

CONGRESS PROGRAM

ONLINE & IN-PERSON

INTERNATIONAL CONGRESS OF ANADOLU PUBLIC FINANCE

MARCH 08-09, 2024 / ESKISEHIR, TÜRKİYE

Opening Ceremony

Date: 08.03.2024

Time: 09⁰⁰-09⁴⁵

Anadolu University's Faculty of Economics and
Administrative Sciences Prof. Dr. İhsan Erkul
Conference Hall

Assoc. Prof. Dr. Mustafa Göktaş KAYA

Chief Tax Inspector of the Ministry of Treasury and Finance
IKSAD High Commission Member
CONGRESS CO-CHAIR

Ahmet Ozan ERDOĞAN

İS Sworn-in Financial Advisory Inc.

Prof. Dr. Elif DAĞDEMİR

Anadolu University, Dean of Faculty

Ersin KARAKOÇ

Eskişehir SMMM, Türkiye

Ahmet ÇELİK

Head of Eskişehir Tax Office

Cafer DURMUŞ

Head of Bursa Audit Department, Tax Inspection Board

Dr. Mustafa Latif EMEK

President of IKSAD Institute

Prof. Dr. Fuat ERDAL

Rector of Anadolu University

HONORARY HEAD

Participant Countries: Algeria, China, Ethiopia, Georgia, India, Indonesia, Iraq, Kazakhstan,
Kosovo, Lebanon, Malaysia, Mexico, Morocco, Nigeria, Pakistan, Romania, Senegal, Türkiye, UK,
Ukraine

Panel Session

Date: 08.03.2024

Time: 10⁰⁰-12³⁰

Moderator: Dr. Mustafa Latif EMEK
Anadolu University's Faculty of Economics and
Administrative Sciences Prof. Dr. İhsan Erkul
Conference Hall

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Assoc. Prof. Dr. Pierre Rostan Res. Assist. Alexandra Rostan	American University of Iraq Baghdad, Iraq	ANALYSIS AND PROJECTIONS OF FOREIGN DIRECT INVESTMENTS IN TÜRKİYE
2	Assist. Prof. Dr. Besnik HAJDARI Assist. Prof. Dr. Hazir HAJDARI	University "Isa Boletini" Mitrovica, Kosovo BIZNES College, Kosovo	THE ROLE OF INFORMATION SYSTEMS IN THE DIGITALIZATION OF MANAGEMENT AND FINANCE
3	Dr. Sinteia (Anghel) Lucica	Institutul de Economie Nationala, Institutul National de Cercetari Economice „Costin C. Kitirescu”, Romania	STRATEGIES IN ECONOMIC DEVELOPMENT THROUGH STRUCTURAL FUNDS AND MONITORING FOR THEIR EFFICIENCY

Date/ **08.03.2024**Time(Ankara)/ **14:00-16:00**

Head of Session:

Assoc. Prof. Dr. Mustafa Göktuğ KAYA**Eskisehir Session-1**In-person: Anadolu University's Faculty of
Economics and Administrative Sciences

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Assoc. Prof. Dr. Serkan AĞAR	Ankara Bilim University, Türkiye	AN EXAMINATION OF THE INTERPLAY BETWEEN JUDICIAL DECISIONS IN TAX AND CRIMINAL COURTS PERTAINING TO IDENTICAL INCIDENTS: A CASE STUDY APPROACH
2	Prof. Dr. İsa SAĞBAŞ Assoc. Prof. Dr. Uğur AKKOÇ	Afyon Kocatepe University, Türkiye Pamukkale University, Türkiye	AN ANALYSIS OF INCOME AND CONSUMPTION INEQUALITY WITH WORK CYCLE MODEL IN UK
3	Merve KÖSE Dr. Hakan ÖZDEMİR	Tax Inspector, Ministry of Treasury and Finance, Türkiye	CARBON TAX, EMISSION TRADING SYSTEM AND CARBON BORDER REGULATION: ASSESSMENTS FOR TÜRKİYE
4	Prof. Dr. Memduh ASLAN	Kocaeli University, Türkiye	THE CONSTITUTIONAL FOUNDATIONS OF POLITICAL TAXATION
5	Prof. Dr. Mustafa Erkan ÜYÜMEZ Mustafa TOPSAKAL	Anadolu University, Türkiye	A THEORETICAL PERSPECTIVE ON TAX COMPLIANCE WITHIN THE FRAMEWORK OF THE SLIPPERY SLOPE APPROACH

Date/ **08.03.2024**Time(Ankara)/ **14:00-16:00****Eskisehir Session-2**In-person: Anadolu University's Faculty of
Economics and Administrative Sciences

Head of Session:

Prof. Dr. Şebnem TOSUNOĞLU

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Dr. Eda ÜNALAN KARAKUŞ	Bilecik Seyh Edebali University, Türkiye	ECONOMIC AND FISCAL EFFECTS OF ACCOUNTABILITY: THE CASE OF TURKEY
2	Orçun OLTULU	Hacettepe University, Türkiye	USE OF ARTIFICIAL INTELLIGENCE TECHNOLOGIES IN PUBLIC POLICIES: CURRENT TRENDS AND APPLICATIONS IN THE WORLD AND IN TURKEY
3	Dr. Yunus Emre YAYLA	Independent Researcher, Türkiye	APPLICATION OF THE SEPARATION THEORY IN INCOME TAX TO VISUALLY IMPAIRED CITIZENS: THE EXAMPLE OF TURKEY AND ENGLAND
4	Assist. Prof. Dr. Süleyman KASAL	Anadolu University, Türkiye	THE IMPACT OF GEOPOLITICAL RISKS ON THE GOVERNMENT BOND MARKET: THE CASE OF TÜRKİYE
5	Dr. Muhammet Emin COŞKUN	Manisa Celal Bayar University, Türkiye	FINANCIAL ANTHROPOLOGY FROM A BEHAVIORAL FINANCE PERSPECTIVE
6	Prof. Dr. Arman Zafer YALÇIN	Balıkesir University, Türkiye	CAN COOPERATIVE ECOSYSTEMS BE AN ALTERNATIVE FOR LOCAL DEVELOPMENT?
7	Assoc. Prof. Dr. Musa GÖK Prof. Dr. Hakan HOTUNLUOĞLU Assoc. Prof. Dr. Ufuk GENCEL	İzmir Demokrasi University, Türkiye Aydın Adnan Menderes University, Türkiye	EFFECT OF INFLATION ON INCOME TAX COLLECTION: SPATIAL ANALYSIS FOR TÜRKİYE

Date/ **08.03.2024**Time(Ankara)/ **14:00-16:00**

Head of Session:

Prof. Dr. Cumhur DÜLGER**Eskisehir Session-3**In-person: Anadolu University's Faculty of
Economics and Administrative Sciences

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Prof. Dr. Cumhur DÜLGER	Anadolu University, Türkiye	THE PROBLEM OF EFFECTIVE WASTE MANAGEMENT UNDER STRATEGIC SUPPLY CHAIN MANAGEMENT, MUNICIPALITIES AND EXTERNALITIES
2	Assoc. Prof. Dr. İbrahim DEMİR	Ankara Yıldırım Beyazıt University, Türkiye	GOVERNMENT EDUCATION EXPENDITURE AND ITS IMPACT ON UNEMPLOYMENT IN TURKEY
3	Tasnima Jahan Suraiya Assist. Prof. Dr. Fethiye Burcu TÜRKMEN CEYLAN	Kirsehir Ahi Evran University, Türkiye University of East Anglia School of Global Development, UK	TESTING SEPARABILITY BY USING TURKISH HOUSEHOLD BUDGET SURVEY DATA
4	Aigerim Zhampetova	International University of Information Technology, Kazakhstan	SOCIO-ECONOMIC PROBLEMS AS TRIGGERS OF PROTESTS IN MODERN SOCIETIES
5	Dr. Hasan MLINAKU Assist. Prof. Dr. Besnik HAJDARI	University College of Business in Tirana, Albania University "Isa Boletini" Mitrovica, Kosovo	APPLICATION OF BUSINESS INFORMATICS IN MANAGEMENT SYSTEMS

Date/ **08.03.2024**Time(Ankara)/ **14:00-16:00****Eskisehir Session-4**In-person: Anadolu University's Faculty of
Economics and Administrative SciencesHead of Session:
Yiğit YILDIZ

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Lect. Ahmet MIDIK	Anadolu University, Türkiye	TAXPAYER RIGHTS AND PRACTICES IN THE WORLD
2	Dr. Duygu ERSOY	Eskişehir Tax Administration, Türkiye	EVALUATION OF THE REGULATIONS OF THE INHERITANCE AND TRANSFER TAX LAW NO. 7338 REGARDING UNREQUITED TRANSFERS WITHIN THE FAMILY OTHER THAN TRANSFERS THROUGH INHERITANCE
3	Assoc. Prof. Dr. MeltemİRTEŞ GÜLŞEN	Anadolu University, Türkiye	FINANCIAL CONSEQUENCES OF LATE PAYMENT OF TAX DEBT: LATE PAYMENT INTEREST AND LATE PAYMENT INTEREST
4	Anıl ALPAY Özge ÖZGÜR	Anadolu University, Türkiye	TAXATION ACCORDING TO FINANCIAL POWER AND PROGRESSIVE TARIFF
5	Dr. Sultan SARI	Türkiye	BEHAVIOURAL FINANCE AND BANKING APPLICATIONS
6	İrem Nur YİĞİT	Anadolu University, Türkiye	WHETHER ALL KINDS OF ALCOHOL AND ALCOHOLIC BEVERAGES, AS WELL AS ADVERTISING AND ADVERTISING EXPENSES RELATED TO TOBACCO AND TOBACCO PRODUCTS CAN BE DEDUCTED FROM COMMERCIAL EARNINGS
7	Yiğit YILDIZ Assoc. Prof. Dr. Mustafa Göktuğ KAYA	Ministry of Treasury and Finance, Türkiye KTO Karatay University, Türkiye	ARE THE PRICE DIFFERENCE PAYMENTS MADE TO THE CONTRACTOR COMPANY ARISING FROM THE MINIMUM WAGE INCREASE SUBJECT TO STAMP TAX?

Date/ **08.03.2024**

Time(Mexico)/ **10:00-12:00**

Head of Session:

German Martinez Prats

Candelaria Guzman Fernandez

Francisca Silva Hernandez

Tomas Francisco Morales Cardenas

Tabasco Session-1

In-person: Universidad Juárez
Autónoma de Tabasco, México

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Itzel Dallan Vázquez García Dra. Candelaria Guzmán Fernández Dr. Tomás Francisco Morales Cárdenas Dr. Germán Martínez Prats	Universidad Juárez Autónoma de Tabasco, Mexico	PROFESSIONAL CHALLENGES FOR THE PUBLIC ACCOUNTANT IN THE ERA OF ARTIFICIAL INTELLIGENCE
2	Itzel Dallan Vázquez García Dra. Candelaria Guzmán Fernández Dr. Tomás Francisco Morales Cárdenas Dr. Germán Martínez Prats	Universidad Juárez Autónoma de Tabasco, Mexico	LIMITATIONS OF SMEs TO TAKE ADVANTAGE OF THE BENEFITS OF THE T-MEC AND THEIR PARTICIPATION IN FOREIGN TRADE
3	Dr. Luis Manuel Hernández Govea	Universidad Juárez Autónoma de Tabasco, Mexico	ECONOMIC INEQUALITY AND SOCIAL MOBILITY: PERSPECTIVES AND POLICIES
4	Dr. Luis Manuel Hernández Govea	Universidad Juárez Autónoma de Tabasco, Mexico	ECONOMICS OF CLIMATE CHANGE: CHALLENGES AND OPPORTUNITIES FOR SUSTAINABILITY
5	Camilo León Pérez Dra. Aransazú Ávalos Díaz Dra. Fabiola Itzel Ortiz Martínez Dr. Abraham Gerardo Pérez Sandoval	Universidad Juárez Autónoma de Tabasco, Mexico	FOBAPROA IN 2024 IS STILL PUBLIC DEBT
6	Lic. Lucerito Arias de los santos Dr. Tomas francisco Morales Guzmán Dr. German Martínez Prats Dra. Candelaria Guzmán Fernández	Universidad Juárez Autónoma de Tabasco, Mexico	FINANCING FOR SMEs IN ECO-INNOVATION IN TABASCO
7	Darwin Vázquez Balboa Dr. Carlos Mauricio Tosca Vidal Dra. Mariela Adriana Rodríguez Ocaña Dra. Aransazú Avalos Diaz	Universidad Juárez Autónoma de Tabasco, Mexico	PUBLIC FINANCING FOR BUSINESS OPENING VILLAHERMOSA, TABASCO
8	Liliana Medina Medina Candelaria Vázquez Ramos Elizabeth García Moreno Aransazú Avalos Díaz	Universidad Juárez Autónoma de Tabasco, Mexico	INTERNATIONAL TAXATION AND TAX EVASION

Date/ **08.03.2024**

Time(Mexico)/ **10:00-12:00**

Head of Session:

William Baldemar Lopez Rodriguez

Veronica Vazquez Vidal

Gilberto Murillo Gonzalez

Francisco Javier Jimenez Tecillo

Tabasco Session-2

In-person: Universidad Juárez
Autónoma de Tabasco, México

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Madrigal Mejía Paula Areli	Universidad Autónoma de Guadalajara Campus Tabasco, Mexico	IMPLEMENTATION OF A START UP IN PRODUCTIVE PROJECTS OF THE PROFESSIONAL COMPONENT OF CBTA 054
2	Darwin Vázquez Balboa Dr. Carlos Mauricio Tosca Vidal Dra. Mariela Adriana Rodríguez Ocaña Dra. Aransazú Avalos Díaz	Universidad Juárez Autónoma de Tabasco, Mexico	INFORMALITY OF SMALL TRADERS IN VILLAHERMOSA, TABASCO
3	Lic. Lucerito Arias de los santos Dr. Tomas francisco Morales Guzmán Dr. German Martínez Prats Dra. Candelaria Guzmán Fernández	Universidad Juárez Autónoma de Tabasco, Mexico	INSTITUTIONALIZATION OF GENDER PERSPECTIVE IN COMPANIES
4	Ricardo Arturo Soberano Gutiérrez Dra. Aransazú Avalos Díaz Dr. Andrés Guzmán Sala Dra. Candelaria Vázquez Ramos	Universidad Juárez Autónoma de Tabasco, Mexico	BAD SPENDING OF THE PUBLIC TREASURE IN MEXICO
5	Camilo León Pérez Dra. Aransazú Ávalos Díaz Dra. Fabiola Itzel Ortiz Martínez Dr. Abraham Gerardo Pérez Sandoval	Universidad Juárez Autónoma de Tabasco, Mexico	MEXICO AND TRADE AGREEMENTS WITH THE US AND CANADA: REFORMS AND NEW AGREEMENTS
6	Liliana Medina Medina Candelaria Vázquez Ramos Elizabeth García Moreno Aransazú Avalos Díaz	Universidad Juárez Autónoma de Tabasco, Mexico	GOOD TAXPAYER MODEL IN MEXICO
7	Alfredo Guatemala Mariano Candelaria Guzmán Fernández Maximiliano Martínez Ortiz	Universidad Juárez Autónoma de Tabasco, Mexico Universidad Olmeca de Tabasco, México	SUSTAINABLE DIGITAL BUSINESS MODELS FOR SOCIAL EMERGING ENTERPRISES: A SYSTEMATIC LITERATURE REVIEW
8	Alfredo Guatemala Mariano Arturo Martínez de Escobar Fernández Maximiliano Martínez Ortiz	Universidad Juárez Autónoma de Tabasco, Mexico Universidad Olmeca de Tabasco, México	APPLICATIONS OF ARTIFICIAL INTELLIGENCE IN MARKETING FOR EMERGING ENTERPRISES: A SYSTEMATIC LITERATURE REVIEW

Date/ **08.03.2024**

Time(Mexico)/ **10:00-12:00**

Head of Session:

Arturo Martínez de Escobar Fernández

Aransazu Avalos Díaz

Fabiola Itzel Ortiz Martínez

Aida Dinorah García Álvarez

Tabasco Session-3

In-person: Universidad Juárez
Autónoma de Tabasco, México

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Cristell Micaela Gutiérrez Pérez Dr. German Martínez Prats Dra. Candelaria Guzmán Fernández Dr. Tomás Francisco Morales Cárdenas	Universidad Juárez Autónoma de Tabasco, Mexico	DIGITALIZATION IN TAX MATTERS IN MEXICO
2	Cristell Micaela Gutiérrez Pérez Dr. German Martínez Prats Dra. Candelaria Guzmán Fernández Dr. Tomás Francisco Morales Cárdenas	Universidad Juárez Autónoma de Tabasco, Mexico	THE IMPLEMENTATION OF STRATEGIES TO INCREASE THE EFFICIENCY OF TAX COLLECTION IN MEXICO
3	Ana Marina López Hernández Francisca Silva Hernandez Gladys Hernandez Romero Germán Martínez Prats	Universidad Juárez Autónoma de Tabasco, Mexico	TECHNOLOGICAL ENTREPRENEURSHIP, CHALLENGE FOR SMES
4	Ana Marina López Hernández Francisca Silva Hernandez Gladys Hernandez Romero Germán Martínez Prats	Universidad Juárez Autónoma de Tabasco, Mexico	TECHNOLOGICAL ENTREPRENEURSHIP AS A COMPETITIVE ADVANTAGE
5	Ciro Morales Guzmán Germán Martínez Prats Arturo Martínez de Escobar Fernández Francisco Javier Castillo Chan	Universidad Juárez Autónoma de Tabasco, Mexico	PROFITABILITY AND SUSTAINABILITY: CHALLENGES AND OPPORTUNITIES FOR SMALL-SCALE OIL PALM PRODUCERS IN PALENQUE RÍOS DE PALMA
6	Francisco Javier Castillo Chan Ciro Morales Guzmán Arturo Martínez de Escobar Fernández	Universidad Juárez Autónoma de Tabasco, Mexico	TRENDS FOR THE DEVELOPMENT OF MEXICAN AGRICULTURAL MARKETING IN THE NORTH AMERICAN MARKET
7	Alceda Vargas Guillermo Edgar	Universidad Autonoma de Guadalajara, Campus Tabasco, Mexico	IMPLEMENTACION Y GESTION DE UN SISTEMA DE INVENTARIOS PARA EL AREA DE PRODUCCION

Date/ **08.03.2024**

Time(Mexico)/ **10:00-12:00**

Head of Session:

Ana Bertha Vidal Focil

Hermínia Banda Izeta

Gladys Hernandez Romero

Candelaria Vazquez Ramos

Tabasco Session-4

In-person: Universidad Juárez
Autónoma de Tabasco, México

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Gilberto Murillo González Maximiliano Martínez Ortiz Luis Carlos Dupeyron Cortes Aida Dinorah García Álvarez	Universidad Juárez autónoma de Tabasco, Mexico Universidad Olmeca, Mexico	THE USE OF AUGMENTED REALITY AS AN INNOVATIVE TOOL IN THE TEACHING- LEARNING PROCESS: UNIVERSITY STUDENTS
2	Gilberto Murillo González Maximiliano Martínez Ortiz Francisco Javier Jiménez Tecillo Aida Dinorah García Álvarez	Universidad Juárez autónoma de Tabasco, Mexico Universidad Olmeca, Mexico	EVALUATION OF THE USE OF ICTS IN THE FIELD OF PUBLIC POLICY USE: MÉXICO CONECTADO
3	Verónica Vázquez Vidal José Alberto Lázaro Garduza Eduardo Hernández De la Cruz Sergio Alfonso Tosca Magaña	Instituto Universitario De Yucatán Campus Tabasco, Mexico Universidad IEU Campus Tabasco, Mexico	SUSTAINABILITY AND DEVELOPMENT IN ECONOMIC-ADMINISTRATIVE SCIENCES
4	Sergio Alfonso Tosca Magaña Verónica Vázquez Vidal José Alberto Lázaro Garduza Eduardo Hernández De la Cruz	Universidad IEU Campus Tabasco, Mexico Instituto Universitario De Yucatán Campus Tabasco, Mexico	DIGITAL AND TECHNOLOGICAL TRANSFORMATION IN ECONOMIC- ADMINISTRATIVE SCIENCES
5	Ricardo Arturo Soberano Gutiérrez Dra. Aransazú Avalos Díaz Dr. Andrés Guzmán Sala Dra. Candelaria Vázquez Ramos	Universidad Juárez autónoma de Tabasco, Mexico	TAX TAXATION OF SMEs IN THE GLOBAL ECONOMY
6	Dr. William Baldemar López Rodríguez Dra. Deisy María Jerónimo Jiménez Dra. María del Carmen Ancona Alcocer Dr. Cesar Barrera Ovando	Universidad Juárez autónoma de Tabasco, Mexico	PERCEPTION OF MONEY MANAGEMENT: PERSONAL FINANCES OF UNIVERSITY STUDENTS IN THE ADMINISTRATIVE ECONOMIC AREA
7	Dr. William Baldemar López Rodríguez Dra. Deisy María Jerónimo Jiménez Dra. María del Carmen Ancona Alcocer	Universidad Juárez autónoma de Tabasco, Mexico	THE IMPORTANCE OF FINANCING IN THE MICROENTERPRISE SECTOR

Date/ **08.03.2024**Time(Ankara)/ **15:30-17:30****Online / Hall-1**

Zoom Meeting ID: 871 0713 9228

Zoom Password: 080808

Head of Session:

Dr. Orhan ELÇİ

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Res. Assist. Hasan YAZAR Assoc. Prof. Dr. Doğan BAKIRTAŞ	Manisa Celal Bayar University, Türkiye	THE IMPACT OF TAX COMPETITION ON TAXPAYERS AND PUBLIC FINANCE STRUCTURE IN THE PROCESS OF GLOBALIZATION
2	Dr. Orhan ELÇİ	Ministry of Treasury and Finance, Türkiye	FISCAL POLICY IN GROWTH MODELS
3	Dr. Serkan NURAL Prof. Dr. Mehmet BULUT	Independent Researcher, Türkiye Sabahattin Zaim University, Türkiye	A RESEARCH ON THE FACTORS DETERMINING THE PRICE OF GOLD AS A FINANCIAL HEDGING TOOL AND TRENDS IN GOLD PRICES
4	Dr. Serkan NURAL	Independent Researcher, Türkiye	THE EFFECTS OF BEHAVIORAL FINANCE ON EMERGENCE OF PARTICIPATION BANKING REPUDIATION A TAXPAYER'S RIGHTS: FORCE MAJEURE AND CONSEQUENCES IN THE CONTEXT OF THE FREEDOM OF SEEKING RIGHTS
5	Lect. Dr. Kübra GÖZEN BOZDOĞAN	Tokat Gaziosmanpaşa University, Türkiye	ACCOMMODATION TAX IN TURKISH TAX LAW WITHIN THE FRAMEWORK OF COMPARATIVE LAW
6	Res. Assist. Adem DEMİRBOZAN Assist. Prof. Dr. Sedat POLAT	Zonguldak Bülent Ecevit University, Türkiye	THE ROLE OF ISLAMIC MICROFINANCE IN POVERTY REDUCTION: THE CASE OF SOMALIA
7	Assoc. Prof. Dr. Perihan Hazel Kaya Salahudin Mohamed Abdulkadir	Selçuk University, Türkiye	THEORETICAL APPROACHES TOWARDS FINANCIAL SOCIOLOGY
8	Assoc. Prof. Dr. Perihan Hazel Kaya	Selçuk University, Türkiye	

(All speakers required to be present at the hall 10 min before the session starts)

Moderator is responsible for ensuring the smooth running of the presentation, managing the group discussion and dynamics.

Date/ **08.03.2024**Time(Ankara)/ **15:30-17:30****Online / Hall-2**

Zoom Meeting ID: 871 0713 9228

Zoom Password: 080808

Head of Session:

Prof. Dr. Hakan HOTUNLUOGLU

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Asst. Prof. Dr. Tufan ÇAKIR	Anadolu University, Türkiye	PRIVATIZATION IN TURKEY AND IMPLEMENTATION OF BUILD-OPERATE-TRANSFER MODEL IN TURKEY
2	Dr. M. Taylan YAVUZER Prof. Dr. Hakan HOTUNLUOGLU	Aydın Adnan Menderes University, Türkiye	THE EFFECT OF FISCAL POLICY FLUCTUATIONS ON ECONOMIC GROWTH IN G7 AND E7 COUNTRIES: PANEL ARDL ANALYSIS
3	Duygu Gamze ÇİMEN Assist. Prof. Dr. Gazi SONKUR	Sivas Cumhuriyet University, Türkiye	RECONCILIATION AS AN ADMINISTRATIVE SOLUTION: EVALUATIONS IN THE LIGHT OF CURRENT DATA
4	Res. Assist. Emine KEPEZ	Ankara Yıldırım Beyazıt University, Türkiye	PUBLIC POLICIES TO COMBAT CLIMATE CHANGE: AN EVALUATION FOR TÜRKİYE
5	Res. Assist. Dr. İmran ARITI ERDEM	Ankara Yıldırım Beyazıt University, Türkiye	RESHAPING THE TAX EXPERIENCE WITH AI INNOVATIONS: THE CONTRIBUTION OF CHATBOTS TO VOLUNTARY TAX COMPLIANCE
6	Dr. Alperen Asım KORUK	Istanbul Bar Association, Türkiye	TAXATION OF EDUCATION SERVICES PROVIDED OVER THE INTERNET
7	Assist. Prof. Dr. Şahin AY	Sıirt University, Türkiye	FEEES ON LOCAL ADMINISTRATIVE INCOMES

(All speakers required to be present at the hall 10 min before the session starts)

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Date/ **08.03.2024**

Time(Ankara)/ **15:30-17:30**

Online / Hall-3

Head of Session:

**Assoc. Prof. Dr. Ravikeerthi Jangamakote
Varadaraju**

Zoom Meeting ID: 871 0713 9228

Zoom Password: 080808

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Prof. Dr. Qamar DOUKKALI	ISGA, Higher Institute of Management and Business Administration, Morocco	ECONOMIC STUDY ON HOW STOCK MARKET DEVELOPMENT IN MOROCCO AFFECTS ECONOMIC GROWTH
2	Assist. Prof. Dr. Asif Iqbal Assist. Prof. Dr. Maqsood Hayat	Alhamd Islamic University, Pakistan Yunnan University of Business Management, China	CORPORATE SOCIAL RESPONSIBILITY IN THE ERA OF GLOBALIZATION: BALANCING PROFITABILITY AND SUSTAINABLE PRACTICES
3	Assoc. Prof. Dr. Ravikeerthi Jangamakote Varadaraju	Presidency College (Autonomous), India	A STUDY TO UNDERSTAND INTERNATIONAL TAXATION: A COMPLEX INTERPLAY OF JURISDICTIONS AND POLICIES
4	Assist. Prof. Dr. Ratinder Kaur Megbaru Tesfaw Molla	Punjabi University, India	ASSOCIATION OF RISK MANAGEMENT PRACTICES AND FINANCIAL PERFORMANCE OF MICROFINANCE INSTITUTIONS IN ETHIOPIA: A TWO-STEP SYSTEM GENERALIZED METHOD OF MOVEMENTS APPROACH
5	Dr. Chems Eddine BOUKHEDIMI	University of Tizi Ouzou, Algeria	TESTING THE IMPACT OF STUDENTS' GENDER ON PERCEIVED FINANCIAL RISK: ALGERIAN STARTUP PROJECTS
6	Assist. Prof. Dr. Aniss AIT ALLA	Hassan I University, Morocco	INVESTIGATING THE IMPACT OF EMPOWERMENT LEADERSHIP STYLE ON THE TEAM PERFORMANCE WITHIN CHINESE PROJECT MANAGEMENT COMPANIES: THE MEDIATING ROLE OF MEMBERS' COMMITMENT TO TEAM OBJECTIVES
7	Mehdi DRISSI Asmae BENTHAMI	Mohammed V University, Morocco	INTERNATIONAL APPROACHES TO THE RELATIONSHIP BETWEEN ACCOUNTING AND TAXATION: A COMPARATIVE ANALYSIS WITH FOCUS ON MOROCCO PRACTICES
8	Nour Mohamad Fayad Dr. Malak Mohammad Ghandour	Beirut Arab University, Lebanon Lebanese International University, Lebanon Al Maaref University, Lebanon Lebanese University, Beirut, Lebanon	THE IMPACT OF TAXES ON ENHANCING NATIONAL REVENUES: A FIELD STUDY ON VALUE ADDED TAX (V.A.T) IN LEBANON

(All speakers required to be present at the hall 10 min before the session starts)

Moderator is responsible for ensuring the smooth running of the presentation, managing the group discussion and dynamics.

Date/ **08.03.2024**

Time(Ankara)/ **15:30-17:30**

Online / Hall-4

Zoom Meting ID: 871 0713 9228

Zoom Password: 080808

Head of Session:

Assoc. Prof. Dr. Ihor PONOMARENKO

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Prof. Dr. Süreyya Yiğit	New Vision University, Georgia	NKRUMAH AND AFRICAN ECONOMIC INTEGRATION
2	Syed Mohd Shahzeb Prof. Mohd Azam Khan	Aligarh Muslim University, India	DISAGGREGATED IMPACT OF INTERGOVERNMENTAL TRANSFERS ON GOVERNMENT EXPENDITURE IN INDIA: A STUDY OF GENERAL AND SPECIAL CATEGORY STATES
3	Heri Nugraha Muhammad Ardi Nupi Hasyim Eka Setajatnika	Institut Manajemen Koperasi Indonesia, Indonesia	FARMER SAVINGS FINANCING MODEL IN INDONESIA
4	Assoc. Prof. Dr. Ihor PONOMARENKO Dmytro PONOMARENKO	State University of Trade and Economics, Ukraine International University of Business and Law, Ukraine	ARTIFICIAL INTELLIGENCE IN FINANCE
5	Assoc. Prof. Mamman Saba Abdulkadir Usman Yusuf Bako	Ibrahim Badamasi Babangida University Lapai, Nigeria	IMPLICATIONS OF FAILING FISCAL POLICIES AMIDST POLITICAL CHANGES: LESSONS FROM THE POST-2023 GENERAL ELECTIONS IN NIGERIA
6	Temesgen Ayenew Birhan Prof. Dr. Jasmindeep Kaur	Bahir Dar University, Ethiopia Punjabi University, India	RISK MANAGEMENT AND BANK PERFORMANCE: EVIDENCE FROM THE ETHIOPIAN BANKING SECTOR
7	Mengxiangji Dr. Rasheedul Haque	MAHSA University, Malaysia	FACTOR AFFECTING ON BUSINESS MODELS AND STRATEGIES OF OPTIMIZATION INDEPENDENT CLINICAL LABORATORY IN CHINA A CASE STUDY OF W COMPANY
8	Assoc. Prof. Dr. Bogdan Ivanovych ILYCHOK Prof. Dr. Vasylyvna POPLAVSKA ZHANNA Anna Sergijvna Marmulyak	Lviv Polytechnic National University, Ukraine Lviv State University of the safety, Ukraine	BUDGET SECURITY OF UKRAINE: STATE AND TRENDS OF CHANGES
9	Lect. Destaw Simret Tesfie Prof. Dr. Navkiranjit Kaur Dhaliwa	Punjabi University, India	DETERMINANTS OF INTELLECTUAL CAPITAL EFFICIENCY: EMPIRICAL EVIDENCE FROM INSURANCE COMPANIES IN ETHIOPIA

(All speakers required to be present at the hall 10 min before the session starts)

Moderator is responsible for ensuring the smooth running of the presentation, managing the group discussion and dynamics.

Date/ **08.03.2024**

Time(Ankara)/ **15:30-17:30**

Online / Hall-5

Zoom Meeting ID: 871 0713 9228

Zoom Password: 080808

Head of Session:

Prof. Dr. Sayyed Sadaqat Hussain Shah

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Prof. Dr. Sayyed Sadaqat Hussain Shah	National University of Pakistan, Pakistan	ASSESSING THE IMPACT OF ESG PERFORMANCE ON CREDIT RATINGS: A CASE OF PAKISTAN'S MANUFACTURING SECTOR
2	Dr. Aliou SENE	Université Cheikh Anta Diop de Dakar Senegal, Senegal	FINANCIAL PRACTICES AND FISCAL BUDGETS IN SENEGAL AND TURKEY: COMPARISON AND TRANSCONTINENTAL PERSPECTIVES
3	Zakariya'u Gurama	Gombe State University Gombe, Nigeria	EFFECTIVE PROCESSES OF INTERNAL AUDIT FUNCTION IN TAX ADMINISTRATION
4	Gereziher Haftu Mehari	Mekelle University, Ethiopia	THE SHIFTING INTERNATIONAL ORDER AND THE FATE OF INTERNATIONAL FINANCIAL INSTITUTIONS
5	Assoc. Prof. Dr. C.Vijai Assist. Prof. Dr. M.Rajendran Assist. Prof. Dr. M.Elayaraja	VelTech Rangarajan Dr. Sagunthala R&D Institute of Science and Technology, India "St.Peter's Institute of Higher Education and Research, India"	ASSESSING THE IMPACT OF TAX POLICY CHANGES ON SMALL BUSINESS GROWTH
6	Prof. Dr. Sadaqat Hussain Shah Assist. Prof. Dr. Aisha Perveen	National University of Pakistan, Pakistan	UNDERSTANDING THE INTERPLAY OF FINANCIAL THERAPY, MENTAL HEALTH, AND FINANCIAL DECISION-MAKING: EXPLORING MEDIATION AND MODERATION MODELS
7	Muinat Wuraola SALAWU Moruff Adeyemi SALAWU	University of Lagos, Nigeria Federal College of Education (Technical), Nigeria	INFLUENCE OF DIRECTORS COMPENSATION ON EARNINGS MANAGEMENT PRACTICES IN THE NIGERIAN BANKING SECTOR
8	Assoc. Prof. Dr. Mainan Ray	Amity University, India	MAGNIFICENT BALANCING ACT AS TO TREATY ABUSE AND TREATY OVERRIDE WITH SPECIAL REFERENCE TO INDIAN INCOME TAX ACT, 1961 AND INTERNATIONAL TAXATION

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