gastro Diplomacy as a New Approach to Diplomacy on Türkiye and India - Special Spealist Rana ŞAT, Prof.Dr. Mehmet SARIOĞLAN, Associate Professor Dr. Shailja Vasudeva 8. Arteries of Internet: Analysing the Assassins of Earth and Cable Colonialism - Ms Latika Yadav, Ms Jahnvi Khubani 9. The Effect of Corporate Governance, Media Exposure, Corporate Sustainable Growth, Profitability on Carbon Emission Disclosure - Yadi Cahyono, Nurhastuty Kesumo Wardhani, Rina Hartanti, Henik Hari Astuti, Jessica Jia Xu 10. Navigating Legal Challenges in the Gig Economy: Worker Classification, Rights, and Managerial Strategies in Crowd Work - Aida Saraçi, Teuta Hazizi 			

Meeting Room 1		Zoom Meeting Link for Room 1	
13 June 2025 Session 4 Parallel Session	15:30-17:00	Moderator	Lecturer Sergio Quiroga
<ol style="list-style-type: none"> 1. Bitcoin as Strategic Reserve Opportunities and Challenges for Indonesia's Economy - Rahmandika Adipradana, Dennis Lim, Amanda Fadhilla Chairunisa 2. The Power of Symbols in Politics: Identity, Narratives and Strategies in Javier Milei's Campaign - Lecturer Sergio Quiroga 3. Strategic Management Accounting and its Implementation in Micro Business Innovation Culture : A Case Study in Jabodetabek - Pithaloka Yanu Andrina, Nurhastuty Kesumo Wardhani, Rina Hartanti, Henik Hari Astuti, Jessica Jia Xu 4. The Influence of Profitability, Liquidity, Audit Quality, and Company Size on Firm Value - Veronika Pakpahan; Lovera Filly; Marcella Aprilia Haria; Melinda Malau 5. Laboratory Study Imbibition Test to Palm Oil MES Surfactant to Light Crude Oil - Arini Syafira Ridwan, Rini Setiati, Havidh Pramadika, Muhammad Furqon Haryono Bimantoro, Widia Yanti 6. The Effect of Capital Structure, Profitability, and Company Age on Company Value With Audit Committee As a Moderating Variable - Amelia Dian; Shania Khairena; Yustina Lusi; Melinda Malau - Amelia NINGTYAS, Shania TOBING, Yustina ARDHITA, Melinda MALAU 7. Optimization of Palm-Based Methyl Ester Sulfonate Surfactant for Enhanced Oil Recovery at Varying Surfactant Concentrations - Refa Amelia Angelica Simatupang, Rini Setiati, Onnie Ridaliani Prapansya, Widia Yanti, Muhammad Furqon Haryono Bimantoro 8. Optimization of Interfacial Tension Between Light Oil and Fir Wood SLS Surfactant with the Addition of Pineapple Peel Extract Solution at Low Concentration and Salinity - Patrick Fredrik Palapa, Rini Setiati, Muhammad Furqon Haryono Bimantoro, Widia Yanti 9. The Influence of Profitability, Sustainable Growth, Audit Quality, and Institutional Ownership on Financial Performance: An Empirical Study in the Transportation and Logistics Sector on the Indonesia Stock Exchange (2022–2024) - Carla SUCITA, Anita Dian PASARIBU, Caroline CAROLINE, Elva Rohani Alya Stephany SIANTURI, Melinda MALAU 			

Meeting Room 1		Zoom Meeting Link for Room 1	
13 June 2025 Session 5	17:00-19:00	Moderator	Assoc. Prof. Dr. Analjyoti BASU Assoc.Prof.Dr. Nino Samchkuashvili
<ol style="list-style-type: none"> 1. India's Healthcare Sector as a Global Growth Engine: A Study on Trade, Talent and Treatment Costs - Subhasish KAMILYA, Assoc. Prof. Dr. Analjyoti BASU, Soumarik CHAKRABORTY 2. Exchange Rate Prediction with Machine vs Deep Learning Approaches: Empirical Evidence from EUR/USD and USD/TRY - Cemile Ezgi AKGÜL TEMEL 3. Designing Inclusive Digital Classrooms: Strategies for Supporting Diverse Learners - Ms. Faith Ene AKOR 4. Priority Sector Lending and the Non-Performing Assets of Scheduled Commercial Banks: A Case of Assam Gramin Vikas Bank - Assoc. Prof. Dr. G.P. Bhandari, Assoc. Prof. Dr. Analjyoti Basu, Asst. Prof. Dr. Dev Kumar Mandal 5. Sustaining Business Growth: The Power of Innovation - Assoc.Prof.Dr. Nino Samchkuashvili, Assoc.Prof.Dr. Tamar Dudaori 6. The Impact of Renewable Energy on Gdp and Co2 Emissions in Morocco: A Causal Analysis Using The Toda-Yamamoto Method - PhD Researcher. Abdelaziz Aguila, Professor. Benaceur Outtaj, PhD Researcher. Mohammed Hennach 7. Optimal Budget Deficit And Economic Growth Nexus In Morocco: An Ardl Analysis (1978-2022) - PhD Researcher. Mohammed Hennach, Professor. Echaoui Abdellah, PhD Researcher. Aguila Abdelaziz 8. Dynamic Effects of Moroccan Fdi Flows to Sub-Saharan Africa on Morocco's Balance of Payments Components: An Investigation by the ARDL Model - PhD Researcher. Mohammed Hennach, Professor. Echaoui Abdellah, PhD Researcher. Aguila Abdelaziz 9. Should Morocco Prioritize the Optimization of Renewable Energy Production to Avoid Slowing Down GDP? An Empirical Analysis Using the ARDL Model - PhD Researcher. Abdelaziz Aguila, Professor. Benaceur Outtaj, PhD Researcher. Mohammed Hennach 			

Meeting Room 1		Zoom Meeting Link for Room 1	
13 June 2025 Session 5 Parallel Session	17:00-19:00	Moderator	Engr Jessol M. Salvo, MPA
<ol style="list-style-type: none"> 1. Assessing the impact of District Empowerment on the State Learning Ecosystem: A critical study of MLP initiative implemented for Grade 8th students in Ratnagiri district of Maharashtra State - Yogesh Raghunath Sonawane, Dr. Sushil Borde, Kunda Bachhav, Pramod Pardeshi 2. A Pilot Assessment of the Effectiveness of the LPG Industry Regulation Act in Deterring the Proliferation of Illegal and Unsafe LPG Business Practices in Metro Manila, Region II-A, IV-B, and Region V – Basis for Policy Improvement - Engr Jessol M. Salvo, MPA 3. Training Human Resources to Meet Job Positions in Enterprises in the Digital Transformation Period - Tran Thi Thanh Xuan, Chu Thi Bich Hanh, Nguyễn Hưng Cuong, Ha Minh Phuong 4. The Determinants of Export Diversification in Algeria: An Empirical Study - Dr. Nadjia OUALI, Dr. Ribeiro HUMBERTO, Dr. Mohand Ouidir SOUMAN 5. Phase Behavior Analysis of Palm-Based MES Surfactant For 45°API Oil - Mochamad Gentur Pradipta, Rini Setiati, Samsol, Muhammad Furqon Haryono Bimantoro, Widia Yanti 6. The Effect of Social Media Strategies on Customer Loyalty Toward Fashion Brands in Indonesia - Muhammad Anas Syauqi ROVERDI, Ivan Fadillah PRABAWA, Daffa ABRARI, Muhammad Saepul BAHRI, Liza Agustina Maureen NELLOH, Yulita Fairina Susanti 7. Evaluating The Impact of Esg Score on Firm's Performance: Study on Indonesia's Public Listed Companies - Cheryl Calista JUSUF, Nike, Timothy IMMANUEL, SE., MSM, Ardo Ryan DWITANTO, SE., MM, CDM, Liza Agustina Maureen NELLOH 8. Analyzing the Effect of M&A on Stock Market Performance in Indonesia's Banking Sector (2015–2025) - Alvaro RAMADHAN, Andalas WIJAYA, Muhammad ADABI, Prof. Roy SEMBEL, MBA, PH.D, Liza Agustina Maureen NELLOH, SE., MM 9. The Effect of Organizational Culture and Career Development on the Performance of Civil Servants at the Supreme Court of the Republic of Indonesia's Supervisory Board - Dewi Puspaningtyas FAENI, Rita Intan PERMATASARI, JUHAETI, ARDIANSYAH 10. The Effect of Leadership Style and Work Motivation on the Performance of Teachers at SMK PGRI 1 East Jakarta - Rita Intan PERMATASARI, JUHAETI, Dewi Puspaningtyas FAENI, Safitri Mulyani 			

Meeting Room 1	Zoom Meeting Link for Room 1		
13 June 2025 Session 6	19:00-21:00	Moderator	Dr. Muhammad Tahir KHAN CHRIS, Osamudiamen Aimee
<ol style="list-style-type: none"> 1. Interdisciplinary Approaches to Global Health Challenges: Investigating How Collaboration Across Various Fields Can Enhance Responses to Global Health Crises - CHRIS, Osamudiamen Aimee 2. The Role of Technology in Addressing Climate Change: Exploring How Innovation in Technology Can Mitigate Environmental Issues and Promote Sustainability - CHRIS, Osamudiamen Aimee 3. The Legal Challenges of AI in Corporate Governance: Integrating Robo-Directors into Decision-Making - Ishrat Fatima, Dr. Muhammad Tahir Khan 4. Mental Health Pandemic: Social Media's Role in the Global Youth Anxiety Crisis - Muhammad KAMRAN, Muhammad Tahir KHAN 5. Governance in the Age of AI: A Framework for Ethical Risk Management and Regulatory Compliance - Amina Fiaz, Dr. Muhammad Tahir Khan 6. Clinical Benefits of Polenoplasmin for Management of Spinal Cord Injury in Dogs - Major Gheorghe GIURGIU, Prof. Dr. Manole COJOCARU 7. Assessing the influencing factors of food security of Women's in North-Western Ethiopia: A Community based Cross-sectional Study - Mr. Eyayu Kasseye BAYU 8. Economics of Excess Supply Syndrome: An Analysis of Discount and Clearance Sales Promotion Strategies - Dr Mehraj Ud Din Shah 9. Interfaith Dialogue and Social Cohesion: Malabar's Model for Global Peaceful Coexistence - Muhammed Mansoor 10. Financial and Social Exclusion in Developing and Development Country - Dr. Md Hussin ALAM 			

CEO Congress Zoom Meeting Room 1

14 June 2025, Saturday

Meeting Room 1		Zoom Meeting Link for Room 1	
14 June 2025 Session 7	07:00-09:00	Moderator	Wiwiek Mardawiyah DARYANTO
<div>1. PVT Analysis Study on Gas Condensate Reservoir Fluid Contaminated with Oil Based Mud - Jaka WIBOWO, Rini SETIATI, Shabrina Sri RISWATI, Puji Lestari HANDAYANI, Widia YANTI</div> <div>2. Casing Perforation Technology Innovation: The Key to Improving Efficient and Safe Oil Production – ZAKARIA, Rini SETIATI, Asri NUGRAHANTI, Burra MUZEBA, Widia YANTI</div> <div>3. Optimization of Electric Submersible Pump (Esp) System Using Permanent Magnet Motor (Pmm) to Improve Electrical Energy Efficiency - Burra MUZEBA, Rini SETIATI, Asri NUGRAHANTI, ZAKARIA, Widia YANTI</div> <div>4. The Influence of Work Motivation, Job Satisfaction, and Work Environment on Employee Performance at PT. Yudo Indonesia – Cikarang - Dr. Yohanes Ferry Cahaya, S.E., M.M., Dr. Herni Pujiati, S.E., M.M., Dr. Dewi Puspaningtyas Faeni, M.B.A.,B.Sc, Dr. I Dewa Ketut Kerta Widana, S.KM.,M.KKK, Dhani Hartanto</div> <div>5. The Influence of Brand Ambassador Jungkook BTS, Brand Image, and Price on Purchase Intention of Calvin Klein Products Among Generation Z in Jakarta - Dedi WIBOWO, Rita Intan PERMATASARI, Dewi Puspaningtyas FAENI, Nadia Tika RAHMAN</div> <div>6. The Influence of Education and Training, Motivation and Job Satisfaction on Nurse Performance at Tk.II Moh. Ridwan Meuraksa Hospital Kesdaam Jaya - Dr. Herni Pujiati, S.E., M.M., Dr. Dewi Puspaningtyas Faeni, M.B.A.,B.Sc, Dr. I Dewa Ketut Kerta Widana, S.KM.,M.KKK, Dr. Yohanes Ferry Cahaya, S.E., M.M., Santi Dwi Jayanti</div> <div>7. The Role of Teachers in Family Involvement in School - PhD Candidate. Nuhi NIKA, Assoc. Prof. Dr. Vlora SYLAJ</div> <div>8. Human-Centric Organizational Excellence in Luxury Hotels: A Comprehensive Analysis Using SPSS and Structural Equation Modeling (SEM) - PhD. Student Alem Mequanint B., Prof. Dr. Leonova Irina Sergeevna</div> <div>9. The Role of Artificial Intelligence in Teaching: Advancing Sustainable Development Goals (SDGs) in Education - Dr. Afet SULEYMANOVA</div> <div>10. Building Sustainable Futures: Geographical Indications for Craft and Industrial products as Drivers of Economic and Cultural Resilience - Lecturer Giovanni Peira, Lecturer Alessandro Bonadonna</div>			

Meeting Room 1		Zoom Meeting Link for Room 1	
14 June 2025 Session 8	09:00-11:00	Moderator	Melinda MALAU
<div><div>1. Financial Efficiency of PT. Sariguna Primatirta through Du-Pont Analysis During and Post-Pandemic Recovery Period of 2019-2024 - Gabriella PRISCILA, Wiwiek Mardawiyah DARYANTO</div><div>2. Dissecting Resilience: A DuPont Analysis of PT Mustika Ratu Tbk (2019–2023) - Anindita PRABANINGRUM, Wiwiek Mardawiyah DARYANTO</div><div>3. Financial Performance Analysis of PT Acset Indonusa,Tbk. Post-Acquisition by Astra and Post-COVID-19 Pandemic Using the DuPont Analysis - Aditya Candra YULIARDHI, Wiwiek Mardawiyah DARYANTO</div><div>4. Operational and Financial Efficiency of PT Japfa Comfeed Indonesia Tbk: Insights from DuPont Analysis (2020–2024) - Renza ROVI, Wiwiek Mardawiyah DARYANTO</div><div>5. The Impact of Electric Vehicle Adoption on Financial Ratios: Evidence of PT Astra International Tbk for 2020-2024 - Arini AMBARSARI, Prof. Dr. Wiwiek Mardawiyah DARYANTO</div><div>6. Uncovering Financial Performance Trends of PT Prodia Widyahusada Tbk in a Post Pandemic Economy (2020 – 2024) through DuPont and Financial Ratio Analysis - Hendri Fahrezi AKLI, Wiwiek Mardawiyah DARYANTO</div><div>7. Financial Health Analysis of PT Asia Pacific Fibers,Tbk According to Altman Z-Score and Financial Ratios in Period 2022-2024 - Christian HARTONO, Wiwiek Mardawiyah DARYANTO</div><div>8. Comparison of Financial Performance of PT Unilever Indonesia and PT Indofood Sukses Makmur by Using DuPont Analysis in 2020 – 2024 During and After COVID-19 Pandemic and Public Boycott Issue in Indonesia - Kunika Maulana ROBI, Wiwiek Mardawiyah DARYANTO</div><div>9. Improving Retail Acceptance of Y-MEX Granite Through Strategic Pricing and Brand Awareness Initiatives at GIAS Group in North Sulawesi 2025 - S. M. Handito DANISWARA, Prof. Ir. MBA, Ph.D, CSA, CIB, CIIM. Roy SEMBEL, Dr. SE, MM, CPA, CBV, CFRM, CFA. Melinda MALAU</div><div>10. Enhancing Inventory Control to Manage Demand Variability and Minimize Lead Time in the Mining Sector: A Case Study of PT XYZ - S. T. Jimmi Samanta SIMATUPANG, Prof. Ir. MBA, Ph.D, CSA, CIB, CIIM. Roy SEMBEL, Dr. SE, MM, CPA, CBV, CFRM, CFA. Melinda MALAU</div></div>			

Meeting Room 1		Zoom Meeting Link for Room 1	
14 June 2025 Session 9	11:00- 12:30	Moderator	Amelia Naim
<ol style="list-style-type: none"> 1. Peace at Home, Peace in the World: A Study of Community-led Peacebuilding Initiatives in Achieving Global Harmony - Mr. Muhammad SAFDAR 2. The Effect of Influencer Marketing on Brand Loyalty of C2c and B2C Online Platforms in Greater Jakarta - Rivaldean Aldrich ADRIEN, Tasya Putri Sandi AKIL, Ningsi SELAN, Hadid WICAKSONO, Liza Agustina Maureen NELLOH, Yulita Fairina SUSANTI 3. The Influence of Brand Country of Origin on Indonesian Gen Z's Perceived Quality and Purchase Intention toward Thai Fast Fashion Brands - Aditya Djoyo PRASETYO, Prisilya Raj KAUR, Liza Agustina Maureen NELLOH, Yulita Fairina SUSANTI 4. The Influence of Digital Financial Knowledge, Capability, Skills, and Self-Efficacy on Gen-Z Decision-Making in Indonesia - Insanul Qisty Azzahara DZULHIJAH, Ayom Bening Imartya SRIHENDRA, Shavira FEBRYANTI, Liza Agustina Maureen NELLOH, SE., MM, Yulita Fairina SUSANTI, Ph.D. 5. The Influencing Factors of Membership Loyalty of Affordable Fitness Centers in Greater Jakarta - Cut Azzahra Teuku ZUELKIFARA, Fulviano Cahya Siringo RINGO, Surya Auladiansyah PRIAS, Maria Marice JARI, Liza Agustina Maureen NELLOH, Yulita Fairina SUSANTI 6. Assessment of the Maturity level of Risk Management Implementation A Case Study of BP Jamsostek - Ricardo Pardede, Prof. Ir. H. M. Roy Sembel, MBA, Ph.D, CSA, CIB, CIIM, Dr. Melinda Malau, SE, MM, CBV, CFRM, CFA, CPA 7. The Impact of Values-Based Leadership on Business Resilience and Long-Term Business Success: A Case Study of Triputra Group - Franciscus Heru Sukrisna, Ir. Yulita Fairina Susanti, MSc, Ph.D. 8. The Influence of AKHLAK Culture (Trustworthy, Competent, Harmonious, Loyal, Adaptive, Collaborative) on the Performance of PT Elnusa Tbk - Syaiful Hidayat, Amelia Naim 			

CEO Congress Zoom Meeting Room 2
13 June 2025, Friday

Meeting Room 2	Zoom Meeting Link for Room 2		
13 June 2025 Session 1	11:30- 13:30	Moderator	Assoc. Prof. Dr. Alper Bahadır DALMIŞ Assoc. Prof. Dr. İnan ERYILMAZ
<ol style="list-style-type: none">1. Havayolu ve Yer Hizmetleri Firmalarının Karlılığını Etkileyen Faktörlerin Analizi - İlinay GÜLLÜ, Prof. Dr. Alper ASLAN2. Havacılık Güvenliğinde Liderliğin Gücü: Dönüşümcü Liderlik ve Risk Alma Davranışı Arasındaki İlişki - Dr. Tugay ÖNEY3. Psikolojik Dayanıklılığın Bilinçli Farkındalık Üzerindeki Etkisinde Bireysel Performansın Aracılık Rolü: Havacılık Sektöründe Bir Uygulama - Assoc. Prof. Dr. Alper Bahadır Dalmış, Ayşegül Aslan4. Cluster of Traffic Accidents in Türkiye Using Multi-Period Grey Relational Analysis (MP-GRA) - Asst. Prof. Dr. Murat Ahmet DOĞAN, Prof. Dr. Miraç EREN5. Havacılıkta Sessizlik Tehlikesi! Psikolojik Güvenlik Üzerine Kavramsal Bir Yaklaşım - Arş. Gör. Zafer ŞİMŞEK, Arş. Gör. Büşra YILDIRIM, Doç. Dr. İnan ERYILMAZ6. Havalimanlarının Çevresel, Finansal, Operasyonel ve Sosyal Sürdürülebilirliğini Çok Kriterli Karar Verme Yöntemi ile Performans Değerlendirmesi - Emine Gül FEDAİ, Eda ÇINAROĞLU7. Jet Yakıtından Biyoyakıt: Havacılıkta Enerji Dönüşümü - Elmar GASIMOV, Doktor Öğretim Üyesi Serap GÜRSEL8. Havayolu İşletmelerinde Maliyetler: Yakıt Maliyetlerinin Finansal Etkisi - Elmar GASIMOV, Dr. Öğretim Üyesi Sultan GEDİK GÖÇER9. Hizmetkâr Liderliğin İş Performansı Üzerindeki Etkisinde Duygusal Zekânın Aracılık Rolü: Havacılık Sektörü Üzerinde Bir Araştırma - Assoc. Prof. Dr. Alper Bahadır DALMIŞ, Gülşah YALÇIN10. Entelektüel Sermaye ve Finansal Performans Değerlendirmesi: Havayolu İşletmeleri Örneği - Ayşe SUSUZ, Dr. Öğr. Üyesi Eda ÇINAROĞLU			

Meeting Room 2	Zoom Meeting Link for Room 2		
13 June 2025 Session 2	13:45- 15:45	Moderator	Assoc. Prof. Dr. Gülşen KIRPIK Dr. Vedat KAYIŞ
<ol style="list-style-type: none"> COVID 19 Pandemi Döneminde Turizm Yöneticilerinin Karar Yorgunluğunun İncelenmesi: Seyahat İşletmeleri Örneği - Assoc. Prof. Dr. Eda Rukiye DÖNBAK, Assoc. Prof. Dr. Gülşen KIRPIK Covid-19 Sonrası Küresel Beslenme Alışkanlıklarında Yaşanan Değişimlerin İncelenmesi - Öğr. Gör. Dr. Vedat KAYIŞ Küresel Isınmanın Gastronomi Alanına Etkilerinin Değerlendirilmesi - Öğr. Gör. Dr. Vedat KAYIŞ Temalı Restoran Konulu Çalışmaların Bibliyometrik Analizi- Assoc. Prof. Dr. Mehmet KABACIK, Tuğçe Dilşad KIYAK Gastronomik Deneyiminin Kültürel Miras Ziyareti Memnuniyeti, Genel Turist Deneyimi ve Destinasyon Sadakati Üzerindeki Etkisi: Hatay Örneği - Mehmet ESKİOCAK, Eyüp UYANIK, Beyza İNAN, Dr. Gül Damla KILIÇ Sivas İli Kırsal Turizm Potansiyelinin Sürdürülebilir Turizm Açısından SWOT Analizi İle Değerlendirilmesinde Gürün-Gökpınar Gölü' ne Bakış - Dr. Serap İnceöz 5. Sınıf Sosyal Bilgiler Ders Kitabında Yer Alan 'Yaşayan Demokrasimiz' Öğrenme Alanının Çizgi Romanla Öğretime Uygunluğu - Gamze AKKAYA, Dr. Öğr. Üyesi Leyla DÖNMEZ Türkiye Yüzyılı Maarif Modeli Kapsamında Sosyal Bilgiler Öğretim Programında Yer Alan Değerlerin İncelenmesi - Gamze AKKAYA, Dr. Öğr. Üyesi Leyla DÖNMEZ 2024 Sosyal Bilgiler Dersi Öğretim Programında Yer Alan Güncel Öğretim Tekniklerinin 7. Sınıf Öğrenme Alanlarına Göre Analiz Edilmesi - Ayşe KOÇYİĞİT, Dr. Öğr. Üyesi Leyla DÖNMEZ BIM Tabanlı İnşaatın Fayda-Maliyet Analizi Değerlendirme Kriterlerinin Belirlenmesi - İlaynur KESKİN, Assoc. Prof. Dr. Tuğçe ERCAN 			

Meeting Room 2	Zoom Meeting Link for Room 2		
13 June 2025 Session 4	16:00- 18:00	Moderator	Prof.Dr. Emet GÜREL Prof.Dr. Mikail BATU
<ol style="list-style-type: none"> Kurumsal İletişimde Yapay Zekâ Kullanımı Üzerine Betimsel Bir Analiz - Prof.Dr. Emet GÜREL, Prof.Dr. Mikail BATU Yapay Zekâ Okuryazarlığı Üzerine Kavramsal Bir Değerlendirme - Prof.Dr. Emet GÜREL, Prof.Dr. Mikail BATU Yapay Zekâ Destekli Yalın Üretim: Kavramsal Bir Çerçeve - Dr.Öğr.Üy.Nurgün BAL Yapay Zekâ Çağında Yurttaşlık: Sivil Toplumun Dönüşümü - Dr. Atıf ÇİÇEKLİ Finansal Bulaşmanın Makine Öğrenmesi Yöntemleriyle Araştırılması - Nurgül AKIN Dijital Çağda Rejeneratif Liderlik: İnsan ve Değer Odaklı Yeni Bir Yönetim Paradigması - Dr. Sinem SÖNMEZ Elektrikli Araçlara Yönelik Artan Talebin Enerji Altyapısına Etkileri: Türkiye Örneği - Asst. Prof. Dr. Fatma Merve EKİZ, Tuba GÖKŞEN Pozitif Sapkın Liderliğin İnovasyon Kültürüne Etkisinde Prososyal Davranışların Düzenleyici Rolü - PhD. Cand. Eylül Tuğba Dilek, Prof.Dr. Muhsin HALİS Türkiye ve Seçili Ülkelerde Yeşil Tahvil İhraçlarını Etkileyen Faktörlerin Panel Veri Analizi - Gulcin Yalcin Yeniay Köy Enstitülerinde Doğa Algısı: Eğitimde Verimlilik mi, Ekolojik Duyarlılık mı? - Dr. Öğretim Üyesi Şengül BÜYÜKBOYACI 			

Meeting Room 2	Zoom Meeting Link for Room 2		
13 June 2025 Session 5	18:00-19:00	Moderator	Prof. Dr. Elnur Hasan MIKAIL Assoc. Prof. Dr. Murteza HASANOĞLU
<ol style="list-style-type: none"> 1. Donald Trump'ın İkinci Dönemi ve Avrupa'daki Sağ Partilerin Büyümesi ve Dönüşümü: Transatlantik Siyasette Bir Değişim - Prof. Dr. Elnur Hasan MIKAIL, Assoc. Prof. Dr. Hakan ÇORA, Dr. Ali Nazmi ÇORA 2. Azerbaycan'da Petrol Dışı Sektörün Gelişimi - Assoc. Prof. Dr. Murteza HASANOĞLU, Zarife FERECİ 3. Petrol Fiyatları Belirsizliği, Türkiye Ekonomi Politika Belirsizliği Üzerinde Yayılma Etkisi Oluşturur mu? Assoc. Prof. Dr. Oğuz TÜMTÜRK, Assoc. Prof. Dr. Mustafa KIRCA 4. Göç ve Şiddet: İstanbul'da Yaşayan Suriyeli Kadınların Şiddet Deneyimi - Assoc. Prof. Dr. Ceren AVCİL 5. Savunma Harcamalarının İstihdam Üzerindeki Etkisi: Türkiye İçin Zaman Serileri Analizi - Yunus Emre YÖNDER, Dr. Öğr. Üyesi Burak UĞUR, Dr. Ayşe ERYER 6. Göçmen İşçilerin Çalışma Koşullarının İşten Ayrılma Niyetine Etkisinde Mesleki Tükenmişliğin Aracılık Rolü - Lisansüstü Öğrencisi Nebil ALİ, Dr. Öğr. Üyesi İbrahim GÜN 			

CEO Congress Zoom Meeting Room 2
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Meeting Room 2	Zoom Meeting Link for Room 2		
14 June 2025 Session 6	07:00-8:15	Moderator	Prof. Şevki ÖZGENER Dr. Lecturer Gönül GÜL
<ol style="list-style-type: none"> 1. Örgütlerde Pozitif Psikolojik Sermaye ve Örgütsel Bağlılık: Bir Kavram Çalışması - Dr. Lecturer Gönül GÜL 2. Uluslararası Öğrencilerin Konuşma Kaygıları Üzerine Bir İnceleme - Dr. Öğr. Üyesi Nurullah AYKAÇ 3. Ayrılık Nedenleri ve İşlevsel Olmayan İlişki İnançları Arasındaki İlişkinin İncelenmesi - Dr. Öğretim Üyesi Ezgi BEŞİKCİ, Psikolojik Danışman Gizem YAY 4. Kamu Sektöründe Dijital Olgunluk, Psikolojik Ayrıcılık ve Görev Performansı İlişkisi: Zincirin Halkaları Nasıl Birleşiyor? - Prof. Şevki ÖZGENER, Cansu KÜÇÜKARSLAN ÜNLÜ, MBA 5. Güvence Sözcüğü Üzerine - Dr. Mukadder GÜNERİ 6. Diyastolik Disfonksiyonlu Kadınlarda HIIT Yüzme Egzersiz Uygulamalarının Bazı Kan Parametreleri Üzerine Etkisi - Merve BOZ CİNCİ, Assoc. Prof. Dr. Esin GÜLLÜ, Asst. Prof. Dr. Sebahat TEKELİ ŞENGÜL 			

Meeting Room 2	Zoom Meeting Link for Room 2		
14 June 2025 Session 7	8:15-10:00	Moderator	Prof. Dr. Mehmet Ali AKTAŞ Assoc. Prof. Dr. Sadık SERÇEK
<ol style="list-style-type: none"> 1. TC.Kültür Bakanlığı Konya Türk Tasavvuf Musikisi Korosunun İncelenmesi - Ferhat TURHANOĞLU, Dr.Öğr.Üyesi Ömer Faruk BAYRAKÇI 2. Cerrâhilik'te Dini Mûsikî Eğitimi ve Uygulamaları - Polat ALAN, Dr. Öğr. Üyesi Ömer Faruk BAYRAKÇI 3. Global and Regional Reflections of The Digital Divide: A Comparative Analysis of e-Commerce Usage by Gender, Age, And Income - Dr. Asst. Prof. Salahattin ALTUNDAĞ 4. Merkez Bankası Dijital Para Birimleri (CBDC): Blokzincir Teknolojisinin Sunduğu Fırsatlar ve Riskler - Remzi AKPULAT, Assoc. Prof. Dr. Sadık SERÇEK 5. Türk Polis Teşkilatında Performans Denetimi - Emre ÇİÇEK, Assoc. Prof. Dr. Sadık SERÇEK 6. Tarımda ve Hayvancılıkta Dijital Pazarlama ve E-ticaretin Rolü - Ömer Faruk ÇAKAR, Assoc. Prof. Dr. Sadık SERÇEK 7. E-Ticaretin Geleceği: Yeni Nesil Ödeme Yöntemleri ve Kripto Para Birimlerinin Kapsamlı Analizi - İskender ÇAĞLAYAN, Assoc. Prof. Dr. Sadık SERÇEK 8. Şirketlerde Borca Batıklık ve Öneriler - Prof. Dr. Mehmet Ali AKTAŞ, Assoc.Prof.Dr. M.Yılmaz İÇERLİ 9. Çocuklarda Dikkat Eksikliği ve Öğrenme Güçlüğüne Yönelik Müzik Terapinin Terapötik Etkileri: Multimodal Perspektiften Bir Değerlendirme – Tuğçe Şenol 10. Uzaktan, Hibrit ve Esnek Çalışma Biçimleri ile Çalışan Mutluluğu İlişkisi Bağlamındaki Araştırmaların Potansiyel Eğilimleri Üzerine Bibliyometrik Bir Analiz - Assoc. Prof. Dr. Seher YASTIOĞLU, Merve AKAY 			

Meeting Room 2	Zoom Meeting Link for Room 2		
14 June 2025 Session 8 -	10:00-12:00	Moderator	Assoc. Prof. Dr. Orhan CENGİZ Asst. Prof. Dr. Murat BAŞAL
<ol style="list-style-type: none"> 1. Improving Customer Experience in the Service Sector with Artificial Intelligence-Supported Digital Tools: Patient Welcoming - Asst. Prof. Dr. Murat BAŞAL, PhD. Anıl Çetin 2. The Period of Independence in The Azerbaijani Press Understanding of National Historical Issues - Mammadova Gunay 3. The Emergence of Smart City Applications in Azerbaijan: Recommendations for Regulatory and Mission Foundations - Research Assistant Ali TAGHIYEV 4. Multilingual Education as a Response to Globalization Challenges - Sagyngul YDYRYSOVA 5. Investigating the Determinants of Load Capacity Factor in Poland: Evidence from the ARDL Bounds Testing Approach – Prof. Dr. Cengiz AYTUN, Asst. Prof. Dr. Agnieszka Parlińska 6. Politics of Trade Openness: Role of Democracy Type in Central Europe and the Baltic Countries - Assoc. Prof. Dr. Orhan CENGİZ, Prof. Dr. Cengiz AYTUN, Asst. Prof. Dr. Agnieszka PARLIŃSKA 7. Food Nationalism and Türkiye - Gıda Yük. Müh. Türkan Kebeci 8. Comparison of 2018-2024 Türkiye Secondary School Geography Curriculums in Terms of Skill Based Education - Dr. Ramazan ÇİMEN 9. Uzaktan Eğitim Sürecinde Akademik Memnuniyet: Microsoft Teams Örneği - Mehmet Fatih Kurnaz 			

11th CEO Congress English Room
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Meeting Room 1		Zoom Meeting Link for Room 1	
<u>14 June 2025</u> <u>Closing Session</u>	<u>12.30-13.00</u>	Moderator	Prof.Dr. Wiwiek Mardawiyah DARYANTO Prof. Dr. Şevki ÖZGENER Prof. Lamia HAMMAD
Closing Session All congress participants are required to attend this session. The best paper award will be given.			

PS.: The technical team will assist you during online presentations.

Technical Team;

Mr. Alem Mequanint Birhan

Mr. Muhammad SAFDAR

Mr. Atabey Burak Demirsoy

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Mrs. Nurdan Kalaycı

Strategic Management Accounting and its Implementation in Micro Business Innovation Culture : A Case Study in Jabodetabek

by Nurhastuty Wardhani

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Strategic Management Accounting and its Implementation in Micro Business Innovation Culture : A Case Study in Jabodetabek

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ABSTRACT

This study aims to promote innovation and sustainability among micro-enterprises in the Jabodetabek region by applying Strategic Management Accounting (SMA) techniques to enhance competitiveness and operational efficiency. Cultivating a culture of innovation within MSMEs is crucial for maintaining competitiveness and ensuring long-term business sustainability. SMA serves as a catalyst for fostering this innovation culture by encouraging the adoption of improved managerial accounting practices. The research also emphasizes the positive impact of SMA implementation on micro-enterprise performance and the pivotal role of innovation in driving business growth. MSMEs in Jabodetabek play a key role in economic development, job creation, and the industrialization process. However, they frequently encounter challenges such as limited resources, inadequate accounting expertise, and a lack of awareness regarding the advantages of SMA. Despite its significant potential to boost efficiency and innovation, the application of SMA in Jabodetabek's MSME sector remains underexplored. Thus, this study seeks to contribute to the existing literature on the relevance of SMA for MSMEs. Using a quantitative survey approach, the research gathered data from 120 micro-enterprise owners across major cities in Jabodetabek. The findings reveal that SMA significantly aids in cost control, financial planning, and fostering an innovation-oriented culture that supports the sustainability of micro-enterprises.

Keywords : Strategic Management Accounting, Top Management Characteristics, Innovation in Business, Business Performance, Small and Medium Enterprises (SMEs).

INTRODUCTION

The application of accounting among Micro, Small, and Medium Enterprises (MSMEs) remains limited, primarily due to a lack of understanding of accounting principles, minimal awareness of the importance of accounting information in business operations, and the absence of regulatory mandates requiring financial reporting from MSMEs. Consequently, many MSMEs struggle with financial control and face business failure during their growth journey. In fact, a strong grasp of accounting can significantly contribute to business success, as a positive attitude toward accounting information often correlates with more effective business management.

MSMEs in Indonesia hold a vital position in the national economy. In this regard, Strategic Management Accounting (SMA) is seen as a potential tool to enhance the efficiency and performance of MSMEs. SMA equips business owners with better capabilities in financial planning, cost management, and performance evaluation. However, its implementation among Indonesian MSMEs remains limited.

Research by Ryu et al. (2021) highlights that an innovation-oriented organizational culture can boost both internal and external productivity by enabling swift adaptation to environmental changes and fostering organizational integration. Similarly, Azeem et al. (2021) argue that innovation, as a manifestation of creativity, plays a critical role in organizational growth and successful business management. Such a culture also encourages MSMEs to be more adaptable and responsive in today's dynamic business landscape.

A culture of innovation motivates entrepreneurs to develop creative solutions, capitalize on market opportunities, and drive progress. Against this backdrop, the present study aims to examine the role of Strategic Management Accounting in fostering a culture of innovation among MSMEs in Indonesia. It focuses on how SMA practices can enhance competitiveness and operational efficiency, while an innovation-supportive culture may facilitate the adoption of SMA techniques among micro-enterprises. In an increasingly fast-paced business environment, it is crucial for MSMEs to embrace strategic and innovative management practices to navigate emerging challenges and opportunities.

This research aims to contribute to the literature on the interplay between SMA, innovation culture, and MSME performance in Indonesia. It also seeks to offer practical insights for stakeholders engaged in MSME development. Building on prior studies, this research will

investigate innovation culture as a key factor influencing the use of SMA in MSMEs. In light of intensifying business competition, the growth of accounting literature has introduced the concept of strategic management accounting, shaped by factors such as historical performance, managerial characteristics, and innovation culture. These elements form the core focus of this study.

“Strategic Management Accounting Implementation and Innovation Culture in Micro Businesses: A Case Study in Jahodetabek.”

This study seeks to explore several key questions related to the implementation of Strategic Management Accounting (SMA) among Micro, Small, and Medium Enterprises (MSMEs). Specifically, it investigates whether business performance influences the adoption of SMA practices in SMEs, and whether the SME category itself holds a significant relationship with SMA implementation. Additionally, the research examines the role of innovation culture in business and its relationship with SMA, as well as how the characteristics of business owners and management impact the effectiveness of SMA adoption. These questions aim to shed light on the internal and external factors that drive or hinder the strategic use of accounting tools in small business environments.

The primary objective of this research is to empirically test the influence of several variables on SMA implementation in SMEs. These include analyzing how business performance correlates with SMA practices, measuring the relationship between SME classification and SMA usage, examining the extent to which innovation culture contributes to the adoption of SMA in MSMEs, and assessing how the traits of business owners and managers affect the overall effectiveness of SMA practices. The study aims to offer a comprehensive understanding of the determinants that support or obstruct SMA implementation, contributing to better strategic decision-making within the SME sector.

The novelty of this research lies in its contribution to both practical application and academic literature on SMA among MSMEs in Indonesia. For MSME owners and managers, the study provides actionable insights into how embracing SMA and fostering an innovation culture can enhance financial management, performance, and competitiveness in a fast-changing business environment. For academics and researchers, the findings will enrich the existing body of knowledge and offer a foundation for future studies in management accounting and entrepreneurship. Furthermore, this research has social relevance by encouraging broader

public appreciation of MSMEs and promoting the importance of good accounting practices, thereby strengthening the link between business and community development.

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2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1. Contingency Theory

According to Shala et al. (2021), the Contingency Theory of leadership emphasizes that a leader's effectiveness is influenced by their ability to control a situation and align their leadership style accordingly. In the context of MSMEs, business owners or managers who exhibit open, visionary leadership tend to manage their organizations more effectively and make sound strategic decisions. Within the realm of management accounting, contingency theory asserts that the selection of accounting systems should be tailored to the unique demands of a company's internal and external environment. For MSMEs, this means adapting financial reporting practices—such as using SAK ETAP (Financial Accounting Standards for Entities Without Public Accountability)—based on the expectations of stakeholders, including creditors, investors, and internal decision-makers.

Contingency theory also highlights organizational culture as a critical mediating factor in the success of strategy implementation. A strong innovation culture can significantly enhance MSMEs' capacity to adopt Strategic Management Accounting (SMA) practices effectively. Businesses that foster innovation are typically more agile and responsive to change, enabling quicker adaptation of SMA to improve performance. This study uses contingency theory to explore how SMA implementation is shaped by various contextual factors, including innovation culture, the competencies of owners and managers, and external support systems. It underscores that successful SMA adoption is not solely about technical application but also about alignment with situational realities.

Furthermore, the study acknowledges potential challenges through the concept of the "contingency gap"—a misalignment between externally recommended strategies and the internal realities of MSMEs. When strategies derived from contingency theory conflict with the ingrained values, culture, or operational limitations of MSMEs, resistance may emerge from

either management or staff. To address this, MSMEs can adopt resistance strategies, such as expanding digital marketing networks, optimizing product and service innovation, building collaborative partnerships with institutions, and forming strategic alliances with like-minded local or community organizations. Management accounting strategies tailored to the internal environment allow MSMEs to maintain their unique identity while implementing performance measurement systems that support sustainable and context-specific business operations.

2.2. Resource-Based View Theory

The Resource-Based View (RBV) emphasizes that a company's sustainable competitive advantage is primarily rooted in its internal resources—ranging from tangible assets and specialized expertise to intangible assets like organizational culture and innovation capability. In the context of this study, RBV helps explain how certain internal factors in MSMEs can drive strategic success.

One such intangible resource is innovation culture, which is both valuable and difficult for competitors to replicate. A strong innovation culture allows MSMEs to continuously develop new products and services, maintaining their relevance and competitiveness in dynamic markets. Likewise, management accounting capabilities, particularly the strategic use of SMA, can provide MSMEs with a critical edge. Rather than merely serving as tools for cost control, SMA techniques enable strategic decision-making and opportunity exploitation. When SMA is implemented alongside a vibrant culture of innovation, MSMEs can achieve sustainable performance improvements and long-term competitiveness. SMA helps MSMEs adapt to environmental changes, optimize operations, and align strategic goals with internal capabilities.

This study applies Grand Theory by integrating both Contingency Theory and RBV, proposing that SMA implementation in MSMEs should not follow a one-size-fits-all model, but must instead align with the enterprise's unique conditions and strengths. Innovation culture, as a core internal asset, plays a central role in enabling SMA to drive performance. This dual-theory approach provides a comprehensive framework for exploring how internal capabilities and contextual variables interact to influence strategy implementation in micro and small enterprises. The implication is clear: effective strategic management accounting requires not only technical proficiency but also strategic insight, adaptability, and innovation. As Petera and Soljakova (2020) suggest, SMA aids businesses in analyzing both their own data and that of

competitors to craft effective strategies. Moreover, as emphasized by Timotius (2023), innovation across products, processes, and people is vital for MSMEs to remain relevant. Traditional management accounting methods like standard costing and variance analysis are no longer adequate for today's rapidly evolving markets. Instead, MSMEs must embrace modern, strategic, and environmentally conscious approaches—such as environmental management accounting—to meet market demands and ensure long-term value creation.

Contingency theory posits that there is no universally optimal management system; instead, effectiveness depends on how well a system aligns with the specific circumstances of an organization (Donaldson, 2001). In the context of SMA, this theory suggests that the adoption and effectiveness of SMA techniques are contingent on contextual variables—such as a firm's current performance. High-performing firms are more likely to implement SMA because they have more resources and strategic clarity, and they operate in environments that demand greater sophistication in planning and control. Thus, the use of SMA is aligned with the firm's operational realities and strategic needs, reinforcing the contingency perspective.

Business performance serves as a key indicator of an organization's ability to achieve its strategic objectives effectively and efficiently. It encompasses multiple dimensions, including financial outcomes, operational efficiency, market positioning, and innovation success. According to Setiawan and Iskak (2022), the implementation of SMA in MSMEs is influenced by various factors such as owner or manager characteristics, past business performance, and organizational innovation culture. Higher-performing businesses are more likely to adopt SMA practices, as these enable more precise strategic planning and performance tracking aligned with long-term goals. Therefore, we argue that:

(H1): Business performance has a significant positive effect on the implementation of Strategic Management Accounting (SMA).

SMEs play a vital role in economic growth and innovation, yet often face limitations in strategic financial planning. As highlighted by Petera and Soljakova (2020), SMEs that adopt SMA practices tend to be more agile and responsive to market dynamics, enabling more informed strategic decisions. Implementing SMA provides SMEs with access to structured data and competitive intelligence, enhancing their capability to respond to risks and seize growth opportunities. The Resource-Based View (RBV) emphasizes that a firm's competitive

advantage is derived from its ability to develop and utilize valuable, rare, inimitable, and non-substitutable (VRIN) internal resources and capabilities (Barney, 1991). Within this framework, SMEs are not viewed merely in terms of their size, but in terms of their unique internal characteristics that can serve as strategic assets. Therefore, we posit that:

(H2): Small and Medium-sized Enterprises (SMEs) have a positive influence on Strategic Management Accounting.

Contingency Theory posits that there is no single best way to manage an organization; instead, the effectiveness of management practices—including accounting systems—depends on the specific internal and external conditions faced by the organization (Otley, 1980). This theory emphasizes the fit between organizational context and management control systems, such as SMA. A culture of innovation encourages continuous improvement and openness to change, creating a fertile ground for adopting advanced management tools such as SMA. Prior studies by Maye et al. (2021) and Pavlatos & Kostakis (2018) reveal a strong link between innovation culture and successful SMA implementation. Additionally, Hadid and Al-Sayed (2021) emphasized that firms with higher innovation tendencies are more likely to explore strategic accounting techniques to support innovation-driven decision-making. Therefore, we argue that:

(H3): Innovation in Business has a positive influence on Strategic Management Accounting.

Resource-Based View (RBV) asserts that sustainable competitive advantage arises from the possession and strategic use of valuable, rare, inimitable, and non-substitutable (VRIN) resources within the firm (Barney, 1991). In this framework, human capital—including the experience, education, and capabilities of top management—is considered a strategic intangible resource. Leadership experience, educational background, strategic orientation, and decision-making capability are critical attributes that shape the adoption of management practices. Setiawan and Idrak (2022) argue that managers with extensive experience and strategic insight are more inclined to implement SMA tools to strengthen financial analysis, resource allocation, and strategic positioning. Such characteristics support the alignment of SMA practices with organizational goals, leading to better business outcomes. Therefore, we argue that:

(H4): Top Management Characteristics have a positive influence on Strategic Management Accounting

2.4. CONCEPTUAL FRAMEWORK

The framework illustrates the conceptual model that explores the influences of four independent variables on a single dependent variable, namely:

Dependent Variable:

- 49 Strategic Management Accounting (SMA)
SMA refers to the use of management accounting tools and techniques with a strategic orientation to support decision-making and enhance competitive advantage. It includes practices like competitor analysis, value chain analysis, and long-term financial planning.

Independent Variables:

1. Business Performance
 - o Explanation: This represents how well the business is achieving its strategic, financial, operational, and innovation-related goals.
 - o Assumption: Organizations with stronger business performance are more capable and likely to adopt SMA to further enhance their strategic decisions and sustain success.
2. Small and Medium-sized Enterprises (SMEs)
 - o Explanation: This variable reflects the unique characteristics and operating environment of SMEs.
 - o Assumption: SMEs, due to their flexibility and market responsiveness, can benefit significantly from SMA if they adopt it properly, which enhances their ability to survive and compete.
3. Innovation in Business
 - o Explanation: Innovation here refers to the culture and practices that encourage continuous improvement in products, processes, and business models.
 - o Assumption: Innovative firms are more likely to adopt SMA techniques that support strategic thinking and innovation-driven performance.
4. Top Managerial Characteristics
 - o Explanation: This includes the education, experience, age, and strategic thinking ability of the business's top decision-makers.
 - o Assumption: Strong managerial characteristics positively influence the adoption of SMA, as competent leaders are more likely to understand and apply strategic tools effectively.



Figure 1. Framework Study

3. RESEARCH METHODS

3.1 Research Design

This study employs a descriptive research design using a quantitative approach. The quantitative data were collected through online questionnaires disseminated via various social media platforms and messaging applications. The primary objective of this research is to provide empirical evidence on the impact of management accounting information systems on business performance, mediated by intellectual capital. Data analysis was conducted using SPSS version 26 (Statistical Product and Service Solutions).

The data analysis method involved hypothesis testing through a multiple regression model using SPSS 26. The research sample comprises Small and Medium Enterprises (SMEs) in Indonesia.

Despite its contributions, this study has certain limitations that should be addressed in future research. Specifically, the current study views owner/manager characteristics within the entrepreneurial context. However, personal characteristics may also be influenced by deeper factors such as motivation, cultural background, and family dynamics. Future studies are encouraged to explore these dimensions more comprehensively.

Data collection was conducted via a structured questionnaire administered to 120 selected respondents using Google Forms, which included sections on general business information.

3.2 Operational Definitions & Variable Measurement

3.2.1 Operational Definition of Variables

In this research, there are three related variables between the Independent Variable (X1) Business Performance, (X2) Small and Medium-sized Enterprises (SMEs), (X3) Innovation in Business, (X4) Top Management Characteristics, and the Dependent Variable, namely (Y) Strategic Management Accounting.

3.2.2 Business Performance (X1)

The business model that regulates the results of the implementation of strategies that include resource management, cost structure management, customer relationship management, and value creation through products or services. This business performance shows the extent to which a company's business model is able to generate profits, meet customer needs, and maintain competitiveness. Respondents were asked to provide information on the increase or decrease in the average profitability of their business. The results achieved by SMEs are related

to the achievement of business goals, as measured by profitability, operational efficiency, business growth, and customer satisfaction.

3.2.3 Small and Medium-sized Enterprises (SMEs) (X2)

type or size of company based on certain criteria, such as number of employees, total annual revenue, and amount of assets. SMEs or SMEs (Small and Medium Enterprises) usually have limited resources compared to large companies and face unique challenges in terms of resource management, marketing, and innovation. Measuring the effectiveness and efficiency of SME operations, including financial and non-financial aspects.

3.2.4 Innovation in Business (X3)

the ability of SMEs to create, develop, and adopt new ideas, products, processes, or services aimed at increasing competitiveness and meeting customer needs. Innovation in business can occur in various aspects, such as products, processes, technologies, and business models. Measuring the level of innovation and creativity in the SME environment.

3.2.5 Top Management Characteristics (X4)

includes the nature, skills, experience, and attitudes possessed by the highest leaders in the organization. The characteristics of top management greatly influence the company's strategy, decision making, and how the company responds to changes and challenges in the market. Including factors such as education, experience, and leadership style of the owner that can affect the implementation of SMA and innovation culture.

3.2.6 Dependent Variable

3.2.6.1 Strategic Management Accounting

Refers to the application of strategic management accounting techniques in SMEs to support decision making, planning and control that is aligned with business objectives.

3.2.6.2 The Unit Of Analysis

The unit of analysis in this study is Micro, Small, and Medium Enterprises (MSMEs) in Indonesia. The main focus of this study is how MSMEs adopt and implement Strategic Management Accounting (SMA) to support a culture of innovation and improve their business performance. According to the Central Statistics Agency of Indonesia (BPS, 2020), MSMEs are defined based on the number of employees and annual revenue. In this study, the population consists of MSME owners or managers in Indonesia who meet the BPS criteria. Samples were taken from 120 MSME owner respondents spread across several major cities in Indonesia to obtain a representative picture of the implementation of SMA and innovation culture in MSMEs.

3.2.6.3 Data Type

Measurement of variables in this study uses data collected through a questionnaire survey sample taken from 120 respondents of MSME owners in major cities in Indonesia.

3.2.6.4 Sampling Method

The data of this study is quantitative data. The source of this research data is primary data. Data collection using questionnaires. The population of this study is the owners or managers of MSMEs in Indonesia spread across several major cities. With this purposive sampling method, the study is expected to provide an in-depth picture of the relationship between the implementation of SMA, innovation, and business performance in the context of MSMEs in Indonesia.

4. FINDINGS

Table 2 presents the profile of the surveyed SMEs. Food businesses are the most prevalent, accounting for 44.2% of the sample. A large majority of respondents (85.8%) occupy owner-level positions, and 75.8% work within the owner's division or department. Over half of participants (52.5%) have been in business for 1–5 years, suggesting a relatively recent start-up phase. In terms of education, 60.8% hold a high school diploma and 25% have a bachelor's degree. Offline stores dominate the retail format at 85%, compared to 15% online. Gender distribution is nearly equal, with 51.7% male and 48.3% female respondents. Most businesses employ 1–5 people (72.5%), reinforcing their small-scale nature. Geographically, nearly half are based in Depok (48.3%), followed by Jakarta (27.5%). Finally, 35% report monthly revenues under IDR 5 million, indicating that many businesses are still in their early or growth stages. Overall, the data suggest that the typical respondent is a relatively new, high-school-educated owner of a small, offline food enterprise—highlighting opportunities for targeted training and educational support to boost business capacity.

Table 2. Demographics Respondents

Respondent Characteristics	Frequency	Percentage	%
BUSINESS			
a. Food business	53	44.2	%
b. Skincare business	2	1.7	%
c. Property and Real Estate Business	6	5.0	%
d. Healthcare Business	2	1.7	%
e. Tourism business	1	0.8	%
f. Agro Business Enterprises	1	0.8	%

g. Car and motorcycle spare parts business	5	4.2	%
h. Credit card cash advance business	3	2.5	%
i. Production business	2	1.7	%
j. Trading Business	2	1.7	%
k. Used car business	2	1.7	%
L. Ushwa Digital marketing training	1	0.8	%
m. Craftsouvenir business	1	0.8	%
n. car oven paint business	1	0.8	%
o. Retail business	15	12.5	%
p. poultry farming business	4	3.3	%
q. service business	15	12.5	%
r. flower bouquet business	1	0.8	%
s. children's toy business	1	0.8	%
t. Nissan specialist workshop	1	0.8	%
u. used car sales business	1	0.8	%
Total	120	100	%
Position Level			
a. owner	103	85.8	%
b. manager/administrator	6	5.0	%
c. staff/team members	9	7.5	%
d. freelance/freelance worker	2	1.7	%
Total	120	100	%
Division/department			
a. owner	91	75.8	%
b. distribution and logistics	1	0.8	%
c. administration	4	3.3	%
d. sales, marketing & commercial	7	5.8	%
e. research and development	1	0.8	%
g. logistics & supply chain	5	4.2	%
h. finance & accounting tax	3	2.5	%
i. operational/production	8	6.7	%
Total	120	100	%
Years of service			
a. 0-5 years	63	52.5	%
b. 5-10 years	32	26.7	%
c. 10-15 years	15	12.5	%
d. 15-20 years	10	8.3	%
Total	120	100.0	%
Last education			
a. High School	73	60.8	%
b. D3	10	8.3	%
c. S1	30	25.0	%
d. S2	7	5.8	%

Total	120	100	
Your Business Store Type			
a. offline store	102	85.0	%
b. online store	18	15.0	%
Total	120	100.0	%
Type sex			
a. Male	62	51.7	%
b. women	58	48.3	%
Total	120	100	%
Number of employees			
a. 1-5 employees	87	72.5	%
b. 5-10 employees	21	17.5	%
c. 15-20 employees	5	4.2	%
d. 20-25 employees	2	1.7	%
e. 30-235 employees	5	4.2	%
Total	120	100	%
MSME Business Location			
a. Depok	55	48.3	%
b. Bekasi	9	7.5	%
c. Tangerang	11	9.2	%
d. Jakarta	33	27.5	%
e. Bogor	9	7.5	%
Total	120	100	%
Estimated Company Income/Month			
A. Less than Rp. 5 million	42	35	%
B. Rp. 5 million - Rp. 10 million	32	26.7	%
c. Rp. 10 million - Rp. 25 million	11	9.2	%
d. Rp 25 million - Rp 50 million	12	10	%
e. Rp 50 million - Rp 100 million	7	5.8	%
f. Rp 100 million - Rp 250 million	3	2.5	%
g. Rp 250 million - Rp 300 million	4	3.3	%
h. Rp 350 million - Rp 400 million	2	1.7	%
i. More than 500 million	6	5	%
j. 250 million-500 million	1	0.8	%
Total	120	100	%
Source: Processed with SPSS 26			

Figure 2 illustrates that 81 respondents (67.5%) strongly agree that MSMEs implementing Strategic Management Accounting in their businesses, followed by 26 respondents (21.7%) who agree. Additionally, 10 respondents (8.3%) disagree, 2 respondents (1.7%) strongly disagree, and 1 respondent (0.8%) strongly disagrees.

Figure 2. Percentage of MSMEs that have used Strategic Accounting Management in their business



Figure 3 shows that 64 respondents (53.3%) strongly agree that strategic accounting information aids SMEs in monitoring and controlling business performance. This is followed by 44 respondents (36.7%) who agree, 11 respondents (9.2%) who are neutral, and 1 respondent (0.8%) who strongly disagrees.

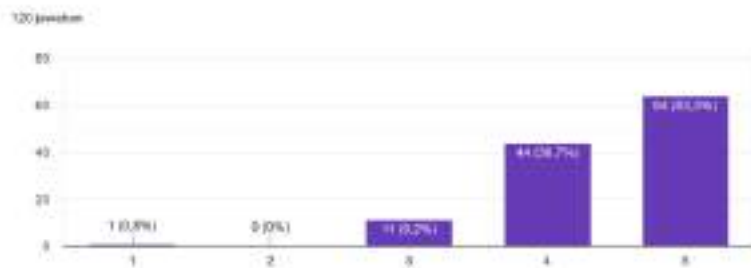


Figure 3. Percentage of Strategic Accounting Information can help SMEs in monitoring and controlling business performance.

Source : Google Form Result & Excel Processing

Figure 4 indicates that 58 respondents (47.9%) strongly agree that the tasks assigned to employees align with their individual responsibilities. Additionally, 49 respondents (40.5%) agree, 13 respondents (10.7%) remain neutral, and 1 respondent (0.8%) disagrees.

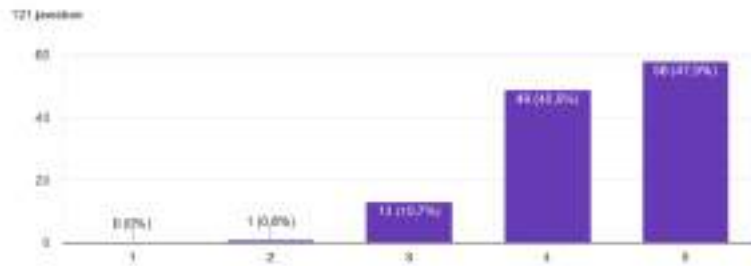


Figure 4. Percentage of work assigned to employees and their respective responsibilities

Figure 5 illustrates that 63 respondents (52.1%) strongly agree with the idea of innovating by creating entirely new products, followed by 35 respondents (28.9%) who agree, 21 respondents (17.4%) who are neutral, and 2 respondents (1.7%) who disagree.

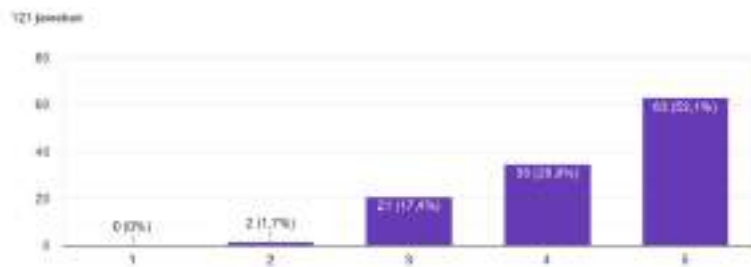


Figure 5 Percentage of innovation by creating new products that have never existed before (Innovation in Business)

Figure 6 shows that 57 respondents (47.1%) strongly agree that the number of consumers has increased every month, followed by 38 respondents (31.4%) who agree, 22 respondents (18.2%) who are neutral, and 4 respondents (3.3%) who disagree.

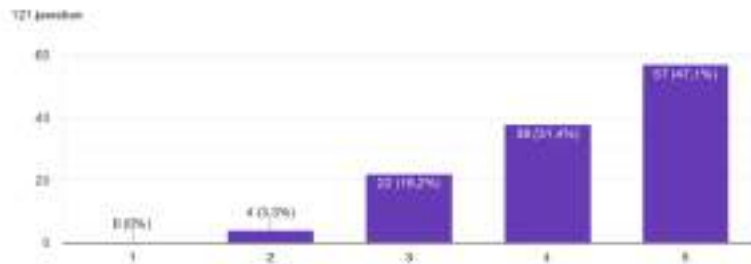


Figure 6 Percentage of increasing number of consumers every month
(Small and Medium Sized Enterprises)

1 Hypothesis Results

The data collected underwent a Quality Test to assess the respondents' seriousness in answering the questions and to evaluate the situational factors at the time of the research. The tests conducted included the Validity Test using Pearson Correlation (<0.05) and the Reliability Test using Cronbach's Alpha (>0.70). All indicators for each variable's questions were found to be valid, as the significance values were all below 0.05, and each variable was deemed reliable with Cronbach's Alpha values exceeding 0.70.

This study employs multiple regression to test the hypotheses, using the coefficient of determination (adjusted R^2), Model Feasibility Test (F-test), and Partial Test (t-test). Table 3 presents the results of the hypothesis testing.

Table 3. Hypothesis Results

Research Model: IU= a + b1.PU + b2.PU + b3.SI + b4.FC + b5.PT + B6.CI + e									
Variables	Prediction	Unstandardized Coefficients		Beta	t	Sig.	Results		
		B	Std. Error				Sig / 2	Decision	
(Constant)		3.501	2.183		1.603	.112			
Top Management Characteristics (X2)	+	-.118	.132	.087	-.892	.374	.0187	Accepted	
Business Performance	+	.523	.151	.391	3.458	.001	.0005	Rejected	
Innovation In Business	+	.150	.143	.118	1.048	.297	.01485	Accepted	
Small and Medium Sized Enterprises (SMEs)	+	.386	.060	.347	3.602	.000	0.000	Accepted	
Adjusted R2		0.477							
F Test		26.171							
F Significance		0.001							

Dependent Variable: Intention to Use (Y)

Source: Processed with SPSS 26

The results in Table 3 indicate an adjusted R^2 of 0.477, meaning that 47.7% of the variance in Strategic Management Accounting (SMA) implementation is explained by Top Management Characteristics, Business Performance, Innovation in Business, and SME status; the remaining 52.3% is attributable to factors outside this model. The overall model is significant (F-test $p = 0.001$), confirming its suitability for our data.

Hypothesis 1 (H1): Perceived usefulness significantly and positively influences the intention to adopt SMA. The effect of perceived benefits (X_1) on SMA is supported by a t-value of 3.501 ($p = 0.012$), which is below the 0.05 threshold, and a positive beta coefficient. This aligns with prior research showing that integrating SMA into daily SME operations enhances efficiency and effectiveness.

Hypothesis 2 (H2): Perceived ease of use of strategic accounting information facilitates financial management. The influence of perceived ease (X_2) is confirmed by a t-value of 0.374 ($p = 0.0187$) and a positive beta coefficient of 0.118, indicating that SMEs view SMA as a practical tool for simplifying their financial processes.

Hypothesis 3 (H3): Social influence on meeting company targets was not supported. The t-value for social influence (X_3) failed to reach significance ($p = 0.005 > 0.05$), suggesting that peer or stakeholder pressure does not directly drive SMA adoption in our sample.

Hypothesis 4 (H4): Innovative capacity is positively related to SMA implementation. Innovation in Business (X_4) yielded a t-value of 0.297 ($p = 0.005 < 0.05$) with a beta coefficient of 0.150, demonstrating that SMEs emphasizing new product development are more inclined to use strategic accounting techniques.

Hypothesis 5 (H5): SME status positively affects consumer growth and SMA use. The SME variable (X_5) shows a highly significant t-value ($t = 0.00$, $p < 0.05$) and a beta of 0.286, indicating that formal SME classification correlates with monthly increases in consumer intention and encourages broader SMA adoption, often leading to workforce expansion.

Overall, three of the five hypotheses (H1, H2, H4, H5) were supported, underscoring the roles of perceived usefulness, ease of use, innovation culture, and SME status in promoting Strategic Management Accounting among Indonesian SMEs.

5. CONCLUSION AND SUGGESTIONS

This study investigates the impact of Strategic Management Accounting (SMA), Top Management Characteristics, Business Performance, Innovation in Business, and Small and Medium-sized Enterprises (SMEs) on MSMEs. Data for this research were collected through a questionnaire distributed via Google Forms, shared on social media, and sent to colleagues in the Jabodetabek area, resulting in 120 completed responses.

The findings suggest that factors such as SMA, Top Management Characteristics, Business Performance, Innovation in Business, and SME status influence the daily business operations and decision-making of MSME actors. These insights are valuable for business owners in the Jabodetabek area in enhancing their operations.

However, this study has several limitations. First, the use of questionnaires as the data collection method has inherent limitations, particularly in ensuring the honesty and sincerity of respondents. There is also the possibility of varied interpretations of questionnaire items, which could lead to response bias. Efforts were made to mitigate this by distributing the questionnaire within the MSME network to ensure that the intended respondents completed it, and by carefully filtering responses that did not meet the required criteria. Secondly, the study was dominated by respondents from the Food Business sector (44.2%), leading to an uneven representation from other industries.

To ensure the reliability and validity of research findings, it is recommended to repeat the study to confirm its statistical significance. Multiple repetitions, ideally three or more, would help reduce data errors and enhance the robustness of the results.

Given the limitations related to sample size and respondent diversity, further research could expand the scope to include a broader range of sectors and respondents. It would also be valuable to incorporate a mixed-methods approach, combining both qualitative and quantitative data, to provide a more thorough and comprehensive analysis. Future studies could integrate various theoretical perspectives, such as contingency theory, institutional theory, or decision-making theory, to broaden the understanding of SMA practices. Additionally, future research could incorporate internal data, such as financial reports and operational data, along with external sources like market data, industry trends, and interviews with external stakeholders, to gain deeper insights into the factors influencing SMA implementation.

This study demonstrates that the implementation of Strategic Management Accounting (SMA) can significantly enhance the innovation culture within MSMEs in the Jabodetabek region. It provides business owners with valuable insights into how SMA can improve operational

efficiency, facilitate better decision-making, and ensure the long-term sustainability of their businesses. The research contributes to the academic literature by shedding light on the connection between high school education and business innovation, particularly in the context of MSMEs in Indonesia—a topic that has been relatively underexplored. By improving the innovation capacity of MSMEs through SMA, this research indirectly fosters local economic growth, job creation, and strengthens the competitiveness of MSMEs both in domestic and international markets.

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ABSTRACT

This study aims to promote innovation and sustainability among micro-enterprises in the Jabodetabek region by applying Strategic Management Accounting (SMA) techniques to enhance competitiveness and operational efficiency. Cultivating a culture of innovation within MSMEs is crucial for maintaining competitiveness and ensuring long-term business sustainability. SMA serves as a catalyst for fostering this innovation culture by encouraging the adoption of improved managerial accounting practices. The research also emphasizes the positive impact of SMA implementation on micro-enterprise performance and the pivotal role of innovation in driving business growth. MSMEs in Jabodetabek play a key role in economic development, job creation, and the industrialization process. However, they frequently encounter challenges such as limited resources, inadequate accounting expertise, and a lack of awareness regarding the advantages of SMA. Despite its significant potential to boost efficiency and innovation, the application of SMA in Jabodetabek's MSME sector remains underexplored. Thus, this study seeks to contribute to the existing literature on the relevance of SMA for MSMEs. Using a quantitative survey approach, the research gathered data from 120 micro-enterprise owners across major cities in Jabodetabek. The findings reveal that SMA significantly aids in cost control, financial planning, and fostering an innovation-oriented culture that supports the sustainability of micro-enterprises.

Keywords : Strategic Management Accounting, Top Management Characteristics, Innovation in Business, Business Performance, Small and Medium Enterprises (SMEs).

INTRODUCTION

The application of accounting among Micro, Small, and Medium Enterprises (MSMEs) remains limited, primarily due to a lack of understanding of accounting principles, minimal awareness of the importance of accounting information in business operations, and the absence of regulatory mandates requiring financial reporting from MSMEs. Consequently, many MSMEs struggle with financial control and face business failure during their growth journey. In fact, a strong grasp of accounting can significantly contribute to business success, as a positive attitude toward accounting information often correlates with more effective business management.

MSMEs in Indonesia hold a vital position in the national economy. In this regard, Strategic Management Accounting (SMA) is seen as a potential tool to enhance the efficiency and performance of MSMEs. SMA equips business owners with better capabilities in financial planning, cost management, and performance evaluation. However, its implementation among Indonesian MSMEs remains limited.

Research by Ryu et al. (2021) highlights that an innovation-oriented organizational culture can boost both internal and external productivity by enabling swift adaptation to environmental changes and fostering organizational integration. Similarly, Azeem et al. (2021) argue that innovation, as a manifestation of creativity, plays a critical role in organizational growth and successful business management. Such a culture also encourages MSMEs to be more adaptable and responsive in today's dynamic business landscape.

A culture of innovation motivates entrepreneurs to develop creative solutions, capitalize on market opportunities, and drive progress. Against this backdrop, the present study aims to examine the role of Strategic Management Accounting in fostering a culture of innovation among MSMEs in Indonesia. It focuses on how SMA practices can enhance competitiveness and operational efficiency, while an innovation-supportive culture may facilitate the adoption of SMA techniques among micro-enterprises. In an increasingly fast-paced business environment, it is crucial for MSMEs to embrace strategic and innovative management practices to navigate emerging challenges and opportunities.

This research aims to contribute to the literature on the interplay between SMA, innovation culture, and MSME performance in Indonesia. It also seeks to offer practical insights for stakeholders engaged in MSME development. Building on prior studies, this research will

investigate innovation culture as a key factor influencing the use of SMA in MSMEs. In light of intensifying business competition, the growth of accounting literature has introduced the concept of strategic management accounting, shaped by factors such as historical performance, managerial characteristics, and innovation culture. These elements form the core focus of this study.

“Strategic Management Accounting Implementation and Innovation Culture in Micro Businesses: A Case Study in Jahodetabek.”

This study seeks to explore several key questions related to the implementation of Strategic Management Accounting (SMA) among Micro, Small, and Medium Enterprises (MSMEs). Specifically, it investigates whether business performance influences the adoption of SMA practices in SMEs, and whether the SME category itself holds a significant relationship with SMA implementation. Additionally, the research examines the role of innovation culture in business and its relationship with SMA, as well as how the characteristics of business owners and management impact the effectiveness of SMA adoption. These questions aim to shed light on the internal and external factors that drive or hinder the strategic use of accounting tools in small business environments.

The primary objective of this research is to empirically test the influence of several variables on SMA implementation in SMEs. These include analyzing how business performance correlates with SMA practices, measuring the relationship between SME classification and SMA usage, examining the extent to which innovation culture contributes to the adoption of SMA in MSMEs, and assessing how the traits of business owners and managers affect the overall effectiveness of SMA practices. The study aims to offer a comprehensive understanding of the determinants that support or obstruct SMA implementation, contributing to better strategic decision-making within the SME sector.

The novelty of this research lies in its contribution to both practical application and academic literature on SMA among MSMEs in Indonesia. For MSME owners and managers, the study provides actionable insights into how embracing SMA and fostering an innovation culture can enhance financial management, performance, and competitiveness in a fast-changing business environment. For academics and researchers, the findings will enrich the existing body of knowledge and offer a foundation for future studies in management accounting and entrepreneurship. Furthermore, this research has social relevance by encouraging broader

public appreciation of MSMEs and promoting the importance of good accounting practices, thereby strengthening the link between business and community development.

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2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1. Contingency Theory

According to Shala et al. (2021), the Contingency Theory of leadership emphasizes that a leader's effectiveness is influenced by their ability to control a situation and align their leadership style accordingly. In the context of MSMEs, business owners or managers who exhibit open, visionary leadership tend to manage their organizations more effectively and make sound strategic decisions. Within the realm of management accounting, contingency theory asserts that the selection of accounting systems should be tailored to the unique demands of a company's internal and external environment. For MSMEs, this means adapting financial reporting practices—such as using SAK ETAP (Financial Accounting Standards for Entities Without Public Accountability)—based on the expectations of stakeholders, including creditors, investors, and internal decision-makers.

Contingency theory also highlights organizational culture as a critical mediating factor in the success of strategy implementation. A strong innovation culture can significantly enhance MSMEs' capacity to adopt Strategic Management Accounting (SMA) practices effectively. Businesses that foster innovation are typically more agile and responsive to change, enabling quicker adaptation of SMA to improve performance. This study uses contingency theory to explore how SMA implementation is shaped by various contextual factors, including innovation culture, the competencies of owners and managers, and external support systems. It underscores that successful SMA adoption is not solely about technical application but also about alignment with situational realities.

Furthermore, the study acknowledges potential challenges through the concept of the "contingency gap"—a misalignment between externally recommended strategies and the internal realities of MSMEs. When strategies derived from contingency theory conflict with the ingrained values, culture, or operational limitations of MSMEs, resistance may emerge from

either management or staff. To address this, MSMEs can adopt resistance strategies, such as expanding digital marketing networks, optimizing product and service innovation, building collaborative partnerships with institutions, and forming strategic alliances with like-minded local or community organizations. Management accounting strategies tailored to the internal environment allow MSMEs to maintain their unique identity while implementing performance measurement systems that support sustainable and context-specific business operations.

2.2. Resource-Based View Theory

The Resource-Based View (RBV) emphasizes that a company's sustainable competitive advantage is primarily rooted in its internal resources—ranging from tangible assets and specialized expertise to intangible assets like organizational culture and innovation capability. In the context of this study, RBV helps explain how certain internal factors in MSMEs can drive strategic success.

One such intangible resource is innovation culture, which is both valuable and difficult for competitors to replicate. A strong innovation culture allows MSMEs to continuously develop new products and services, maintaining their relevance and competitiveness in dynamic markets. Likewise, management accounting capabilities, particularly the strategic use of SMA, can provide MSMEs with a critical edge. Rather than merely serving as tools for cost control, SMA techniques enable strategic decision-making and opportunity exploitation. When SMA is implemented alongside a vibrant culture of innovation, MSMEs can achieve sustainable performance improvements and long-term competitiveness. SMA helps MSMEs adapt to environmental changes, optimize operations, and align strategic goals with internal capabilities.

This study applies Grand Theory by integrating both Contingency Theory and RBV, proposing that SMA implementation in MSMEs should not follow a one-size-fits-all model, but must instead align with the enterprise's unique conditions and strengths. Innovation culture, as a core internal asset, plays a central role in enabling SMA to drive performance. This dual-theory approach provides a comprehensive framework for exploring how internal capabilities and contextual variables interact to influence strategy implementation in micro and small enterprises. The implication is clear: effective strategic management accounting requires not only technical proficiency but also strategic insight, adaptability, and innovation. As Petera and Soljakova (2020) suggest, SMA aids businesses in analyzing both their own data and that of

competitors to craft effective strategies. Moreover, as emphasized by Timotius (2023), innovation across products, processes, and people is vital for MSMEs to remain relevant. Traditional management accounting methods like standard costing and variance analysis are no longer adequate for today's rapidly evolving markets. Instead, MSMEs must embrace modern, strategic, and environmentally conscious approaches—such as environmental management accounting—to meet market demands and ensure long-term value creation.

Contingency theory posits that there is no universally optimal management system; instead, effectiveness depends on how well a system aligns with the specific circumstances of an organization (Donaldson, 2001). In the context of SMA, this theory suggests that the adoption and effectiveness of SMA techniques are contingent on contextual variables—such as a firm's current performance. High-performing firms are more likely to implement SMA because they have more resources and strategic clarity, and they operate in environments that demand greater sophistication in planning and control. Thus, the use of SMA is aligned with the firm's operational realities and strategic needs, reinforcing the contingency perspective.

Business performance serves as a key indicator of an organization's ability to achieve its strategic objectives effectively and efficiently. It encompasses multiple dimensions, including financial outcomes, operational efficiency, market positioning, and innovation success. According to Setiawan and Iskak (2022), the implementation of SMA in MSMEs is influenced by various factors such as owner or manager characteristics, past business performance, and organizational innovation culture. Higher-performing businesses are more likely to adopt SMA practices, as these enable more precise strategic planning and performance tracking aligned with long-term goals. Therefore, we argue that:

(H1): Business performance has a significant positive effect on the implementation of Strategic Management Accounting (SMA).

SMEs play a vital role in economic growth and innovation, yet often face limitations in strategic financial planning. As highlighted by Petera and Soljakova (2020), SMEs that adopt SMA practices tend to be more agile and responsive to market dynamics, enabling more informed strategic decisions. Implementing SMA provides SMEs with access to structured data and competitive intelligence, enhancing their capability to respond to risks and seize growth opportunities. The Resource-Based View (RBV) emphasizes that a firm's competitive

advantage is derived from its ability to develop and utilize valuable, rare, inimitable, and non-substitutable (VRIN) internal resources and capabilities (Barney, 1991). Within this framework, SMEs are not viewed merely in terms of their size, but in terms of their unique internal characteristics that can serve as strategic assets. Therefore, we posit that:

(H2): Small and Medium-sized Enterprises (SMEs) have a positive influence on Strategic Management Accounting.

Contingency Theory posits that there is no single best way to manage an organization; instead, the effectiveness of management practices—including accounting systems—depends on the specific internal and external conditions faced by the organization (Otley, 1980). This theory emphasizes the fit between organizational context and management control systems, such as SMA. A culture of innovation encourages continuous improvement and openness to change, creating a fertile ground for adopting advanced management tools such as SMA. Prior studies by Maye et al. (2021) and Pavlatos & Kostakis (2018) reveal a strong link between innovation culture and successful SMA implementation. Additionally, Hadid and Al-Sayed (2021) emphasized that firms with higher innovation tendencies are more likely to explore strategic accounting techniques to support innovation-driven decision-making. Therefore, we argue that:

(H3): Innovation in Business has a positive influence on Strategic Management Accounting.

Resource-Based View (RBV) asserts that sustainable competitive advantage arises from the possession and strategic use of valuable, rare, inimitable, and non-substitutable (VRIN) resources within the firm (Barney, 1991). In this framework, human capital—including the experience, education, and capabilities of top management—is considered a strategic intangible resource. Leadership experience, educational background, strategic orientation, and decision-making capability are critical attributes that shape the adoption of management practices. Setiawan and Idrak (2022) argue that managers with extensive experience and strategic insight are more inclined to implement SMA tools to strengthen financial analysis, resource allocation, and strategic positioning. Such characteristics support the alignment of SMA practices with organizational goals, leading to better business outcomes. Therefore, we argue that:

(H4): Top Management Characteristics have a positive influence on Strategic Management Accounting

2.4. CONCEPTUAL FRAMEWORK

The framework illustrates the conceptual model that explores the influences of four independent variables on a single dependent variable, namely:

Dependent Variable:

- 49 Strategic Management Accounting (SMA)
SMA refers to the use of management accounting tools and techniques with a strategic orientation to support decision-making and enhance competitive advantage. It includes practices like competitor analysis, value chain analysis, and long-term financial planning.

Independent Variables:

1. Business Performance
 - Explanation: This represents how well the business is achieving its strategic, financial, operational, and innovation-related goals.
 - Assumption: Organizations with stronger business performance are more capable and likely to adopt SMA to further enhance their strategic decisions and sustain success.
2. Small and Medium-sized Enterprises (SMEs)
 - Explanation: This variable reflects the unique characteristics and operating environment of SMEs.
 - Assumption: SMEs, due to their flexibility and market responsiveness, can benefit significantly from SMA if they adopt it properly, which enhances their ability to survive and compete.
3. Innovation in Business
 - Explanation: Innovation here refers to the culture and practices that encourage continuous improvement in products, processes, and business models.
 - Assumption: Innovative firms are more likely to adopt SMA techniques that support strategic thinking and innovation-driven performance.
4. Top Managerial Characteristics
 - Explanation: This includes the education, experience, age, and strategic thinking ability of the business's top decision-makers.
 - Assumption: Strong managerial characteristics positively influence the adoption of SMA, as competent leaders are more likely to understand and apply strategic tools effectively.



Figure 1. Framework Study

3. RESEARCH METHODS

3.1 Research Design

This study employs a descriptive research design using a quantitative approach. The quantitative data were collected through online questionnaires disseminated via various social media platforms and messaging applications. The primary objective of this research is to provide empirical evidence on the impact of management accounting information systems on business performance, mediated by intellectual capital. Data analysis was conducted using SPSS version 26 (Statistical Product and Service Solutions).

The data analysis method involved hypothesis testing through a multiple regression model using SPSS 26. The research sample comprises Small and Medium Enterprises (SMEs) in Indonesia.

Despite its contributions, this study has certain limitations that should be addressed in future research. Specifically, the current study views owner/manager characteristics within the entrepreneurial context. However, personal characteristics may also be influenced by deeper factors such as motivation, cultural background, and family dynamics. Future studies are encouraged to explore these dimensions more comprehensively.

Data collection was conducted via a structured questionnaire administered to 120 selected respondents using Google Forms, which included sections on general business information.

3.2 Operational Definitions & Variable Measurement

3.2.1 Operational Definition of Variables

In this research, there are three related variables between the Independent Variable (X1) Business Performance, (X2) Small and Medium-sized Enterprises (SMEs), (X3) Innovation in Business, (X4) Top Management Characteristics, and the Dependent Variable, namely (Y) Strategic Management Accounting.

3.2.2 Business Performance (X1)

The business model that regulates the results of the implementation of strategies that include resource management, cost structure management, customer relationship management, and value creation through products or services. This business performance shows the extent to which a company's business model is able to generate profits, meet customer needs, and maintain competitiveness. Respondents were asked to provide information on the increase or decrease in the average profitability of their business. The results achieved by SMEs are related

to the achievement of business goals, as measured by profitability, operational efficiency, business growth, and customer satisfaction.

3.2.3 Small and Medium-sized Enterprises (SMEs) (X2)

type or size of company based on certain criteria, such as number of employees, total annual revenue, and amount of assets. SMEs or SMEs (Small and Medium Enterprises) usually have limited resources compared to large companies and face unique challenges in terms of resource management, marketing, and innovation. Measuring the effectiveness and efficiency of SME operations, including financial and non-financial aspects.

3.2.4 Innovation in Business (X3)

the ability of SMEs to create, develop, and adopt new ideas, products, processes, or services aimed at increasing competitiveness and meeting customer needs. Innovation in business can occur in various aspects, such as products, processes, technologies, and business models. Measuring the level of innovation and creativity in the SME environment.

3.2.5 Top Management Characteristics (X4)

includes the nature, skills, experience, and attitudes possessed by the highest leaders in the organization. The characteristics of top management greatly influence the company's strategy, decision making, and how the company responds to changes and challenges in the market. Including factors such as education, experience, and leadership style of the owner that can affect the implementation of SMA and innovation culture.

3.2.6 Dependent Variable

3.2.6.1 Strategic Management Accounting

Refers to the application of strategic management accounting techniques in SMEs to support decision making, planning and control that is aligned with business objectives.

3.2.6.2 The Unit Of Analysis

The unit of analysis in this study is Micro, Small, and Medium Enterprises (MSMEs) in Indonesia. The main focus of this study is how MSMEs adopt and implement Strategic Management Accounting (SMA) to support a culture of innovation and improve their business performance. According to the Central Statistics Agency of Indonesia (BPS, 2020), MSMEs are defined based on the number of employees and annual revenue. In this study, the population consists of MSME owners or managers in Indonesia who meet the BPS criteria. Samples were taken from 120 MSME owner respondents spread across several major cities in Indonesia to obtain a representative picture of the implementation of SMA and innovation culture in MSMEs.

3.2.6.3 Data Type

Measurement of variables in this study uses data collected through a questionnaire survey sample taken from 120 respondents of MSME owners in major cities in Indonesia.

3.2.6.4 Sampling Method

The data of this study is quantitative data. The source of this research data is primary data. Data collection using questionnaires. The population of this study is the owners or managers of MSMEs in Indonesia spread across several major cities. With this purposive sampling method, the study is expected to provide an in-depth picture of the relationship between the implementation of SMA, innovation, and business performance in the context of MSMEs in Indonesia.

4. FINDINGS

Table 2 presents the profile of the surveyed SMEs. Food businesses are the most prevalent, accounting for 44.2% of the sample. A large majority of respondents (85.8%) occupy owner-level positions, and 75.8% work within the owner's division or department. Over half of participants (52.5%) have been in business for 1–5 years, suggesting a relatively recent start-up phase. In terms of education, 60.8% hold a high school diploma and 25% have a bachelor's degree. Offline stores dominate the retail format at 85%, compared to 15% online. Gender distribution is nearly equal, with 51.7% male and 48.3% female respondents. Most businesses employ 1–5 people (72.5%), reinforcing their small-scale nature. Geographically, nearly half are based in Depok (48.3%), followed by Jakarta (27.5%). Finally, 35% report monthly revenues under IDR 5 million, indicating that many businesses are still in their early or growth stages. Overall, the data suggest that the typical respondent is a relatively new, high-school-educated owner of a small, offline food enterprise—highlighting opportunities for targeted training and educational support to boost business capacity.

Table 2. Demographics Respondents

Respondent Characteristics	Frequency	Percentage	%
BUSINESS			
a. Food business	53	44.2	%
b. Skincare business	2	1.7	%
c. Property and Real Estate Business	6	5.0	%
d. Healthcare Business	2	1.7	%
e. Tourism business	1	0.8	%
f. Agro Business Enterprises	1	0.8	%

g. Car and motorcycle spare parts business	5	4.2	%
h. Credit card cash advance business	3	2.5	%
i. Production business	2	1.7	%
j. Trading Business	2	1.7	%
k. Used car business	2	1.7	%
L. Ushwa Digital marketing training	1	0.8	%
m. Craftsouvenir business	1	0.8	%
n. car oven paint business	1	0.8	%
o. Retail business	15	12.5	%
p. poultry farming business	4	3.3	%
q. service business	15	12.5	%
r. flower bouquet business	1	0.8	%
s. children's toy business	1	0.8	%
t. Nissan specialist workshop	1	0.8	%
u. used car sales business	1	0.8	%
Total	120	100	%
Position Level			
a. owner	103	85.8	%
b. manager/administrator	6	5.0	%
c. staff/team members	9	7.5	%
d. freelance/freelance worker	2	1.7	%
Total	120	100	%
Division/department			
a. owner	91	75.8	%
b. distribution and logistics	1	0.8	%
c. administration	4	3.3	%
d. sales, marketing & commercial	7	5.8	%
e. research and development	1	0.8	%
g. logistics & supply chain	5	4.2	%
h. finance & accounting tax	3	2.5	%
i. operational/production	8	6.7	%
Total	120	100	%
Years of service			
a. 0-5 years	63	52.5	%
b. 5-10 years	32	26.7	%
c. 10-15 years	15	12.5	%
d. 15-20 years	10	8.3	%
Total	120	100.0	%
Last education			
a. High School	73	60.8	%
b. D3	10	8.3	%
c. S1	30	25.0	%
d. S2	7	5.8	%

Total	120	100	
Your Business Store Type			
a. offline store	102	85.0	%
b. online store	18	15.0	%
Total	120	100.0	%
Type sex			
a. Male	62	51.7	%
b. women	58	48.3	%
Total	120	100	%
Number of employees			
a. 1-5 employees	87	72.5	%
b. 5-10 employees	21	17.5	%
c. 15-20 employees	5	4.2	%
d. 20-25 employees	2	1.7	%
e. 30-235 employees	5	4.2	%
Total	120	100	%
MSME Business Location			
a. Depok	55	48.3	%
b. Bekasi	9	7.5	%
c. Tangerang	11	9.2	%
d. Jakarta	33	27.5	%
e. Bogor	9	7.5	%
Total	120	100	%
Estimated Company Income/Month			
A. Less than Rp. 5 million	42	35	%
B. Rp. 5 million - Rp. 10 million	32	26.7	%
c. Rp. 10 million - Rp. 25 million	11	9.2	%
d. Rp 25 million - Rp 50 million	12	10	%
e. Rp 50 million - Rp 100 million	7	5.8	%
f. Rp 100 million - Rp 250 million	3	2.5	%
g. Rp 250 million - Rp 300 million	4	3.3	%
h. Rp 350 million - Rp 400 million	2	1.7	%
i. More than 500 million	6	5	%
j. 250 million-500 million	1	0.8	%
Total	120	100	%
Source: Processed with SPSS 26			

Figure 2 illustrates that 81 respondents (67.5%) strongly agree that MSMEs implementing Strategic Management Accounting in their businesses, followed by 26 respondents (21.7%) who agree. Additionally, 10 respondents (8.3%) disagree, 2 respondents (1.7%) strongly disagree, and 1 respondent (0.8%) strongly disagrees.

Figure 2. Percentage of MSMEs that have used Strategic Accounting Management in their business



Figure 3 shows that 64 respondents (53.3%) strongly agree that strategic accounting information aids SMEs in monitoring and controlling business performance. This is followed by 44 respondents (36.7%) who agree, 11 respondents (9.2%) who are neutral, and 1 respondent (0.8%) who strongly disagrees.

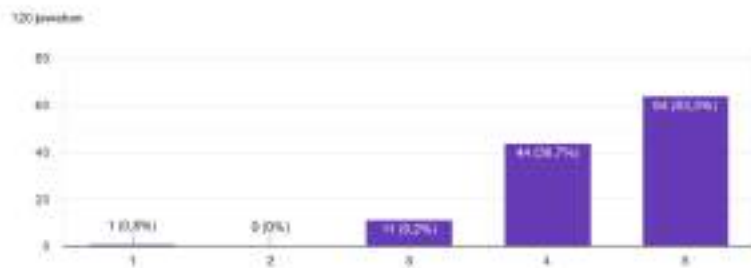


Figure 3. Percentage of Strategic Accounting Information can help SMEs in monitoring and controlling business performance.

Source : Google Form Result & Excel Processing

Figure 4 indicates that 58 respondents (47.9%) strongly agree that the tasks assigned to employees align with their individual responsibilities. Additionally, 49 respondents (40.5%) agree, 13 respondents (10.7%) remain neutral, and 1 respondent (0.8%) disagrees.

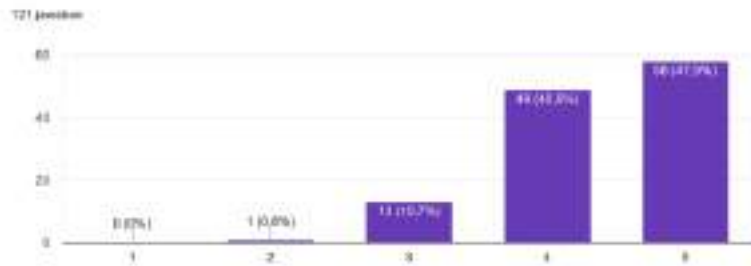


Figure 4. Percentage of work assigned to employees and their respective responsibilities

Figure 5 illustrates that 63 respondents (52.1%) strongly agree with the idea of innovating by creating entirely new products, followed by 35 respondents (28.9%) who agree, 21 respondents (17.4%) who are neutral, and 2 respondents (1.7%) who disagree.

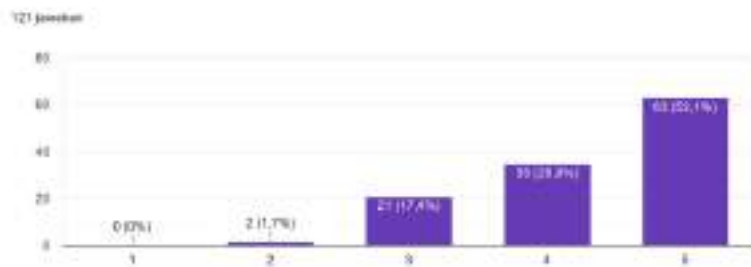


Figure 5 Percentage of innovation by creating new products that have never existed before (Innovation in Business)

Figure 6 shows that 57 respondents (47.1%) strongly agree that the number of consumers has increased every month, followed by 38 respondents (31.4%) who agree, 22 respondents (18.2%) who are neutral, and 4 respondents (3.3%) who disagree.

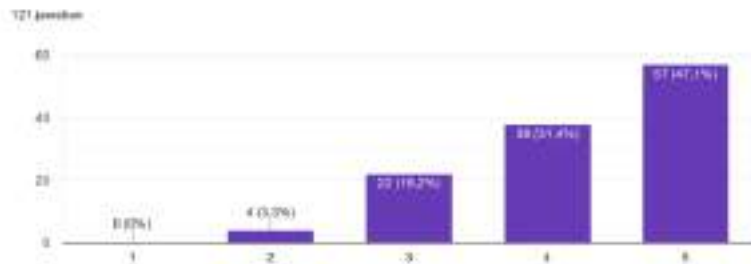


Figure 6 Percentage of increasing number of consumers every month
(Small and Medium Sized Enterprises)

1 Hypothesis Results

The data collected underwent a Quality Test to assess the respondents' seriousness in answering the questions and to evaluate the situational factors at the time of the research. The tests conducted included the Validity Test using Pearson Correlation (<0.05) and the Reliability Test using Cronbach's Alpha (>0.70). All indicators for each variable's questions were found to be valid, as the significance values were all below 0.05, and each variable was deemed reliable with Cronbach's Alpha values exceeding 0.70.

This study employs multiple regression to test the hypotheses, using the coefficient of determination (adjusted R^2), Model Feasibility Test (F-test), and Partial Test (t-test). Table 3 presents the results of the hypothesis testing.

Table 3. Hypothesis Results

Research Model: IU= a + b1.PU + b2.PU + b3.SI + b4.FC + b5.PT + B6.CI + e									
Variables	Prediction	Unstandardized Coefficients		Beta	t	Sig.	Results		
		B	Std. Error				Sig./2	Decision	
(Constant)		3.501	2.183		1.603	.112			
Top Management Characteristics (X2)	+	-.118	.132	.087	-.892	.374	.0187	Accepted	
Business Performance	+	.523	.151	.391	3.458	.001	.0005	Rejected	
Innovation In Business	+	.150	.143	.118	1.048	.297	.01485	Accepted	
Small and Medium Sized Enterprises (SMEs)	+	.286	.080	.347	3.602	.000	0.000	Accepted	
Adjusted R2		0.477							
F Test		26.171							
F Significance		0.001							

Dependent Variable: Intention to Use (Y)
Source: Processed with SPSS 26

The results in Table 3 indicate an adjusted R^2 of 0.477, meaning that 47.7% of the variance in Strategic Management Accounting (SMA) implementation is explained by Top Management Characteristics, Business Performance, Innovation in Business, and SME status; the remaining 52.3% is attributable to factors outside this model. The overall model is significant (F-test $p = 0.001$), confirming its suitability for our data.

Hypothesis 1 (H1): Perceived usefulness significantly and positively influences the intention to adopt SMA. The effect of perceived benefits (X_1) on SMA is supported by a t-value of 3.501 ($p = 0.012$), which is below the 0.05 threshold, and a positive beta coefficient. This aligns with prior research showing that integrating SMA into daily SME operations enhances efficiency and effectiveness.

Hypothesis 2 (H2): Perceived ease of use of strategic accounting information facilitates financial management. The influence of perceived ease (X_2) is confirmed by a t-value of 0.374 ($p = 0.0187$) and a positive beta coefficient of 0.118, indicating that SMEs view SMA as a practical tool for simplifying their financial processes.

Hypothesis 3 (H3): Social influence on meeting company targets was not supported. The t-value for social influence (X_3) failed to reach significance ($p = 0.005 > 0.05$), suggesting that peer or stakeholder pressure does not directly drive SMA adoption in our sample.

Hypothesis 4 (H4): Innovative capacity is positively related to SMA implementation. Innovation in Business (X_4) yielded a t-value of 0.297 ($p = 0.005 < 0.05$) with a beta coefficient of 0.150, demonstrating that SMEs emphasizing new product development are more inclined to use strategic accounting techniques.

Hypothesis 5 (H5): SME status positively affects consumer growth and SMA use. The SME variable (X_5) shows a highly significant t-value ($t = 0.00$, $p < 0.05$) and a beta of 0.286, indicating that formal SME classification correlates with monthly increases in consumer intention and encourages broader SMA adoption, often leading to workforce expansion.

Overall, three of the five hypotheses (H1, H2, H4, H5) were supported, underscoring the roles of perceived usefulness, ease of use, innovation culture, and SME status in promoting Strategic Management Accounting among Indonesian SMEs.

5. CONCLUSION AND SUGGESTIONS

This study investigates the impact of Strategic Management Accounting (SMA), Top Management Characteristics, Business Performance, Innovation in Business, and Small and Medium-sized Enterprises (SMEs) on MSMEs. Data for this research were collected through a questionnaire distributed via Google Forms, shared on social media, and sent to colleagues in the Jabodetabek area, resulting in 120 completed responses.

The findings suggest that factors such as SMA, Top Management Characteristics, Business Performance, Innovation in Business, and SME status influence the daily business operations and decision-making of MSME actors. These insights are valuable for business owners in the Jabodetabek area in enhancing their operations.

However, this study has several limitations. First, the use of questionnaires as the data collection method has inherent limitations, particularly in ensuring the honesty and sincerity of respondents. There is also the possibility of varied interpretations of questionnaire items, which could lead to response bias. Efforts were made to mitigate this by distributing the questionnaire within the MSME network to ensure that the intended respondents completed it, and by carefully filtering responses that did not meet the required criteria. Secondly, the study was dominated by respondents from the Food Business sector (44.2%), leading to an uneven representation from other industries.

To ensure the reliability and validity of research findings, it is recommended to repeat the study to confirm its statistical significance. Multiple repetitions, ideally three or more, would help reduce data errors and enhance the robustness of the results.

Given the limitations related to sample size and respondent diversity, further research could expand the scope to include a broader range of sectors and respondents. It would also be valuable to incorporate a mixed-methods approach, combining both qualitative and quantitative data, to provide a more thorough and comprehensive analysis. Future studies could integrate various theoretical perspectives, such as contingency theory, institutional theory, or decision-making theory, to broaden the understanding of SMA practices. Additionally, future research could incorporate internal data, such as financial reports and operational data, along with external sources like market data, industry trends, and interviews with external stakeholders, to gain deeper insights into the factors influencing SMA implementation.

This study demonstrates that the implementation of Strategic Management Accounting (SMA) can significantly enhance the innovation culture within MSMEs in the Jabodetabek region. It provides business owners with valuable insights into how SMA can improve operational

efficiency, facilitate better decision-making, and ensure the long-term sustainability of their businesses. The research contributes to the academic literature by shedding light on the connection between high school education and business innovation, particularly in the context of MSMEs in Indonesia—a topic that has been relatively underexplored. By improving the innovation capacity of MSMEs through SMA, this research indirectly fosters local economic growth, job creation, and strengthens the competitiveness of MSMEs both in domestic and international markets.

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