

BARCELONA

Book of Abstracts



Masters International R&D Center

MIRDEC 2025

MIRDEC 25th
International Academic Conference
Economics, Business and Contemporary Discussions in Social Science

CONFERENCE PROCEEDINGS Barcelona 2025, Spain

Book of Abstracts

Editors

Kemal Cebeci
Sandra Ribeiro
Ana Maria Quaresma
Carmen Nora Lazar

HCC St. Moritz
Barcelona, Spain
25-26 November 2025

MIRDEC 25th -Barcelona 2025
International Academic Conference on
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Masters International Research & Development Center

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MIRDEC International Academic Conference

MIRDEC 25th
International Academic Conference
Economics, Business and Contemporary Discussions in Social Science

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**Kemal Cebeci
Sandra Ribeiro
Ana Maria Quaresma
Carmen Nora Lazar**

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In collaboration with:
**Observatory of Foreign Relations, Universidade Autónoma de Lisboa, Portugal
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Hotel HCC St. Moritz
25-26 November 2025
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Accounting: Auditing, business, social and environmental Business – SMEs, MNEs, strategy, responsibility in accounting and accountants, environmental, sustainable and responsible business, IFRS, public-private cooperation in sound accounting, global trends in accounting strategies, international audit standards.

Business & Enterprise: Business cycles, business planning, supporting SME, policies to promoting SME, e-commerce, women entrepreneurs education and development, strategic integration between innovation & entrepreneurship, entrepreneurship in developing countries, corporate and social entrepreneurship, leveraging digital skills for innovation in the society, high- tech, R & D, enterprises.

Demography & Population: Migration studies, demography, population studies.

Economics: Microeconomics, macroeconomics, economic growth, fiscal and monetary policy, finances, public regulations, sustainable development, agro-economics, climate change.

Environment: Environment economics, fiscal policy for protecting environment, green production, sustainable growth, natural resource, management, climate change, macro-micro issues in environment studies.

Education: Research & development in education, technology and education, education strategies for different age groups, life time education, pedagogy, learning and teaching, educational psychology, curriculum and instruction, e-learning, virtual learning, global internet courses, blended learning, flipped, pathway, enabling, work integrated learning, executive training, training and development, educational leadership.

Entrepreneurship: Product, innovation, social, political, knowledge, corporate venturing, digital media.

European Studies: EU crisis, monetary union, enlargement process of EU, tax harmonization in EU, fighting with tax competition in EU, EU energy policy, competitiveness, EU social policy, Fighting unemployment, income distribution, EU migration, understanding migrants and asylum in European Union, European migrant crisis, refugee crisis, social reflections of Syria crisis to EU area, cooperation for improving EU, Brexit, future projections, EU environment policy and resource efficiency, EU relations with third party countries, climate change and EU, integration, culture.

Finance: Corporate, international, green finance, financial reporting, public finance, financial markets, financial services, financial instruments, capital movements, government budgeting.

Globalization studies: Framework of globalization, history of globalization, economic globalization, cultural globalization, political globalization, globalization and international law, globalization and arts, globalization and conflicts, globalization and new world order, sustainable growth and development, globalization and climate change, regional integrations, human rights and globalization, migration, global institutions, technological platform for globalization, national boundaries, globalization and internet, globalization and sports, globalization and free trade.

Health: Public health, health policies, hospital management, public and private health services, economic, social and political aspects of health services.

International Business: Culture and business, regional-global business, entry modes, strategy, expansion, mergers & acquisitions, trade, franchising strategies.

Internet & Social Media Studies: Social media, internet, future of communication.

Management: Human resources, cultural problems in labor mobilization, international human resource, mobility of human resource, business, cross cultural, corporate governance, financial resources, gender issues, technological resources, natural resources, knowledge.

Marketing: New media, social media marketing strategies, international, consumer research, market research, policy research, sales research, pricing research, distribution, advertising, packaging, product, media.

Philology, Language & Translation Studies: Historical study of language, aspects and research of speech production, transmission reception, linguistics, translation studies.

Social Business: Socially responsible enterprise, environmentally conscious enterprise, non-government institutional activities, globalization and social business, care programs.

Social Sciences: Anthropology, communication studies, new communication in new world order, demography, development studies, information and communication studies, international studies, journalism, library science, human geography, history, law, political science, public administration, psychology, sociology.

Tourism: Developing sustainable tourism destinations, tourism and heritage preservation, tourism economics, tourism policies, hospitality, tourism management and marketing, tourism planning and regional development, protected areas and tourism.

MIRDEC 25th, Barcelona 2025 Conference, Spain

Special thanks to Masters International Research & Development Center conference and editorial team:

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Economics, Business and Contemporary Discussions in Social Science
(Global Meeting of Social Science Community)**

**25-26 November 2025
HCC St. Moritz
Barcelona, Spain**

**OPENING – KEYNOTE SESSION – 25 November 2025 – TUESDAY
SESSION 1 – 25 November 2025–Tuesday–09.00-11.00 (Spain time zone)
15 min. for each presentation- 15 min. Discussions
Session Chair: Sandra Ribeiro**

Kemal Cebeci
Opening Speech
Marmara University, Türkiye

Frederic Marimon and Marta Mas Machuca
Can we rely on Generative AI in our jobs? Evidence, Ethics, and Practice
Universitat Internacional de Catalunya, Spain

Mihály Tamás Borsi
Measuring Aporophobia: The Rejection of the Poor
Universitat Ramon Llull, Spain

Andrea De Carlos Buján
Fostering Positive Learning Environments: The Integration of Humour and Resilience into Educational Practice
Universitat Abat Oliba CEU, Spain

Ana Maria Lourenco Quaresma and Sandra Ribeiro
Gender Quotas in the Iberian Peninsula: Reality or Goal Yet to Be Achieved?
(UAL) Universidade Autónoma de Lisboa, Portugal

Sandra Ribeiro and Ana Maria Lourenco Quaresma
Using the Clover Model in Achieving Sustainable Development Goals
(UAL) Universidade Autónoma de Lisboa, Portugal

25 November 2025 – TUESDAY

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15 min. for each presentation- 15 min. Discussions

Session Chair: Ali Alzuabi

Eszter Balogh

Participation in the World of Work: Migration, Career, and Recognition among Hungarian Mobile Workers in German-Speaking Countries

Károli Gáspár University of the Reformed Church, Hungary

Marcela Göttlichová

Current Trajectory of Non-Governmental Non-Profit Organizations in the Wake of the COVID-19 Pandemic in the Czech Republic: Progress or Stagnation?

Tomas Bata University in Zlín - Faculty of Multimedia Communications, Czech Republic

Ahmet Aslan, Gürhan Yanık and Mehmet Akif Peçe

The Effect of Trust in Social Media Influencers and the Quality and Appeal of Content on Tourists' Travel Intentions

Bartın University, Türkiye

Giacomo De Santis

State or Trait? Understanding Parenting Styles and Their Impact on Children's Socio-emotional Skills

University of Essex, United Kingdom

Kamil Çelik, Sabahattin Çetin and Yafes Yıldız

Examining Consumer Purchase Behavior through the Theory of Planned Behavior: A Study in the Context of Influencer Marketing

Bartın University, Türkiye

Ali Alzuabi

Ethnicity and Internet: An Anthropological View of Point

Kuwait University, Kuwait

25 November 2025 – TUESDAY

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15 min. for each presentation- 15 min. Discussions

Session Chair: Vasilios Christos Naoum

Alexandre Filipe Mata Patrício

A Literature Review on the Russo-Ukrainian War: Insights from the Realist, Liberal, and Constructivist Paradigms

Universidade Autónoma de Lisboa, Portugal

Hamza Kurtkapan

Best Practices from Local Governments in Promoting Social Inclusion of People with Disabilities: The Case of Istanbul

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Linking Internal Communication to Organizational Competitiveness: A Resource-Based View

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School Experiences of Students and Their Families in the Context of Schooling of Individuals with Special Needs

Istanbul University – Cerrahpaşa, Türkiye

Hasan Yazar and M. Mustafa Erdoğan

Evaluating Government Policies' Impact on Green Growth: A Dynamic System GMM Analysis

Marmara University, Türkiye

Vasilios Christos Naoum

How Climate Change Risk Exposure is Associated with Sticky Cost Management

University of Piraeus, Greece

Kemal Cebeci

Global Trends in Tax Policy and the Redistributive Function: The World of the 2000s

Marmara University, Türkiye

ONLINE SESSIONS: 26 November 2025 – Wednesday

26 November 2025 – WEDNESDAY

SESSION 4 – 26 November 2025–Wednesday –10.00-11.15 (Spain time zone)

15 min. for each presentation- 15 min. Discussions

Session Chair: Kemal Cebeci

Jorge Hernando Cunado

Systemic Innovations in Management

Universidad Complutense de Madrid, Spain

Carmen Lazar

Is the New Regulation 1348/2024 Better than the Directive 32/2013 Concerning the Common Procedures for the Obtainment of the Status of Refugee in the European Union?

University Babes-Bolyai of Cluj-Napoca, Romania

Irina-Ana Drobot

Inner Reality in Literary Works: Short Stories by Vladimir Nabokov, Osamu Dazai and Natsuko Imamura

Technical University of Civil Engineering Bucharest, Romania

Maria Liashenko

Using Common European Framework of reference for Languages (CEFR) in Educational Research

National Research University Higher School of Economics, Russia

26 November 2025 – WEDNESDAY

SESSION 5 – 26 November 2025–Wednesday –11.30-12.45 (Spain time zone)

15 min. for each presentation- 15 min. Discussions

Session Chair: Tamer Budak

Jesús Marquina de la Ossa, Maria Pablo-Romero and Antonia García-Parejo

Biomass in Spain and the EU: Direct and Indirect Sectoral Consumption

University of Seville, Spain

Huda Al Hajjaj

The Effects of Social Media on the Academic Performance and Achievements

Dhofar University, Jordan

Serkan Benk and Tamer Budak

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Universidad Autónoma Benito Juárez de Oaxaca, Mexico

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EU Business School, Spain

ZOOM MEETING DETAILS

MIRDEC BARCELONA 2025 DAY 1

25 November 2025: Time: 09:00am (Spain Time Zone)

Zoom Link

<https://us02web.zoom.us/j/81707269148?pwd=LDibxbBOemQFz77I9DTVWPXDP0bybe.1>

Meeting ID: 817 0726 9148

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MIRDEC BARCELONA 2025 DAY 2

26 November 2025: Time: 10:00am (Spain Time Zone)

Zoom Link

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Meeting ID: 895 1570 5954

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We are very pleased to introduce the **Conference Proceedings (Book of Abstracts)** of the **MIRDEC 25th Barcelona 2025 Conference International Academic Conference on Economics, Business and Contemporary Discussions in Social Science, 25-26 November 2025, Barcelona, Spain.**

Thanks to all our participants for their academic and social contributions.

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Editors:

Kemal Cebeci

Sandra Ribeiro

Ana Maria Quaresma

Carmen Nora Lazar

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MIRDEC International Academic Conference

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25-26 November 2025
Barcelona, Spain

ANA MARIA QUARESMA¹ AND SANDRA RIBEIRO²

GENDER QUOTAS IN THE IBERIAN PENINSULA: REALITY OR GOAL YET TO BE ACHIEVED

Abstract

This study aims to conduct a descriptive and comparative analysis of the Boards of Directors of companies listed on the main stock indices of Portugal and Spain — PSI and IBEX 35 — at the end of 2024, highlighting the current state of this topic in the Iberian Peninsula.

The following dimensions are analyzed: the size of the Boards of Directors and female participation; the separation between the roles of Chairman and CEO and the presence of women in these positions; the proportion of executive versus non-executive members and the positioning of women in this context; and the independence of the boards, with particular attention to the presence of women as independent members. Additionally, a sectoral analysis of the companies listed in both indices is carried out.

The results show that both Portugal and Spain comply with the European Directive on gender quotas in Boards of Directors, with Spain showing more advanced performance in this area. In both countries, the presence of women in executive roles is significantly lower than their representation as independent board members. It is also noted that the number of women holding Chairman or CEO positions is very low.

This analysis contributes to the reflection on the alignment of corporate governance structures in Iberian companies with best practices in corporate governance, highlighting progress and gaps that may guide future diversity and inclusion policies in decision-making bodies.

Keywords: Corporate governance, boards of directors; gender quotas, PSI, IBEX 35

JEL Codes: M16

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FREDERIC MARIMON¹ AND MARTA MAS MACHUCA²

CAN WE RELY ON GENERATIVE AI IN OUR JOBS? EVIDENCE, ETHICS AND PRACTISE

Abstract

This study investigates whether we can rely on Generative AI in our jobs by integrating evidence, ethics, and practice. Building on Technology Readiness and Job Demands–Resources theories, we examine how technological readiness influences adoption and how trust mediates relationships between job resources, engagement and performance. We analyze pooled survey data collected from professionals in Spain (N = 251, Dec 2023) and the United Kingdom (N = 465, Nov 2024) using covariance-based structural equation modeling, and we triangulate quantitative findings with a practitioner focus group conducted in January 2025. Results show that readiness to adopt generative AI predicts greater use and more positive user experience, but user experience alone does not directly translate into higher performance. Crucially, trust in generative AI operates as a central mediator: it links job resources and user experience to heightened work engagement and, indirectly, to improved performance. Conversely, trust does not attenuate the relationship between job demands and exhaustion, indicating limits to trust's protective effects under high workload. Theoretically, the study integrates TRI and JD–R frameworks to clarify mechanisms through which generative AI affects employee outcomes. Practically, findings imply that organizations should prioritize building trustworthy GenAI deployments—transparent governance, accuracy assurances and ethical guidelines—to foster engagement and realize performance benefits. Managers should also recognize that trust alone may not resolve exhaustion from excessive demands; complementary workload and support interventions remain necessary. The study contributes actionable guidance for ethically integrating Generative AI into everyday work. Future research should examine longitudinal effects and sectoral differences to inform nuanced, context-sensitive adoption strategies and policy.

Keywords: Artificial intelligence, Generative AI, work engagement, ethics

JEL Codes: M10, M20, M50

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SANDRA RIBEIRO¹ AND ANA MARIA QUARESMA²

USING THE CLOVER MODEL IN ACHIEVING SUSTAINABLE DEVELOPMENT GOALS

Abstract

Achieving the SDGs in the economic sphere requires a diverse set of instruments, including policy frameworks, financial mechanisms, technological innovation, and collaborative partnerships. These tools are essential for balancing economic growth with social inclusion and environmental sustainability.

This study employed a qualitative content analysis methodology.

The Clover Model reflects model the state of each country in terms of Planet Governance and will allow to verify in which of the 4 dimensions (oceans, atmosphere, soils and sustainable life) that make up the proposed model the state has a better or worse performance, allowing a more particular view of the global assessment of the Sustainable Development Goals (SDGs) that are part of the European Green Deal.

The Clover Model can serve as a guiding tool for policymakers, businesses, and civil society to collectively work towards a more sustainable and equitable future for our planet.

The Clover model is a valuable tool for structuring sustainable development efforts at organizational and community levels, especially in business and energy system contexts. Its direct integration into planetary governance frameworks is not yet prominent, indicating a potential area for future research and application.

This study reinforces the potential of the Clover Model as a strategic tool to align public policies with the Sustainable Development Goals, promoting a fair and effective transition towards sustainability. It is time to turn models into action — the Clover Model can be the starting point for more conscious, inclusive, and sustainable decision-making

Keywords: Clover model, planet governance, European Green Deal, SDG

JEL Codes: M16

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KEMAL CEBECI¹

GLOBAL TRENDS IN TAX POLICY AND THE REDISTRIBUTIVE FUNCTION: THE WORLD OF THE 2000s

Abstract

The redistributive function of income, one of the fundamental objectives of tax policy, has become an increasingly important issue, especially in the 2000s. The fairness function in income distribution, a matter also emphasized at the constitutional level, is taken into account when designing tax systems. Within this framework, different types of taxes—direct and indirect, or income, wealth, and expenditure taxes—are included within tax systems and play a significant role in income redistribution. Furthermore, tools such as the principle of subjectivity, the principle of separation, the principle of equality, progressiveness, and exemptions can be applied individually depending on the suitability of each tax. These tools enable tax systems to achieve a stronger redistributive function. The study aims to examine global trends in tax policy, particularly in light of the changing economic landscape since the 2000s, as well as the current state of tax policy in terms of its income distribution function. The study will discuss the extent to which countries' tax systems fulfill this redistributive function, reflecting the transformations wrought by new economic conditions on the public sector.

Keywords: Tax policy, income distribution, new economy, 2000s

JEL Codes: H20, H30, E60, E62

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MIHÁLY TAMÁS BORSI¹

MEASURING APOROPHOBIA: THE REJECTION OF THE POOR

Abstract

Aporophobia, the rejection or aversion toward people living in poverty, has gained remarkable public, academic, and institutional relevance since its formulation by Cortina Orts (2017). Despite its growing recognition, robust empirical tools for defining, measuring, and comparing aporophobia remain scarce, limiting our ability to understand its prevalence, determinants, and implications for social and economic policy. Our work addresses this gap by advancing a multidimensional measurement strategy that brings together explicit attitudes, implicit biases, and new large-scale data collection.

First, we build on the analytical framework proposed by Comim, Borsi, and Valerio Mendoza (2020) to explore macro-, meso-, and micro-level dimensions of aporophobia. Using harmonized data from the European Values Study (1990, 1999, 2008), we operationalize an aporophobia ratio that contrasts the share of respondents attributing poverty to “laziness and lack of willpower” with those attributing it to “injustice in society.” This indicator enables consistent cross-country comparisons across the United States and EU member states, revealing substantial and persistent heterogeneity in aporophobic attitudes.

Second, acknowledging that discriminatory attitudes often operate subconsciously, we develop the Aporophobia Implicit Association Test (AporoIAT), a computer-based instrument designed to capture implicit associations between poverty-related categories and evaluative attributes. The AporoIAT provides an innovative tool to detect negative subconscious attitudes toward the poor, even when individuals express low levels of explicit prejudice.

Third, we outline the development of a new nationwide survey covering 6,000 adults across Spain’s 17 autonomous communities. Stratified by key socio-demographic variables, this initiative will quantify explicit aporophobic attitudes, identify their social patterns, and allow for direct comparison with implicit measures captured through the AporoIAT.

Taken together, these three complementary components establish the foundations for a comprehensive, multidimensional assessment of aporophobia at both national and international levels. By integrating conceptual, survey-based, and psychological approaches, our main objective is to build the most complete measurement framework to date for understanding poverty-based discrimination and its relevance for contemporary social challenges.

Keywords: - Aporophobia, poverty, discrimination, indicators, Implicit Association Test (IAT)

JEL Codes: I30, I31, I38, Z10, Z13

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CARMEN LAZAR¹

IS THE NEW REGULATION 1348/2024 BETTER THAN THE DIRECTIVE 32/2013 CONCERNING THE COMMON PROCEDURES FOR THE OBTAINMENTS OF THE STATUS OF REFUGEE IN THE EUROPEAN UNION

Abstract

The immigration policy is one of the most important policies of the European Union, because, on one hand, it rises problems that the States cannot overcome alone and, on the other hand, due to the freedom of movement without cheks at the borders between the States, the third-country nationals may circulate freely from a State to another and this is not necessarily wanted by the States. This policy refers to the arrival in the Union of migrant workers and students from the third countries, on one hand, and refugees and persons seeking asylum, on the other hand. Concerning the second category, the Union has adopted in the course of the time more directives/regulations which govern different aspects, some of them being already presented by us. Last year the Union has renewed its “package” of normative acts in the matter, replacing the existing acts – generally directives – with another ones, considered to be better – generally regulations. The shift from directives to regulations shows the will of the Union to assure not only minimum conditions (above which the States may legislate differently and which apply only after the adoption by the States of normative acts of transposition in a certain delay), but uniform conditions for all the Member States, so the same rules for all (which apply immediately and without transposition from the States). Concerning the common procedures for the obtainment of the status of refugee, we will see if the newly adopted regulation is really better than the existing directive, which itself replaced another directive.

Keywords: Immigration policy, European Union, refugee, asylum, common procedures, directive, regulation

JEL Codes: K37

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MARIA LIASHENKO¹

**USING COMMON EUROPEAN FRAMEWORK OF REFERENCE FOR LANGUAGE (CEFR)
IN EDUCATIONAL RESEARCH**

Abstract

The paper addresses the issues of using the Common European Framework of Reference for Languages (CEFR) for educational research in the field of foreign language teaching and learning. The paper briefly informs about the development of the framework, its usage for designing language policy and the limitations. The author pays special attention to the theoretical foundations that are proposed in the CEFR for educational research. The research can be focused around production, reception, interaction, and mediation activities. The framework describes conceptually language activities using illustrative descriptors in four domains: public, personal, educational, and professional. From a methodological stance, the CEFR is reported to be an effective conceptual tool for conducting action research in the field of language learning. The study is focused on Technology Enhanced learning field (TEL) to present some cases how the CEFR could inform TEL pedagogy and research. In conclusion, the core principles that can underpin educational research are presented in the paper. The study contributes to the theoretical knowledge by extending the use the CEFR to inform and guide educational research in the field of language teaching.

Keywords: English teaching and learning, modes of communication., the CEFR, educational research, language learning and teaching

JEL Codes: Z00, Z10

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IRINA ANA DROBOT¹

**INNER REALITY IN LITERARY WORKS: SHORT STORIES BY VLADIMIR NABOKOV,
OSAMU DAZAI AND NATSUKO IMAMURA**

Abstract

The purpose of this paper is to explore how fantasy and reality make up the inner world of characters in short stories. The paper has in view the philosophical short stories by Nabokov, *Terror*, *Gods*, and *A Visit to the Museum*, which create a blurred border between fantasy and reality, the three strange short stories by Imamura from the volume *Asa: The Girl Who Turned into a Pair of Chopsticks*, where reality slips into fantasy unexpectedly, and the short story *Cherry Leaves and the Whistler* by Osamu Dazai, where the main characters retreat into a world of the imagination for their own comfort. The psychology of the human beings paves the ground for a slip into a fantasy world, which is proved by all the short stories mentioned here. We have wishes and fears that can be expressed through sliding from reality into fantasy. This explains the popularity of the fantasy and science fiction genres throughout time. Freud's theories of daydreaming and neurosis make up the theoretical framework, together with literary studies, and especially reader-response criticism. We notice how our inner psychological reality can have the power to change the world around us. Our subjective perception should be given attention, as these short stories seem to tell us.

Keywords: Daydreaming, wish fulfillment, neurosis, fantasy

JEL Codes: Z10, Z11, Z13

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GIACOMO DE SANTIS¹

STATE OF TRAIT? UNDERSTANDING PARENTING STYLES AND THEIR IMPACT ON CHILDREN'S SOCIO-EMOTIONAL SKILLS

Abstract

This paper examines the nature of parenting styles and their role in shaping children's socio-emotional development. Using rich longitudinal data from Understanding Society (UKHLS), I investigate whether parenting styles are fixed traits or mutable states influenced by time-varying factors. Leveraging within-parent variation across siblings, I estimate a Correlated Random Effects model to identify determinants of parenting styles, including parental personality, mental health, and socioeconomic conditions. Results indicate that while time-invariant traits such as personality strongly predict parenting behaviour, significant within-parent variation is also observed in response to changes in employment status, mental well-being, and household environment. In the second part, I employ a parent-fixed effects specification to assess the impact of parenting styles on children's socio-emotional outcomes, measured via the Strengths and Difficulties Questionnaire (SDQ). Findings reveal that permissive and authoritarian parenting are associated with higher levels of behavioural and attentional difficulties, while authoritative parenting shows no significant effect. This paper contributes to the economics of child development by providing novel evidence on the within-parent dynamics of parenting and their consequences for children's non-cognitive skills. It highlights the potential for targeted interventions aimed at supporting parental behaviour in response to adverse socioeconomic shocks.

Keywords: Parenting styles, socio-emotional skills, mental health, child development, economics of parenting

JEL Codes: I15

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ALI ALZUABI¹

ETHNICITY AND INTERNET: AN ANTHROPOLOGICAL VIEW OF POINT

Abstract

The paper attempts to explore the interrelationship between ethnicity and communications technology, and the extent to which contemporary developments influence the nature of ethnic and class relations in contemporary societies. An anthropological understanding of this relationship is crucial, especially since social communication processes have become crucial to the lives of individuals, both locally and globally. Our aim here is to use culture as an anthropological tool of analysis that can provide us with a better understanding of the developments of unequal relations, especially in the area of gender and class relations.

Keywords: Ethnicity, internet, technology, anthropology

JEL Codes: Z00, Z10, Y80

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JORGE HERNANDO CUÑADO¹

SYSTEMIC INNOVATIONS IN MANAGEMENT

Abstract

This paper explores the strategic interdependence between management, economic intelligence, and security in an increasingly globalized and digitally interconnected environment. Drawing on classical and modern management theories, the study positions information as a crucial resource for decision-making under uncertainty. Economic intelligence is examined as a systematic and strategic process for gathering and analysing information that enhances competitive advantage, while security—both corporate and national—is framed as essential for protecting knowledge, assets, and technological sovereignty. The proposed conceptual framework integrates the three domains to show how their alignment improves organizational resilience and national competitiveness. The paper identifies common vulnerabilities, intelligence failures, and lessons for governance and strategic planning. Findings highlight that gaps arise when intelligence, management, and security operate in isolation, and future trends point toward AI-driven intelligence, geoeconomic competition, and the weaponization of data. Ultimately, the paper contends that embracing systemic design principles is essential for organizations seeking to thrive amid growing complexity, uncertainty, and sustainability imperatives.

Keywords: Management, economic intelligence, security, geoeconomics, strategic decision-making, information warfare, AI-Driven intelligence, corporate resilience

JEL Codes: Q53, L67, O13

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ESZTER BALOGH¹

PARTICIPATION IN THE WORLD OF WORK: MIGRATION, CAREER AND RECOGNITION AMONG HUNGARIAN MOBILE WORKERS IN GERMAN SPEAKING COUNTRIES

Abstract

Participation encompasses access to decisions shaping one's life and recognition of individual capacities within society. In migration contexts, labour market integration is often seen as a sign of participation, yet the experiences of mobile workers suggest a more complex reality. This study examines how Hungarian migrants in Austria and Germany experience career-related participation using the Career Benefit Index (CBI), a new tool measuring the direction and extent of occupational mobility across borders.

Findings show that formal education has limited influence on migrants' career outcomes. Instead, demographic and linguistic factors—particularly age, gender, and advanced German proficiency—strongly determine whether migration leads to upward or downward mobility. Exceptional language skills serve as symbolic capital, fostering trust and recognition in host labour markets, while women and older workers face systemic disadvantages that constrain their capacity for meaningful participation.

By reframing labour market integration as a facet of democratic participation, the study argues that true inclusion requires not only employment but also recognition of migrants' skills, experience, and agency. This broader view of participation offers insights into the social conditions of a “good life” and underlines the cultural foundations of a sustainable, inclusive European future.

Keywords: Participation, migration, recognition, labour market, language proficiency, gender inequality, Career Benefit Index

JEL Codes: F20, F22, Z00, Y80

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MARCELA GÖTTLICHOVÁ¹

**CURRENT TRAJECTORY OF NON-GOVERNMENTAL NON-PROFIT ORGANIZATIONS
IN THE WAKE OF THE COVID-19 PANDEMIC IN THE CZECH REPUBLIC: PROGRESS
OR STAGNATION**

Abstract

The profound impact of the COVID-19 pandemic on the Czech non-profit sector not only significantly disrupted its activities, but also unequivocally exposed persistent systemic issues faced by non-governmental non-profit organizations (NGOs). Despite their indispensable role in society, these organizations continue to be associated with an insufficient level of professionalization - particularly in areas such as securing financial resources, building awareness of their services and activities among key target groups, and, increasingly, addressing a critical shortage of human capital. This deficit is especially visible in the lack of marketing professionals as well as the declining engagement of young volunteers. This study, drawing on both secondary data in connection with an analysis of the current Czech non-profit sector and primary data obtained through quantitative research, compares the results of regional non-governmental organizations with responses from university students of marketing communications. The analysis offers insight into the persistent challenges exacerbated by the pandemic while also identifying potential strategies to address this still unsatisfactory situation through enhanced cooperation between non-governmental organizations and the academic sector.

Keywords: Civil society, non-profit sector, non-governmental organizations, pandemic crisis, strategic marketing, higher education

JEL Codes: L31, M31, J24, I18

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ALEXANDRE FILIPE MATA PATRICIO¹

A LITERATURE REVIEW ON THE RUSSO-UKRAINIAN WAR: INSIGHTS FROM THE REALIST, LIBERAL AND CONSTRUCTIVIST PARADIGMS

Abstract

This article examines the Russo-Ukrainian war through three central international relations paradigms: realism, liberalism, and constructivism. Realism focuses on states' pursuit of power and security within an anarchic system, emphasising military capabilities, alliances, and strategic competition. Liberalism underscores the importance of cooperation, economic interdependence, democracy, and international institutions in fostering peace. Constructivism highlights the role of ideas, norms, identities, and social interactions in shaping state interests and behaviour. Moving beyond a single theoretical lens, the study contrasts these three paradigms to provide a multi-dimensional framework for analysing the Russo-Ukrainian war, highlighting the distinct insights each paradigm offers.

Keywords: Russo-Ukrainian War, international relations, literature review, realism, liberalism, constructivism

JEL Codes: F50

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VASILIOS CHRISTOS NAOUM¹

HOW CLIMATE CHANGE RISK EXPOSURE IS ASSOCIATED WITH STICKY COST MANAGEMENT

Abstract

The current paper contributes to the literature's recent calls for more insight into the relation between management and cost accounting with sustainability, as well as between the strategies followed and the risk management practices. It is motivated by the need to delve deeper into the relationship between climate change strategies to manage the corresponding risks and firm's cost behavior. The sample is constructed using a range of sources and covers the time period from 2002 to 2022. We apply the cost asymmetry approach proposed by Anderson et al. (2003) and reviewed by Banker and Byzalov (2014) and we provide evidence that climate change risk is negatively associated with the asymmetric cost behavior.

Keywords: Climate change, cost management, cost stickiness, cost behavior, SGA expenses

JEL Codes: G32, G34, M41

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HAMZA KURTKAPAN¹

BEST PRACTICES FROM LOCAL GOVERNMENTS IN PROMOTING SOCIAL INCLUSION OF PEOPLE WITH DISABILITIES: THE CASE OF ISTANBUL

Abstract

While health sciences in the field of disability often focus on the medical and physical characteristics of individuals, the social sciences examine issues such as participation in social life, social exclusion, accessibility, and social justice. The primary objective of this study is to analyse the practices of Istanbul's district municipalities to support the participation of people with disabilities in social life and to present good examples.

The research problem area concerns institutional transformation and changes in social inclusion policies in the services provided to people with disabilities by 39 district municipalities between 2019 and 2024. In this regard, the study relies on a document analysis approach, a qualitative research method. The municipalities' 2019 and 2024 Official Activity Reports were compared, and the scope of services, changes in content, and differences in strategic vision were analysed longitudinally. In the study, services are categorised under four conceptual categories: Disabled, Individuals with Special Needs, Elderly, and Accessible/Accessible City.

Preliminary findings indicate that municipalities are undergoing a comprehensive transformation across social support, transportation, education programs, daily living services, and social activities for disadvantaged groups. While a more general and limited approach to assistance prevailed in 2019, by 2024, services had evolved into a digitalised, centralised, and specialised framework tailored to individuals with disabilities. Furthermore, accessibility has become a core vision element of strategic plans for many municipalities in the 2024 reports. While service density varies across districts based on their spatial and socio-demographic characteristics, the overall trend points to the strengthening of a local government model focused on social justice, inclusiveness, and social welfare.

This study provides an essential assessment of social policies by identifying good practices implemented by Istanbul's local governments that support the participation of individuals with disabilities in social life.

Keywords: Disability, social participation, local governments, social services, accessibility, Istanbul

JEL Codes: H76, I38, Z13

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HASAN YAZAR¹ AND M. MUSTAFA ERDOGDU²

EVALUATING GOVERNMENT POLICIES' IMPACT ON GREEN GROWTH: A DYNAMIC SYSTEM GMM ANALYSIS

Abstract

A pressing challenge today is the persistence of an unsustainable economic framework. Escalating environmental issues, such as global warming, and growing global and regional disparities underscore the need for a new economic paradigm. Green growth, which balances economic progress with environmental and social priorities, emerges as a promising solution. A key issue is the role of government policies in fostering green growth. This study examines the impact of fiscal and non-fiscal government tools on green growth. Using the System GMM approach, we analyzed the Green Growth Index (GGI) in conjunction with factors such as environmental taxes, spending on environmental protection, budgets for environmental R&D, and the environmental policy stringency index across 26 OECD countries from 2010 to 2021. The findings reveal a significant positive correlation between green growth and these government instruments, emphasizing their vital role in advancing sustainable development.

Keywords: Green growth, environmental taxes, environmental R&D, environmental protection expenditures, environmental policy stringency

JEL Codes: Q56, Q58, H23

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"This study is derived from the author's ongoing doctoral dissertation at the Marmara University Institute of Social Sciences."

SERKAN BENK¹ AND TAMER BUDAK²

USING ARTIFICIAL INTELLIGENCE IN PUBLIC SERVICES: TAX ADMINISTRATION

Abstract

Artificial intelligence in tax administrations has grown in recent years, although this growth is not exponential, unlike other fields. There is potential with these technologies to boost tax compliance, including discouraging tax evasion, thus promoting a spirit of trust between taxpayers and the concerned tax authority. Other areas where artificial intelligence can be useful include in the procedures of a tax administration. However, artificial intelligence also adds new dangers, including dangers of discrimination, data protection, and ethics. This paper will try to look into the risks and possibilities of artificial intelligence in the concerned tax administrations. Results of this review show that artificial intelligence applications hold immense possibilities for aiding in the management of taxes and decision-making in a tax administration. Nevertheless, this tool is accompanied by risks and challenges that must be addressed cautiously and diligently. In conclusion, the utilization of AI in tax administrations must incorporate transparency and ethical values to an extent at least equal to that of efficiency.

Keywords: Artificial intelligence (AI), risks, tax administration, taxpayer rights, transparency

JEL Codes: H20, H23, H26, O30, O33, O39

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HAMZA KURTKAPAN¹ AND SEYMA COSKUN²

SCHOOL EXPERIENCES OF STUDENTS AND THEIR FAMILIES IN THE CONTEXT OF SCHOOLING OF INDIVIDUALS WITH SPECIAL NEEDS

Abstract

Individuals with special needs are disadvantaged in access to education compared to their peers. Supporting their schooling process is therefore crucial. This research examines the experiences of families of students with special needs and seeks to understand how families overcome various obstacles. The research employed a qualitative case study design. Semi-structured interviews were conducted with 10 family members of students with special needs, aged 10–18, who were studying in inclusive classes of the Ministry of National Education. Participants were reached using snowball sampling. Findings reveal that families and their children encounter challenges, including communication difficulties with teachers, experiences of social exclusion, and a lack of professional support. A recurring theme is the need for shadow educator who can act as a bridge between students, families, and teachers. Families also emphasized that support is required not only during the school year but also after, noting that they are often left to navigate this process alone. The results underscore the need for institutionalized support mechanisms, inclusive educational practices, and sustainable collaboration among families, teachers, and local authorities. By addressing these issues, schooling for students with special needs can be made more equitable and effective.

Keywords: Sociology of education, special education, individuals with special needs, inclusive class

JEL Codes: I21, I28, Z13

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AHMET ASLAN¹, GURHAN YANIK² AND MEHMET AKIF PECE³

THE EFFECT OF TRUST IN SOCIAL MEDIA INFLUENCERS AND THE QUALITY AND APPEAL OF CONTENT ON TOURISTS' TRAVEL INTENTIONS

Abstract

Social media has increased in popularity and made the internet an indispensable part of daily life for people worldwide. Today, individuals who want to travel increasingly use social media platforms to learn about destination options. Social media influencers share their experiences with their followers by posting about the destinations, the entertainment venues they visit, and the food, beverage, and accommodation businesses and destinations they encounter. In this context, the study aims to determine the effect of trust in social media influencers and the quality and appeal of their content on tourists' travel intentions. Research data was collected from participants using an online survey. The research population consists of participants in Bartın. Accordingly, 132 people who participated in the research constitute the sample. The data obtained in the study were analyzed using the Jamovi program. According to the study's findings, a positive relationship was found between the trust placed in social media influencers and tourists' travel intentions. A positive relationship was also found between the attractiveness and quality of content and tourists' travel intentions.

Keywords: Social media influencers, trust, quality, attractiveness, travel intentions

JEL Codes: M31, Z39

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KAMIL CELIK¹, SABAHATTIN CETIN² AND YAFES YILDIZ³

EXAMINING CONSUMER PURCHASE BEHAVIOUR THROUGH THE THEORY OF PLANNED BEHAVIOUR: A STUDY IN THE CONTEXT OF INFLUENCER MARKETING

Abstract

Influencer marketing, which has become a crucial component of contemporary digital marketing strategies, has garnered increasing academic attention due to its power to influence consumer behavior. Influencers—individuals who reach large audiences on social media platforms—can significantly affect brand perception, consumer attitudes, and purchase intentions. Within this context, the present study aims to examine the effects of influencer marketing on consumer purchase behavior through the lens of the Theory of Planned Behavior (TPB). Data were collected via a survey administered to social media users in Turkey and analyzed using structural equation modeling (SEM). Findings obtained from 692 participants indicate that both consumer attitudes and subjective norms have a significant and positive effect on purchase intention. However, perceived behavioral control was not found to have a statistically significant impact on purchase intention. On the other hand, purchase intention was found to be an important predictor of actual purchase behavior. These findings contribute theoretically to the literature by enhancing our understanding of how influencer marketing shapes consumer behavior. Additionally, the study offers practical implications for marketing managers and brand strategists aiming to strengthen the effectiveness of influencer collaborations.

Keywords: Influencer marketing, social media, Theory of Planned Behavior (TPB)

JEL Codes: M31, M37, O35

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ROSA MARIA VELÁZQUEZ SÁNCHEZ¹, CONSUELO ELIZABETH SANTAELLA MARTINEZ², MISAEL SORIANO CHÁVEZ³ AND ABEL RAMOS FLORES⁴

TOURISM AND VIRTUAL REALITY: THE CASE OF THE VIRTUAL TOUR OF CULTURES MUSEUM OF OAXACA, MEXICO

Abstract

The recovery of international travel for leisure purposes in the post-pandemic period has shown sustained growth. The number of people who traveled internationally during 2025 for tourism totaled one billion four hundred and sixty-eight million. Tourism represents a significant contribution to GDP for many countries and is important for job creation. However, besides being an economically important activity, it also poses challenges for both traditional and trendy destinations. One challenge, among others, is mass tourism, which requires alternatives to access unmissable sites during their trips; another challenge is the change in the lifestyle of many travelers who are interested in sustainable cultural experiences. During the pandemic lockdown, the use of virtual tour expanded, allowing people interested in visiting museums to explore real spaces through images, videos, or 3D graphics. So far, museums such as the Louvre in Paris, the British Museum in London, the Prado Museum in Madrid, and the National Museum of Anthropology in Mexico City offer virtual tours. However, for smaller museums, virtual tour become a challenge due to the technology and connectivity requirements. One such case is observed in the Museum of Cultures of Oaxaca, Mexico, which implemented a virtual tour through an application, but they did not have the results of the experience expressed by the users, so in this study we reviewed from the perception of the users, the advantages and disadvantages of the virtual tour for which we structured a questionnaire and applied to one hundred visitors. The results showed that users prefer the real visit because the virtual tour does not replace the experience of the in-person tour; however, they stated that the application is an alternative for those who cannot attend physically.

Keywords: Virtual tourism, virtual reality, virtual tour

JEL Codes: Z30, Z31, Z32, Z38

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ANDREA DE CARLOS BUJÁN¹

FOSTERING POSITIVE LEARNING ENVIRONMENTS: THE INTEGRATION OF HUMOUR AND RESILIENCE INTO EDUCATIONAL PRACTISE

Abstract

Within the framework of the R&D project “Fostering Resilience in Primary Education: Innovation and Continuous Teacher Training (PID2019-111032RB-I00)”, funded by the Spanish Ministry of Science and Innovation, a research study was conducted in twenty-four primary schools across Spain. The analysis of both qualitative and quantitative data made it possible to identify primary students’ levels of acquisition of resilience-related competences, as well as the main educational challenges they face. According to teachers, overprotection by families emerges as the most significant challenge. As one teacher explains, “Students are highly overprotected by their families, so when they face any kind of situation, they do not know how to manage it” (25:34_51). Closely linked to this issue is another predominant challenge: low tolerance for frustration. Consequently, the need to promote resilience within the school context was highlighted. Understanding resilience as a dynamic process through which individuals face adversity, overcome difficulties, and use these experiences as a springboard for personal growth, it becomes crucial to adopt strategies that facilitate its development. In this regard, the literature indicates that a sense of humour is an important pillar of resilience. This contribution outlines a theoretical framework that positions a sense of humour as a foundational pillar of resilience, as well as the core principles of an educational program that integrates it in order to foster resilient behaviours in the classroom.

Keywords: Positive learning, humour, resilience

JEL Codes: I20, I21, I28, I29

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JESUS MARQUINA DE LA OSSA¹, MARIA PABLO-ROMERO² AND ANTONIA GARCIA PAREJO³

BIOMASS IN SPAIN AND THE EU: DIRECT AND INDIRECT SECTORAL CONSUMPTION

Abstract

Biomass is considered to be one of the most significant renewable energy sources. This is due to its capacity to reduce dependence on fossil fuels, promote rural development and contribute to the decarbonisation of the energy system. The present study analyses the evolution, availability and use of the aforementioned in both the EU and Spain during the period 2010-2023. The analysis focuses on the productive sectors (industry, transport and public services, agriculture and fishing) and households. Accordingly, in order to ascertain the value of energy for consumption from biomass, data from the energy balances provided by Eurostat for both geographical areas are utilised. The results indicate that final biomass consumption has exhibited a modest increase during the period under scrutiny in both the EU and Spain. However, it is noteworthy that in Spain, its utilisation rate has declined since 2010, attributable to the increased indirect use of biomass in electricity and heat generation, along with transformation losses. At the sectoral level, industry and households account for the majority of final consumption. In Spain, the industrial sector is experiencing a period of significant growth, with its importance in the national economy now surpassing that of domestic consumption. In relative terms, the EU uses significantly more biomass in relation to total final energy and renewables as a whole. In a similar vein, the energy intensity of biomass is particularly pronounced in the industrial sector and in European agriculture, underscoring structural disparities in energy utilisation patterns.

Keywords: Renewable energies, biomass, productive sectors, EU, Spain

JEL Codes: O13, P18, Q42

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