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کۆنفرانسی نیوده وله تی ژمیریاری، کارگیری، ئابووری و رامیاری

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*Abstracts, Conference Program and Presenters*

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**Foreword**

This book contains the abstracts of the third International Conference on Accounting, Business, Economics and Politics. The conference is organized by the collaboration of the Faculty of Administrative Sciences and Economics, Tishk International University, College of Administration and Economics, Salahaddin University-Erbil, and University of Szczecin, Poland. The conference is sponsored by Khoshnaw Group Company, Erbil, KRG and AGRO Ubezpieczenia, Warsaw, Poland.

The purpose of **5<sup>th</sup> ICABEP 2023** is to bring together researchers and academicians in the fields of Accounting, Business, Economics and Politics to share their research findings.

**5<sup>th</sup> ICABEP 2023** received 65 abstracts submissions from several different national and international universities and institutions. Each submission was initially reviewed by the Scientific Committee of the conference and then it was sent for a blind review by relevant specialists from the universities directly involved in holding this conference.

The selected full papers will be published with DOI numbers in the International Journal of Eurasian Journal of Management & Social Sciences (EJMSS) and conference proceedings, ICABEP, Faculty of Administrative Sciences and Economics, Tishk International University, Erbil.

Our mission is to make **5<sup>th</sup> ICABEP 2023** an event where academicians and researchers from all over the world to meet and discuss the latest developments of their disciplines and present their research.

Finally, I would like to thank to all the academics, participants, members of the organizing, Scientific Committees, Editors committee and relevant staff of Tishk International University, Erbil, Salahaddin University-Erbil, Erbil and University of Szczecin, Poland for their efforts and hard work which made this conference possible. Equally, a special thanks goes to the conference sponsor as without their support this conference would not have been possible.

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# ICABEP 2023

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# **Keynote Speakers**



## Keynote Speaker I

### **Krzysztof Kompa, Ph.D. Prof.**

Executive Vice-President of CEST International Research Association,  
Senior Associate in College of Business and Economics at the University of Johannesburg, South Africa

Dr Krzysztof Kompa is a scientist with over 50 years of professional experience, including 17 years on managerial positions in business. He is an assistant professor emeritus of the Warsaw University of Life Sciences (SGGW in Warsaw/Poland) and a Senior Research Associate in the College of Business and Economics at the University of Johannesburg (South Africa).

He collaborates with Shanghai Lixin University SLU (Shanghai/China) and Shandong University of Finance and Economics SDUFE (Jinan/China) as a guest professor, and has visited universities in Albania, Belgium, China, Germany, Iran, Italy, Montenegro, Spain, South Africa and the USA with invited lectures and courses.

In the last years (2012-2022), he has authored or co-authored 6 books, more than 80 peer-reviewed papers and chapters (also in WoS and Scopus-listed journals) and delivered more than 120 conference papers. The Best Paper Award Winner at the Pan-African IBC 2022 conference. He has managed 4 research grants funded by Polish Authorities.



# Key drivers of dividend payouts. A case study of polish Energy Companies

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## Abstract

Public companies' dividend policy, which determines the structure of dividend distribution to its shareholders, is permanently the subject of intensive research. Presented work stays in line with this research. In Poland, only about 30% of public companies pay dividend and it seems that the State Treasury companies pay dividends more often than others. The purpose of our research is to identify the determinants of dividend payouts in years 2011-2020, in quite stable pre-pandemic and pre-war period, as well as to compare energy companies with other non-financial public firms in terms of synthetic measure of effectiveness. This paper focuses on the public companies operating in the energy sector in Poland because most energy companies are State Treasury ones, and the energy sector plays the crucial role in today's world, implied on the economy, and social well-being, up to environmental protection and states' physical security. Investigations are provided applying Vector Measure Construction Method techniques, correlation analysis and pooled regression. We consider such potential determinants of dividend payouts as: size of the company, general economic situation, financial standing of the company, type of ownership, subsector, structure of statutory bodies of companies, etc. Financial efficiency of firms is measured by single financial ratios and by synthetic measure of company's financial efficiency. Using vector synthetic measure of firms' efficiency is one of the crucial novelties of this research. The research shows that the dividend policy of energy companies in Poland is irregular and dividend payouts significantly depend on firms' financial efficiency, the size of their assets, and lagged dividend payouts. It is also visible that companies decide about dividend payout looking on current economic situation. The value of our research consists in identification of dividend payouts determinants of public energy companies operating in Poland.

**Keywords:** Dividends, Shareholders, Public Firms, Vector, Public Energy Companies.



## Keynote Speaker II

### **dr. hab. Jaroslaw Korpysa, Prof. US**

Director Doctoral School,  
Chair of the Scientific Committee UNESCO,  
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Professor Jaroslaw Korpysa is Director Doctoral School of the University of Szczecin, Chair of the scientific committee UNESCO Chair for Social Sustainability and working at Department of Support Decision's Methods and Cognitive Neuroscience, Szczecin University (Poland).

He has published many articles (124) about entrepreneurship, academic entrepreneurship, spin – off companies. He was fellower 6<sup>th</sup> and 7<sup>th</sup> FP, Human Resources and Mobility Activity, Marii Curie Action at University of Vilnius (Lithuania), University of St. Gallen (Switzerland) and Institute of World Economy and International Relations, National Academy of Sciences of Ukraine. His scientific interests: academic, entrepreneurship, modern business theories, competitive strategy, risk management, labour market.

He participated in national and international conferences ( more than 70) and in the scientific projects (12) funding by MEiN, NCNN, NCBiR and the European Commission.

# Decision Criteria and Determining Factors Importance Validation for Sustainability of Entrepreneurial Startups

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## Abstract

The main goal of the study is to assess the Decision criteria, and the determining factor for the sustainability of entrepreneurial startups. Both of these concepts are in the development phase are the outcome of entrepreneurial ecosystem and individual behavior and traits. The current study solved the research problem by statistical assessment of decision criteria and determining factors categorizing them with their importance may provide requisites to lead a successful entrepreneurial startup. The research conducted based on research questions, objectives, conceptual model, and hypothesis tested based on data collected implementing a survey questionnaire on a sample established entrepreneurs. Which further concludes that five components of decision criteria are Region, Competition, Funding Opportunities, Tax System, and Country Economic Situation, whereas the eight components Consciousness and Reliable, Pursuit Results, Flexibility, Stress Resistance, Skills Identification Exploitation Potential Market Opportunities, Leadership, Creativity, and Innovation, and Delegation Decision Making of determining factor are required for a successful entrepreneurial startups.

**Keywords:** Decision Criteria, Sustainability, Entrepreneurial Startups.



### Keynote Speaker III

#### Dr. Mohammad Salih Mustafa

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Dr. Mohammad Salih Mustafa is the Head of the International Relations and Diplomacy Department at Tishk International University in Erbil, Kurdistan Region, Iraq, and an Associate Fellow of the British Academy. He holds a PhD in Ethno-Political Studies from the University of Exeter and an MA in Near and Middle Eastern Studies from the School of Oriental and African Studies (SOAS), University of London. His research interests include Middle Eastern Politics, Religious Nationalism, Islamism, Kurdish Studies, Kurdistan Region, Muslim Brotherhood, Counter Terrorism, and Security.

Dr. Mustafa has several publications to his credit, including 'Nationalism and Islamism in the Kurdistan Region of Iraq: the Emergence of the Kurdistan Islamic Union,' published by Routledge (2020); 'The Anti-Kurdish Thoughts of ISIS,' published in the Review of Middle East Studies, Cambridge University Press (2023); 'The Trajectory and Current State of Intra-Kurdish Politics in the Kurdistan Region, the Role and Influence of Iran and Turkey,' published in the Turkish Journal of Security Studies (2016); and 'Iran's Role in the Kurdistan Region,' published in Aljazeera Centre for Studies (2016).

## The Middle East's Predominant Issue

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### **Abstract**

The Middle East is one of the global regions most embroiled in turmoil. Yet, the production of oil has made it one of the most lucrative. The region, too, has already witnessed a series of wars at different levels. This paper tries to determine the overarching issue that has triggered much of this turbulence in the Middle East. This will be established by looking at a series of interconnected events and their economic consequences. Document analysis will be employed for this study. Highlighting major events such as the eight-year Iraq-Iran war and tracing subsequent connected episodes such as the invasion of Kuwait by the former Iraqi regime in 1990, economic sanctions on Iraq, the presence of foreign troops in the Arab Gulf states, and liberating Kuwait will be covered in this project. Also, this paper claims that relevant events that led to the Arab Spring and its aftermath were brought about for the same reason. All the themes covered will be supported by data-driven evidence, which supports and explains the claim that this paper argues.

**Keywords:** Middle East, Iraq, Iran, Kuwait, Kurds, Arab Gulf States, Israel, Arab Spring



## Keynote Speaker IV

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She is currently working as Professor & Head at the Department of Accounting, Faculty of Administrative Sciences & Economics, Tishk International University, Erbil, Kurdistan Region, Iraq. She has worked as an Associate Professor in Prince Sultan University and as an Assistant Professor in Princess Nourah University, Kingdom of Saudi Arabia. She has to her credit bachelor's in commerce, master's in commerce, Master's in Business Administration, Post Graduate Diploma in Management, Post Graduate Diploma in Financial Management, Diploma in Management and PhD in Venture Capital Finance (PhD Thesis evaluated by Australian Catholic University, Australia). She has more than two decades of experience in teaching and research. She has authored 18 books and published 40 research articles in the journals of repute including Scopus indexed journals and journals indexed in Web of Science such as WILEY, Inderscience Publishers, Taylor & Francis and MDPI. She is the recipient of Best Paper Award on 'Strategies for inclusive growth' at SBJIT, Bangalore, India and Distinguished teacher award from MTC Global. She is also the recipient of MTC Global Outstanding Researcher Award -2022. She has presented research papers in international conferences at China, Spain, Romania, Malaysia, UAE, Jordan and Iraq. She has chaired sessions and delivered keynote address in international conferences and reviewed papers for Springer, Information Sciences Letters (Scopus, Q2) and Eurasian Journal of management and Social Sciences. Her areas of Expertise include Green Finance, Start-Up Finance, FDI, Auditing, IFRS, Forensic Accounting, Financial Literacy, Fintech, Venture Capital, Environmental Accounting, Gender diversity and Corporate Performance.

# Empowering the Underprivileged - A Peep into the Challenges and Strategies

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## Abstract

Financial inclusion is provision of financial services to the underprivileged section of the community at affordable cost. The financial inclusion comprises enabling adults to own a bank account, provision of deposit schemes, loan facility, credit cards, insurance etc. Since the poor section of the community cannot afford to provide collateral, they have no access to formal financial services, and they resort to the private money lenders who charge excessive interest rates, and this drags weaker section into the debt trap lifelong. The solution is to empower the unbanked population, but bringing this vulnerable population within the framework of financial inclusion is a major challenge. Thus, the fundamental aim of this piece of research is to visit the existing literature to understand the challenges encountered to bring the underprivileged population closer to formal financial system and offer innovative strategies to overcome the challenges.

**Keywords:** Financial Services, Financial Inclusion, Underprivileged, Empowerment

# Abstracts



## Is It Possible to Conduct Civil Proceedings Remotely in Poland?

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### Abstract

There are many changes in civil procedure in Poland nowadays. In civil proceedings, thanks to gradual electronization involving the use of devices and software, civil proceedings were accelerated, costs were reduced and the possibility of communicating with the court without leaving home was made possible, which not only facilitated the day-to-day functioning of courts, but also increased trust in the judicial authorities. The recent amendments to the Civil Code, the Code of Civil Procedure and other acts in Poland introduced the next stage of computerization of civil proceedings, extending the use of electronic tools. Similar changes and the introduction of electronic tools took place in enforcement proceedings. Not only is it possible to perform activities in an electronic form, but also bailiff files are to be kept in such a form. The restrictions related to COVID-19 were a particular impulse to introduce new solutions. The main purpose of the presentation is to show the progress of computerization of civil proceedings. The Act of 2 March 2020 on the threat of the COVID-19 epidemic introduced many solutions enabling the use of forms of distance communication. Currently, this law ceases to apply. In order to maintain the introduced solutions, a draft amendment to the Code of Civil Procedure is being processed, taking over these solutions for civil proceedings. The main problem that the legislator has to face is changing the content of substantive and procedural law in order to keep up with the changes initiated by economic and social transactions. The aim of the speech is also to present an advanced process of informatisation of civil proceedings, which is a derivative of the progressive computerisation of social and economic life. As part of the considerations presented, not only the provisions of the Code of Civil Procedure relating directly to procedural and enforcement actions carried out in civil proceedings, but also judgements. It is important, as there are different effects of the electronization of civil proceedings as reduction of costs of proceedings and the functioning of the justice, acceleration of the proceedings, improving communication between the parties and the courts but also increasing trust in the justice - ongoing access to information. So, after the analysis we should answer whether we can say that in Poland we can conduct the proceedings in electronic form.

**Keywords:** Electronization, COVID-19 Epidemic, Code Of Civil Procedure, Electronic Bailiff Files.

## Evaluating User Experience of a Virtual Reality Education App Interface for Children

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### Abstract

This study analyzes the user experience in the context of a virtual reality educational application designed for children. A modern approach to learning using the latest technological advances can prove to be an effective form of education among the youngest. The 3D environment of the application can become a realistic representation of the environment not only for games but also for learning. The impact of the interface on engagement and learning effectiveness was investigated. A group of 15 participants (aged 10 to 14) underwent evaluation using UX metrics - pre-study metrics, usability testing, prototyping and post-study questionnaires. The study revealed insights into user behavior and preferences. Participants indicated high engagement and ease of interaction with the app's intuitive interface. Notably, the inclusion of gamification elements and interactive scenarios led to better learning outcomes. Usability tests showed smooth navigation and positive interaction patterns, especially among younger participants. The study underscores the importance of user-centered design in enhancing children's learning experiences through virtual reality applications. The results of the study provide valuable insights into designing effective and engaging educational VR interfaces for young learners.

**Keywords:** Virtual Reality Education, User Experience, Children, Interface Design

## **Comparative User Experience Analysis of Visual Variants on A Tourism-Centric Website**

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### **Abstract**

This study delves into the realm of user experience evaluation, examining two different graphical versions of a tourism-oriented website offering identical text content, images and room descriptions. The issue of website development focuses not only on the coding of the site itself, but more importantly on its design - it determines how the site will be perceived by users and how useful it will be to them. A group of 12 participants went through the study assessing UX metrics through a survey - metrics, scenarios in the main study and post-study surveys. Despite identical content on both sites, which was the premise of the study, there was a unanimous preference for option 2, emphasizing its greater ease of navigation and assimilation of information. Site variant 1 was dismissed by the illegibility of the descriptions and navigation, small font and lack of visibility of key elements. The research underscores the key role of design in shaping user engagement and managing website content.

**Keywords:** UX, Graphic Design, Tourist Site, User Navigation.

## Utilizing Eye Tracking to Assess User Experience and Efficacy of Diverse Advertisements on A Culinary Recipe Website

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### Abstract

In the context of evaluating online ads, this study focuses on analyzing the user experience and effectiveness of different types of ads on a recipe site. Building ads on a website is a difficult task, because an ad is not just an image or video, but primarily an element to make a product or service sell. In the study, a group of 10 participants were evaluated using UX metrics before the study, scenarios during the study and post-study surveys. Ad formats included pop-ups, videos, static images, and windows that overlay an image on the page (e.g., in the corner of the page). The results revealed that static ads placed in the corner and an ad adjacent to a picture of a meal were the most attractive to respondents. Their design is not as obtrusive as ads covering the page. Pop-ups and videos were overlooked due to their intrusive nature, leading users to overlook the content of the ad due to the intrusiveness of the ad. During the study, an additional conclusion could be drawn that web users have learned certain behaviors - such as immediately closing certain types of ads.

**Keywords:** Eyetracker, UX Metrics, Marketing, User Reception.

## Cognitive Neuroscience Approaches in User Experience Research

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### Abstract

In the contemporary world, customers expect a high level of satisfaction and positive impressions when using products and services. Product usability has evolved into the broader User Experience (UX) concept (Quiñones et al., 2018). The ISO 9241-210 standard defines user experience as "a person's perceptions and reactions that result from the use of a product, system or service" (Hinderks et al., 2022). UX includes the entire user-product interaction, providing insight into subconscious needs to match consumer expectations and ensure market success. Recently, there has been an increase in the number of publications related to UX (Kushendriawan et al., 2021). Although there are many traditional ways to study UX, researchers recommend extending traditional methods with cognitive neuroscience approaches (Clark et al., 2018). Classical user experience research methods, rely on self-reported data and are highly subjective, which can cause significant measurement errors (Zaki and Islam, 2021). Cognitive neuroscience methods can fill the gaps left by traditional methods, because provide insight into subconscious customer's reactions and preferences (Çakar et al., 2018). Cognitive neuroscience research is now more accessible in UX research with cheaper testing devices. This accessibility has revolutionized user experience design, offering better insights into user behavior and preferences. Despite the increase in popularity of cognitive neuroscience, implementing its methods remains challenging (Plassmann et al., 2015). There are potential difficulties in preparing research using neuroscientific methods, starting from planning an experiment to data collection and analyzing the results. This presentation aims to analyze cognitive neuroscience research practices and present an approach to enhance the design and execution of user experience studies. This approach, born from literature review, integrates classical and cognitive neuroscience methods.

**Keywords:** Cognitive Neuroscience, Neuroscientific Methods, User Experience Research, Designing And Conducting UX Studies

## The Problem of Personal Data Protection in Remote Work

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### Abstract

The COVID-19 pandemic not only accelerated the process of informatization, but also changed attitudes toward the daily use of modern technological solutions. As a result, the importance of flexibility and adaptability of organizations to a situation requiring out-of-the-box and non-standard measures beyond the previously traditionally understood methods associated with the need to provide work at the place designated by the employer, which is most often the company's headquarters, was brought to the fore. In fact, computerization initially enabled the development of telework, and with the growing importance of remote work, new challenges for the protection of personal data are systematically emerging, which cannot be overlooked in the context of a rapidly changing work environment. Indeed, the protection of personal data during remote work is a key issue aimed at effectively ensuring the privacy of not only employees, but also raising awareness of the need to comply with data protection regulations in force at the European as well as national level. The aim of the presentation is to analyse model of personal data processing if the employee performs remote work by indicating the weaknesses and strengths of both models. It is also intended to formulate *de lege ferenda* conclusions resulting from the specificities of polish model. In the presentation, the author critically assesses whether the solutions used in the European Union should be a model for their implementation. The author also critically analyses whether these rules are or may pose a risk of a specific overregulation, which in fact may lead to employees occupying certain positions being unable to exercise the right to perform their duties at a distance, due to the complex nature of remote work regulations, which in turn may lead to a breach of equality in employment. It is therefore important to find an appropriate balance between the protected good in the form of the protection of personal data and the protected good in the form of equality of workers before the law. The author attempts to answer the question whether the protection of personal data cannot be subject to abuse of rights by employers who will treat them as a pretext for refusing to use remote work by certain groups of employees. It is particularly relevant for persons with special needs.

**Keywords:** COVID-19 pandemic, Personal Data Protection, Remote Work

## **Building a Model of What Influences a Shopper's Decision to Buy Online**

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### **Abstract**

Electronic commerce is a comprehensive concept including many forms of commercial activities conducted using electronic means, such as the Internet, with the aim of achieving business objectives. In recent times, the global advancement of electronic commerce has been facilitated by the ongoing process of commercializing the Internet. This growth has resulted in reduced costs, making it more affordable than ever before. The primary objective of this research is to examine the correlation between variables such as product information, price, service quality, trust, and consumer intention to engage in online shopping. The present study employs a quantitative research approach and focuses its investigation on individuals who engage in online consumer behavior. The study is grounded on the use of surveys and the acquisition of primary data through questionnaires. The independent and dependent variables were assessed using the statistical software SPSS, resulting in a collection of findings and conclusions that demonstrate a significant relationship between the independent variables (Product information, price, service quality, trust) and the dependent variable (Consumer Intention to Purchase Online).

**Keywords:** Production Information, Price, Service Quality, Trust, Intention to Purchase.

## **A Solution to Subjectivity Problem of Multi-Criteria Decision-Making Analysis Methods**

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### **Abstract**

This study developed VIKOR-SEM multi-methodology which proposes an accurate quantitative method to benchmark the position of a firm among competitors in the internet service field. The data were collected using a survey based on an email/interview which was answered by 444 internet service users. Analysis methodology included structural equation modelling that obtained coefficient values as the expectations of the customers from the service providers. Then, the obtained coefficients were normalized and integrated into VIKOR method for ranking competitors in this fields. The results revealed an appropriate and accurate benchmarking of competitors in the field. It was suggested that structural equations modeling (SEM) was better options than analytic hierarchy process (AHP) VIKOR was better option than TOPSIS method especially in the benchmarking the competitors in service industry. The study was conducted in the Internet service sector of Iraq. The results cannot be considered to be accurate for the other countries and the service sectors. The researchers/managers can use the model in various service sectors to test the validity of the method. The study is important due to the applied multi-methodology in this study allows firms easily catch the changes in expectations of the customers and benchmark their service with other competitors to evaluate their position in the market.

**Keywords**—Benchmarking, Internet Service Providers, Internet Service Sector, Multi-Methodology, Structural Equation Modeling, VIKOR



## The Financial And Non-Financial Benefits Of Public Education

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### Abstract

The major objective of this article is to evaluate the benefits of public education in China and Poland by examining primary and secondary data. A quantitative questionnaire was employed as the research methodology to obtain in-depth comparison results. Participants were university students and graduates from China and Poland. The research data was collected via online platforms such as Google e-questionnaire and WeChat e-questionnaire, as well as traditional forms. Statistical tools were utilized for analyzing and evaluating the obtained data. The findings revealed that public education provides both economic and non-economic benefits to not only students but also other stakeholders such as families, relatives, educators, business operators, education investors, as well as the general public as a whole. The findings additionally indicated that there are variations in the financial and non-financial benefits of public education between the nations studied.

**Keywords:** Public Education, Management In The Public Sector, Educational Benefit

## **Spillover Effect of Catastrophic Events on Global Financial Markets: An Event Study Analysis**

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### **Abstract**

The aim of this study is to investigate the effects of catastrophic events such as the Russia-Ukraine war on global stock market values in light of the increasingly interconnected nature of the world economy. The study employs an exploratory technique. An event study methodology has been used to record any price changes inside an index and to gain a deeper understanding of the phenomenon. The results show that different these events had an impact on how stock markets respond. Only "positive" and "neutral" political events and "negative" economic events were shown to have substantial spillover effects. The results also offer proof that stock markets exhibit similar trends in terms of how much they are impacted by catastrophic events.

**Keywords:** Catastrophic Events, Russia-Ukraine War, Global Stock Market, Event Study

## Using Statistical Methods to Forecast the Erbil International Airport Data

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### Abstract

This paper concentrates to use three advanced statistical methods (Bayesian linear dynamic model, Box–Jenkins and Adaline Neural Network) to forecast of future values based on the past values of a variable of (EIA pax aircraft movements). The real data set were collected and obtained from Erbil International Airport, and observations conducted of the number of EIA Pax aircraft in the Airport transfer process during a certain time period. The sample consisted of daily observation over a period of six years, starting on January 1, 2017, and ending on December 31, 2022, of all passengers who used Erbil International Airport to go to other countries. For the purpose of choosing the best model fit for these three models, the values of three criteria measures Mean Square Error (MSE), Mean Absolute Deviation (MAD) and Akaike Information Criterion (AIC) have been obtained from the estimated models. Additionally, the results showed that although the parameter estimations of the three models are not directly comparable, the results of all three models are not similar. Software packages StataV.16 and Matlab (R2013a) were used to fit the models.

**Keywords:** Statistical Methods, Forecast. Erbil International Airport Data

## **Panel Data Analysis Compared with Linear Regression Analysis Using WK1 and WK2 in Modeling Grain Production in Kurdistan Region from 1992-2017**

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### **Abstract**

The objective of this research is to identify the best and most relevant statistical model for projecting grain production in Kurdistan region. Data that were used was on Governorate basis collected for this purpose throughout year period (1992-2017). The Linear Regression Analysis was used, and Panel Data Analysis. The essential transformations were used to achieve OLS conditions. The analysis achieved the most appropriate model using some statistical criteria like (AIC, BIC, MSE, MAPE, and RMSE) were used to obtain the model that can be utilized in the prediction. Two new criteria were proposed (**WK1, WK2**). It was found that the WK1 and WK2 were best criteria in the comparison. A simulation was conducted in favor to the selected model.

**Keywords:** Grain Production, Regression Analysis, Panel Data Analysis, Forecasting, Simulation, WK1, WK2.

## **Examining the Influence of Individual Personality Traits on Turnover Intention among Faculty Members in Private Universities of India**

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DOI: [10.23918/ICABEP2023p17](https://doi.org/10.23918/ICABEP2023p17)

### **Abstract**

The purpose of this study is to determine how personalities play as important factor to turnover intentions. The non-probabilistic convenience sample method is used in the study to explore the key effects of personality on faculty members in private universities. The construct validity was assessed using principal component analysis with varimax rotation, and the internal consistency of the scale was assessed using Cronbach's coefficient alpha. The causal link between the antecedents of personality and turnover intention was discovered using regression analysis. According to the findings, extraversion, and agreeableness both have a significant negative impact on turnover intention. According to the study, management should implement the right policies and practices in human resources that promote positive personality traits and thus increase faculty retention in Indian educational institutions by decreasing turnover intentions. Using Goldberg's Personality Big-Five Factors, five personality antecedents were found (Goldberg, 1981). The Turnover Intention Scale and Ten-Item Personality Inventory were used to create a 13-item measure. A survey was created and delivered online to gather information from faculty members across India. A sample of 352 complete responses were selected for further analysis process. According to the study management should implement right policies and procedures HR to promote positive personality traits and high retention of academicians.

**Keywords:** Turnover Intention, Faculty Members, Educational Institutes, Individual Factors, Personality

## **Investors Protection and Financial Performance of Companies in Developing Countries**

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### **Abstract**

The objective of this research is to examine the correlation between investors protection corporate governance recommendations and financial performance of companies in developing countries. Specifically, this study seeks to assess the extent to which these companies have adopted and implemented corporate governance related investors right protection regulation that are considered to be of high quality. In order to achieve this aim, a comprehensive analysis will be conducted to evaluate the relationship investors right protection and financial performance. The study will focus on a sample of listed firms in Ghana, Zambia, Mauritius, and Botswana. Financial and Non-financial related data were extracted from the annual reports of listed companies in these countries from 2013 to 2019. Financial performance, as measured by Return on Assets (ROA), and Return on Equity (ROE) were used as dependent variables. The data analysis employed various regression techniques, including Panel data Ordinary Least Squares (POLS) regression, as well as Generalized Least Squares (GLS) with both Fixed Effect and Random Effect models. The findings are expected to show that protection of investors rights have a positive and significant relationship with the financial performance of companies in developing countries.

**Keywords:** Corporate Governance: Financial Performance: Investors Protection: Investors Right: Performance of Companies in Developing Countries

## **State Responsibility for Wrongful Acts and its Implications: The Case of the Involvement of Turkey in Northern Syria**

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### **Abstract**

This research investigates the concept of state responsibility for wrongful acts and its implications in cases involving non-state actors. The case of the involvement of Turkey in Northern Syria through Syrian militias is investigated through the lens of the Articles on the Responsibility of States for Internationally Wrongful Acts. The theoretical framework of this research is "Complicity as a new standard of attribution of conduct" by Vladyslav Lanovoy in 2017. The data for this research is collected by exploring the reports of local and international organizations and reliable news agencies. Moreover, the method of data analysis is content analysis. The main finding of the research indicates that cases of international law violations by Turkey-backed militias are attributable to Turkey, due to the level of support it provided to them and with reference to ARSIWA and the "complicity standard." The research recommends that international legal bodies should intervene to ensure justice.

**Keywords:** State Responsibility, Wrongful Acts, Turkey, Northern Syria, International Law

## Securitization of the Kurdistan Independent Referendum in 2017

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### Abstract

Despite the local, regional, and international pressures on the Kurdistan Regional Government (KRG) to postpone the independent referendum, the Kurdish leadership held the independent referendum on its scheduled time on 25 September 2017. Following the vote, the Iraqi armed forces with the help of Shitte Militia groups begun to attack the Kurdish forces in the disputed areas on 16 October 2017, and recontrolled all the disputed areas in one day. The aim of the article is to analyze the Iraqi Kurdistan's independent referendum through the prism of the securitization theory. The article analyzed the speeches made by the Iraqi Arab politicians regarding the Kurdistan independent referendum. Based on the discourse analysis, and by applying the theory, the article argues that the independent referendum was securitized by the Iraqi federal government for protecting the Iraqi territorial integrity.

**Keywords:** Independent referendum, KRG, Kurdish forces, Securitization, Territorial integrity.



## Political and Economic Implications of the Russia-Ukraine War for Nigeria

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### Abstract

The Russia-Ukraine war, which began on the 24<sup>th</sup> of February 2022, following Russia's invasion of Ukraine has upset the relative balance and stability of the world, with implications. It is against this background that the paper examined the extent to which Nigeria has been affected on the economic, political and social fronts. The paper utilized document analysis for data collection and content analysis for data analysis and discussion of findings. The findings include increase in prices of commodities, resulting in faster inflation and slower economic growth, disruption to industrial activities and agricultural production, foreign exchange crisis and low purchasing power of the Naira (₦), disruption to the foreign education of Nigerians, heightened insecurity and reduced political leverage of Nigeria in national and international politics. The paper recommends that urgent and effective measures should be taken to address the identified challenges and a policy should be formulated and implemented to diversify the Nigerian economy, so that it could be shielded relatively from the highly volatile dynamics of the international system and global economy.

**Keywords:** Russia-Ukraine War, Russia, Ukraine, Nigeria, International System, International Political Economy

## Kurdish Media's Coverage of the Yazidi Genocide: The Public Opinion Distortion

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### Abstract

This study, by applying framing theory, attempts to explore how two Kurdish media organizations, in this case Rudaw and the Kurdish News Network (KNN), covered the fall of Sinjar on and after 3 August 2014. The key finding of the article is that while Rudaw gave larger 'focus space' to the events than KNN (not because of editorial decisions, but because Rudaw is bigger than KNN), both initially covered events in a neutral way in terms of not assigning responsibility for the fall of Sinjar and, when they did, blamed officially non-partisan forces. However, once relations between the KDP and the Gorran Movement soured, KNN began framing the KDP forces as the only forces in charge of protecting Sinjar and, therefore, solely responsible for Sinjar's capture. Additionally, while both media outlets framed the ISIS attacks on Sinjar and the victims of the incident in a humanizing way, Rudaw used more emotional terms in this frame than KNN. This article seeks to provide a complete picture and, in order to avoid ambiguity, will identify its location within the literature of framing theory and provide a short literature review. Another key finding is that both media outlets distorted the Kurdish public opinion of the genocide for their political interests. This article highlights the role that party-political agendas play in the Kurdish media and the high level of political conditioning employed by Kurdish party-affiliated media to guide their target audience. The hypothesis of this article is that both Rudaw and KNN covered the Sinjar massacre in a relatively neutral way, since the KDP and the Gorran Movement were, at that time, in political alignment and cooperated in a broad-based government. However, with the deterioration of the alliance, KNN changed its stance and attributed the responsibility for the fall of Sinjar to KDP-loyal forces. Since Kurdish media outlets play an important role in shaping public opinion in favor of their own political interests. This article will explore Rudaw and KNN's Sorani Kurdish language coverage of the fall of Sinjar on 3 August 2014 and its aftermath. This article excludes the coverage of the PUK-aligned Kurdsat TV channel and NRT TV, an independent media outlet at the time, only because their 2014 news archives are not available. The article uses quantitative content analysis to examine 121 news stories from Rudaw and 101 stories from KNN that were disseminated between 3 August and 8 August 2014.

**Keywords:** Kurdish Media, Yazidi Genocide, Public Opinion Distortion

## **An Evaluation of Students Performance in Summer Internship Program: Supervisors Perspective**

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### **Abstract**

The current study aims to evaluate the students who are participating in a summer internship program for three months from the perspective of local and international private companies in Kurdistan Region of Iraq. An analytical Descriptive method was applied and Mix method was employed through questionnaires and interview to collect the data. The population consists of all the supervisors in (64) private companies who are doing their business in KRG, as well as the sampling includes (185) supervisors. In general, the results of the survey show that students have the ability to learn more practically, work with different background, dependability on themselves, commitment with their job and time, having a positive attitude to work as well as satisfied with their internship experience. On the other hand, the result from the interview illustrates that most traits that helps the student's advancement are work seriously and respect the laws and instructions of the company, as well as adhere to working hours. In addition, It has been mentioned that most of students have improved their interpersonal skills in terms of communication, teamwork, make decision, Time management, solving problems and Leadership. The value of the current study can be recognized as this study was conducted in in the various (local and international) companies with different sectors such as (Telecommunication, construction, Healthcare, universities, foods, Bank). In addition, this is considered to be the first study which is accompanied in term of summer internship program in Kurdistan as well as Iraq. Moreover, this study benefits both companies and universities at the same time.

**Keywords:** Summer Internship Program, Ability to Learn, Dependability, Career Development, Soft Skills.



**The Extent Practiced Smart Leadership by The Heads of Scientific Departments And Its Role in The Job Performance of Teachers: An Analytical Study From Opinions of A Sample of Teachers In The Scientific Departments at Salahaddin University, Erbil**

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**Abstract**

The research seeks to find out the availability of smart leadership practices among the heads of scientific departments in the faculties of Salahaddin University / Erbil, from the point of view of a sample of faculty members, as well as to identify the role of smart Leadership in its dimensions (emotional intelligence, spiritual intelligence, rational intelligence) in the job performance of teachers in its fields (scientific research, teaching performance, university and community service, behaviors). In order to achieve the objectives of the research, a questionnaire was designed and distributed to the research sample consisting of (338) teachers, and to measure the nature of the relationship and the influence between the two variables, using statistical methods for social sciences (SPSS). It was relied upon to analyze and test research hypotheses that stipulate the existence of smart driving practices in addition to the existence of a relationship and influence between the dimensions of smart driving and the job performance of teachers together and individually, and one of the most prominent results of the research is the, with There is a positive relationship and effect between the dimensions of smart leadership and the job performance of teachers at the macro and micro levels. . Among the most prominent recommendations is to increase interest in scientific research and participation in scientific conferences to serve the community.

**Keywords:** Smart Leadership, Job Performance, Salahaddin University - Erbil.

**The Role of Organizational Justice in Administrative Creativity:  
An Analytical Study of the Viewpoint of A Sample of Heads of Scientific  
Departments in A Number of Private Universities in Erbil, KRG, Iraq**

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**Abstract**

The current research aims to analyze the relationship and impact of organizational justice for heads of scientific departments in private universities, represented by its dimensions (distribution fairness, fairness of procedures, fairness of transactions) in the dimensions of administrative creativity, represented by (motivation, creative leadership, training), and the research problem was identified by asking questions It focused on the philosophical concepts of the research variables, and on the nature of the relationship and influence between the variables. A hypothetical scheme was designed expressing the main assumptions, and the questionnaire form was used as a means of obtaining data, as it was distributed to heads of departments in private universities in the city of Erbil, consisting of (85) department heads, and the number of valid forms for analysis was (85) forms. In order to verify the validity of the hypotheses, I underwent multiple tests using the statistical program (SPSS. V.23). The research followed a descriptive-analytical approach. The research reached several conclusions, the most important of which were revealed by the results of the correlation on the positive moral relationships between the dimensions of organizational justice and administrative creativity at the macro and micro level, where the strongest relationship was between distributive justice and creative leadership. Then came the relationship of transactional justice and creative leadership, and this confirms the benefit of the researched universities. In directing the organizational justice dimensions for the purpose of enhancing the processes of administrative creativity. The research suggests the necessity of investing in the strong relationships between the organizational justice dimensions and the dimensions of administrative creativity at the macro and partial levels and directing this relationship towards serving the researched universities. As well as enhancing the processes of motivation for faculty members to think creatively by granting incentive rewards and providing a positive and supportive environment in the scientific departments.

**Key words:** Organizational Justice, Administrative Creativity

## **The Determinant Roles of Turkish Identity in Relations with The Kurdistan Region In Iraq**

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### **Abstract**

The developments that started in the Tanzimat Era have profound effects on the formation of the Turkish identity in Turkey. The modern Turkish state structure, which was the product of periods when great waves such as the French Revolution, the Industrial Revolution and modernization deeply affected Europe and the countries in its periphery, was also highly affected by internal developments. In the formation of Turkish identity, the state's efforts to keep up with the developments outside, as well as nationalism movements have an impact. In addition, the continuous loss of land from the Treaty of Karlowitz in 1699 until the Treaty of Sevres on 10 August 1920 is one of the traumatic effects on the formation of this identity. In addition, the emergence of the separatist PKK terrorist organization after 1980 in Turkey, which also experienced the effects of postimperial traumas, further reactivated the traumas of division, because the Kurdish population in Turkey is remarkably high. The Turkish identity formed under the influence of these traumas has also had significant effects on the relations with the Iraqi Kurdistan region. This study investigates the effect of the Turkish identity formed in the process in Turkey on the relations with the Kurdistan region. The nationalist movements that fluctuated depending on the internal developments in Turkey sometimes played a more decisive roles in the relations with the Kurdistan region than any other factor.

**Keywords:** Turkish Identity, Kurdistan Region, Relations with Kurdistan

## **Corporate Governance Best Practice and Financial Performance of Listed Firms In Malawi**

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### **Abstract**

The aim of this study is to investigate the relationship between corporate governance and financial performance of companies in Malawi, by looking at the magnitude to which publicly listed companies across every sector in Malawi have implemented corporate governance codes and recommendations. Corporate governance index and sub-indexes were created by collecting both corporate governance related data and financial data from annual reports of companies listed in Malawi stock exchange from 2011-2020. The total number of the companies in the sample is 504. Correlation analyses, Generalized Least Square (GLS) both Fixed effect and Random effect, and GMM were used in the analysis. Asset turnover, Return on Assets and Return on Equity were used as the proxy of Financial performance. For the independent variable a comprehensive corporate governance index was adopted.

**Keywords:** Corporate Governance: Financial Performance: Performance of Companies in Africa: Malawi Stock Exchange



## The Impacts of China's Investment on Nigeria's Development

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### Abstract

This conference paper aims to explore the impacts of China's investment in on Nigeria's development. The paper will use qualitative research approach with secondary sources. The method of data collection is the document analysis from the scholarly journals, books and even news. The researcher will use the impact analysis reports done in randomly selected local governments all around Nigeria or area councils in the Federal Capital Territory (Abuja). The data analysis method is content analysis. The paper will present data and findings in a qualitative, positivist and inductive approach. The findings will illuminate, especially, the impact of Chinese investment on Nigeria's economic development in different localities and, also on some social development items such as human capital formation and educational developments. One of the implications of this research is the aggregate value of the Chinese investments should bring technology and skills transfers from the China's investors/institutions to Nigeria's society.

**Keywords:** China, Nigeria, Investment, Development, Human Capital

## Turkey-Iraqi Kurdistan Relations from Poststructuralist Perspective After the Cold War

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### Abstract

Poststructuralist theory in international relations, as a postmodern theory, has produced different analyses from modernist and mainstream theories. This theory, which claims that the language used in the understanding of the international system has an important effect, states that the discourse applied by the actors has important effects on the structuring of relations. With the end of the cold war in the 1990s, Turkey changed its perception of threat to a large extent, stopped perceiving Communism as a threat and focused on separatist movements within itself. State actors playing important roles in the shaping of international relations ensured the formation of public opinion that supports their policies with the language they use. This situation has caused the changing actors in Turkey to use different discourses. In this context, the effects of the language used by different actors after the Cold War in Turkey on the relations with the Iraqi Kurdistan region are discussed in this study. This language used is also closely related to the identities of the actors. As the poststructuralist theory claims, how the language used by the political actors in Turkey affects the relations between Turkey and Iraqi Kurdistan is discussed in this study.

**Key words:** Post-Structuralist Theory, Language, Discourse, Turkey-Iraqi Kurdistan Relations

## **Integration of Structural Equations Modeling VMCM, VIKOR, TOPSIS to develop Benchmarking Method for Service Organizations: Case Study of Kurdistan Region of Iraq**

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### **Abstract**

This study tried to figure out the integration of Structural Equation Modeling (SEM), Vector Measure Construction Method (VMCM), VIKOR, and TOPSIS for developing a benchmarking method for service organizations in the Kurdistan Region of Iraq as a case study can provide a comprehensive approach to evaluate and compare the performance of service organizations. By integrating SEM, VMCM, VIKOR, and TOPSIS, a comprehensive benchmarking method can be developed for service organizations in the Kurdistan Region of Iraq. The study of review literature identify the SEM provides the theoretical foundation and identifies the relevant factors, VMCM combines the criteria into a single measure, VIKOR assists in determining the best compromise solution, and TOPSIS helps in ranking the organizations based on their proximity to the ideal benchmark. This integrated approach enables a comprehensive evaluation and comparison of service organizations' performance and supports decision-making for improving service quality and efficiency Piwowarski & Nermend, 2022. The researcher reviewed relevant articles and found that in consideration of multiple criteria and their interdependencies, these methods support decision-makers in making well-informed choices and optimizing outcomes across a range of applications. However, they enable decision-makers to handle complex decision problems with a structured and systematic approach, enhancing transparency, consistency, and fairness in the decision-making process.

**Keyword:** VMCM, VIKOR, TOPSIS, Benchmarking, Service Organization, Kurdistan region of Iraq

## **Navigating Chinese Hegemony: Assessing its Impact on International Order, State Sovereignty, and Territorial Integrity**

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### **Abstract**

The international order has been always relying on the fundamentals of states sovereignty and territorial integrity to have a stable and peaceful arena for all the different actors to engage each other, the paper focuses on the period of the post second world war American led order and how they established a system based on liberalism, in terms of human rights and the right of self-determination, with an emphasis on territorial integrity. The United States has sought to navigate these norms by outlining the circumstances in which one principle should be prioritized over the other, creating some sort of fogginess about the destiny of a lot of stateless nations. In addition, the paper seeks to examine through qualitative research framework, the alternative hegemonic system if China once becomes the hegemon and leads the international system, whether it is going to provide better opportunities for a lot of stateless nations, such as the Kurds, for example, to seek independence or it would prioritize territorial integrity over self-determination.

**Keywords:** International order, China, Self-determination, Territorial Integrity, United States

## To Study the Relationship Between Audit Firms, Fraud Prevention and Fraud Detection with Special Reference to Erbil Holding Companies

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### Abstract

Enterprises as well as organizations throughout the planet face numerous amounts of economic issues which links with, errors in monetary, scammers, as well as fraud that can entail a direct negative influence effect on brand image and buyer trust for any firm or commercial field. Away beyond these, fraud risk could extremely be harmful to commerce because it can reduce commercial profit, buyer attractiveness, and ability to perform revenue which can connect among rivals and perhaps adjacent corporations. The aim of the study related to determine the relationship between audit firms, fraud prevention, and fraud detection: Erbil holding companies. This study will involve the design of a questionnaire and quantitative approaches will be employed in the methodology of the research through primary data. The populations of the study cover the administrative staff, accounting, as well as auditing staff of Erbil holding companies. A total of 200 employees contains the population of the study in selected four different companies such as (Darin Group, Falcon Group, EY Company, Deloitte Company). The study achieves more than 104 samples of questionnaires for the entire population. The study explains to understand the correlation between variables through Pearson Correlation. The result of the Pearson Correlation indicates there is a significant relationship between audit firm attributes and fraud prevention because  $r = 0.611$  and significant 0.000 which is less than the value 0.01. Moreover, there is a significant relationship between audit firm attributes and fraud detection. because  $r = 0.696$  and significant 0.000 which is less than the value 0.01.

**Keywords:** Audit Firm, Audit Firm Characteristics, Fraud Control, Fraud Prevention, Fraud Detection, Erbil Holding Companies

## **The Role of Organizational Power in Promoting Entrepreneurial Orientation: An Analytical Study of the Opinions of Faculty Council Members In A Sample of Private Universities in the Erbil City- Kurdistan Region of Iraq**

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### **Abstract**

The research aims to determine the relationship and influence of the organizational power in private universities represented by its dimensions (hard power, soft power), in the dimensions of the entrepreneurial orientation represented by (orientation towards creativity, orientation towards risk-taking, proactivity). The general framework of the research is represented by the research problem, which was identified by raising several questions about the nature of the relationship and influence between the independent variable (organizational power ) and the dependent variable (entrepreneurship). For multiple tests, the questionnaire was used as the main tool for data acquisition. The research followed the analytical descriptive approach, as the main and sub-variables were described, as well as the relationships and influence between the variables were analyzed. The research community represented all the private universities in the Erbil city, Kurdistan Region of Iraq, which numbered (9) universities. The sample consisted of (7) universities, and the respondents were (79) members of the college councils in the selected sample of universities. The hypotheses were tested through a set of statistical tests by the computer program (SPSS V.23). The research reached a set of conclusions, the most important of which is the presence of positive correlations and strong effects between the main and sub-variables, at the macro and micro levels. The research suggested a set of proposals, including the necessity of harnessing the strong relationships between the two variables and directing them towards serving the universities under study.

**Keywords:** Organizational Power, Entrepreneurial Orientation, Private Universities, Erbil City.

## **The Influence of Working Environment on Employees' Performance: The Case of Koya Technical Institute in City Erbil, Iraq**

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### **Abstract**

To explore innovative approaches to work, organizations must venture beyond their customary roles and comfort zones. They should strive to establish a work environment that fosters enjoyment, a sense of purpose, pride, and realization of potential for their employees. The objective of the study conducted at the Koya Technical Institute in Erbil; Iraq was to evaluate how the working environment influences employee performance. The study employed a descriptive research design and a simple random sampling technique, resulting in a sample size of 60 respondents. The data were collected using structured questionnaires. The study findings indicate that the working environment of the organization has an impact on its members, according to the respondents. Additionally, the study identified several issues that, if addressed by the management, could enhance employee performance. These issues include the need for a more flexible working environment, mitigation of work-related noise distractions, improvement of supervisor-subordinate interpersonal relationships, provision of job aid, implementation of performance feedback mechanisms, and enhancement of work incentives to motivate employees in their job performance.

**Keywords:** Work Environment, Employees' performance, Organizations, Koya Technical Institute, Erbil/Iraq

## Occupational Trends and Employment Dynamics in Poland Perspectives from CEDEFOP data

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### Abstract

The European Center for the Development of Vocational Training (CEDEFOP) plays a crucial role in analysing and understanding the skill supply and demand dynamics of Europe. It helps to identifying emerging skill gap and surpluses. It involves assessing the skills request by different industries and occupations. By addressing skill mismatches and promoting the development of relevant and high-quality skills it supports economic growth, competitiveness, and social inclusion across the European Union. The main objective of this paper is to explore and analyse the data of employment trends in various occupations in Poland retrieved from CEDEFOP. Microsoft Excel is used to clean and analyse the data and PowerBI is used to visualize the data. Charts and Linear regression forecasting trend lines are the tools used to identify the patterns and change in employment over time period of 2010 to 2035 and insights into evolving labour market dynamics. The findings include both positive and negative trends in employment across different occupational categories. Some professions demonstrate a steady increase in employment figures while other show fluctuations or declines. The paper concludes that a workforce equipped with green skills is crucial in achieving a sustainable future and ensuring a smooth transition to a low carbon resource efficient society. The paper provides some valuable insights for some policy recommendations especially for the policy makers of the county Poland.

**Keywords:** 21<sup>st</sup> Century Workforce, Green Transition, Employment, Poland, CEDEFOP



## US and China's Investment Strategies in the Middle East and the Impact of these Strategies on the Middle East Economy

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### Abstract

Investment strategies of the United States and the People's Republic of China in the Middle East witnessed significant developments between 2000-2022. Both countries have recognized the importance of the region's energy resources and strategic location and have made significant investments in the region's energy and infrastructure sectors. This period marked China's emergence as a formidable economic player in the region, challenging the traditional dominance of the United States. Both countries sought to secure access to energy resources, expand trade relations, and enhance their geopolitical influence in the region. During this period, the United States maintained its longstanding economic ties with the key Middle Eastern countries. These relationships revolved around oil imports, arms sales, and strategic partnerships. China, on the other hand, pursued an assertive economic engagement strategy in the region. It sought energy resources to meet its growing domestic demand, leading to increased imports of oil and gas from the Middle Eastern countries, like Saudi Arabia, Iraq, and Iran. China also embarked on infrastructure projects, such as ports and pipelines, enhancing its connectivity and trade links with the region. The competition between the United States and China especially intensified in the realm of infrastructure development. China's Belt and Road Initiative gained momentum, offering Middle Eastern countries attractive investment and financing options for their infrastructure projects. This presented an alternative to the US-dominated economic framework and allowed China to expand its influence. Furthermore, due to the trade battles between the USA and China, tariffs, trade disputes and sanctions policies affected the economic relations between the two countries on the one hand, and the economies of the Middle East countries on the other. In the trade competition between the two countries, the Middle East countries faced various challenges from time to time while trying to maintain their national interests. On the one hand, the US maintains its long-standing relations with key Middle Eastern countries, especially by military and political means, on the other hand, China's economic rise and infrastructure initiatives have shaped the economic landscape of the Middle East and have had implications for regional geopolitics. The economic and strategic implications of the USA and China's investments in the Middle East are significant. These investments have had a positive impact on the region's economy and have facilitated economic cooperation and political ties between the countries in the region and China and the USA.

**Keywords:** Middle East Economy, Investment Strategies, China, USA.

## The Impact of Glass Ceiling Theory on Entrepreneurship Emancipation

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### Abstract:

In the current paper, we have advanced the notion of glass ceiling within the emancipatory perspective of entrepreneurship as an additional unexplored construct that hinders the empowerment paradigm. This paper aims to build on the perspective of emancipatory entrepreneurship by understanding the contextual barriers that precede emancipatory entrepreneurship as well as exploring the sustainability of empowerment that results from the entrepreneur act among women in conflict regions of the conservative developing world. This qualitative study comprises interviews with 28 female micro-business owners from various geographical regions in Iraq. The interviews cover their personal stories, their diverse backgrounds, family status, current businesses, and future aspirations. This paper argues that acknowledging the contextual glass ceiling is an important addition to the perspective of emancipatory entrepreneurship. While demonstrating that emancipatory entrepreneurship is an important tool for development along the path of gender equality and women's rights, recognizing this glass ceiling offers valuable insights into the limitations of the theory. Secondly, this study offers difficult-to-access empirical evidence from Iraq, a rarely researched country in the field of entrepreneurship. Thirdly, this work adds to the scarce and much-needed work in the field of entrepreneurship in post-conflict regions. The study contributes to the work on entrepreneurial behavior in conflict environments and the impact of entrepreneurship on socio-economic development and reconstruction of societies and economies. Moreover, it adds to the literature on gender and women's entrepreneurship in developing economies. Lastly, it contributes to the growing body of literature on alternative subfields and forms of marginalized entrepreneurship research.

**Keywords:** Glass Ceiling Theory, Entrepreneurship, and Emancipation

## Sustainable Accounting: A Conceptual Analysis and Its Relevance

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### Abstract:

The protection of the environment has always been a major concern. Environment destruction is still a result of human activity. Observing how the environment is being destroyed, especially as a result of several types of pollution, such as water, air, soil erosion, and deforestation, etc. Developing industries for economic growth would be another factor in these forms of degradation. The requirement for economic development and human health quality is equally crucial, and environmental degradation not only reduces economic production but also disrupts the environment. In order to achieve a balance between economic production and environmental conservation, environmental accounting is therefore crucial. A new accounting method known as "green accounting" tracks costs and is provided to business concerns by the environment. Accounting for the environment is another name for green accounting. A tool for expressing the harm caused by commercial activity and the advantage of the natural environment is green accounting. In light of this, the present research would like to discuss the idea of green accounting and its significance in the current environment. Additionally, in order to raise awareness of green accounting and environmental accounting and to place more focus on environmental conservation and protection, the study will also attempt to examine ever-more-unknown aspects of these topics. Several publications on the green accounting system were evaluated in the current. The study also tries to demonstrate the value of financial accounting, corporate social responsibility, and green accounting in achieving the twin goals of environmental protection and economic growth.

**Keywords:** Sustainable Accounting, Environment Accounting, Economic Growth, Green Accounting

## Modeling and Analysis of Daily Temperature using Logistic Regression and Markov Chain

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### Abstract

Weather and climate have a great influence on all aspects of life, as changes in weather and climate pose a challenge to all sectors, especially in the field of future planning. Temperature is considered the most important climatic element that has a direct or indirect effect on other climatic elements. The goal of the study is to control the effect of yesterday's daily temperature ( $x_1$ ) and the day before it ( $x_2$ ) on the current daily temperature (Y) using a hybrid Markov-Logistic regression. The data on daily temperature were collected from the IQ\_ASOS Network for about 4 years and 3 months on the daily temperature of Sulaymaniyah Governorate during the period January 2019 to March 2023. The first outcome illustrates that the daily temperature has a Markov chain with second order, and the logistic regression also expresses that a nice and sunny daily temperature followed by a nice and sunny daily temperature and a high daily temperature followed by a high daily temperature are more likely for the temperature of Sulaymaniyah. The second result shows that the model might achieve sufficient accuracy for many applications of temperature data reasonably, and the last result shows that yesterday's daily temperature and one day before yesterday's daily temperature have an impact on the daily temperature.

**Keywords:** Logistic Regression, Markov Chain, Transition Probability Matrix, Maximum Likelihood Estimation (MLE), Temperatures

## The Role of National Oil Company in Kurdistan Region Oil Process through International Oil Companies

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### Abstract

This article examines the role and characteristics of the National Oil Company (NOC), as well as the challenges and opportunities inherent in its plans and emerging trends. The Kurdistan Regional Government (KRG) possesses significant oil reserves and has attracted International Oil Companies (IOCs) for exploration and production activities. While the concept of establishing a National Oil Company (NOC) in the region might have seemed advantageous, since it never materialized in reality. This essay explores the reasons behind the absence of an NOC in KRG and proposes potential alternatives to address the challenges faced by the KRG in managing its oil resources more effectively. NOCs can be utilized to advance the government's objectives in the upstream to the downstream supply chain because they play such a significant role in the global oil and gas industry and are often fully or partially controlled by their respective governments. As a result, reformation of NOCs is near the top of many oil-producing countries' policy agendas, although in some cases incrementally and in others fundamentally. This paper thus argues that the national oil company model may have had a number of beneficial effects on the KRG economy if it hadn't been just a piece of paper, and it also supports the establishment of a national oil company in the KRG, which may be thought of as a state rich in petroleum as a result of a significant recent petroleum discovery there. Finally, the study technique employed an evaluation of previously published content. Based on the comparative analysis, the study drew some potential findings regarding the function of NOCs and fiscal regimes and provided some recommendations for NOCs in the Kurdistan region.

**Keywords:** KRI, NOCs, Oil price volatility, Oil Trade and Diplomacy, Foreign Policy, Gross domestic products, and Economic growth.

## Financial Inclusion For Sustainable Development in South Asian Countries

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### Abstract

The South Asian countries present the case of unemployment, poverty, inequality, exclusion, and underdevelopment threatening their financial inclusion and sustainable development. Thus, this study examined the role of financial inclusion for sustainable development in the region. The study constructed a financial inclusion index based on availability, accessibility, and usage dimensions of banking, and constructed a financial-related sustainable development index based on the indicators of SDG-1-2-3-5-8-9-10 having connection to financial inclusion. Finally, the panel-random effect regression has been preferred over pooled-OLS and panel-fixed effect regression for estimating the effect of financial inclusion to the sustainable development of South Asia while controlling for selected macroeconomic correlates. The results over 2004-2022 indicate 49.18 point increase in sustainable development index for one point increase in the financial inclusion index implying the key role of financial inclusion for attaining SDGs. The policymakers, therefore, should focus on financial reforms for making financial services more inclusive.

Keywords: Financial Inclusion, Sustainable Development, South Asia

## Agricultural Crop Insurance in Sustainable Farm Management

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### Abstract

Agriculture is prone to climatic variabilities. Managing an agricultural farm with several enterprises is too much difficult because of natural calamities, pests, and diseases. Producing a healthy crop demands huge costs, labour, and time investment. If there will be a failure of crops, then the farmer has no option to cope with the situation. Therefore, agricultural insurance is introduced in India and several other countries to deal with the loss and overcome with alternative options. A farmer with a small investment starts several crop production and expects a good yield to fetch a significant profit out of it. But sometimes, because of Biotic or abiotic stress crop production failure happens, and the farmer bears the loss. In the Abiotic factors of crop production context currently, the climatic variations are too frequent nothing is certain and in biotic Stress form, weeds, disease and pests are the major sources of crop yield loss. These uncertainties can be safeguarded by crop insurance. Side by side, this insurance will help farmers to take some innovative and better production technology. For example, in India, The Pradhan Mantri Fasal Bima Yojana (PMFBY) is a transformative scheme of the Government of India to provide insurance coverage and financial support to farmers in the event of failure of any of the notified crops, unsown area and loss of harvested produce as a result of natural calamities, pests and diseases to stabilize the income of farmers, and to encourage them to adopt modern agricultural practices.

**Keywords:** Agricultural Insurance, crop production, climatic variability, and yield.

## The Importance of Business Ethics in Corporate Culture

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### Abstract

Business ethics have become more important in modern times, every company has to create a strong culture that requires ethical behavior to survive in the long run. All businesses have a responsibility to serve their customers and employees in the best possible way and to act professionally. Business ethics refers to a set of principles or standards that govern the ethical conduct of business. Adhering to business ethics creates a corporate culture that helps in providing better service, growing the company, and retaining quality employees. Every corporate has its own culture which influences how employees behave with each other and with stakeholders. The culture of a company includes its dress code, working hours, office setup, employee benefits, turnover and recruitment decisions, etc. Corporate culture is important in any company, as it serves as a role model for employees. The research paper aims to highlight the importance of business ethics in corporate culture and explore the role of business ethics in corporate culture. The data will be based on secondary sources including texts, literature, journals, books, newspapers & the internet, etc. and the methodology used for the study will be Systematic Literature Review (SALSA technique). This paper proposes a conceptual framework for considering various issues related to corporate culture and business ethics.

**Keywords:** Business Ethics, Behavior, Corporate Culture, Company, Customers



## Trends in Leadership and Entrepreneurship in Post-Covid Era

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### Abstract

Leadership trends serve as a lens through which to comprehend the demands of the contemporary global work culture. Presently, the business monarchy needs a flattened hierarchy tied with democratic leadership methodologies. This horizontal organizational structure facilitates robust internal communication among staff and elevates their morale. It empowers all individuals to make prompt decisions and adeptly embrace cultural shifts within the organization. The advent of the Covid-19 pandemic has been an enlightening our experience. Particularly, it has triggered a paradigm shift in the mindset of business leaders, compelling them to devise and execute novel strategies aimed at ensuring sustained company viability in the aftershock of the pandemic. Leaders are tasked with the responsibility of cultivating a cohesive culture that unifies team members, regardless of their geographical dispersion. The presence of remote workers introduces the potential for disruption within the work environment. This attribute prepares leaders with the capacity to swiftly make judicious decisions during periods of upheaval or transformation. The implications of inadequate decision-making by leaders, particularly in critical moments, have led to the downfall of numerous enterprises. In the context of 2023, a preminent leadership trend is the cultivation of a mindset amenable to change. Leaders must cultivate a heightened sense of awareness among team members, fostering readiness for unforeseen circumstances. A comprehensive assessment of outdated strategies is requisite, enabling the formulation of contemporary paradigms aligned with the exigencies of the present. This deliberate shift must be perceived through a lens of positive transformation, facilitating the identification of avenues for enhanced profitability, productivity, and advancement.

**Keywords:** Covid-19 Pandemic, Remote Work Culture, Innovative And Agile Methodologies.

## Examining the Impact of Consumer Buying Behavior on Influencer Marketing

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### Abstract

Influencer marketing has become a popular and successful kind of promotion in recent years for businesses looking to reach their target market. The purpose of this study is to analyse how influencer marketing affects consumer purchasing intentions. In particular, the study looks how influencer marketing affects consumer behavior, with a focus on knowing the variables that affect consumers buying intentions. The research has been carried out using a descriptive research approach. The data gathered from multiple sources has been analysed using content analysis review. The expected result of this study shed light on the potential of influencer marketing as a kind of advertising and its impact on consumer behavior. By shedding light on the precise elements that contribute to the shaping of consumer purchase intention in the context of influencer marketing, the study hopes to advance the body of knowledge. Overall, this study advances knowledge of the function and impact of influencer marketing on customer choice. The research may aid marketers and businesses in creating influencer marketing tactics that are more successful maximizing their targeting efforts and boosting customer engagement and buying intent.

**Keywords:** Influencer Marketing, Customer, Businesses, Buying Intention, Social Media

## Women's Political Representation in India

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### Abstract

Women's political representation is a crucial aspect of any democratic society since it reflects not only gender equality but also various perspectives and inclusive decision-making. As the world's largest democracy, India has noticed significant growth in women's political participation throughout the years. However, given the persistent gender gaps in political leadership roles, the extent and impact of these advances remain under scrutiny. The study will focus on addressing to what extent have socio-cultural, institutional, and structural factors influenced the representation of women in politics in India and what is the implication of these factors for achieving gender parity and effective governance. Therefore, the research problem cited for this study is exploring the multifaceted challenges and progress of women's representation in Indian Politics. This research aims to comprehensively investigate the dynamics of women's representation in Indian politics, encompassing both the challenges that hinder their participation and the measures that have been taken to enhance their political involvement. The deductive research technique is used for the present study and the study is based on qualitative data collected through secondary sources. The paper uses an exploratory research design. The expected contribution of this study is to provide a more comprehensive view of the factors influencing women's political representation in India, bridging the theoretical and real-world gaps. The findings will contribute to the existing literature on gender and politics, providing insights for policymakers, political parties, and civil society organizations looking to implement targeted initiatives to increase women's participation and leadership in Indian politics.

**Keywords:** Gender-Equality, Politics, Political Participation, Women, Women's Representation

## The Importance of E-Marketing for Agricultural Products

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### Abstract

Using the internet as a way of marketing channel in the agriculture industry has opened doors for farmers to reach a large number of customers. E-Marketing tends to reduce the gap between farms and the non-farming sector as a means for communication. The rural telecom subscriber base has grown faster in comparison with the urban telecom subscriber base. Smart farmers are considering online services that are required for their agribusiness like (agriculture inputs) fertilizers, pesticides, farm equipment, machinery, product transportation, and post-harvest services. The ultimate aim of e-marketing in the agriculture industry is to target a large audience cost effectively and measurably. E-marketing is growing at the rate of 51% per annum in the world. E-Marketing provides the stage to encounter personalized feeds of the customer increasing the transparency of the product or service.

**Keywords:** E- Marketing, Farmers, Agriculture inputs, Agribusiness

## Impact of Digital Transformation on Forthcoming Business Model

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### Abstract

Digital transformation involves leveraging digital technologies to either create new business processes or modify existing methods, as well as reshaping organizational culture and enhancing customer experiences to align with developing business and market demands. This recalibration of business strategies for the digital era constitutes the essence of digital transformation. This paradigm shift extends beyond the conventional functional domains like sales, marketing, and customer service. By embracing digital practices from the outset, organizations can proactively future proof their operations. Trusting on outdated tools like sticky notes and handwritten ledgers is not a sustainable approach for building a 21st-century enterprise. Digital transformation is reshaping the business operations and giving rise to entirely novel business categories. This paradigm shift prompts companies to re-evaluate their entire spectrum of activities, encompassing internal systems as well as customer interactions in both virtual and physical dominions. Posing significant queries such as, "Can we reconfigure our processes to facilitate improved decision-making, groundbreaking efficiencies, or an elevated personalized customer experience?" is central to this transformative process. In today's firmly established digital era, diverse businesses are ingeniously harnessing technology to devise innovative, efficient, and disruptive approaches. A prime illustration is Netflix, which originated as a mail-order service and fundamentally disrupted the conventional video rental model. Subsequent digital advancements facilitated widespread streaming of video content. Presently, Netflix competes head-on with conventional broadcast, cable television networks, and production studios by providing an expanding repository of on-demand content at highly competitive rates.

**Keywords:** Digital Technology, Technological Integration, Disruptive Approaches

## **Regional Government as a Model for the Kurds in the Middle East**

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### **Abstract:**

In this study, this researcher examines the position of the Kurdistan Region and its geopolitical influence in the region, such as what are the problems of the region? It also presents a detailed analysis of all the ongoing challenges facing the Kurdistan Regional Government, as well as the progress of the Kurdistan Region, and how the Kurdistan Region can adapt to the ongoing conflict in the region so that the Kurdistan Region is an example of successful governance. This paper examines the history, present, and future of this region in detail and provides advice on how to preserve this entity.

**Key Words:** Kurdistan Region, Iraq, Middle East, Peace, Security, Economy, Kurds

## **The Kurdish Revolution of 1961 and 1976**

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### **Abstract**

This research is about the Kurdish revolutions of 1961 and 1975. The reason behind rising those two events, their weak and strong points, and points that would make those revolutions more influential for the Kurdish people, are among the points that this work covers. Certain points in regard to those revolutions could have been better for Kurdish society. For instance, the external interference of other powerful states in those revolutions had an impact on leaders that changed the direction of revolutions, most of the Kurdish neighboring states were enemies of those revolutions.

**Keywords:** Revolution, Iraqi Regime, Dictatorship, Negotiation, Kurdish

## **The Inter-relationship between Financial Empowerment, Governance and Human Development: Evidence from the G-20 Nations**

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### **Abstract**

The study delves into the Intricate Relationship between Financial Empowerment, Governance and Human Development, focusing on the G-20 countries as a representative sample of Diverse Economies and Socio-Political contexts. The main objective of this study is to discern how these Three Interconnected Dimensions contribute to Sustainable and Inclusive Human Development. The manuscript explores an extensive study for 2000-2021 in the G-20 Nations. We used the Financial Development Index to represent Financial Empowerment and tried constructing a Governance Index using principal components analysis (PCA). We also used the Human Development Index to represent the Human Development aspect and took GDP Growth as a control variable. The study uses the Unit Root Test and Panel Co-integration Test to check the Stationarity of these Variables. The Panel Ordinary Least Squares Method is used to study the Regression Result among the Variables to determine the Effects of the variables upon each other. The manuscript also uses the Granger Causality to check the Directional Relationship among the Variables to state that these Variables have Relational Value within themselves. After reviewing the results, specific policy implications will be for Inclusive Development in those countries.

**Keywords:** Financial Empowerment, Governance, Human Development, Panel OLS, Granger Causality.



## **Exploring Consumer Acceptance and Factors Influencing the Adoption of Point of Sale (POS) Systems in Iraq**

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### **Abstract**

The belated Iraqi initiative to apply Point of Sale (POS) systems in both private and public sectors has withheld a number of challenges and opportunities as it is going to change the way business transactions are conducted. The success of such systems in the dynamic landscape of Iraq's retail sector is tied to both technical aspects and the consumer acceptance of this technology. This study investigates the factors influencing the adoption of POS systems in the Iraqi market by employing the Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) as the foundational framework with trust as a moderating variable to fully explore Iraq's unique market with its diverse consumer segments and socio-cultural context. This model is appropriate for evaluating the use of new technologies in the consumer market and not for use within an organization. Hence this study collects data from consumers of Iraq with a special focus to Erbil, Kurdistan region of Iraq. The findings of the study can provide an early insight to the policymakers and businesses by explaining the attitude of the Iraqi customer towards the POS and the trust in such technology. Such results can help decision makers overcome the challenges and apply the POS smoothly and successfully.

**Keywords:** Point of Sale (POS) systems, technology adoption, UTAUT2, trust, consumer acceptance, Iraq

## The Reconstruction of Indian Foreign Policy, Under the Modi Regime

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### Abstract

Under the leadership of Prime Minister Narendra Modi, India has undergone a significant transformation in its approach to foreign policy. The Modi regime has sought to promote India's strategic interests on the global stage, with a focus on strengthening diplomatic relationships with major world powers and diversifying its alliances to counter China's growing influence in the Indo-Pacific region. This has led to a more assertive and proactive foreign policy, which has had important implications for India's international standing. This paper will explore One of the key features of the Modi government's foreign policy the 'Neighborhood First' policy, which emphasizes greater engagement with India's neighboring countries. This has involved increased investments in infrastructure development, cultural exchanges, and greater cooperation in areas such as trade, security, and energy. This policy has been driven by the recognition that India's success as a regional power is closely tied to the stability and prosperity of its neighbors. Another significant shift in India's foreign policy under the Modi regime has been a renewed emphasis on cultivating diplomatic relationships with major world powers. This has involved ramping up engagement with the United States, Japan, and Australia in particular, to counter China's growing influence in the region. India has also sought to deepen its strategic partnerships with Russia and Israel and has strengthened its ties with countries in the Middle East and Africa. The importance of India's foreign policy has been demonstrated time and again, most recently during the COVID-19 pandemic, where India played a key role in providing medicines and other medical supplies to countries around the world. This paper also will examine how India is advocating for a more proactive and assertive foreign policy, the Modi government has ushered in a new era of Indian foreign policy that seeks to position India as a major global player. This has important implications for India's international standing and could have a significant impact on the geopolitical landscape of the 21st century.

**Keywords:** Modi Government, India's foreign policy, Covid -19 pandemic, World power, Diplomacy

## Indian Culture And Foreign Policy In The Narendra Modi Government

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### Abstract

This paper aims to analyze the relationship between Indian culture and foreign policy in the Narendra Modi Government. Since coming to power in 2014, Prime Minister Narendra Modi has emphasized the importance of India's cultural heritage in its foreign policy. This paper aims to explore the significance of Indian culture in shaping the country's foreign policy under the Modi Government. It will examine the initiatives undertaken by the Government to promote India's cultural identity on the world stage. Additionally, it will analyze the impact of these initiatives on India's foreign relations with other nations. Foreign policy in India has evolved significantly over the years, influenced by its history, geography, and domestic politics. In recent years, the Modi government has sought to emphasize India's cultural heritage and traditions while also pursuing an ambitious foreign policy agenda. The present paper aims to explore the connection between Indian culture and foreign policy under the Modi government. The objective of this paper is to provide an in-depth analysis of the role of Indian culture in shaping the country's foreign policy under the Modi Government. It will also examine the challenges faced by the Government in promoting Indian culture in international relations. Further, it aims to evaluate the effectiveness of the initiatives undertaken by the Government to promote Indian culture in foreign policy.

**Keywords:** Indian culture, foreign policy, Narendra Modi Government, cultural identity, international relations, initiatives, challenges, effectiveness.

## Entrepreneurial Leadership: A Systematic Literature Review

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### Abstract

Entrepreneurial leadership have various unique phases, such as creative idea and opportunity oriented, preserve and advance reputation in the business. Moreover, recent research in the field of business affirms the positive influence of entrepreneurial leadership on the success opportunism process and survival through its implications which firms are looking for. Furthermore, entrepreneurial leadership has attracted researchers and is the main subject of numerous research studies. Whereas increasing the density of research and studies, an inclusive overview of this subject is still a shortage and scarce. So, this study aimed to supply an inventory framework for existing research in the entrepreneurial leadership field. Also, provide a systematic review of the main characteristics, dimensions taken by researchers, and what the literature focused on in the entrepreneurial leadership process, highlighting the main gaps and overlapping in subjects of entrepreneurial leadership. To this end, the researchers conducted an in-depth literature review to assess the situations and statuses of entrepreneurial leadership styles among the concerned community. Findings indicated entrepreneurial leadership characteristics and features such as able to motivate, risk taking, and achievement oriented were mostly common in previous studies while the dimensions of entrepreneurial leadership were innovation, proactivity, and risk-taking in majority of studies. The focus of studies varies depending on the conceptualization of entrepreneurial leadership to its relations with other dynamics in organizations from macro to micro. It was expected examined studies within the context of current study would give us a better understanding of entrepreneurial leader's characteristics and main dimensions in current business conditions and knowledge about the main effect of entrepreneurship activities. Also, this effort could open the way as the first point for future research by combining and collecting the findings. Thus, it was also expected to contribute future research agenda.

**Keywords:** Entrepreneurial Leadership, Systematic Review

## Cybersecurity in the Humanitarian Sector: New Challenges and Solutions

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### Abstract

Humanitarian organizations need to collect and process huge quantities of personal data. While digitalization improves the effectiveness of responses and operations, it also raises concerns about the risk of cyberattacks on sensitive information. In recent times, coordinated attacks on humanitarian organizations have raised questions about the preparedness of the aid sector in responding to and mitigating risks in cyberspace. The main issue is that cybersecurity remains underfunded and under-prioritized in the aid sector. While demand increases for data-driven approaches, investment in data protection has not kept pace. Large international NGOs have started to invest in inhouse cybersecurity experts and access to technical know-how.

There are a few strategies which can be adopted by the humanitarian sector.

**Firstly:** humanitarian organizations need to build resilient infrastructure. This will require stakeholders to support investment in cybersecurity.

**Secondly:** humanitarian organizations need to improve in-house capacity to assess, respond to, and mitigate cyber threats.

**Thirdly:** the sector needs to enhance cyber cooperation with different sectors to create more relevant and effective legal instruments.

**Keyword:** Cybersecurity, Humanitarian organizations, infrastructure capacity, cooperation

## Legal Tech Tools Used in The Judiciary on The Example of Polish Legal System

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### Abstract

At present in Polish legal system, the literature considers the implementation of solutions in which the task of AI will be to assist in the work of the judge, expressed in the examination of legal provisions relevant to the outcome of the case. While using the artificial intelligence (AI) as tool, the problem is the incompetent use of IT tools can negatively affect the actual level of independence of a judge. In Poland, the constitutional and statutory frameworks intricately define the judiciary's character, establishing a safeguard against the complete automation of judicial decisions. The constitutional bedrock of the Polish legal system, particularly Article 179 of the Constitution of the Republic of Poland, intricately defines the role of judges as appointed by the President of the Republic, thus precluding the complete automation of judicial decision-making. This research delves into the critical role of LegalTech tools in the Polish judiciary, with a specific focus on the use of artificial intelligence (AI) within the realm of civil cases. This research explores the pivotal concern of how the judicious deployment of IT tools, including AI, can significantly impact the independence of judges. Drawing upon the distinction between fully automated and semi-automated decision-making processes, the research investigates the practical application of AI in the Polish legal system. Two distinct sub-models within this framework are explored in this research, former being suggestion-based model and secondly, confrontation-based. The former presents AI as a proposal generator, while the latter positions AI as an evaluator of human-generated adjudications. The research accentuates the significance of the confrontation-based sub-model in preserving judicial independence, as judges maintain control over the initial decision. However, it acknowledges potential delays in the process. Conversely, the suggestion-based sub-model could expedite proceedings but requires vigilant oversight to safeguard against undue automation bias. The findings suggest that AI, when implemented judiciously, can augment the quality of judicial decisions by providing a comprehensive legal and factual context. Success in this endeavor hinges on effective software implementation, verification mechanisms, and the open yet rational attitude of judges towards AI integration. Overall, AI need not jeopardize judicial independence but can enhance the substantive quality of rulings when employed with care and prudence.

**Keywords:** Legal Tech Tools, AI, Poland, Confrontation based model, Suggestion based model

## **Are the Adults of Bangalore Urban financially included? A Descriptive and Analytical Research**

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### **Abstract**

Financial Inclusion is provision of banking services to underprivileged and low-income groups at an affordable cost. It not only includes having basic savings and current accounts with the banks but also availability of different types of loans, insurance services and much more. As per the World Bank data, nearly 1.7 billion adults do not have an account in bank/financial institution. It means this population is financially excluded from the formal banking sector. India ranks second when it comes to financial exclusion. People who are financially excluded comprise aged people, women, children, disabled, uneducated, unemployed, and socially underprivileged. Financial inclusion primarily focuses on providing formal financial institutional support to the above categories of people. This research paper discusses the extent to which the Adults of Bangalore Urban are financially included and recommends the strategies to bridge the gap.

**Keywords:** Financial Inclusion, Banking Services, People Livelihood

## Quantitative Methods: Merging with Digital Technologies and Going Global

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### Abstract

In recent years, we have witnessed groundbreaking developments in digital technologies and artificial intelligence (AI) that have reshaped the way we approach quantitative methods and decision-making. These advancements have not only accelerated our capacity to process vast amounts of data but have also opened new horizons for understanding complex phenomena and predicting future trends. The integration of digital technologies and AI into the realm of quantitative methods has revolutionized the way we project and forecast. In this new era, we are experiencing a fundamental shift where traditional methods of analysis are being complemented, and often superseded, by the power of machine learning, behavioral economics, and psychology-based AI systems. So, why is this new era so profoundly different, and what implications does it hold for managers and decision-makers? The answer lies in the convergence of several key factors:

**Data Abundance:** We are now living in an age of data abundance. The sheer volume, velocity, and variety of data available today is unprecedented. This data provides the fuel for AI-driven quantitative analysis, enabling us to make more accurate and nuanced projections.

**Machine Learning:** AI and machine learning algorithms have the capacity to analyze and learn from data patterns in ways that were previously unimaginable. These algorithms can identify hidden correlations, adapt to changing circumstances, and improve their predictions over time.

**Behavioral Economics and Psychology:** Incorporating behavioral economics and psychology into AI-driven decision-making models allows us to better understand human behavior, preferences, and biases. This insight can enhance the accuracy of projections and recommendations.

**Automation:** As AI becomes more sophisticated, routine decision-making tasks can be automated. This, in turn, can free up managers to focus on strategic thinking, creativity, and more complex decision-making processes.

**Global Connectivity:** Digital technologies have also facilitated global connectivity and collaboration. Researchers, businesses, and policymakers from around the world can now collaborate on projects and share insights, resulting in a truly global perspective on quantitative methods.

In this new era, it is conceivable that managers will find themselves relying heavily on AI-driven quantitative methods for decision-making. While this may reduce the burden of routine tasks, it also poses challenges related to ethics, accountability, and ensuring that AI systems align with organizational goals and values. As we explore the fascinating intersection of quantitative methods and digital technologies in this lecture, I encourage all of us to consider the immense potential, ethical considerations, and the responsibilities that come with this transformative shift. Together, we can harness the power of AI and quantitative methods to navigate a future where data-driven decision-making is not just a tool but a fundamental aspect of managing businesses, economies, and policies on a global



scale. With this introduction, my presentation seeks to raise critical questions about the path we are traversing and the imperative need for the study of quantitative methods and projection techniques. Despite holding a PhD in Quantitative Methods and Econometrics, I find it essential to engage in self-reflection and challenge the very foundations of my discipline, my previous research, and my future research interests. Let's pause and contemplate the title: "Quantitative Methods: Merging with Digital Technologies and Going Global." What does it signify? What possibilities arise when we amalgamate digital technologies, quantitative methods, and, more recently, artificial intelligence? This fusion promises a new global perspective on research and the art of drawing conclusions. As we delve into this discourse, I encourage all of us to embrace a constructive sense of doubt and curiosity. While it is undeniable that "the dramatic expansion of econometric and quantitative-modeling techniques has been one of the most significant trends throughout the social sciences over the last decades," as the ever-voracious internet suggests, we must not rest on our laurels. Rather, we are compelled to recalibrate our approaches and harness innovative tools and techniques. In essence, this presentation serves as an intellectual journey where we navigate the evolving landscape of quantitative methods, guided by the compass of digital technologies and AI. It invites us to embark on a quest for a reimagined future, one where research and conclusions transcend boundaries and embrace the interconnectedness of our globalized world. In this pursuit, we may discover that the amalgamation of these disciplines not only redefines how we conduct research but also challenges our perceptions of what is possible. So, let us embark on this intellectual adventure with an open mind, ready to question the status quo, and explore the uncharted territories that lie at the intersection of quantitative methods, digital technologies, and AI. Together, we can chart a course towards a future where our research is more potent, our conclusions more profound, and our impact more far-reaching than ever before.

**Keywords:** Quantitative methods, artificial intelligence, digital technologies, projections.

# ICABEP 2023

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کۆنفرانسی نیودهولته ئیمیریاری، کارگیری، ئابووری و رامیاری

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# Conference Program



ICABEP2023

PROGRAM FLOW

September 25<sup>th</sup> - 26<sup>th</sup>, 2023

08:30 - 10:00	<ul style="list-style-type: none"> <li>❖ <b>Registration</b>, Institute of Management, University of Szczecin, Poland</li> </ul>
10:00 - 11:00	<ul style="list-style-type: none"> <li>❖ introduction to the Conference – <b>Dr. Aleksandra Klich</b></li> <li>❖ National Anthem of Poland, Iraq and Kurdistan Region</li> <li>❖ Promotional Videos of Szczecin University, TIU, and Salahaddin University</li> </ul>
	<p><b>Welcome Speech</b></p> <p><b>Prof. dr hab. Waldemar Tarczyński,</b>  <i>President,            University of Szczecin, Poland</i></p>
	<p><b>Welcome Speech</b></p> <p><b>Assist. Prof. Dr. Idris Hadi</b>  <i>Head, Board of Trustees,            Tishk International University, Erbil</i></p>
	<p><b>Welcome Speech</b></p> <p><i>Representative of College of Administration and Economics            Salahaddin University, Erbil</i></p>
	<p><b>Opening Address</b></p> <p><b>Dr. Mohammed Salih Mustafa</b>  <i>Head, international Relations, and Diplomacy Department            Faculty of Administrative Sciences and Economics, FASE, TIU</i></p>
11:00 - 11:45	<p><b>Keynote Speaker - I</b></p> <p><b>Krzysztof Kompa, Ph.D., Prof.</b>  <i>Executive Vice-President of CEST International Research association,            Senior associate in College of Business and Economics at the University of Johannesburg,            South Africa</i></p>
	<p><b>Presentation topic</b></p> <p><i>Key drivers of dividend payouts. A case study of Polish energy companies</i></p>
11:45 - 12:00	<p><b>COFFEE BREAK</b></p>
12:00 - 12:45	<p><b>Keynote Speaker - II</b></p> <p><b>dr. hab. Jaroslaw Korpysa, Prof. US</b>  <i>Director Doctoral School, University of Szczecin            Chair of the scientific committee UNESCO Chair for Social Sustainability,            University of Szczecin, Poland</i></p>
	<p><b>Presentation topic</b></p> <p><i>Decision Criteria and Determining Factors Importance Validation for            Sustainability of Entrepreneurial Startups</i></p>
12:45 - 13:45	<p><b>Lunch Break</b></p>

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◆ <b>September 25<sup>th</sup>, 2023</b>
◆ <b>Parallel Sessions</b>
◆ <b>Session I - A</b>
◆ <b>Session Chair: mgr Inż. Patryk Wlekly</b>

<b>Time</b>	<b>Paper Title</b>	<b>Author Name</b>
13:45 – 14:00	<i>The Role of Medical Representatives in Marketing in The Kurdistan Region: An Evaluation</i>	Ali Omar Yassen, Pary Hadi
14:00 – 14:15	<i>An Evaluation of Students' Performance in Summer Internship Program: Supervisors' Perspective</i>	Daroon Abdullah, Othman Kareem. Mahmood, Ava Omar Fatah
14:15 – 14:30	<i>The influence of Working Environment on Employees' Performance: The Case of Koya Technical Institute in City Erbil/Iraq</i>	Bestoon Othman, Kaval Kawa Abdulkareem, Wirya Najm Rashid, Lask Arsalan Bayiz
14:30 – 14:45	<i>Spillover Effect of Catastrophic Events on Global Financial Markets: An Event Study Analysis</i>	Guru ashish Singh
14:45 – 15:00	<i>Evaluating User Experience of A Virtual Reality Education App interface for Children</i>	Assoc. Prof. Eng. Mariusz Borawski

◆ <b>September 25<sup>th</sup>, 2023</b>
◆ <b>Parallel Sessions</b>
◆ <b>Session I - B</b>
◆ <b>Session Chair: Dr. Dana Sajjadi</b>

<b>Time</b>	<b>Paper Title</b>	<b>Author Name</b>
13:45 – 14:00	<i>The Extent Practiced Smart Leadership by The Heads of Scientific Departments and Its Role in The Job Performance of Teachers- An Analytical Study From Opinions of A Sample of Teachers in The Scientific Departments at Salahaddin University / Erbil</i>	Abdulrahman Z Abdulrahman, Mudhafar Hamad Ali, Jamil Abdulkarim Abdullah
14:00 – 14:15	<i>The Role of Organizational Power in Promoting Entrepreneurial Orientation , An Analytical Study of The Opinions of Faculty Council Members in a Sample of Private</i>	Ahlam Ibrahim Wali, Mahabat Noori Abdullah, Nashaat Basheer Shakir
14:15 – 14:30	<i>The Role of National Oil Company in Kurdistan Region Oil Process Through international Oil Companies</i>	Karwan Dhahir Saber, Hemdad Faisal Ahmad
14:30 – 14:45	<i>Using Statistical Methods to forecast The Erbil international Airport Data</i>	Paree Khan Abdulla Omer, Samyia Khalid Hasan, Kurdistan Ibrahim Mawlood
14:45 – 15:00	<i>The Financial and Non-Financial Benefits of Public Education</i>	Jinyue Yang
15:00 – 15:15	<i>Comparative User Experience Analysis of Visual Variants on A tourism-Centric Website</i>	Prof. dr. hab. Jaroslaw Duda



◆ **September 25<sup>th</sup>, 2023**

◆ **Online Sessions**

◆ **Session I - C**

◆ **Session Chair: Prof. US Dr inż. Hab. Kesra Nermend**

<b>Time</b>	<b>Paper Title</b>	<b>Author Name</b>
14:00 – 14:15	<i>Quantitative Methods: Merging with Digital Technologies and Going Global</i>	El Thalassinos
14:15 – 14:30	<i>Corporate Governance Best Practice and Financial Performance of Listed Firms in Malawi</i>	Abubakar Balarabe Karaye
14:30 – 14:45	<i>The Inter-relationship between Financial Empowerment, Governance and Human Development: Evidence from the G-20 Nations</i>	Alok Arun, Bibhuti Bhusan Mishra and Sibanjian Mishra
14:45 – 13:00	<i>Financial inclusion for Sustainable Development in South Asian Countries</i>	P. K. Mishra, B. B. Pradhan
13:00 – 13:15	<i>Sustainable Accounting: A Conceptual Analysis and Its Relevance</i>	Adeel Maqbool & Waqar Ahmad
13:15 – 13:30	<i>Are The Adults of Bangalore Urban Financially included? A Descriptive and Analytical Research</i>	Ghousia Khatoon, Hussaini Bala, Samira Ben Belgacem, Umair Zahid
13:30 – 13:45	<i>Investors Protection and Financial Performance of Companies in Developing Countries</i>	Abubakar Balarabe Karaye

◆ **September 25<sup>th</sup>, 2023**

◆ **Online Sessions**

◆ **Session I - D**

◆ **Session Chair: Dr. Ahmet Demir**

<b>Time</b>	<b>Paper Title</b>	<b>Author Name</b>
14:00 – 14:15	<i>Integration of Structural Equations Modeling Vmcm, Vikor, topsis to Develop Benchmarking Method for Service Organizations: Case Study Kurdistan Region of Iraq</i>	Karwan Rashid
14:15 – 14:30	<i>Trends in Leadership and Entrepreneurship in Post-Covid Era</i>	Suchusmita Mishra, Bibhuti Bhusun Mishra
14:30 – 14:45	<i>Examining The influence of Individual Personality Traits on Turnover intention Among Faculty Members in Private Universities of India</i>	Roopal Shrivastava
14:45 – 13:00	<i>The Impact of Glass Ceiling Theory on Entrepreneurship Emancipation</i>	Fayeq Ali Ali
13:00 – 13:15	<i>The Importance of E- Marketing for Agricultural Products</i>	Ahmad Suleyman
13:15 – 13:30	<i>Occupational Trends and Employment Dynamics in Poland Perspectives From Cedefop Data</i>	Sultana Begum
13:30 – 13:45	<i>Building a Model of What influences a Shopper's Decision to Buy online</i>	Dler Mousa Ahmed, Aram Jawhar Mohammed

## SEPTEMBER 26<sup>th</sup>, 2023

<b>10:00 – 10:45</b>	<b>Keynote Speaker - III</b>  <b>Dr. Mohammad Salih Mustafa</b>  <i>Head, international Relational and Diplomacy Department          Faculty of Administrative Sciences and Economics          Tishk international University, Erbil</i>
	<u>Presentation Topic</u>  <b><i>The Middle East's Predominant Issue</i></b>
<b>10:45– 11:00</b>	<b>COFFEE BREAK</b>
<b>11:00-11:45</b>	<b>Keynote Speaker - IV</b>  <b>Prof. Dr. Ghousia Khatoon</b>  <i>Head, Accounting Department          Faculty of Administrative Sciences and Economics          Tishk international University, Erbil</i>
	<u>Presentation Topic</u>  <b><i>Empowering the Underprivileged - A peep into the Challenges and Strategies</i></b>

<b>◆ September 26<sup>th</sup>, 2023</b>
<b>◆ Parallel Sessions</b>
<b>◆ Session I- A</b>
<b>◆ Session Chair: Assoc. Prof. Eng. Mariusz Borawski</b>

Time	Paper Title	Author Name
<b>12:00 – 12:15</b>	<i>A Solution to Subjectivity Problem of Multi-Criteria Decision-Making Analysis Methods</i>	<i>Ahmet Demir</i>
<b>12:15 – 12:30</b>	<i>Modeling and Analysis of Daily Temperature Using Logistic Regression and Markov Chain</i>	<i>Mohammad Mahmood Faqe Hussein, Samira Muhamad Salih, Akhterkhan Saber Hamad</i>
<b>12:30 – 12:45</b>	<i>Securitization of The Kurdistan independent Referendum in 2017</i>	<i>Faruq Abdul Mawlood</i>
<b>12:45 – 13:00</b>	<i>The Role of Organizational Justice in Administrative Creativity: An Analytical Study of the Viewpoint of A Sample of Heads of Scientific Departments in A Number of Private Universities in Erbil, KRG, Iraq</i>	<i>Muhsin Othman Hassan, Parishan Maarooof Jameel, Jalal Abdalla Mohammed</i>

<b>13:00 – 13:15</b>	<i>Utilizing Eye Tracking to assess User Experience and Efficacy of Diverse Advertisements on A Culinary Recipe Website</i>	<i>Mgr. Inz. Patryk Wlekły</i>
<b>13:15 – 13:30</b>	<i>Legal Tech Tools Used in The Judiciary on The Example of Polish Legal System</i>	<i>dr hab. Kinga Flaga-Gieruszyńska prof. US</i>
<b>13:30 – 13:45</b>	<i>Panel Data Analysis Compared With Linear Regression Analysis Using Wk1 and Wk2 in Modeling Grain Production in Kurdistan Region From 1992-2017</i>	<i>Wasfi T. Saalih Kahwachi</i>

<b>◆ September 26<sup>th</sup>, 2023</b>
<b>◆ Parallel Sessions</b>
<b>◆ Session I - B</b>
<b>◆ Session Chair: Dr. Mohammad Salih Mustafa</b>

<b>Time</b>	<b>Paper Title</b>	<b>Author Name</b>
<b>12:00 – 12:15</b>	<i>State Responsibility for Wrongful Acts and Its Implications: The Case of The involvement of Turkey in Northern Syria</i>	<i>Bayad Sarwar Abdullah</i>
<b>12:15 – 12:30</b>	<i>Kurdish Media's Coverage of The Yazidi Genocide: The Public Opinion Distortion</i>	<i>Hawre Hasan Hama, Choman Mahmood H. Rashid, Sirwan Burhan Hasan Hussein</i>
<b>12:30 – 12:45</b>	<i>Is It Possible to Conduct Civil Proceedings Remotely in Poland?</i>	<i>dr. Hab. Joanna Studzińska</i>
<b>12:45 – 13:00</b>	<i>The Problem of Personal Data Protection in Remote Work</i>	<i>Dr. Aleksandra Klich</i>
<b>13:00 – 13:15</b>	<i>Cognitive Neuroscience Approaches in User Experience Research</i>	<i>mgr inż. Adrianna Mateja</i>
<b>13:15 – 13:30</b>	<i>Navigating Chines Hegemony: Assessing its Impact on International Order, Stare Sovereignty and Territorial Integrity</i>	<i>Dana Mohammed Danish Aladdin Sajadi</i>
<b>13:30 – 13:45</b>	<i>To Study The Relationship Between Audit Firms, Fraud Prevention and Fraud Detection With Special Reference to Erbil Holding Companies</i>	<i>Waqar Ahmad, Kadhim Saeed Awla</i>

◆ <b>September 26<sup>th</sup>, 2023</b>
◆ <b>Online Sessions</b>
◆ <b>Session I- AA</b>
◆ <b>Session Chair: Dr. Uma Shankar Singh</b>

<b>Time</b>	<b>Paper Title</b>	<b>Author Name</b>
12:00 – 12:15	<i>Examining The Impact of Consumer Buying Behavior on influencer Marketing</i>	Jyoti Juhi
12:15 – 12:30	<i>Impact of Digital Transformation on forthcoming Business Model</i>	Suchusmita Mishra, Bibhuti Bhushan Mishra
12:30 – 12:45	<i>The Importance of Business Ethics in Corporate Culture</i>	Aditi Bajpai
12:45 – 13:00	<i>Agricultural Crop insurance in Sustainable Farm Management</i>	Bibhuti Bhusan Pradhan, Kumar Sambhav Giri, Kautuk Kumar Sardar
13:00 – 13 15	<i>Exploring Consumer Acceptance and Factors influencing the Adoption of Point of Sale (POS) Systems in Iraq</i>	Aws Yhya Abed, Sultana Begum
13:15 – 13:30	<i>Entrepreneurial Leadership: A Systematic Literature Review</i>	Diyar A. Mustafa Khoshnaw

◆ <b>September 26<sup>th</sup>, 2023</b>
◆ <b>Online Session</b>
◆ <b>Session I- BB</b>
◆ <b>Session Chair: Dr. Waqar Ahmad</b>

<b>Time</b>	<b>Paper Title</b>	<b>Author Name</b>
12:00 – 12:15	<i>Us and China 's investment Strategies in The Middle East and The Impact of These Strategies on The Middle East Economy</i>	Osman Nuri Aras, ashoor Ali Saleh
12:15 – 12:30	<i>Cybersecurity in The Humanitarian Sector: New Challenges and Solutions</i>	Mouhamed Ali Al Hamoud Al-Arab
12:30 – 12:45	<i>Political and Economic Implications of The Russia Ukraine War for Nigeria</i>	Basiru Musa
12:45 – 13:00	<i>The Determinant Roles of Turkish Identity in Relations With The Kurdistan Region in Iraq</i>	Recep Bilgin
13:00 – 13 15	<i>The Impacts of China 's Investment on Nigeria 's Development</i>	Ahmet Arabaci

◆ <b>September 26<sup>th</sup>, 2023</b>
◆ <b>Online Session</b>
◆ <b>Session I- CC</b>
◆ <b>Session Chair: Dr. Karwan Dhahir Saber</b>

Time	Paper Title	Author Name
12:00 – 12:15	<i>Turkey-Iraqi Kurdistan Relations From Poststructuralist Perspective After The Cold War</i>	Recep Bilgin
12:15 – 12:30	<i>The Kurdistan Regional Government as A Model for The Kurds in The Middle East</i>	Firsat Shakur Omer Saeed
12:30 – 12:45	<i>The Kurdish Revolution of 1961 and 1976</i>	Bayar Ibrahim Ramadan
12:45 – 13:00	<i>Women's Political Representation in India</i>	Madhupriya Srivastava
13:00 – 13:15	<i>The Reconstruction of Indian Foreign Policy Under Modi Regime</i>	Sachin Tiwari
13:15 – 13:30	<i>Indian Culture in The Narendra Modi Government</i>	Rachna Devi

**CLOSING CEREMONY**

13:30 to 13:45

**GROUP PHOTO SESSION**

September 25<sup>th</sup>–26<sup>th</sup>, 2023  
Szczecin, Poland

**Join Teams Meeting**

- ◆ Topic: 5<sup>th</sup> ICABEP 2023
- ◆ Time: Sep 25, 2023, 08:30 AM Szczecin, POLAND
- ◆ Time: Sep 26, 2023, 10:00 AM Szczecin, POLAND

**Session B – Parallel/Online Session**

***Duration: September 25-26, 2023***

- ◆ **Link:** [https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_NTkzNWNmMDAtZmM0ZC00ZmRiLWJjYWItMGxYzZkZmVjYWI3%40thread.v2/0?context=%7b%22Tid%22%3a%22af892dd6-4563-4455-9c05-a398a43f2362%22%2c%22Oid%22%3a%22cda01b3b-f06e-4ea7-9359-c3d5edfe4cf5%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_NTkzNWNmMDAtZmM0ZC00ZmRiLWJjYWItMGxYzZkZmVjYWI3%40thread.v2/0?context=%7b%22Tid%22%3a%22af892dd6-4563-4455-9c05-a398a43f2362%22%2c%22Oid%22%3a%22cda01b3b-f06e-4ea7-9359-c3d5edfe4cf5%22%7d)

**Session C – Parallel/Online Session**

***Duration: September 25-26, 2023***

- ◆ **Link:** [https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_YjgzNmFIMDQtOGU2MC00YWwLWEzODMtODAwMGUzNmY2NTQ4%40thread.v2/0?context=%7b%22Tid%22%3a%22af892dd6-4563-4455-9c05-a398a43f2362%22%2c%22Oid%22%3a%22b57c4173-c128-4f92-b4c7-ca4e7868eac8%22%7d](https://teams.microsoft.com/l/meetup-join/19%3ameeting_YjgzNmFIMDQtOGU2MC00YWwLWEzODMtODAwMGUzNmY2NTQ4%40thread.v2/0?context=%7b%22Tid%22%3a%22af892dd6-4563-4455-9c05-a398a43f2362%22%2c%22Oid%22%3a%22b57c4173-c128-4f92-b4c7-ca4e7868eac8%22%7d)

**Standard Time Zone**

The opening ceremony will be according to Poland time zone.

- ◆ **Poland** : 10:00 am
- ◆ **Erbil** : 11:00 am
- ◆ **India** : 01:30 pm

**5<sup>th</sup> International Conference  
on Accounting, Business, Economics and Politics**

**September 25<sup>th</sup> – 26<sup>th</sup>, 2023**



**ICABEP**

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