

ICABEP2024

The 6th International Conference on Accounting, Business, Economics and Politics

کۆنفرانسی ئیۆدهولهتی ژمیریاری، کارگیری، ئابووری و رامیاری

**The 6th International Conference on Accounting,
Business, Economics and Politics**

(6th ICABEP 2024)

On

8th - 9th October 2024

Conference Theme



*United Nation Sustainable Development Goals
(SDGs): Synergizing Accounting, Business,
Economics, Entrepreneurship and Politics*



Organised and hosted by:

Faculty of Administrative Sciences and Economics, Tishk International University, Erbil, KRG, Institute of Management, University of Szczecin, Poland,

In Partnership with college of Administration and Economics, Salahaddin University-Erbil, KRG, Sofia University, St. Kliment Hridika, Sofia, Bulgaria

**Erbil,
Kurdistan Region, Iraq**

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Foreword

This book contains the abstracts of the **6th 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, University of Szczecin, Poland and Sofia University "St. Kliment Ohridski" Bulgaria. The conference is sponsored by Khoshnaw Group Company, Erbil, KRG.

The purpose of **6th ICABEP 2024** is to bring together researchers and academicians in the fields of Accounting, Business, Economics and Politics to share their research findings.

6th ICABEP 2024 received **50 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 **6th ICABEP 2024** an event where academicians and researchers from all over the world 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, University of Szczecin, Poland and Sofia University, St. Kliment Hridika, Sofia, Bulgaria 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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Table of Content

Sr. No.	Topics	Authors	Page No.
1	<i>Towards a Sustainable Future: Environmental Investments and Climate Resilience in the Kurdistan Region</i>	Abdulrahman Sedeeq	3
2	<i>Enhancing Sustainability: A Business-Academia-Policy Partnership</i>	Assoc. Prof. Dr. Md Mahmudul Alam	5
3	<i>Empowering Sustainable Development in Iraq: The Role of NGOs and the Public Aid Organization in Advancing the SDGs</i>	Hogr Ch. Shekha	7
4	<i>The Polish Journey to Electromobility: Navigating Through Challenges and Opportunities</i>	Prof. hab. dr. Wojciech Drożdż	9
5	<i>Hydrogen Supply Chains: A Solution for Grid Stability Powered by Renewable Energy Sources (RES)</i>	Prof. hab, dr. Andrzej Rzeczycki	11
6	<i>The Influence of Energy Politics on Climate Action in Kurdistan Region of Iraq</i>	Basiru Musa	12
7	<i>The Art of Win-Win-Win Papakonstantinidis Negotiations</i>	Leonidas A. Papakonstantinidis	13
8	<i>Sustainable Marketing Practices: Balancing Economic Growth with Environmental and Social Responsibility</i>	Ali Ghufraan and Waqar Ahmad	14
9	<i>Peace-Making in the Middle East: The Kurdish Issue</i>	Mohammad Salih Mustafa	15
10	<i>The Civil Conditional Protection for Employees' Rights in Remote Work Contract</i>	Kayfi Maghdid Qader	16
11	<i>Climate Diplomacy: Examining Multilateral Framework Effectiveness in Promoting Proactive Climate Change Response</i>	Dana Mohammed Danish Aladdin Sajadi	17
12	<i>Advancing Gender Equality: Challenges and Progress in the Kurdistan Region</i>	Bayad Sarwar	18
13	<i>Tax-Cursing Resource Bonanza, Corruption, and the Natural Resource Curse: A Growth Model</i>	Mohsen Veisi	19
14	<i>Promoting Inclusive Economic Growth and Decent Work in Iraq An Exploratory Analysis of Sustainable Development Goal 8 Indicators</i>	Sultana Begum and Azheen Hussein	20
15	<i>Mapping Corporate Governance: Exploring the Adaptation of Regulatory Frameworks in African Markets</i>	Abubakar Balarabe Karaye	21
16	<i>Investigating the link between Management Information System and Efficiency of Organizations: A Case study of local Business in Erbil Market</i>	Waqar Ahmad & Ali Ghufraan	22
17	<i>Unlocking the Power of Decentralized Technology: Blockchain to Boost Education Quality</i>	Omar Farouk Al Mashhour	23
18	<i>Chinese Rail Infrastructural Investment and Economic Growth in Nigeria: An Empirical investigation</i>	Abdullahi Ahmed Mohammed and Murtala Saidu Jibril	24
19	<i>The Impact of Environmental Knowledge on Achieving Organizational Sustainability in the Water Factories in Erbil</i>	Kadhim Saeed Awla	25

Table of Content

Sr. No.	Topics	Authors	Page No.
20	<i>Humanitarian NGOs at the Forefront of Climate Action and Sustainable Development</i>	Mouhamed Ali Al Hamoud Al-Arab	26
21	<i>Analyzing the Fall in Enrollment in Political Science, International Relations and Diplomacy Departments in Kurdistan Region of Iraq</i>	Mohammad Salih Mustafa, Dana Sajadi, Bayad Sarwar Abdullah	27
22	<i>Spatial Histories and Fractured Sovereignities: Rethinking the Geopolitics of Iran-KRG Energy and Iran</i>	Faezeh Ghasemi	28
23	<i>Crisis In the Middle East: The October 7th Hamas-Israel Conflict</i>	Zangin Masih	29
24	<i>The Political and Economic Impact of the Boycott of Israeli Supporter Companies by the Muslim Community in Britain</i>	Mohammad Salih Mustafa & Basiru Musa	30
25	<i>Iraqi Environment Between Challenges and Sustainability</i>	Hassan Hassoon ALDelfi	31
26	<i>The Effect of Forensic Accounting on The Detection and Prevention of Fraud in Private Sector Companies in The Kurdistan Region</i>	Ghousia Khatoon, Hussaini Bala & Maryam Shamoon Slewa	32
27	<i>Influence of Non-Governmental Organizations on Legislative Processes: A Case Study of the Civil Society Law in the Kurdistan Region of Iraq</i>	Rebaz Ali Smail, Handren Ahmad Eahya	33
28	<i>CEOs Role in Achieving Emission Disclosure for Sustainable Development Goals in Emerging Economy</i>	Armaya'u Alhaji Sani	34
29	<i>Assessing the nexus Between Corporate Board Gender and Audit Quality</i>	Hussaini Bala, Anas Idris Abdulwahab, Armaya'u Alhaji Sani & Ghousia Khatoon	35
30	<i>Success Driven Behavior and Startup Business Continuity: Mediating Role of Self - Efficacy</i>	Abdullah Nabeel & Faye Ali	36
31	<i>The Role of Entrepreneurial Leadership in Achieving Strategic Success: An Analytical Study of The Opinions of Members of College Councils in Private Universities in The Kurdistan Region of Iraq</i>	Ahlam Ibrahim Wali	37
32	<i>Gender, Education, and Age effects in adoption to mHealth applications</i>	Ahmet Demir	38
33	<i>Study of Green Supply Chain Management Practices and its Impact on Organizational Performance</i>	Adeel Maqbool & Waqar Ahmad	39
34	<i>Digitalization 2.0 of Polish Civil Proceedings Challenges for the Future</i>	Kinga Flaga-Gieruszyńska	40
35	<i>The Impact of Media Messages on The Effectiveness of Social Campaign</i>	Anna Borawska	41
36	<i>Challenges in the commercialization of scientific research results in the MED-Tech sector based on the experience of the Pomeranian Medical University in Szczecin</i>	Hubert Pachciarek	42

Table of Content

Sr. No.	Topics	Authors	Page No.
37	<i>Investigation Of Implicit Preferences of Decision-Makers - A Cognitive Neuroscience Approach</i>	Mateusz Piwowarski	43
38	<i>Modeling and Simulation of the Production Process</i>	Małgorzata Łatuszyńska	44
39	<i>Comparing the effectiveness of different layouts of teaching materials in teaching primary grade children using cognitive neuroscience tools</i>	Patryk Wlekły	45
40	<i>Increasing Energy Awareness Through Effective Advertising Messages: A Neurophysiological Approach to Engagement Study</i>	Bartłomiej Piwowarski	46
41	<i>The Role of Artificial Intelligence and Physiognomy in Advancing Consumer Behavior Insights</i>	Karwan Talaat Rashid	47
42	<i>A Conceptual Model For Voter Identification Using Biometric Data</i>	KamenSpasov	48
43	<i>Comparison of The Absorption of Educational Information Contained in A Multimedia Presentation and in A Presentation Using 360-Degree Spherical Images</i>	Jarosław Duda & Patryk Wlekły	49
45	<i>Arithmetic of Increments in Regional Studies</i>	Mariusz Borawska	50
46	<i>The Use of Cognitive Neuroscience Techniques in the Study of Intuition</i>	Sara Drożdżyńska	51
47	<i>Applying Innovation Management Approach to Manage the Sustainable Solutions Development in Logistics and Transport</i>	Magdalena Malinowska, Katarzyna Łobacz, Paolo Bisogni, Ali Erhan Zalluhoglu, Burcu Aracioğlu, Maynara de Almeida Furquim, Matias Escanilla	52
48	<i>The Issue of Sustainable Development in the Use of Load Pallets</i>	Mariusz Sowa	53-54
49	<i>Study on the Impact of Cognitive Load on the Decision-Making Process</i>	Adrianna Mateja	55
50	<i>Gender Inclusive Finance Policies and Practices Among Financial Regulators in Building Resilience to Climate Change in Selected SAARC Countries</i>	Asadul Hoque	56
51	<i>Use of EEG in Diagnosis and Therapy of Students</i>	Małgorzata Nermend	57



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Keynote Speakers

Keynote Speaker I

Abdulahman Sedeeq

*Head,
Environment Board,
Kurdistan Regional Government*



Mr. Abdulrahman Sedeeq earned his degree in Civil Engineering from the University of Mosul in 1989. His background in civil engineering provided a strong foundation for his later work in environmental conservation and public service. In 1992 he was the Head of the Green Kurdistan Association, Mr. Sedeeq played a significant role in promoting environmental awareness and conservation efforts in the Kurdistan Region. The association was one of the pioneering environmental organizations in the region, focusing on initiatives to protect natural resources, reforestation, and sustainable development. From 2003-2004, Mr. Sedeeq was appointed as the first Minister of Environment in Iraq after the fall of Saddam Hussein's regime. His tenure was marked by efforts to rebuild the country's environmental governance structures, addressing issues such as pollution, and environmental degradation, and the establishment of policies to protect Iraq's natural environment during a time of significant political and social upheaval. Since 2020, he has been the Head of the Environment Board in the Kurdistan Regional Government (KRG), Mr. Sedeeq is responsible for overseeing environmental policy and regulation within the Kurdistan Region. His work includes addressing challenges such as waste management, air and water quality, and the preservation of biodiversity. Under his leadership, the board has focused on creating sustainable development policies that align with both regional and international environmental standards.

Towards a Sustainable Future: Environmental Investments and Climate Resilience in the Kurdistan Region

Abdulrahman Sedeeq

*Head, Environment Board,
Kurdistan Regional Government*

Abstract

In today's dynamic landscape, to review environmental investments in line with the Nationally Determined Contributions (NDC). Additionally, we aim to support sustainable development and assist sectors impacted by climate change, some of which have already been affected in Iraq and the Kurdistan Region. Furthermore, we call on international institutions and organizations to support the Kurdistan Region by promoting environmentally friendly technologies and leveraging the experiences of developed countries in environmental investments aimed at mitigating climate change. This can also be achieved by adapting to its impacts through joint projects between the public and private sectors, relevant UN agencies, and our partners in the international community, including investors, entrepreneurs, and local and global environmental organizations. Together, we strive to bring the vision of the ninth KRG Cabinet to life, which affirms that *“the environment is the region's greatest asset.”*

Keywords: *Environmental Investments, Sustainable Development, Climate Resilience, UN Agencies, Sustainable Practices*

Keynote Speaker II

Assoc. Prof. Dr. Md Mahmudul Alam

*Associate Professor, School of Economics,
Finance & Banking (SEFB)
Senior Research Fellow, Economic and Financial
Policy Institute (ECOFI)
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Dr. Md. Mahmudul Alam is an Associate Professor of Finance and a Senior Research Fellow at Universiti Utara Malaysia. He also holds the position of Associate Fellow at Universiti Teknologi MARA, Malaysia. Dr. Alam is a Registered Financial Planner and a Certified Expert in Climate Adaptation Finance. He earned his PhD from the National University of Malaysia (UKM) and completed postdoctoral research under the Adaptation Finance Fellowship Programme, a joint initiative of the Frankfurt School (Germany) and TDRI (Thailand). Dr. Alam is honoured to be included in Stanford University's Top 2% Scientists Worldwide 2024 and has also been ranked as the top researcher in the "Accounting & Finance" category in Malaysia by the AD Scientific Index 2025. He was also honored by the BDRC (USA) as one of the "Top Bangladesh Development Researchers of the Millennium". He has received several awards from Elsevier, Emerald, Wiley, and Web of Science. Dr. Alam has published more than 190 journal articles and has served as a guest editor or regular editorial board member for 24 international journals. He has more than two million readers on various online repository platforms. His research areas encompass financial markets, financial literacy, Islamic finance, sustainable finance, and sustainable development.

Enhancing Sustainability: A Business-Academia-Policy Partnership

Md Mahmudul Alam

Economic and Financial Policy Institute (ECOFI)
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Abstract

As the 2030 deadline for the Sustainable Development Goals (SDGs) approaches, it is imperative to accelerate our collective efforts to achieve a sustainable future. This keynote speech will explore the critical role of businesses in driving sustainable transformation and the importance of fostering collaboration across sectors. We will delve into the key pillars of sustainable business practices, including sustainable management, accounting, finance, and marketing, and discuss how businesses can adopt these principles to mitigate risks and unlock new opportunities for growth and innovation. Additionally, the speech will underscore the need for academia to conduct cutting-edge research on sustainable business models, innovative technologies, and effective ESG frameworks, while fostering stronger partnerships with industry. Finally, it will emphasize the importance of policy frameworks that incentivize sustainable practices and mitigate risks associated with unsustainable behaviour. By working together, businesses, governments, and academia can create a more sustainable, equitable, and resilient world for generations to come.

Keywords: *Sustainability, Policy Partnership, Innovation, Stakeholder Engagement*

Keynote Speaker III

Mr. Hogr Ch. Shekha

*Chairman of the Board of Trustees,
The Public Aid Organization (PAO)
Erbil, Kurdistan region, Iraq*



Mr. Hogir Chato Shekha is the Chief of the Board of Trustees of the Public Aid Organization (PAO) and an experienced professional from Iraq. Hogir has a Bachelor of Law degree from Salahaddin University and a Diploma in Sociology from Erbil. He is fluent in Kurdish and Arabic, and good in English and Turkish, and has dedicated his career to human rights, strategic planning, leadership, and peacebuilding.

Hogir's broad credentials include training in strategic planning, election observation, human rights, peacebuilding, and leadership worked with several local and international non-governmental organizations. He is still a strong supporter for human rights. His experience includes conflict resolution, peacebuilding, and the promotion of rights and freedoms under both constitutional and legal frameworks.

Empowering Sustainable Development in Iraq: The Role of NGOs and the Public Aid Organization in Advancing the SDGs

Hogr Ch. Shekha

*Chairman of the Board of Trustees,
The Public Aid Organization (PAO)
Erbil, Kurdistan region, Iraq*

Abstract

In Iraq, non-governmental organizations (NGOs) play a pivotal role in advancing the Sustainable Development Goals (SDGs), particularly in areas where government capacity is limited. Public Aid Organization (PAO), a leading Iraqi NGO, has been at the forefront of this mission, addressing critical challenges such as poverty alleviation, gender equality, education, and peacebuilding. By fostering community engagement and partnerships with local and international stakeholders, PAO works to bridge gaps in service delivery and empower vulnerable populations. Through capacity-building programs, PAO has contributed to SDG 4 (Quality Education) by providing educational opportunities and vocational training, especially for displaced communities. PAO also focuses on SDG 5 (Gender Equality) by advocating for women's rights and strengthening women's roles in economic and social spheres. Additionally, PAO's peacebuilding efforts align with SDG 16 (Peace, Justice, and Strong Institutions), promoting conflict resolution and governance initiatives in Iraq's most challenging environments. Recognizing the growing importance of climate change, PAO also focuses on SDG 13 (Climate Action), raising awareness about environmental sustainability and supporting local efforts to mitigate climate-related risks. Through community-driven projects, PAO addresses climate vulnerabilities, especially in rural and conflict-affected areas. In this speech, I will discuss how NGOs like PAO are essential in achieving the SDGs in Iraq, focusing on our contributions, challenges, and strategies for sustainable impact. By working collaboratively with the government, international donors, and local communities, PAO seeks to create long-lasting solutions that contribute to Iraq's development and stability.

Keywords: *Poverty Alleviation, Quality Education, Peacebuilding, Climate Action, Conflict Resolution*

Keynote Speaker IV

***Prof. hab. dr. Wojciech
Drożdż***

*Professor at the University of Szczecin,
Chairman of the Scientific Council of the
Institute of Management,
University of Szczecin, Szczecin
Poland*



Professor at the University of Szczecin, chairman of the Scientific Council of the Institute of Management at the University of Szczecin. He is the author and co-author of over 150 scientific publications in the field of energy management, energy security, logistics, transport economics (including electromobility), and numerous strategic documents for economic entities from the energy and TSL sectors. In 2014, he received a special award from the Minister of Economy for the best habilitation thesis in the field of energy.

In 2021, he received the West Pomeranian Nobel Prize for outstanding achievements in economic sciences, and in 2022 he became the Scientist of the Year of the University of Szczecin. In the years 2010-2014, he was the deputy marshal of the West Pomeranian Voivodeship, being responsible for infrastructure and regional transport, energy, culture and national heritage.

From 2015 to 2022 he was associated with the Enea Capital Group, performing advisory and then management functions in Enea Operator Sp. z o. o. He was the manager of 5 research and development projects in the area of innovation in the energy sector, co-financed by the National Center for Research and Development and the National Fund for Environmental Protection and Water Management. He is the originator of a unique field of study on a national scale - Management of renewable energy sources. He is a member of the Association for Energy Economy of Poland (PAEE) and the International Association for Energy Economics (IAEE).

The Polish Journey to Electromobility: Navigating Through Challenges and Opportunities

Prof. hab. dr. Wojciech Drożdż

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Chairman of the Scientific Council of the Institute of Management,
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Abstract

Electromobility is a global trend in the space of modern mobility, extremely important from the point of view of the logistics of cities and agglomerations, as well as in the field of environmental protection and improvement of the quality of life in urban areas. However, these are not only the benefits of its implementation, but also a number of challenges that local, regional and national authorities have to face. It is no different in Poland, a country with the largest population in Central Europe, with stable economic growth, and being one of the important members of the European Union. It is this most advanced integration formula of European countries in the world that is the precursor of modern technological, legal and organizational solutions, which are intended to ensure the best possible environmental parameters, thus contributing to the sustainable development of national economies and societies. Since 2004, Poland has been benefiting from the benefits of the European Union's policies, using an unprecedented development impulse in the form of aid funds and the advantages of the common European market. On the other hand, Poland must meet the goals set by the European Union in the field of climate policy. This is a very big challenge for a country whose energy sector is still based on hard coal and lignite. At the same time, among the 50 agglomerations with the most polluted air in the European Union, the vast majority are Polish agglomerations. The above external and internal conditions will be analysed in terms of their significance for the development of electromobility in Poland. The electric vehicle market, its growth barriers and development factors will also be analysed. The market of charging stations in Polish agglomerations will also be analyzed, as well as the policy of cities in the field of modern mobility. This will allow us to identify the determinants on which the development of electromobility in Poland depends. The Polish experience may also be useful for other countries that are taking their first steps in the field of electromobility, and whose metropolises and agglomerations, due to air pollution and transport congestion, require decisive action to support the development of this global trend.

Keywords: *Logistics, Sustainable Development, Climate Policy, Charging Infrastructure, Quality of Life, Environmental Protection*

Keynote Speaker V

***Prof. hab. dr. Andrzej
Rzeczycki***

*Vice-Director, Management Institute,
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In his scientific career, he deals with issues related to supply chain management, logistics in energy systems, process modeling and the use of intelligent systems in logistics. He is the author of over forty publications in the field of broadly understood logistics and energetics. In 2021, he was a member of the project team regarding the development of an intelligent and maintenance-free system for stabilizing the operation of distribution power grids based on modular hydrogen energy buffer installations with the prospect of commercial use of hydrogen.

Hydrogen Supply Chains: A Solution for Grid Stability Powered by Renewable Energy Sources (RES)

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Abstract

Renewable energy sources (RES) are classified as unstable sources, meaning that their output depends on weather conditions, which can lead to either energy surpluses or shortages in the power grid. Balancing the system can be achieved through long-distance energy transmission or by using energy storage technologies. However, long-distance transmission presents challenges, such as energy losses during transport, resistance from local communities to the construction of new overhead power lines, and the high costs of installing underground lines. In this context, producing hydrogen from renewable energy and transporting it via appropriate infrastructure, followed by its conversion back into electricity, emerges as a solution to these issues. The link between the development of RES and the storage of excess electricity in the form of hydrogen is crucial. The need to store surplus energy and maintain grid stability accelerates the advancement of electrolysis technology. In the future, within a system dominated by renewable energy sources, hydrogen produced through electrolysis will have various applications: as a new fuel supply, in international hydrogen trade, in CO₂ sequestration processes, and as ancillary services for the power grid. More broadly, hydrogen from RES should also be considered a raw material for certain industrial uses. The hydrogen storage phase is seen as a way to handle production downtimes and demand fluctuations. Additionally, with the increasing integration of renewable energy into the energy mix, interest in hydrogen storage as a means of energy storage and a solution to grid balancing issues has grown. However, it is noted that hydrogen supply chain (HSC) models based on hydrogen produced through electrolysis require additional, seasonal storage capacity to bridge the gap between fluctuations in hydrogen production from surplus renewable electricity and the demand at refueling stations. In the distribution phase, two main types of hydrogen refueling stations are identified: stations where hydrogen is produced elsewhere and delivered for local storage and distribution to fuel cell electric vehicles (FCEVs), and stations where hydrogen is produced and stored on-site, ready for transfer to a vehicle's hydrogen storage tank. Stations that rely on delivered hydrogen can be supplied with liquid or gaseous hydrogen using appropriate distribution techniques. On-site stations typically use production technologies such as on-site electrolysis and on-site steam methane reforming (SMR). In North America, on-site electrolysis using grid energy is the most commonly applied technology, while in Europe, the most widespread methods involve the delivery of hydrogen produced off-site. It can be stated that future research directions will largely focus on the development of hydrogen fuel cells and hydrogen refueling station networks, including distribution network planning and the assessment of hydrogen delivery costs. This requires a shift in the current energy market paradigms. Currently, the price of energy, including electricity, is determined based on the price of oil. In the future, assuming a shift towards an energy mix based on electricity from renewable sources, the regulatory framework will change. Questions arise regarding what parameters will determine the cost of electricity and whether hydrogen produced from surplus renewable energy will have an impact on the oil market.

Keyword: *Hydrogen Supply Chain, Grid Stability, Energy Transition, Decarbonization*

Abstracts

The Influence of Energy Politics on Climate Action in Kurdistan Region of Iraq

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Abstract

Energy politics impacts the adoption of mitigation and adaptation strategies for addressing climate change, and many states and regions around the globe have lost out to this politics. It in this context that the paper seeks to examine the influence of energy politics on climate action in the Kurdistan Region of Iraq. The paper utilized document analysis as a source of secondary data and specialized interview with two respondents as a source of primary data. Thematic analysis was adopted in analyzing the data through coherent generation of themes from the data and central problemation and objective of the paper. The findings include negative impact of energy politics on climate action in the Kurdistan Region, as it slows down efforts by the Kurdistan Regional Government to effectively mitigate climate change; Erbil-Baghdad relations also impact the drive towards climate change mitigation and adaptation, given the federal structure of Iraq and quasi-autonomous nature of the Kurdistan Region; and regional power politics has been found to compound the situation of the Kurdistan Region. The paper recommends that the Kurdistan Regional Government should review its current climate action strategy and formulate and implement a new and realistic climate action policy within the applicable legal framework and engage in productive collaboration with local and international climate action stakeholders and Baghdad, given the sovereign powers it wields in federal Iraq.

Keywords: *Energy Politics, Climate Action, Climate Change, Kurdistan Region, Iraq, Sustainable Development Goals*

The Art of Win-Win-Win Papakonstantinidis Negotiations

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Abstract

Negotiation is the art of resolving differences between two parties. Negotiation involves considering different points of view, individual goals, interests, needs and considering any differences in culture and background of the parties involved. Negotiation is usually thought of as a means of getting yourself out by beating the other party to the deal. While negotiation helps achieve the goal for one party, it also means that the other party will lose. This outcome of the negotiation is likely to affect the future business relationship between the two parties. The negotiation approach also leads to people walking away from each other or refusing to move forward with any future agreement with the winning party, thus ending the process. Negotiation is one of the most well-known means of negotiation where people decide what they want and both sides take an extreme position asking the other party for much more than they usually expect to get. Bargaining involves giving and offering concessions and eventually a compromise is reached where each party hopes that this compromise will work to their advantage. To bargain effectively, both parties must have good bargaining skills. Win-win-win negotiations are determined as those which are focused in three different dimensions (i) individualism (ii) empathy and (iii) communitarianism. While the bargaining and negotiation approach may be acceptable in some situations and cultures, it also has its drawbacks. These disadvantages can have serious consequences if applied in social scenarios.

Keywords: *Win-Win-Win Papakonstantinidis Model, Bargaining, Social Policy, Emptat, Communitarianism*

Sustainable Marketing Practices: Balancing Economic Growth with Environmental and Social Responsibility

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Abstract

In the context of rising environmental degradation and socioeconomic inequities, the concept of sustainability has acquired substantial popularity in a variety of fields, including marketing. This study investigates sustainable marketing practices and their critical role in reconciling economic growth with environmental and societal responsibility resulting in sustainable consumer behavior. In a survey of 389 online and offline Indian consumers, it was found that various marketing practices contribute significantly to building sustainable marketing practices that affects in achieving balanced economic growth and environmental and social responsibility and results into sustainable consumption behavior. This paper aims to contribute to the process of understanding about sustainable marketing and its role in accelerating relationship between economic development and environmental preservation and sustainable consumer behavior through synthesizing existing research. The final component of this research effort discusses some of the study's theoretical and managerial implications.

Keywords: *Social Marketing, CSR, Sustainable Communication, Balanced Economic Growth, Sustainable Consumer Behavior*

Peace-Making in the Middle East: The Kurdish Issue

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Abstract

The preservation of global peace and security is the cornerstone upon which the United Nations (UN) was founded. The sixteenth Sustainable Development Goal (SDG) of the UN is also focused on peace, justice and strong institutions. Therefore, promoting peace is one of the main goals of academia, particularly Political Science and International Relations. What this study aims to highlight is the Kurdish issue as a persistent problem in the center of the Middle East, advocating for practical solutions to the Kurdish problem to promote global peace and stability. The significance of resolving the Kurdish conflict peacefully for the Middle East and the global community is the topic this study attempts to answer. The study employs the qualitative research approach, with document analysis as a method of collecting secondary data, while case study analysis as a method of data analysis.

Keywords: *Kurdish Issue, Peace-Making, Middle East, UN SDGs, World Security, Middle East*

The Civil Conditional Protection for Employees' Rights in Remote Work Contract

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Abstract

Remote work contracts have become increasingly prevalent in recent years. However, they remain largely unregulated in most countries' laws, despite being addressed by international conventions for quite some time. This analysis-focused study examines conditional civil protection for tele contract workers within Iraq's context, referencing Employment Law No. 71 of 1987 and Civil Law. The research analyzes existing legislation's applicability and gaps regarding telework protections. This research highlights the urgent need to update Iraq's Labor Law No. 37 of 2015. It presents the problem of the absence of legal provisions governing remote work contracts, which necessitates the inclusion of specific clauses that address this type of employment arrangement. The study concludes that it is essential to regulate the rights and obligations of workers in remote work contracts. This includes the worker's obligation to remain online during work hours, the employer's responsibility to provide social guarantees and protection from internet risks, and the preservation of family privacy and the confidentiality of photos and videos captured within homes. Additionally, the research advocates for remote work to reduce carbon emissions, contribute to mitigating global warming, and promote the use of green technology and sustainable practices in remote work environments. The goal is to achieve a balance between protecting workers' rights and contributing to environmental protection.

Keywords: *Remote Work, Conditional Protection, Green Technology, Global Warming, Family Privacy.*

Climate Diplomacy: Examining Multilateral Framework Effectiveness in Promoting Proactive Climate Change Response

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Abstract

Climate change is one of the greatest threats of any generation, it is a global issue that needs to be addressed through proper climate diplomacy. Thus, diplomacy is very important in this regard tackling the worldwide difficulties presented by climate change and generates a system that combines most of the governments regardless of their size and location to cooperate, discuss and find an optimum solution. States must build internal capacities for successful climate diplomacy, as it has become a primary foreign policy instrument in the international climate regime, although many major states contribute it to climate diplomacy, such as the European union, China and the united states, yet there are many obstacles and challenges, In addition to other states from different continent such as Africa and Asia, lacks participating in global climate politics due to environmental degradation and lack of preparedness, Hence, the core of the research problem is located in the conflict of interests between the need to address the climate change issue with the collective effort and promotion of national interests by states. The study uses a qualitative framework that specially makes use of document analysis as the main approach of data collecting and analysis. Furthermore, the purpose of the research is to analyze the potential and the flaws of climate diplomacy as the means of tackling various aspects of climate change crisis. And assess the role of the existing multilateral climate diplomacy frameworks such as the united nation framework convention on climate change and Paris Agreement in fostering collective efforts and progress towards emission cuts and development of climate resilience.

Keywords: *Climate Change, Climate Diplomacy, Multilateralism, International Cooperation, Climate Policy*

Advancing Gender Equality: Challenges and Progress in the Kurdistan Region

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Abstract

Gender equality remained a critical focus for this researcher in the Kurdistan Region of Iraq. The study centered on the policies implemented by the Kurdistan Regional Government (KRG) to advance the role of women. Specifically, the researcher investigated KRG policies aimed at empowering women and evaluated their impact on gender equality. The role of women within the KRG since 1991 has been examined and evaluated, considering changes in political participation, representation, and decision-making. Additionally, the role of the Kurdistan Parliament as a legislative institution in promoting gender-sensitive legislation and ensuring women's rights was explored by examining these dimensions, the study contributed to a comprehensive understanding of gender dynamics in the region and informed strategies for fostering greater equality and inclusivity. Document analysis method has been used to analyze the collected data that has been collected from the KRG's official institutions and the Kurdistan Parliament.

Keywords: *Gender Equality, KRG, Women's Participation*

Tax-Cursing Resource Bonanza, Corruption, and the Natural Resource Curse: A Growth Model

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Abstract

Empirical studies show that resource revenue crowds out tax revenues in resource-rich developing countries. Scholars believe that taxation crowding out relates to the weakening of state capacity and social contract between citizens and the state. These issues result in inefficiency and corruption within institutions and deteriorate the accumulation of public and private capital. This mechanism has been put forward as one of the explanations for the poor economic performance in many resource-rich developing countries, known as the resource curse. Despite this, there has been little theoretical work on how the crowding out of taxation happens and relates to the resource curse. Within a general equilibrium overlapping generation model, this paper attempts to fill this gap. The model shows how taxation crowding can be an equilibrium outcome. Then, by endogenising inefficiencies and corruption as a function of the size of the crowding out, the model provides a framework to show how this mechanism can damage public and private capital accumulation and hence economic growth.

Keywords: *Taxation Crowding out, Resource Revenues, Corruption, Tax Evasion, Public Finance, Economic Growth, Resource Curse*

Promoting Inclusive Economic Growth and Decent Work in Iraq An Exploratory Analysis of Sustainable Development Goal 8 Indicators

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Abstract

Iraq, placed in the heart of the Middle East faces the challenging task of balancing its rich historical heritage with the pursuit of a prosperous future, exemplified by Sustainable Development Goals especially (SDG 8). This paper delves into Iraq's progress in fostering enduring economic growth, securing meaningful employment, and ensuring dignified work for its population. The main objectives of this paper are to explore and assess Iraq's performance in achieving SDG Goal 8 indicators related to economic growth, employment, and decent work secondly to analyze the trends, to identify the key challenges and opportunities, and to provide recommendations for policymakers, stakeholders and international partners to support Iraq's effort in promoting inclusive growth and decent work. Extracting the data from 2014 to 2024 sourced from the International Labour Organization, the researchers dissected the pivotal indicators, such as output for worker growth rates, informal employment prevalence, unemployment levels, and youth engagement in education and the labor force. Adopting a comprehensive research framework encompassing quantitative analysis and qualitative insights the researchers analyzed trends and patterns to resolve Iraq's journey towards SDG8. The analysis and findings will provide valuable guidance for policymakers.

Keywords: *Economic Growth, Iraq, SDG 8, Employment, Dignified Work, NEET.*

Mapping Corporate Governance: Exploring the Adaptation of Regulatory Frameworks in African Markets

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Abstract

The objective of this research is to provide a comprehensive review of the sources of corporate governance regulations in Africa, by examining their origins and adaptation within the context of diverse African markets. While acknowledging the influence of regulatory frameworks from developed countries, this study focuses on the unique challenges and dynamics shaping corporate governance practices in the African Common Law Countries. In order to achieve this aim, an in-depth analysis of key regulatory sources and their implementation across various African nations was done through a review of literature and the regulatory frameworks. The study highlights the interplay between global standards and local realities, shedding light on the evolving landscape of corporate governance in Africa. By synthesizing existing literature and empirical insights, the study offers valuable perspectives, emphasizing the need for tailored approaches that address continental disparities, challenges, and opportunities inherent in the implementation of corporate governance practices across diverse African jurisdictions.

Keywords: *Corporate Governance, African Markets, Regulatory Frameworks, Adaptation, Global Standards, Comparative Analysis.*

Investigating the link between Management Information System and Efficiency of Organizations: A Case study of local Business in Erbil Market

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Abstract

This study investigates into the relationship between Management Information Systems (MIS) and organizational effectiveness, focusing on local businesses in Erbil City. The utilization of MIS has become increasingly prevalent in modern business environments, yet the specific impact of MIS on organizational performance remains underexplored, particularly within the context of smaller, local enterprises. Through a case study approach, this research aims to bridge this gap by examining how MIS adoption influences the efficiency and effectiveness of businesses in Erbil City. By employing qualitative and quantitative research methods, including surveys, interviews, and data analysis, this study seeks to identify the key factors that mediate the relationship between MIS and organizational effectiveness. The findings of this research are expected to contribute to a deeper understanding of the role of MIS in enhancing the performance of local businesses, thereby providing valuable insights for both academics and practitioners in the field of business management and information systems.

Keywords: *Management Information Systems (Mis), Organizational Effectiveness, Local Businesses, Erbil City, Efficiency, Information Technology, Business Management, Data Analysis*

Unlocking the Power of Decentralized Technology: Blockchain to Boost Education Quality

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Abstract

Quality education represents one of the core goals of the sustainable development goals due to its role in shaping active citizens and the connections with all other goals. The importance has been confirmed by various studies published by UNESCO Educational for Sustainable Development. However, to ensure the highest quality of education, it is highly important to keep up-to-date with the latest technological advancement and seek opportunities for integration. Blockchain represents one of these most discussed technologies of the twenty-first century due to its utility and potential to revolutionise various sectors. A number of national and international bodies have brought out reports identifying that blockchain use is not bound by the financial sector; on the contrary, it can be implemented in various sectors, including the educational sector. Until now, the majority of educational institutes are still managed and controlled by centralised administrative systems and entities, which were proven to be time- and cost-consuming and prone to mistakes. The vast and continuous development in technology has imposed a duty to reevaluate and reassess the current landscape of education. This paper aims to explore the role of blockchain in education, its potential, and the challenges faced in order to suggest better recommendations to unleash the real potential of these technologies. It also shed light on the successful experiences initiated by companies. The study employs qualitative research and utilises secondary data from various valid and recent sources, including reputable journals and conferences, as well as reports published by internationally recognised bodies. Descriptive content analysis is used to gain accurate and overall insights and views from existing academic work. The study will contribute to the discourse by providing methods and solutions in which blockchain can be applied to improve the current state of education academically and administratively. The findings would also provide extra input to the legislators or policymakers to improve the education sector and enhance its quality. Several suggestions were proposed for getting a better implication of the blockchain in education.

Keywords: *Blocks, Blockchain, Decentralized, Education, Ledger, Transparency*

Chinese Rail Infrastructural Investment and Economic Growth in Nigeria: An Empirical investigation

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Abstract

This study employed Autoregressive Distributive Lag (ARDL) model with Error Correction Mechanism (ECM) to investigate the impact of rail infrastructural investment on economic growth in Nigeria using annual time series data from 1980 to 2021. The findings from this study revealed that there is evidence of cointegrating relationship among the considered variables from the bound test. The results of the ARDL revealed that rail infrastructural investments have significant impacts in both the short run and the long run horizons although the results were affected by lags variables. The coefficient of ECTt-1 (i.e., -0.2348) is statistically significant at 1%. This means that to fully restore the impact of rail infrastructural investments on economic growth in Nigeria in the subsequent period, about 23% adjustment to equilibrium convergence is required annually in the rail transport system. Overall, the study concludes that Chinese rail infrastructural investments have significant impact on economic growth in Nigeria during the study period. The study recommends that Nigeria should allow more private investments, trade index or buy goods from foreign countries especially from China were most of FDI is coming from, instead or other countries and tax adjustments especially in favor of Chinese companies may become options for settling Chinese debt which may turn out to be much higher than expected in the long run.

Keywords: Chinese Rail, Infrastructure, Economic Growth, Nigeria.

The Impact of Environmental Knowledge on Achieving Organizational Sustainability in the Water Factories in Erbil

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Abstract

Environmental knowledge is essential for comprehending the details of our natural environment, directing sustainable actions. This study aims to investigate and assess the influence of several sources of environmental knowledge, together with their three aspects, on the performance of organizational sustainability. Specifically, the study focuses on the mineral water producing industry in Erbil city. The research commenced by addressing a problem through a series of conceptual and practical questions, with the primary focus being to ascertain the level of variables and establish the effect and correlation between the variables under study. This validation was conducted in multiple mineral water production facilities located in Erbil City. To accomplish the research objectives and address the questions, the study employed a descriptive analytical approach. A hypothetical study was then conducted to examine the relationships and effects between the variables and dimensions of the study. Statistical tests were used to analyze the data, utilizing software such as SPSS. The research population consisted of all employees from multiple mineral water production factories in Erbil. A total of six factories were chosen for the data collection process. The researcher employed a questionnaire to gather data. The researcher disseminated 140 forms to the participants. The present study drew many conclusions through data analysis, including the identification of a reliable test that yielded favorable results. Additionally, it examined the levels of the study variables and analyzed the impacts and relationships among them. The analysis revealed a strong and statistically significant positive correlation between the variables under investigation.

Keywords: *Environmental knowledge, Environment, Knowledge, Organizational Sustainability Performance, Water Factory, Erbil City.*

Humanitarian NGOs at the Forefront of Climate Action and Sustainable Development

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Abstract

In the face of the mounting climate crisis, humanitarian non-governmental organizations (NGOs) have emerged as crucial players in the global effort to address environmental challenges and foster sustainable development. These non-profit groups, driven by a mission to alleviate human suffering and promote social and economic well-being, have pivoted their work to tackle the intersecting issues of climate change, environmental degradation, and sustainable development. At the heart of this endeavor is the recognition that the impacts of climate change disproportionately affect the world's most vulnerable populations - those living in poverty, in regions prone to natural disasters, and with limited access to resources and support systems. Humanitarian NGOs, with their established presence on the ground and deep understanding of local contexts, are uniquely positioned to bridge the gap between global climate policies and grassroots community needs. As the world grapples with the escalating climate crisis, the role of humanitarian NGOs has become increasingly vital. By integrating climate action into their existing programs, advocating for policy change, and empowering local communities, these organizations are not only responding to immediate needs but also laying the groundwork for a more sustainable and equitable future.

Keyword: *NGOs, Climate, Sustainable Development, Vulnerable Populations, Gap*

Analyzing the Fall in Enrollment in Political Science, International Relations and Diplomacy Departments in Kurdistan Region of Iraq

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Abstract

Student enrolment in the fields of Political Science, International Relations and Diplomacy (IRD) is alarmingly low. To tackle this problem, this research aims to firstly determine the causes behind the decline in student enrollment in Political Science, International Relations, and Diplomacy programmes. Secondly, to explore the cultural, economic, and educational factors that are contributing to this downturn. Thirdly, to examine the impact on academia, policymaking, and society at large. Finally, to come up with workable plans and strategies to reverse this trend and highlight the value of studying Political Science, International Relations, and Diplomacy. The methodology that is employed to undertake this study is Focus Group Discussion (FGD), where educators, researchers, legislators, and other stakeholders interested in these fields across many universities in Kurdistan Region collaborate to discuss the issue and come out with realistic conclusion and recommendations. The data will be analysed descriptively and thematically. The significance of this project lies in addressing the Sustainable Development Goals (SDGs) number 4: Quality Education and number 16: Peace, Justice and Strong Institutions of the United Nations.

Keywords: *SDGs, Kurdistan Universities, Political Science, International Relations, Diplomacy*

Spatial Histories and Fractured Sovereignities: Rethinking the Geopolitics of Iran-KRG Energy and Iran

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Abstract

This paper explores the complex political landscape between Iran and the Kurdistan Regional Government. Through a critical post-structural lens, it examines how historical, cultural, and territorial disputes shape the current power struggles over energy and water resources. By challenging traditional geopolitical perspectives, the paper highlights how these vital resources are contested and controlled through discursive practices and the manipulation of geographic concepts. It explores how overlapping sovereignties, exacerbated by colonialism and nationalism, have created a region marked by cooperation and conflict. Ultimately, this research aims to illuminate the intricate interplay of politics, geography, and identity in shaping the Iran- Kurdistan Regional Government relationship. It contributes to Sustainable Development Goal 16 by highlighting the importance of strong institutions and peaceful conflict resolution in achieving sustainable development. Goal 16 Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Keywords: *Cooperation, Kurdistan Regional Government, Post-Structural.*

Crisis In the Middle East: The October 7th Hamas-Israel Conflict

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Abstract

The Hamas-Israel confrontation is becoming the pivotal moment of the Palestinian-Israeli conflict, marking the closing chapter of prolonged hostilities and, at best, game changers in the offing-making. This study proceeds with an interdisciplinary approach to provide insight into the war of October 7, 2023, between Israel and Hamas. This methodology puts together historical research, geopolitical analysis, and qualitative content analysis to introduce a thorough understanding of the processes: how the conflict was initiated and developed and what broader implications the conflict has. This took a very heavy toll in terms of deaths; there was substantial infrastructure loss and displaced persons, and the humanitarian impact was enormous. International reactions vary, and this palette of international responses paints a background for everything to be drawn or imposed on issues in reaction to the crisis. SDG 16 promotes justice, peace, and strong institutions in a concise statement. The goals include a reduction in violence, offering justice, and creating accountable institutions. The episodes of the Israeli-Hamas war on October 7 present a big challenge regarding meeting these goals, as through the conflict, institutional stability is altered by the legal frameworks to alter peace in circumstances of SDG 16 to become worse. How will the crisis alter the balance of power and axes within the Middle East Theatre, together with its regional and global players, namely Iran and Turkey, and the superpowers the United States and Russia and what will their stance be regarding the war between Israel and Hamas? Finally, the paper points out some possible solutions to clarify the situation and its future implications.

Keywords: *Hamas, Israel, The October 7th Hamas Israel Conflict, Peace, and the Middle East*

The Political and Economic Impact of the Boycott of Israeli Supporter Companies by the Muslim Community in Britain

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Abstract

The ongoing Gaza war has been creating tension in the Middle East and around the world, which has seen Israeli Supporter companies being boycotted by a segment of the global population as a show of sympathy for the Palestinians and anger at the relentless Israeli military operations in Gaza thus far. The paper, therefore, seeks to address two fundamental questions: first, how had the boycott of Israeli supporter companies impacted on their profitability and operations? Secondly, what are the consequences of the boycott on radicalisation of the Muslim youth in Britain? This research is in line with the UN SDGs 8: Decent Work and Economic Growth and 12: Responsible Consumption and Production. The paper employs the qualitative research method, where data collection will be through document analysis and specialised interview with fifteen relevant respondents, hence obtaining secondary and primary data, respectively. The data will be analysed thematically, with reference to the data and questions. The likely findings include reduced profit margins for Israeli supporter companies, as global sympathy favours the Palestinians currently, disruption in the operations of the Israeli supporter companies and heightened level of radicalisation among the Muslim community in Britain. The paper recommends an immediate cessation of hostilities in Gaza through a lasting diplomatic solution that will pave way for a two-state solution. This would enable the Israeli supporter companies to redeem their image and regain their efficient level of operations and profitability, as there would likely be a change in the perception of the global population that supports the Palestinian cause.

Keywords: *Boycott, Israeli Supporter Companies, British Muslim Community, Gaza War, Radicalisation, UN SDGs*

Iraqi Environment Between Challenges and Sustainability

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Abstract

Due to the geographical location of Iraq, Iraq has been singled out for its clear skies, very high temperature and low relative humidity, no precipitation for six months of the year. The extreme summer temperature results in high evaporation rate, water shortages, and marshes depletion of wet land, in addition to the poor infrastructure throughout. The consequences of such reflect on environmental degradation, animals' deaths and demographic changes. In this paper, it is intended to highlight such issues and finding means for curbing such localized environmental problems and solutions for sustainability. Our planet earth is a closed environmental system, Internal and external environmentally related are tackled in this work. Economic growth, economic development, geographic and geopolitical influences are being considered. Those cross borders issues can bring the attention of decision makers to consider in the planning for sustainable development.

Keywords: *Environment, Sustainability, Economic Growth, Economic Development, Poverty, Water Management, Eutrophication, Depletion*

The Effect of Forensic Accounting on The Detection and Prevention of Fraud in Private Sector Companies in The Kurdistan Region

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Abstract

The main aim of Target 16.5 under SDG 16 is to combat corruption and bribery as it is a major hindrance in the way of sustainable development. It focusses on building stronger and more transparent institutions. Forensic Accounting plays a crucial role in achieving this target by not only detecting the frauds but also helps in curbing the fraudulent practices. Thus, this research examines the effect of forensic accounting on the detection and prevention of fraud in private sector companies of Kurdistan Region. The goal of the research is to evaluate the connection between forensic accounting and the detection and prevention of fraudulent activities. To achieve this purpose, we collected data from primary sources through a well-organized questionnaire, which included a sample of 200 responses. In addition, we relied upon secondary sources of data to complete the writing of the literature review. Indeed, we used a judgmental sampling technique. Furthermore, the tools used for analysis were descriptive statistics, correlation analysis, and regression analysis. In fact, our findings from Pearson's correlation analysis portray a significant and moderately positive connection between forensic accounting and the detection and prevention of fraud. Clearly, the regression summary demonstrates that forensic accounting has a positive impact on the detection and prevention of fraudulent activities. Lastly, this means that forensic accounting can contribute immensely towards the detection and prevention of fraud within private sector companies in the Kurdistan Region.

Keywords: *SDG 16, Forensic Accounting, Fraud Detection, Fraud Prevention, Private Sector, Kurdistan Region.*

Influence of Non-Governmental Organizations on Legislative Processes: A Case Study of the Civil Society Law in the Kurdistan Region of Iraq

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Abstract

This paper examines the factor that has remained relatively unstudied in the literature, namely the influence of non-governmental organizations (NGOs) in informing legislative developments in the Kurdistan region of Iraq with emphasis on the Civil Society Law of 2011. Ultimately, filling an important gap in the literature, the study sought to explore the tactics that NGOs use towards the influencing of legislation especially within inter politic systems. Still, more work is required in clarifying the exact ways and tactics through which NGOs influenced this body of legislation, which has, certainly, affected civil society organizations. To collect desired data, this paper adopts a qualitative case study method with both interviews and documentary analysis to capture the strategies and experiences of the NGOs as well as the effects of the NGO engagements on policy making process from the perspective of the target beneficiaries from the Kurdistan parliamentary and non-governmental organizations. The paper found that NGOs used lobbying, advocacy and alliances in the management of the civil society and the shaping of the Civil Society law. By thus applying the Interest Group Theory to the semi-autonomous regions of a developing country, this study enriches the approaches to analyzing civil society and governance. Thus, it has serious policy implications for countries with opaque governance structures for the need-to-know policymakers, NGOs, and international donors in the pursuit of more effective civil society participation in legal change.

Keywords: *Non-Governmental Organizations; Legislative Process; Civil Society Law; Kurdistan Region of Iraq; Governance; Legal Reform; Interest Group Theory*

CEOs Role in Achieving Emission Disclosure for Sustainable Development Goals in Emerging Economy

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Abstract

Nigeria, being an emerging economy, strives to achieve sustainable development goals (SDG's), particularly those related to environmental values and sustainability. This raised the need for corporate leaders to drive corporate disclosure and enhance accountability in meeting sustainable development goals. This article explores the connection between Chief Executive Officers (CEOs) and emission disclosure among Nigerian-listed companies. Using a sample of 474 firms' year observations between 2016 and 2021, the study finds that CEOs can strongly enhance emission disclosure and transparency, thereby playing a pivotal role in achieving environmental sustainability and Sustainable development in the emerging economy. This research provides valuable insights in helping the government to strengthen and design effective regulatory and institutional framework for a sustainable environment.

Keyword: *Chief Executive Officer, Sustainable Development Goals, Emission Disclosure, Environment Sustainability*

Assessing the nexus Between Corporate Board Gender and Audit Quality

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Abstract

Quality audit highlights the relevant and reliable financial reports which enables various stakeholders to take wise economic/financial decisions. This study aims to explore the influence of corporate board gender on audit quality of Banks in Nigeria (BIN) for the period of 2014 to 2023. The study postulated that corporate board gender (female director, CEO female gender, female audit committee member and female remuneration committee member) have significant influence on audit quality of BIN. Correlational and ex-post facto research design were employed accordingly. In view of the foregoing, multiple regression technique was utilized as the tool of data analysis. Fixed effect regression model was found appropriate for the study through the use of Hausman's test. The findings revealed that female directors and female remuneration committee members have negative insignificant association with audit quality of BIN. On the other hand, CEO female gender and female audit committee members had a positive significant relationship with audit quality of BIN. At such, the findings of this study call for mandatory adherence to code of best practice by BIN so that the various stakeholders' interest would be protected wholly. Future research may consider female risk committee member, female credit and finance committee member and female information and technology member in their studies.

Keywords: *Corporate Board Gender, Audit Quality, Female CEO, Female Audit Committee Member, Female Audit Remuneration Member.*

Success Driven Behavior and Startup Business Continuity: Mediating Role of Self – Efficacy

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Abstract

Plethora of business notions arise across the globe quite regularly. Specifically, in developing nations like the Middle East, Iraq has been tremendously providing constant financial support along with several international non-profit organizations including but not limited to the United Nations to jumpstart these businesses. Along with the national funding programs, a pivotal academic contribution directed to accelerate and enable persuasive behavior. Nevertheless, in spite of such substantial efforts, startup business continuity remains vague and sloppy. Not only the process but also motivation and success driven behavior. Moreover, the study intends to understand the mediating role of Self-Efficacy on the success driven behavior and business continuity. Therefore, the study aims to deploy a critical literature review to investigate the current concepts and aspects pertaining the dominant cause these startups downfall. Ultimately, an in-depth analysis of a systematic literature is carried out for insightful and substantive abstraction of theoretical interpretations is made to unfold the basis of continued success for entrepreneurs and funders of similar interest.

Keywords: *Startup Business, Success Driven Behavior, Mediating Role of Self-Efficacy, Business Continuity.*

The Role of Entrepreneurial Leadership in Achieving Strategic Success: An Analytical Study of The Opinions of Members of College Councils in Private Universities in The Kurdistan Region of Iraq

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Abstract

Business organizations in general and universities in particular face many competitive challenges in a highly competitive environment characterized by extreme complexity, rapid change and high uncertainty. The most important of these challenges are meeting the changing needs and desires of customers according to their priorities better and faster than competitors, competing in local and international markets, and challenging rapid technological developments that affect the organization's field of work. This requires these universities to use modern leadership methods such as entrepreneurial leadership by practicing it in determining the strategic direction, discovering opportunities proactively, identifying distinguished resources and exploiting them better than competitors, developing the organization's human capital, creating a work environment that supports creativity and emphasizes risk-taking, and applying balanced organizational control systems to confront competitive challenges and benefit from their opportunities and achieve strategic success in survival, adaptation and growth. The research aims to measure the reality of adopting entrepreneurial leadership practices in private universities, in addition to measuring the level of strategic success and its dimensions (survival in the business field, adaptation and growth), and testing the existence of a significant impact of entrepreneurial leadership practices on strategic success in them. The research relies on the descriptive approach and the analytical approach through a questionnaire to measure the research variables. The researcher will distribute the questionnaire forms to members of the college councils in private universities in the city of Erbil, Kurdistan Region of Iraq. The research aims to reach conclusions about the role of entrepreneurial leadership in strategic success so that the researcher can propose a set of recommendations considering them.

Keywords: *Entrepreneurial Leadership, Strategic Success, Private Universities in the Kurdistan Region of Iraq.*

Gender, Education, and Age effects in adoption to mHealth applications

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Abstract

In this study, it was aimed to investigate the moderating effects of gender, age, and education on the relationships between perceived ease of use, waiting time, cost, perceived value, trust, and user intentions to adopt mHealth applications. The aim was to provide insights on how demographic factors influence user perceptions and behaviors, addressing the shortcomings in current mHealth adoption strategies. The sample comprised 534 participants residing in the Kurdistan Region of Iraq. Data were collected using a self-administrated face-to-face questionnaire. To test the interaction effects of gender, age, and education on the main determinants of mHealth adoption-perceived ease of use, waiting time, cost, perceived value, trust, and user intentions-Hayes' (2018) PROCESS macro in SPSS was used. Results of this study provide evidence that perceived ease of use had a significant positive influence on perceived value. On the contrary, this relationship was not significantly moderated by gender, age, and education. Gender moderated the effect of trust on user intentions; the link was stronger in women between trust and their intention to use mHealth apps. It also indicated that age was a moderator in the relation between perceived value and trust, where older users were more sensitive to perceived value when building trust. The education moderated the relationships between cost and perceived value and perceived value and trust, meaning highly educated users were more critical when assessing the cost-benefit ratio arising from mHealth apps. The findings indicated that, in order to feed trust, developers and healthcare providers should guide their various demographic groups in developing strategies that build trust. Drawing on security and reliability may promise greater adoption among females, in particular, when the value proposition is highlighted to foster trust among older, highly educated users. Originality/value This gives a precarious analysis of how demographic factors may moderate the key relationships in the adoption of mHealth applications. Therefore, the practical implications for developers and investors, in highlighting the needs and concerns of different demographic groups, seek to enhance user engagement and greater adoption of mHealth technologies.

Keywords: *mHealth Applications, Gender Differences, Education Impact, Age Effect, Technology Adoption*

Study of Green Supply Chain Management Practices and its Impact on Organizational Performance

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Abstract

In recent years, Green Supply Chain Management (GSCM) has emerged as a crucial strategy for organizations seeking to improve environmental sustainability while enhancing their overall performance. This study investigates the impact of GSCM practices on organizational performance by examining various green initiatives such as eco-design, green purchasing, reverse logistics, and waste management. Through a comprehensive analysis of empirical data collected from a diverse range of industries, the study evaluates the relationship between the adoption of GSCM practices and key performance indicators, including cost reduction, operational efficiency, and corporate reputation. The findings reveal that organizations implementing GSCM practices experience significant improvements in both environmental and economic performance. Specifically, companies adopting eco-design and green purchasing strategies benefit from reduced material costs and increased innovation, while those focusing on reverse logistics and waste management achieve enhanced resource efficiency and waste reduction. Additionally, the study highlights the role of technological advancements and regulatory compliance in facilitating the successful integration of GSCM practices within organizational frameworks. This research contributes to the growing body of knowledge on sustainable supply chain management by providing insights into how GSCM practices can be effectively leveraged to achieve competitive advantages. The study concludes with practical recommendations for managers and policymakers aiming to promote sustainable practices and enhance organizational performance in an increasingly eco-conscious global market.

Keywords: *Green Supply Chain Management, Sustainability, Organizational Performance, Eco-Friendly Practices, Competitive Advantage*

Digitalization 2.0 of Polish Civil Proceedings Challenges for the Future

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Abstract

The digitalization of civil procedure in Poland, known as Digitalization 2.0, represents the next phase of implementing technology in judicial processes aimed at enhancing the efficiency, accessibility, and transparency of the justice system. Future challenges in this area include the integration of modern technologies such as artificial intelligence, blockchain, and process automation, which can contribute to speeding up procedures and reducing litigation costs. Key issues to address include ensuring cybersecurity, protecting personal data, and adapting legal regulations to the rapidly evolving technological landscape. The introduction of these new solutions also requires a shift in the work culture within courts, staff education, and raising public legal awareness. Digitalization 2.0 offers the prospect of making the Polish judiciary more modern, transparent, and tailored to the needs of the digital society; however, its effectiveness will depend on overcoming technological, organizational, and legislative challenges.

Keywords: *Digitalization, Polish Civil Proceedings, Challenges*

The Impact of Media Messages on The Effectiveness of Social Campaign

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Abstract

A social campaign represents a core element of social marketing strategies, designed to influence public behavior for social good (Rice & Atkin, 2017). These campaigns often employ tools and advertising techniques similar to those used in commercial marketing (Donovan & Henley, 2012). Various forms of media such as television, radio, internet, and print play a pivotal role in the dissemination of these campaigns (Kelley i in., 2015). Although media advertising may not be the primary focus of a well-structured social campaign, it significantly contributes to the campaign's public visibility and effectiveness (Matusitz, 2022). By utilizing mass media, campaigns can engage a broader audience and promote positive societal changes. However, the impact of media messages is contingent upon their careful construction. Due to the high cost of broadcasting these messages, it is essential to evaluate their effectiveness in advance (Atkin & Freimuth, 2013). This evaluation ensures that the content meets its objectives and resonates with the target audience. The aim of this research is to highlight the crucial role of media messages in determining the success of social campaigns and to introduce innovative evaluation methods, such as cognitive neuroscience techniques and traditional survey methodologies, for assessing the effectiveness of these messages.

Keywords: *Social Campaigns, Social Marketing, Media Messages, Cognitive Neuroscience, Campaign Effectiveness*

Challenges in the commercialization of scientific research results in the MED-Tech sector based on the experience of the Pomeranian Medical University in Szczecin

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Abstract

The medical technology sector, especially in post-pandemic times, remains the one that generates one of the highest returns on investment in innovation. At the same time, innovations in medicine are burdened with a relatively high risk of failure. This results from a number of challenges faced by the creators of medical technologies, of which, contrary to appearances, the most important is not the lack of funds for conducting innovation processes. It is necessary to take into account the specific requirements regarding the safety of using technology in medicine and the resulting extended period of implementing technology on the market, complicated legal regulations, or difficult access to the patient interested in taking part in a medical experiment and then in clinical trials. On the other hand, new technologies in the field of robotics, AI, IT, chemistry, biology open up new possibilities and chances to deal with diseases that were not even dreamed of until recently, allow for the extension of human life and improvement of the quality of life. Increasingly, medicine is not limited to making a diagnosis and trying to cure a disease entity. Therefore, the aim of the article is to indicate the most important challenges in implementing innovations in medicine based on the experience of technology transfer at PUM.

Keywords: *Technology Transfer, Innovations In Medicine, Science-Business Cooperation*

Investigation Of Implicit Preferences of Decision-Makers - A Cognitive Neuroscience Approach

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Abstract

Decision-making is selecting a favorable solution or course of action from a set of alternatives, based on established criteria or adopted strategies. In decision support methods where the decision-makers participation is significant, they evaluate the importance of the criteria according to their preferences. These preferences are expressed declaratively, based on the decision-maker's knowledge, experience, availability of information about the analyzed problem, or personal value system. These preferences result from conscious reflection and rational reasoning. However, decision-makers are also exposed to various factors that can distort the accuracy and objectivity of their opinions. These factors include mood or emotional state at a given moment, among others. As a result, factors often unconsciously affect the decision-maker, causing changes in their preferences. To account for these influences, it is necessary to gain insight into processes that are automatic and often unconscious yet contribute to a deeper understanding of human behavior. Cognitive neuroscience methods are used to study changes occurring in the human body under the influence of stimuli. These methods rely on physiological (including neurophysiological) measurements, specifically tracking changes in the human nervous system in response to various factors (stimuli). Various types of biosensors are used to record these changes, enabling the study of brain electrical activity (EEG), electrodermal activity/galvanic skin response (GSR), muscle electrical activity (EMG), heart rate (HR), eye-tracking, and facial expression analysis. This presentation will showcase the results of studies that verified the potential of cognitive neuroscience methods to investigate implicit preferences and their impact on decision-making. These results were then compared with those obtained using methods from the field of multicriteria decision-making methods.

Keywords: *Cognitive Neuroscience, Decision Making, Multicriteria Decision-Making Methods*

Modeling and Simulation of the Production Process

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Abstract

The organization of the production process is associated with numerous complex problems that arise at every stage of the product life cycle, from its design, through technical and organizational production preparation, manufacturing, marketing, sales, and pre-sale service, to disposal. In all of these phases, there is a need to make quick decisions while simultaneously predicting their consequences, which necessitates the use of appropriate methods. The large number of possible solution variants and their complexity generally make it impossible to choose an adequate solution using classical analytical methods. A highly effective tool for supporting decision-making at various levels of production management is the modeling and simulation method. The aim of this paper is to analyze the possibilities and benefits provided by the use of the modeling and simulation method in production management by explaining its essence and types and presenting examples of production process models constructed using two simulation approaches discrete event simulation and system dynamics. Additionally, the study compares these approaches in the context of their application to the analysis of the production process. The presented analysis led to the conclusion that the modeling and simulation method, regardless of the approach used, should be one of the most important methods supporting production management. Its primary strength lies in enabling the tracing of complex processes, which in reality last for several weeks, months, or years, within a few minutes, and consequently, testing multiple decision variants before implementing them. However, it should be noted that building a simulation model is time-consuming and requires extensive knowledge of the process under study, mathematical skills, and a good understanding of the software used to carry out the simulation project.

Keywords: *Modeling, Computer Simulation, Production.*

Comparing the effectiveness of different layouts of teaching materials in teaching primary grade children using cognitive neuroscience tools

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Abstract:

The use of state-of-the-art techniques in the design of educational materials for children implies that it is not only necessary to have specialised knowledge of how to create good and effective material, but also how to encourage children to use it. Therefore, the question is how to create good material based on specific elements. The aim of this study was to compare the reception and learning effectiveness of different layouts of teaching materials composed of different elements in order to select a layout model that is effective for learning. The study consisted of comparing 4 different materials with each other, including one static material with text alone, a static explanation with text and graphics, and 2 animations, one of which additionally had highlights. The last three items additionally had voice-over narration. The study used cognitive neuroscience techniques including Eyetracker, GSR, Face Reader. The research group consisted of 16 primary school pupils equally divided into four groups of two girls and two boys in each group. Each group, after reading the presented materials, took a simple test to see how the knowledge shown in the materials was acquired. The research that was carried out showed that one of the forms of best design for such materials is a form consisting of animation with a highlight and voice-over narration. It is not a foregone conclusion that this is the ideal form, but it is characterised by higher uptake than the others. A simple conclusion can therefore be drawn that multimodal digital materials are more attractive to primary school students for learning.

Keywords: *Cognitive Neuroscience, Multimodal Materials, Education, Primary School, Usability*

Increasing Energy Awareness Through Effective Advertising Messages: A Neurophysiological Approach to Engagement Study

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Abstract

The talk explains the use of neurophysiological measurements in assessing the effectiveness of advertising messages aimed at increasing consumer energy awareness. The research described focused on two advertising spots promoting pro-environmental behaviour. The level of audience engagement was analysed using an engagement index (EI) determined from EEG studies. The results showed that appropriately designed scenes can increase viewer engagement. The maintenance of an upward trend in engagement, confirmed by EI analysis over time, confirmed that the ad design was consistent with models of audience impact. The study showed that EEG is an effective tool for assessing audience response to advertisements, which can lead to the creation of more effective advertising campaigns promoting environmentally friendly behaviour.

Keywords: *Energy Awareness, Social Advertising, Engagement, Neurophysiological Measurement, Eeg (Electroencephalography)*

The Role of Artificial Intelligence and Physiognomy in Advancing Consumer Behavior Insights

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Abstract

In today's era of transformational technology, the extensive use of AI has reshaped marketing strategies and rapidly predicts consumers' needs and wants. AI enhances consumer attitudes toward purchasing products and services. This study focuses on interpreting preferences to predict consumer behavior insights through the use of AI in analyzing physiognomy to advance the future of products and services. However, the interpretation of data collection and feedback on purchasing decisions is comprehensive in understanding customer support. The study highlights both the pros and cons for a deeper understanding of AI's transformative impact on future consumer behavior insights. The outcome of the data analysis identified that AI has a significantly positive impact on consumer behavior, particularly regarding purchasing decisions. The selected population size effectively verified that physiognomy positively influences consumers' preferences for future products. Furthermore, consumer behavior is significantly driven by the combined influence of AI and physiognomy. The study applied stratified random sampling to structure the survey questionnaire. The sampling selection was geographically targeted within British Columbia (BC), Canada for data collection. Based on the research findings, the researcher recommended using AI-powered facial recognition tools to observe and analyze emotional reactions during shopping experiences or product interactions. This approach can help gather data on consumer emotions and nonverbal cues, contributing to physiognomy-based insights.

Keywords: *Artificial Intelligence (AI), Physiognomy (P), Consumer Behavior Insights, (BCI), British Columbia, Canada*

A Conceptual Model For Voter Identification Using Biometric Data

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Abstract

Electronic identification is increasingly becoming a preferred service, integrated into various business processes. Addressing the risks of human error and omissions in the identification of voting citizens can significantly reduce the potential for vote manipulation while also optimizing the efficiency of vote-counting commissions. In this paper, we propose a comprehensive, biometric-based identification approach for a technology-assisted voter identification process. Our findings contribute to mitigating the risks associated with voter identification errors and omissions, offering valuable opportunities to incorporate biometric identification into proactive strategies for ensuring fair and transparent voting.

Keywords: *Voting System, Biometric Identification, Elections, Referendums, Electoral Lists, Voter Identification*

Comparison of The Absorption of Educational Information Contained in A Multimedia Presentation and in A Presentation Using 360-Degree Spherical Images

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Abstract

New solutions in the form of 360-degree cameras make it possible to capture an entire room in a single photo or video and it can allow to improve the assimilation of information from teaching materials. People using such a photo can move around the entire area as if they were on site. This gives the possibility of not dividing the presented material into many individual elements. The question should be raised whether the use of spherical images will improve learning. The purpose of this study was to compare the effectiveness of knowledge acquisition using single image presentation methods and spherical images with the ability to rotate and move the observer. The study used cognitive neuroscience techniques including eye tracking, GSR, and reading emotions from the respondent's faces. The survey was conducted using a historical object in the form of the St. John the Baptist Concathedral in Kamień Pomorski. Based on photos and historical data about this building, materials were prepared about the exhibits inside the cathedral. The data included classic photos (for one group of respondents) and a spherical photo showing the interior of the building. Each type of presentation had the same recording with a voice commentary describing the most important elements in the cathedral seen in the photos. The duration of both presentations was identical (9 minutes 30 seconds). Unity software was used for the presentation using spherical images. The study included 38 respondents, 7 men and 31 women. We divided them into equal groups, the age range of the subjects was 20-23 years, the average age was 21. Those who are currently participating in the educational process were selected for the study. Each of the subjects, after completing the study, took part in a questionnaire to check the extent of acquired knowledge. Depending on the type of data presented, the 360-degree presentation performed better or worse. The implication is that combining a spherical presentation with a traditional photo presentation will produce better learning results than using them separately.

Keywords: *Eye Tracker, Gsr, Education, Spherical Photos, Multimedia Presentations*

Arithmetic of Increments in Regional Studies

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Abstract

In calculations, one may encounter the problem of data imprecision. Measured values are subject to measurement errors, and many data points are based on estimates. This issue is also prevalent in regional studies. There are data points that we know very precisely, such as population numbers. However, this is a highly precise value only at a specific moment in time. When performing calculations, we typically base them on a particular year or month. During the period under consideration, the population changes. We must adopt a certain value, which is inherently imprecise. All kinds of human assessments, such as the state of healthcare in a region as expressed by respondents, are also subject to imprecision. Humans often face challenges in quantitatively evaluating phenomena. The values provided by individuals are always imprecise. Moreover, research is rarely conducted on all residents of a region. Typically, selected individuals are chosen in such a way as to best represent the community. This selection introduces some degree of imprecision into the data, which increases if the knowledge and experience of those conducting the research are limited. Imprecision cannot be entirely avoided. However, it can be accounted for in the calculation results if we can estimate it. Sometimes this is very difficult or even impossible. However, in many cases, it is quite simple to estimate. For example, the population dynamics over time are recorded, and we can obtain data on the population size for each day of the year. In the case of year-long studies, monthly information is sufficient to provide a fairly reliable picture of population changes. This can serve as a basis for estimating the imprecision of the data. Knowing the imprecision of input data allows us to estimate the imprecision of the data resulting from calculations. This issue is addressed by the arithmetic of increments. It allows for the inclusion of data imprecision in calculations. Unlike other approaches to calculations with imprecise data, it enables calculations in vector spaces, which allows for the estimation of imprecision in methods that utilize these spaces (for example, during transform calculations). An example of such a method is linear regression. It can be presented in vector calculus notation, enabling the very simple incorporation of imprecision during calculations. If, for instance, regression is used to forecast unemployment in a region, it allows us to determine the degree of imprecision in the forecast. The arithmetic of increments is a tool that does not increase the accuracy of calculations but allows for determining how precise they are. The precision of the result depends on the precision of the data used in the calculations. For example, this may lead to a different interpretation of a ranking when, due to low data precision, none of the top-ranked objects can be considered the best.

Keywords: *Arithmetic of Increments, Regional Studies, Vector Space, Imprecision of Data*

The Use of Cognitive Neuroscience Techniques in the Study of Intuition

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Abstract

Intuition is most defined as a fast and unconscious information processing process. It often relates to decision-making or life choices, which has long fascinated researchers in fields such as psychology, philosophy, management, and marketing. In recent years, access to cognitive neuroscience tools has expanded beyond the medical field. One such tool is the electroencephalograph (EEG), which has started to be used in social sciences to analyze brain activity in simulated situations. This has enabled more precise studies of cognitive mechanisms, behavior analysis, emotions, and preferences, as well as providing insights into the neural representations associated with intuitive thinking. Studies over the years suggest that intuition relies on complex information processing, combining long-term memory, emotions, and rapid associations, making it an integral part of everyday decision-making. On a broader scale, this shifts the perception of intuitive thinking from an unscientific, guess-based process to one grounded in cognitive mechanisms. Findings from cognitive neuroscience research can not only contribute to a better understanding of intuition but also support the development of decision-making strategies in professional practices, such as medicine and management.

Keywords: *Neuroscience Techniques, Intuition, Decision Making Process, Management*

Applying Innovation Management Approach to Manage the Sustainable Solutions Development in Logistics and Transport

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Abstract

The sustainable development paradigm plays a significant role on various areas of business activity, including logistics and transport. Nowadays, logistics and transportation companies as well as those in which the logistics services are crucial for business running are highly focused on implementation sustainable solutions in accordance with the Sustainable Development Goals (SDGs) guidelines. To manage the sustainable solutions implementation the appropriate management methods are required. In the article the innovation management approach supported by digital innovation management tools is proposed to guarantee the complex and multidimensional management of sustainable solutions implementation. The research questions are as following: q1 – how companies deal with projects oriented on implementation of innovative sustainable solutions in the field of logistics and transport? q2 – which benefits can companies achieve by applying innovation management approach to manage this project? q3 – are innovation management digital tools applied and how can they support the sustainable solutions development in the field of logistics and transport? Based on the case studies analysis of implementation of sustainable solutions in the field of logistics and transport the role of innovation management approach is indicated as one enabling structured and complex management in different phases of sustainable projects running. Additionally, the analysis of digital innovation management tools facilities and application is considered as essential for achieving higher focus on sustainable development and more sustainable innovation outcomes. The conducted research presents a unique perspective of application of innovation management approach supporting by digital tools to better manage the sustainable development projects in the field of logistics and transport. The companies that carry out logistics and transportation services do not fully utilize the potential of this approach and digital tools that can be applied in different phases of innovation management process. The necessity to underline benefits coming from innovation management approach application and recommend specific digital tools is underlined to contribute to a stronger focus on sustainability, taking into account all three dimensions of sustainability: environmental, social and economic.

Keywords: *Innovation Management, Sustainable Solutions, Logistics, Transport, Development Strategies*

The Issue of Sustainable Development in the Use of Load Pallets

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Abstract

Sustainable development, in its contemporary understanding, constitutes an integral part not only of ecological policy and sustainable development strategies but also of socio-economic policy and various socio-economic development strategies at the international, national, regional, and local levels. The sustainable development model describes a form of development that meets the needs of the present generation without limiting the ability of future generations to meet their own needs. This concept is regarded as a paramount idea and a universal principle of development policy. The literature offers a wide range of interpretations of the concept of sustainable development. D. Ewringmann and L. Koch attempted to summarize various definitions and applications of the concept of sustainable development, proposing an explanation of the term as: "Sustainable development is the long-term preservation of the potential of natural, economic, and social factors, whose combination should enable future generations to achieve at least the current level of need satisfaction. The rapid increase in the production and consumption of goods in the second half of the 20th century has certainly contributed to a corresponding surge in the number of packages, which in turn has posed threats to the natural environment. In particular, non-biodegradable plastic packaging raises legitimate concerns and calls for measures to curb this trend. Efforts to reduce packaging quantities include the introduction of lightweight packaging (for example, reducing the weight of plastic packaging by thinning the walls) and adapting the structural and visual forms of transport and retail packaging so that products can be displayed directly for sale. Additionally, there is a push to maximize the use of reusable packaging in order to decrease the overall number of produced and used packages. In the European Union, the principle of waste management hierarchy has been adopted, which establishes the order of rational actions concerning waste reduction, recycling, and disposal based on the specific conditions of a given administrative area. To mitigate environmental threats posed by packaging, various considerations must be taken into account during the design phase. Until recently, packaging was primarily a single-use product, but the need to reduce costs and protect the environment is changing this reality. Traditionally, the simplest and most effective means of moving and storing goods was the use of wooden pallets. However, this material is now considered problematic due to its contribution to the depletion of valuable timber resources. As mentioned earlier, estimates indicate that around 1.5 million cubic meters of raw timber are consumed annually for the production of wooden pallets. Wood, as a raw material, can also be a medium for transferring various pests and diseases if it lacks proper heat treatment and phytosanitary measures. Therefore, there is an increasing call, especially in the food production industry, to eliminate wood from the production of carriers. More and more countries are also halting the import of wooden pallets from abroad to protect their environment. Companies using wooden packaging are aware of the environmental degradation caused by sourcing raw materials for their packaging. Packaging plays a significant role in modern marketing efforts and often becomes a decisive element of competitiveness. Isn't caring for the natural

environment one of the ways to build a competitive advantage for businesses? Currently, the selection of packaging raw materials in terms of their recyclability and potential for reuse is becoming increasingly important, also for economic reasons. Traditionalists emphasize that nothing can replace typical wooden packaging, including pallets. On the other hand, proponents of technological innovations argue that there are equally practical solutions, highlighting the economic and environmental benefits of their use. Wooden pallets are increasingly being replaced by pallets made from materials other than solid wood. In addition to offering similar ease of use, these alternatives also have additional advantages. Manufacturers producing pallets from wood alternatives note that an obvious factor influencing the choice of a specific pallet is the type of goods it will carry and the processes those goods will undergo in the logistics chain. Certain groups of products, particularly in the food and pharmaceutical sectors, do not tolerate untreated wooden pallets. Another important factor is the circulation of pallets, especially returnable pallets, which can significantly reduce operational costs for businesses when managed efficiently.

Keywords: *Sustainable Development, Load Pallets, Lifecycle Management, Waste Reduction, Material Sourcing*

Study on the Impact of Cognitive Load on the Decision-Making Process

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Abstract

All human activities involve mental processing, which leads to mental load, a key concept in performance research (Raufi and Longo, 2022). This load is complex, dynamic, and closely tied to attention, abilities, and effort (Kahneman, 1973). Due to its multidimensional and diverse sources, it is challenging to define clearly (Meshkati, 1988; Xie and Salvendy, 2000). Mental workload (MWL) refers to the activation of a limited pool of cognitive resources during task processing in response to external and internal factors (Raufi and Longo, 2022). Decision-making, as one of the key cognitive processes, significantly increases mental load by engaging memory, attention, learning, and the motor system (Serrano et al., 2022). In management contexts, the growing complexity of tasks often exceeds an individual's cognitive capacity (Harrison, 1999). Organizational decisions have become increasingly complex, requiring the consideration of multiple factors, such as goals, uncertainty, and stakeholders (Goodwin and Wright, 2014). Year by year, interest in the impact of MWL on decision-making, especially in cognitively demanding work environments, is growing (Baethge et al., 2016; Byrne, 2011). Despite the central role of decision-making in management, research on the effect of mental load on this process remains insufficient (Wickens, 2017). The aim of the project was to examine the impact of cognitive load on the decision-making process. The research employed measurement techniques such as electroencephalography (EEG) and eye tracking (ET), as well as surveys, allowing for a detailed analysis of decision-making processes. The study identified correlations between cognitive load, brain activity, and eye movements. To simulate real-world decision-making situations, an industry-specific business simulation was used. This innovative experimental approach provided more practical insights and deepened the understanding of decision-making mechanisms in the workplace.

Keywords: *Cognitive Load, Decision-Making Process, Mental Workload, Electroencephalography, Eye Tracking*

Gender Inclusive Finance Policies and Practices Among Financial Regulators in Building Resilience to Climate Change in Selected SAARC Countries

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Abstract

The UN Sustainable Development Goal 13 (SDG 13) emphasises the need for taking an urgent action to combat against impacts of climate change and expedite in promoting capacity building of women in climate-related planning and management. Women are disproportionately affected by climate change and environmental degradation as they do not have adequate access to financial resource due to existing gender inequalities. In South Asian countries, the existing government financial policies, sociocultural norms and barriers limit women's participation in decision making in climate and environmental policies. Now, central banks and financial regulators of those countries have an opportunity to design gender inclusive financial policies to help women in becoming more resilient to climate change and environmental degradation, which is still limited. This study will examine the existing policies and practices of central banks and financial regulators to integrate Gender Inclusive Finance into National Financial Inclusion Strategy (NFIS) to mitigate and build resilience against the negative impacts of climate change and environmental degradation in selected SAARC countries. The study will use conceptual framework of 4Ps (e.g., promotion, provision, protection & prevention) of Inclusive Green Finance and how they intersect with Gender Inclusive Finance (GIF). Data will be collected from central banks and financial regulators of five SAARC countries (e.g., Bangladesh, India, Pakistan, Sri Lanka, Nepal). This study will contribute integrating GFI into NFIS considerations in supporting a more holistic approach to financial inclusion and make a significant contribution to building resilience to climate change to achieve sustainable development goals 13 (SDG 13) in selected SAARC countries.

Keywords: *Gender Inclusive Finance, Sustainable Development Goal, Financial Inclusion Strategy, SAARC, Gender Inclusive Finance*

Use of EEG in Diagnosis and Therapy of Students

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Abstract

The use of EEG in diagnosing schoolchildren opens up broad perspectives in treating and supporting the normal development of children. EEG allows monitoring of the brain's electrical activity in real time, that is, it provides direct insight into the communication of different areas of the brain. In children who are developing their skills every day, this type of data is extremely valuable. EEG is also a painless and non-invasive method, which allows early detection of potential disorders and their diagnosis. The study and therapy included school-aged children (7-14 years old) with learning difficulties such as dyslexia, dysgraphia, dyscalculia and concentration problems characteristic of ADHD. Biofeedback EEG therapy supports the development of cognitive functions, leading to improved academic performance. Biofeedback strengthens the ability to concentrate, enabling people to focus on specific tasks longer and more effectively. It also promotes divided attention and faster processing of environmental stimuli. With Biofeedback training, students absorb knowledge better and make fewer mistakes, resulting in a marked improvement in school achievement. The therapy also has a positive effect on self-esteem - children regain self-confidence and become more motivated to learn. Some of the students who participated in the therapy also had behavioral problems such as aggression, difficulties adapting in a group, which can pose a risk of developing problems such as addiction or depression. Biofeedback helps reduce emotional tension and develops control over emotions, resulting in less frequent outbursts of anger. Behavioral disorders can manifest as aggression, rebelliousness and violation of social norms, and are often accompanied by depressed mood, anxiety or low self-esteem. Difficulties with a child can be a challenge, but EEG Biofeedback works at the symptom level to help control behavior, curb impulsivity and reduce anger outbursts. The results of the study showed that Biofeedback EEG training brought measurable benefits to students' functioning, leading to improved academic performance. Improved brain function improves cognitive processes, such as memory, which speeds up the learning process and increases efficiency. Therapy is tailored to the severity of the child's symptoms and difficulties, which also improves peer relationships and greater acceptance in the group.

Keywords: *Cognitive Assessment, Educational Psychology, Brain Activity, Students, Intervention Strategies*



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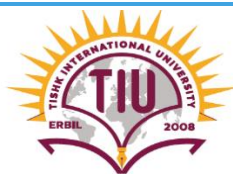
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Conference Program



PROGRAM FLOW

October 8th – 9th 2024

Time	Activity	Speaker/Moderator
08:30 – 10:00	Registration	
10:00 – 10:05	Introduction to the Conference	Dr. Abdullah Nabeel, Host, ICABEP 2024
10:05 – 10:10	National Anthem of Kurdistan Region and Iraq	
10:10 – 11:20	<i>Promotional Videos</i>	
	Tishk International University, Erbil, Kurdistan region, Iraq	
	Salahaddin University, Erbil, Kurdistan Region, Iraq	
	<i>Welcome Speeches</i>	
	Assist. Prof. Dr. Idris Hadi	
	Head, Board of Trustees, Tishk International University	
	Prof. Dr. Kamaran Younis	
	President, Salahaddin University-Erbil	
	Prof. Dr. Sultan T. Abu-Orabi	
	President, Tishk International University	
	Prof. Dr. hab. Waldemar Tarczyński	
	President University of Szczecin, Poland	
	<i>Recorded Video Message</i>	
	Prof. Dr. Kamen Spassov	
	Representative, Sofia University St. Kliment Ohridski, Bulgaria	
	Representative	
	Minister of Higher Education and Scientific Research of Kurdistan region	
	United Nation's Report on Sustainable Development	
11:20 – 11:40	Opening Address:	Dr. Mohammad Salih, Co-Chair, ICABEP 2024
11:40 – 12:10	Keynote Speaker I	Mr. Abdulrahman Sedeeq Head, Environment Board, Kurdistan Regional Government
Presentation Topic	Towards a Sustainable Future: Environmental Investments and Climate Resilience in the Kurdistan Region	
12:10 – 12:40	Coffee Break	
12:40 – 13:10	Keynote Speaker II	Assoc. Prof. Dr. Md Mahmudul Alam Associate Professor, School of Economics, Finance & Banking (SEFB), Universiti Utara Malaysia (UUM), Malaysia
Presentation Topic	Enhancing Sustainability: A Business-Academia-Policy Partnership	
13:10 – 13:40	Keynote Speaker III	Mr. Hogr Ch. Shekha Chairman of the Board of Trustees, Public Aid Organisation (PAO)
Presentation Topic	Empowering Sustainable Development in Iraq: The Role of NGOs and the Public Aid Organization in Advancing the SDGs	
13:40 – 15:10	Lunch Break	

On Oct 8th, 2024, at Culture and Social Center of Salahaddin University-Erbil Kurdistan Region, Iraq

♦ **October 8th, 2024**

♦ **Parallel Sessions**

♦ **Session 1: Caucher Birkar Hall**

♦ **Session Chair: Dr. Chenar Babaker Mohammed**

Time	Paper Title	Author Name
15:10 – 15:25	<i>The Influence of Energy Politics on Climate Action in Kurdistan Region of Iraq</i>	<i>Basiru Musa</i>
15:25 – 15:40	<i>Promoting Inclusive Economic Growth and Decent Work in Iraq an Exploratory Analysis of Sustainable Development Goal 8 Indicators</i>	<i>Sultana Begum & Azheen Hussein</i>
15:40 – 15:55	<i>The Role of Entrepreneurial Leadership in Achieving Strategic Success: An Analytical Study of The Opinions of Members of College Councils in Private Universities in The Kurdistan Region of Iraq</i>	<i>Ahlam Ibrahim Wali</i>
15:55 – 16:10	<i>Success Driven Behavior and Startup Business Continuity: Mediating Role of Self – Efficacy</i>	<i>Abdullah Nabeel & Fayeql Ali</i>
16:10 – 16:25	<i>Gender, Education, and Age effects in adoption to mHealth applications</i>	<i>Ahmet Demir</i>

♦ **October 8th, 2024**

♦ **Parallel Sessions**

♦ **Session 1: Seminar Hall 1**

♦ **Session Chair: Dr. Muhammad Mahmood Saleh**

Time	Paper Title	Author Name
15:10 – 15:25	<i>Climate Diplomacy: Examining Multilateral Framework Effectiveness in Promoting Proactive Climate Change Response</i>	<i>Dana Mohammed Danish Aladdin Sajadi</i>
15:25 – 15:40	<i>Mapping Corporate Governance: Exploring the Adaptation of Regulatory Frameworks in African Markets</i>	<i>Abubakar Balarabe Karaye</i>
15:40 – 15:55	<i>Advancing Gender Equality: Challenges and Progress in the Kurdistan Region</i>	<i>Bayad Sarwar</i>
15:55 – 16:10	<i>Sustainable Marketing Practices: Balancing Economic Growth with Environmental and Social Responsibility</i>	<i>Ali Ghufraan & Waqar Ahmad</i>
16:10 – 16:25	<i>Analyzing the Fall in Enrollment in Political Science, International Relations and Diplomacy Departments in Kurdistan Region of Iraq</i>	<i>Mohammad Salih Mustafa, Dana Sajadi & Bayad Sarwar Abdullah</i>

♦ **October 8th, 2024**

♦ **Parallel Sessions**

♦ **Session I: Seminar Hall 2**

♦ **Session Chair: Assist. Prof. Dr. Hazhar Talaat**

Time	Paper Title	Author Name
15:10 – 15:25	<i>Iraqi Environment Between Challenges and Sustainability</i>	<i>Hassan Hassoon ALDelfi</i>
15:25 – 15:40	<i>Crisis In the Middle East: The October 7th Hamas-Israel Conflict</i>	<i>Zangin Masih</i>
15:40 – 15:55	<i>The Political and Economic Impact of the Boycott of Israeli Supporter Companies by the Muslim Community in Britain</i>	<i>Mohammad Salih Mustafa & Basiru Musa</i>
15:55 – 16:10	<i>The Effect of Forensic Accounting on The Detection and Prevention of Fraud in Private Sector Companies in The Kurdistan Region</i>	<i>Ghousia Khatoon, Hussaini Bala & Maryam Shamoon Slewa</i>
16:10 – 16:25	<i>Influence of Non-Governmental Organizations on Legislative Processes: A Case Study of the Civil Society Law in the Kurdistan Region of Iraq</i>	<i>Rebaz Ali Smail & Handren Ahmad Eahya</i>

♦ **October 8th, 2024**

♦ **Parallel Sessions**

♦ **Session I: Seminar Hall 3**

♦ **Session Chair: Assist. Prof. Dr. Kawa Wali**

Time	Paper Title	Author Name
15:10 – 15:25	<i>CEOs Role in Achieving Emission Disclosure for Sustainable Development Goals in Emerging Economy</i>	<i>Armaya'u Alhaji Sani</i>
15:25 – 15:40	<i>Assessing the nexus Between Corporate Board Gender and Audit Quality</i>	<i>Hussaini Bala, Anas Idris Abdulwahab, Armaya'u Alhaji Sani & Ghousia Khatoon</i>
15:40 – 15:55	<i>Gender Inclusive Finance Policies and Practices Among Financial Regulators in Building Resilience to Climate Change in Selected SAARC Countries</i>	<i>Asadul Hoque</i>
15:55 – 16:10	<i>The Civil Conditional Protection for Employees' Rights in Remote Work Contract</i>	<i>Kayfi Maghdid Qader</i>

Oct 9th, 2024		Dr. Ahmet Demir Associate Professor, Business and Management Dept., Faculty of Administrative Sciences and Economics, TIU
10:00 – 10:30	Plenary Session	Topic: The Power of Positivity vs Negativity: Dual Valance Asymetry between Incomes and Outcomes in Organizational Behavior
Online Session@	Keynote Speaker IV	Prof. hab. dr. Wojciech Drożdż Professor at the University of Szczecin, Chairman of the Scientific Council of the Institute of Management, University of Szczecin, Szczecin, Poland
10:45 – 11:15	Presentation Topic Room No. 302 Education Building	Moderator: Dr. Abdullah Nabeel Topic: The Polish Journey to Electromobility: Navigating Through Challenges and Opportunities
11:15 – 11:45	Coffee Break	
Online Session@	Keynote Speaker V	Prof. hab. dr. Andrzej Rzeczycki Vice-Director, Management Institute, University of Szczecin, Szczecin, Poland
11:45 – 12:15	Presentation Topic Room No. 302 Education Building	Moderator Dr. Asadul Hoque Topic: Hydrogen Supply Chains: A Solution for Grid Stability Powered by Renewable Energy Sources (RES)

♦ **October 9th, 2024**

♦ **Online Sessions**

♦ **Session 1: Room No. 302**

♦ **Session Chair: Dr. Ghousia Khatoon**

Time	Paper Title	Author Name
12:15 – 12:30	Digitalization 2.0 of Polish Civil Proceedings Challenges for the Future	Kinga Flaga-Gieruszyńska
12:30 – 12:45	The Impact of Media Messages on The Effectiveness of Social Campaign	Anna Borawska
12:45 – 13:00	Challenges in the commercialization of scientific research results in the MED-Tech sector based on the experience of the Pomeranian Medical University in Szczecin	Hubert Pachciarek
13:00 – 13:15	Investigation Of Implicit Preferences of Decision-Makers - A Cognitive Neuroscience Approach	Mateusz Piwowarski
13:15 – 13:30	Modeling and Simulation of the Production Process	Małgorzata Łatuszyńska
13:30 – 13:45	Comparing the effectiveness of different layouts of teaching materials in teaching primary grade children using cognitive neuroscience tools	Patryk Wlekły
13:45 – 14:00	Increasing Energy Awareness Through Effective Advertising Messages: A Neurophysiological Approach to Engagement Study	Bartłomiej Piwowarski

14:00 – 14:15	<i>The Role of Artificial Intelligence and Physiognomy in Advancing Consumer Behavior Insights</i>	Karwan Talaat Rashid
14:15 – 14:30	<i>A Conceptual Model For Voter Identification Using Biometric Data</i>	Kamen Spassov
14:30 – 15:45	<i>Comparison of The Absorption of Educational Information Contained in A Multimedia Presentation and in A Presentation Using 360-Degree Spherical Images</i>	Jarosław Duda & Patryk Wlekły
15:45 – 16:00	<i>Peace-Making in the Middle East: The Kurdish Issue</i>	Mohammad Salih Mustafa
16:15 – 16:30	<i>Unlocking the Power of Decentralized Technology: Blockchain to Boost Education Quality</i>	Omar Farouk Al Mashhour
16:30 – 16:45	<i>The Impact of Environmental Knowledge on Achieving Organizational Sustainability in the Water Factories in Erbil</i>	Kadhim Saeed Awla

♦ **October 9th, 2024**

♦ **Online Sessions**

♦ **Session 2: Room No. 407**

♦ **Session Chair: Dr. Abubaker Karaye**

Time	Paper Title	Author Name
12:15 – 12:30	<i>Arithmetic of Increments in Regional Studies</i>	Mariusz Borawskia
12:30 – 12:45	<i>The Use of Cognitive Neuroscience Techniques in the Study of Intuition</i>	Sara Drożdżyńska
12:45 – 13:00	<i>Applying Innovation Management Approach to Manage the Sustainable Solutions Development in Logistics and Transport</i>	Magdalena Malinowska, Katarzyna Łobacz, Paolo Bisogni, Ali Erhan Zalluhoglu, Burcu Aracioğlu, Maynara de Almeida Furquim, Matias Escanilla
13:00 – 13:15	<i>The Issue of Sustainable Development in the Use of Load Pallets</i>	Mariusz Sowa
13:15 – 13:30	<i>Study on the Impact of Cognitive Load on the Decision-Making Process</i>	Adrianna Mateja
13:30 – 13:45	<i>Study of Green Supply Chain Management Practices and its Impact on Organizational Performance</i>	Adeel Maqbool & Waqar Ahmad
13:45 – 14:00	<i>The Art of Win-Win-Win Papakonstantinidis Negotiations</i>	Leonidas A. Papakonstantinidis
14:00 – 14:15	<i>Humanitarian NGOs at the Forefront of Climate Action and Sustainable Development</i>	Mouhamed Ali Al Hamoud Al-Arab
14:15 – 14:30	<i>Use of EEG in Diagnosis and Therapy of Students</i>	Małgorzata Nermend

14:30 – 14:45	<i>Tax-Cursing Resource Bonanza, Corruption, and the Natural Resource Curse: A Growth Model</i>	<i>Mohsen Veisi</i>
14:45 – 15:00	<i>Spatial Histories and Fractured Sovereignities: Rethinking the Geopolitics of Iran-KRG Energy and Iran</i>	<i>Faezeh Ghasemi</i>
15:00 – 15:15	<i>Investigating the link between Management Information System and Efficiency of Organizations: A Case study of local Business in Erbil Market</i>	<i>Waqar Ahmad & Ali Ghufraan</i>
15:15 – 15:30	<i>Chinese Rail Infrastructural Investment and Economic Growth in Nigeria: An Empirical investigation</i>	<i>Abdullahi Ahmed Mohammed & Murtala Saidu Jibril</i>

End of the Conference

GROUP PHOTO TAKING

On

October 8th, 2024: 16:30

At

***Culture and Social Center of Salahaddin University-Erbil
 Kurdistan Region, Iraq***

Join Teams Meeting

- ◆ Topic: 6th ICABEP 2024
- ◆ Time: Oct 9, 2024, 10:00 AM Erbil, Kurdistan

Session B – Parallel/Online Session in Faculty of Administrative Sciences and Economics

Link for Room no. 302

https://teams.microsoft.com/l/meetup-join/19%3ameeting_NDA0YWM1YjAtMDIzNy00ZmU2LTlOTktZjk5MzEwNzVmYmM1%40thread.v2/0?context=%7b%22Tid%22%3a%2238b2c7d6-39ef-4c4d-a768-f007cadccb4d%22%2c%22Oid%22%3a%22ac05c91f-6522-49ca-b81a-ba5c9bb207ac%22%7d

Link for Room no. 407

https://teams.microsoft.com/l/meetup-join/19%3ameeting_YTQ5NWYyNDItYmFIYi00MzBiLWI4YTgtNmZkNTU2MmQ4MjA3%40thread.v2/0?context=%7b%22Tid%22%3a%2238b2c7d6-39ef-4c4d-a768-f007cadccb4d%22%2c%22Oid%22%3a%22c4a25eea-66a7-4203-ad26-5b4ece1391ea%22%7d

The opening ceremony will be according to Erbil time zone.

◆ **Erbil : 10:00 am**

**The 6th International Conference on Accounting,
Business, Economics and Politics
(6th ICABEP 2024)**

October 8th – 9th 2024



ICABEP

For question and inquiries contact us by

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ICABEP2024

The 6th International Conference on Accounting, Business, Economics and Politics

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