



# INTERNATIONAL CONGRESS OF FINANCE AND TAX

March 10-11, 2023 / Konya, Türkiye

## CONGRESS PROGRAM



# INTERNATIONAL CONGRESS OF FINANCE AND TAX

March 10-11, 2023 / Konya, Türkiye

Congress  
Program

[www.iksadinstitute.org](http://www.iksadinstitute.org)

## Opening Ceremony

Date: 10.03.2023

Time: 09<sup>00</sup>-10<sup>00</sup>

Moderator: Atabek MOVLYANOV

Zoom Meeting ID: 860 0953 3973

Zoom Password: 012345

**Assoc. Prof. Dr. Mustafa Göktuğ KAYA**

Chief Tax Inspector of the Ministry of Treasury and Finance

**CONGRESS CO-CHAIR**

**Dr. Kaldygul ADILBEKOVA**

General Secretary of İKSAD

**Ahmet Halis BAŞLI**

President of the Tax Inspectors Association

**HONORARY BOARD**

**Nihat ETİK**

Chief Tax Inspector of the Ministry of Treasury and Finance

**VICE PRESIDENT OF TAX INSPECTION BOARD**

**Prof. Dr. Metin AKSOY**

Rector of the Selcuk University

**HONORARY BOARD**

**Participant Countries:** Albania, Algeria, Azerbaijan, Canada, China, Colombia, Denmark, Germany, Hungary, India, Iran, Iraq, Kazakhstan, Kyrgyzstan, México, Montenegro, Morocco, Nigeria, Oman, Pakistan, Poland, Portugal, Romania, Russia, Saudi Arabia, Serbia, Slovakia, Sudan, Tunisia, Türkiye, UK, Ukraine, Vietnam

# INTERNATIONAL CONGRESS OF FINANCE AND TAX

March 10-11, 2023 / Konya, Türkiye

Congress  
Program

[www.iksadinstitute.org](http://www.iksadinstitute.org)

## Panel Session

Date: 10.03.2023

Time: 10<sup>00</sup>-12<sup>30</sup>

Moderator: **Prof. Dr. Ahmet Ay**

Zoom Meeting ID: 860 0953 3973

Zoom Password: 012345

### **Prof. Jean Jinghan Chen**

*Chair Professor in Accounting and Finance, University of Macau, China*

### **Prof. Bogdan Capraru**

*Alexandru Ioan Cuza University of Iasi, Romania  
Member of the Board of Romanian Fiscal Council*

### **Prof. Rolando Castillo Santiago**

*Universidad Juárez Autónoma de Tabasco, Mexico*

### **Prof. Muhammad Ashfaq**

*IU International University of Applied Sciences, Germany*

### **Assoc. Prof. Dr. Agnieszka Wójcik-Czerniawska**

*Warsaw School of Economics, Poland*

### **Prof. Carlos Rodrigues & Prof. Ana Campina**

*Universidade Fernando Pessoa, Portugal*

# INTERNATIONAL CONGRESS OF FINANCE AND TAX

March 10-11, 2023 / Konya, Türkiye

Congress  
Program

www.iksadinstitute.org

Date/ **10.03.2023**

Time/ **13:30-15:30**

Head of Session: **Prof. Dr. Melek Acar**

**Hall-1 / Session-1**

Zoom Meeting ID: 860 0953 3973

Zoom Password: 012345

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	Assoc. Prof. Dr. Doğan BOZDOĞAN	Tokat Gaziosmanpaşa University, Türkiye	IS THE EFFECTIVENESS OF THE PENALTIES INCLUDED IN ARTICLE 359 OF THE LAW NO. 7394 INCREASED OR REDUCED?
<b>2</b>	Assoc. Prof. Dr. Doğan BOZDOĞAN Edanur Bülbül Esra Fakirsever	Tokat Gaziosmanpaşa University, Türkiye	THE PROBLEM OF APPLICATION TO THE OBJECTION COMMISSION AGAINST PAYMENT ORDERS IN ACCORDANCE WITH ARTICLE 58 OF AATUHK NO. 6183
<b>3</b>	Celal Altıntaş Duygu Demirel Ayşenur Top Nida Köprülü	Tokat Gaziosmanpaşa University, Türkiye	THE EFFECT OF THE MINIMUM WAGE TAX EXEMPTION BROUGHT BY LAW NO. 7349 ON TAX EXPENDITURES AND BUDGET REALIZATIONS: ASSESSMENT ON THE 2022 BUDGET
<b>4</b>	Ahmet Somuncu	Nuh Naci Yazgan University, Türkiye	AN EVALUATION OF SOME SPECIAL IRREGULARITY PENALTY TO BE IMPLEMENTED IN ACCORDING TO REPEATING ARTICLE 355 OF TAX PROCEDURE LAW IN THE LIGHT OF CONSTITUTIONAL COURT DECISIONS
<b>5</b>	Zeynep BAŞPINAR Assoc. Prof. Dr. Recep YÜCEDOĞRU	Zonguldak Bülent Ecevit University, Türkiye	TURKISH CONSTRUCTION SECTOR: TAX PROCESS AND TAX PROBLEMS
<b>6</b>	Mehmet Toğrul	Ministry of Treasury and Finance, Türkiye	USE OF CORPORATE DATA WITHIN THE FRAMEWORK OF TAX RISK ANALYSIS
<b>7</b>	Orhan Kemal KAPLAN Assoc. Prof. Dr. Mustafa Gökтуğ KAYA Yiğit YILDIZ	İS Yeminli Mali Müşavirlik A.Ş., Türkiye Ministry of Family and Social Services, Türkiye Ministry of Treasury and Finance, Türkiye	THE EFFECT OF TAX BURDEN ON ECONOMIC GROWTH: THE CASE OF TURKEY
<b>8</b>	Dr. Betül KARAKOYUNLU	Provincial Directorate of Youth and Sports, Konya, Türkiye	A GENERATIONAL ESSAY ON TAX OFFICER-CITIZEN INTERACTION
<b>9</b>	Muzaffer Bayram	Uludağ University, Türkiye	ADMINISTRATIVE AND JUDICIAL SOLUTIONS OF TAX DISPUTES AND CASE STUDY

(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.

# INTERNATIONAL CONGRESS OF FINANCE AND TAX

March 10-11, 2023 / Konya, Türkiye

Congress  
Program

[www.iksadinstitute.org](http://www.iksadinstitute.org)

Date/ **10.03.2023**

Time/ **13:30-15:30**

Head of Session: **Assoc. Prof. Dr. Marija Jankovic**

**Hall-2 / Session-1**

Zoom Meeting ID: 860 0953 3973

Zoom Password: 012345

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	Assoc. Prof. Dr. Amjad Naveed Nisar Ahmad	Aarhus University, Denmark Sultan Qaboos University, Oman	HOW INNOVATION INFLUENCE INCOME DISPARITY: A GLOBAL LEVEL ANALYSIS
<b>2</b>	Assoc. Prof. Dr. Amjad Naveed Aziza Zhuparova Prof. Dr. Muhammad Ashfaq	Aarhus University, Denmark Al-Farabi Kazakh National University, Kazakhstan IU International University of Applied Sciences, Germany	THE EFFECT OF AVERAGE SCORES IN READING, MATHEMATICS AND SCIENCE ON INNOVATION AND INCOME: A QUANTITATIVE ANALYSIS FOR A GROUP OF COUNTRIES
<b>3</b>	Prof. Dr. Bouharati Saddek	Setif1 University, Algeria	FUZZY INFERENCE ANALYSIS OF NEURO- MARKETING FACTORS
<b>4</b>	Soraya Harding Mo Adda Walid AlMashaleh	University of Portsmouth, UK	THE CHALLENGES OF CLOUD FORENSICS
<b>5</b>	Feng Xiao Bo Chen Prof. Kin Keung Lai	Shaanxi Normal University, China Jinan University, China	CAN NEW ENERGY DEMONSTRATION CITY POLICY PROMOTE GREEN AND LOW-CARBON DEVELOPMENT? EVIDENCE FROM CHINA
<b>6</b>	Zsolt Lajos Kontra László Pítlík	Kodolányi János University and MY-X research team. Hungary	PROJECT STARLIGHT: ROBOT-EYE FOR (TURKISH) FOOTBALL PLAYER-TALENT-IDENTIFICATION
<b>7</b>	István Vancsura László Pítlík	Kodolányi János University and MY-X research team. Hungary	FINANCE PROCESS AUTOMATION WITH NUMERICAL DECISION MAKING
<b>8</b>	Dániel Czúni Gyöngyi Bánkuti László Pítlík	Hungarian University of Agriculture and Life Science, Hungary Kodolany Janos University, Hungary	INTRODUCTION OF A TEXT MINING-BASED DECISION SUPPORT TECHNIQUE
<b>9</b>	Assoc. Prof. Dr. Marija Jankovic	University Mediterranean, Montenegro	IMPROVING SERVICE QUALITY AND USER SATISFACTION IN THE INTERNET ENVIRONMENT

(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.

# INTERNATIONAL CONGRESS OF FINANCE AND TAX

March 10-11, 2023 / Konya, Türkiye

Congress  
Program

[www.iksadinstitute.org](http://www.iksadinstitute.org)

Date/ **10.03.2023**

Time/ **13:30-15:30**

Head of Session: **Assoc. Prof. Dr. Mirela P. BOGDANI**

**Hall-3 / Session-1**

Zoom Meeting ID: 860 0953 3973

Zoom Password: 012345

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	Doan Tan Sang Le Nguyen Doan Khoi	Can Tho University, Vietnam	<i>Building a</i> CIRCULAR ECONOMIC MODEL IN THE MEKONG DELTA, VIETNAM: THE CASE OF ORGANIC FERTILIZER
<b>2</b>	Dr. Ilda KASHAMI Dr. Arjan ÇURI	Mediterranean University of Albania, Albania	CULTURAL DIPLOMACY AS A FACTOR TO PROMOTE NATION-BRANDING AND FOREIGN POLICIES IN THE WESTERN BALKANS
<b>3</b>	Lect. Aigerim Zhampetova	International University of Information Technology, Kazakhstan	SOCIO – ECONOMIC SITUATION AND THE NEED OF MODERN YOUTH: ON THE EXAMPLE OF KAZAKHSTAN
<b>4</b>	Dr. Shakeel Ahmed	HITEC University Taxila, Pakistan	FAMILY BUSINESSES AND CORPORATE GOVERNANCE IMPLICATIONS: EVIDENCE FROM EMERGING ECONOMY
<b>5</b>	Assoc. Prof. Ihor PONOMARENKO	Kyiv National University of Technologies and Design, Ukraine	NUDGE MARKETING IN DIGITAL AGE
<b>6</b>	Prof. Assoc. Dr. Mirela P. BOGDANI Dr. Teuta STAROVA	University of Tirana, Albania	THE NEW CONCEPT OF 'CIRCULAR ECONOMY' AS PUBLIC POLICY IN ALBANIA - GENERAL OVERVIEW AND ITS MAIN GOALS AND PRINCIPLES
<b>7</b>	Alfredo Guatemala Mariano German Martínez Prats Candelaria Guzmán Fernández	Universidad Juárez Autónoma de Tabasco, México	DIGITAL MARKETING TRENDS FOR DIGITAL PLATFORMS ECONOMY
<b>8</b>	Alfredo Guatemala Mariano German Martínez Prats Candelaria Guzmán Fernández	Universidad Juárez Autónoma de Tabasco, México	IMPACT INVEST TRENDS FOR SOCIAL TECH STARTUPS

(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.

# INTERNATIONAL CONGRESS OF FINANCE AND TAX

March 10-11, 2023 / Konya, Türkiye

Congress  
Program

www.iksadinstitute.org

Date/ **10.03.2023**

Time/ **13:30-15:30**

Head of Session: **Assoc. Prof. Dr. Ali Akgün**

**Hall-4 / Session-1**

Zoom Meeting ID: 860 0953 3973

Zoom Password: 012345

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	Abdullah Ekici	Aksaray University, Türkiye	THE IMPACT OF INNOVATION ORIENTATION ON SUPPLY CHAIN INTEGRATION AND COMPETITIVE ADVANTAGE: THE CASE OF KONYA INDUSTRIAL COMPANIES
<b>2</b>	Turkan HUSEYNLI	Azerbaijan National Academy of Science, The Institute of Economy, Azerbaijan	RISK MANAGEMENT
<b>3</b>	Ayşenur Uçur Assoc. Prof. Dr. Serdar Çiçek	Süleyman Demirel University, Türkiye	FINANCE OF EDUCATIONAL EXPENDITURES AND PRIVATE SCHOOL INCENTIVES IN OECD COUNTRIES
<b>4</b>	Dr. Ali Hussein Mustafa AL-OBAIDI Ali hussein Abbas Sahire Abbas Mustafa AL-OBAIDI	Tikrit University, Iraq	STUDYING THE ECONOMIC FEASIBILITY OF MANAGING CHEMICAL AND BIOLOGICAL RISKS IN CLINICAL LABORATORIES AND ITS FINANCIAL BENEFITS FOR THE PEOPLE OF TIKRIT GOVERNORATE
<b>5</b>	Ananda Majumdar	The University of Alberta, Canada	BENEFIT OF SAVINGS MONEY – FOUNDATION OF ECONOMIC EDUCATION
<b>6</b>	Elvis Xhori	Mediterranean University of Albania, Albania	CAPITAL STRUCTURE DECISIONS: WHICH FACTORS ARE IMPORTANT IN CORPORATE FINANCING DECISIONS
<b>7</b>	Assist. Prof. Dr. Mohammad Ahsan Khan Lect. Alhussein Nasser Alayadh	Jazan University, Kingdom of Saudi Arabia	EFFECT OF COVID-19 ON FOREIGN DIRECT INVESTMENT INFLOWS IN AUTOMOBILE INDUSTRY IN INDIA
<b>8</b>	Assoc. Prof. Dr. Ali Farhadov	National Azerbaijan History Museum, Azerbaijan	TO THE QUESTION OF WORKER RIGHTS IN THE PAHLAVI PERIOD (BY THE MATERIALS OF THE NEWSPAPER "AZERBAIJAN" (1947-1949))
<b>9</b>	Erdal ARSLAN Ali BORA	Selçuk University, Türkiye	ANALYSIS OF THE FINANCIAL PERFORMANCES OF STATE OWNED DEPOSIT BANKS OPERATING IN THE TURKISH BANKING SECTOR ACCORDING TO THE DUPONT METHOD: 2015 - 2021 PERIOD

(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.

# INTERNATIONAL CONGRESS OF FINANCE AND TAX

March 10-11, 2023 / Konya, Türkiye

Congress  
Program

[www.iksadinstitute.org](http://www.iksadinstitute.org)

Date/ **10.03.2023**

Time/ **13:30-15:30**

Head of Session: **Prof. Dr. Burcu Güvenek**

**Hall-5 / Session-1**

Zoom Meeting ID: 860 0953 3973

Zoom Password: 012345

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	Res. Assist. Neslihan DORUK KAHRAMAN Assoc. Prof. Dr. Ali KAHRAMAN	Selcuk University, Türkiye	ECONOMIC SUSTAINABILITY IN AGRICULTURE: IMPORTANCE OF COOL-SEASON CEREALS
<b>2</b>	Res. Assist. Neslihan DORUK KAHRAMAN Assoc. Prof. Dr. Ali KAHRAMAN	Selcuk University, Türkiye	COVID-19 AND AGRICULTURAL SECTOR: PERSPECTIVE OF COOL CLIMATE CEREALS
<b>3</b>	Hüsniye KOÇ	Necmettin Erbakan University, Türkiye	EVALUATION OF ANATOLIAN TURKMEN REBELLIONS IN TERMS OF FINANCIAL HISTORY
<b>4</b>	Tagala Mohd Rafi Mohd Amin Assoc. Prof. Dr. Shalini R	Jain Deemed to be University, India	INDIVIDUAL INVESTOR'S PERCEPTION TOWARDS PUBLIC AND PRIVATE LIFE INSURANCE COMPANIES IN INDIA: AN EMPIRICAL STUDY
<b>5</b>	Assoc. Prof. Dr. Shalini R Dr. Kiran Hiremath	Jain Deemed to be University, India	A STUDY ON THE FINANCIAL LITERACY AND FINANCIAL INCLUSION AMONG RURAL HOUSEHOLDS IN INDIA
<b>6</b>	İsmayilova Aynur Humbat	"Yanar Dag" State Historical- Cultural and Nature Conservation Area, Azerbaijan	MUSEUM MARKETING IN AZERBAIJAN

(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.



# INTERNATIONAL CONGRESS OF FINANCE AND TAX

March 10-11, 2023 / Konya, Türkiye

Congress  
Program

www.iksadinstitute.org

Date/ **10.03.2023**

Time/ **16:00-18:00**

Head of Session: **Mesud Altundağ**

**Hall-1 / Session-2**

Zoom Meeting ID: 860 0953 3973

Zoom Password: 012345

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Assoc. Prof. Dr. Zivar Zeynalova Ibrahim Ibrahimov	Academy of Public Administration under the President of the Republic of Azerbaijan, Azerbaijan Ministry of Finance of the Republic of Azerbaijan, Azerbaijan	FINANCIAL RISKS, FORECASTS AND MITIGATION MEASURES IN THE PUBLIC FINANCIAL SYSTEM OF AZERBAIJAN
2	Omer EMİRKADİ	Karadeniz Technical University, Türkiye	EMPIRICAL ASSESSMENTS ON THE RELATIONSHIP ECONOMIC DEVELOPMENT and HEALTH EXPENDITURES IN MIST COUNTRIES
3	Dr. Fatih PEKŞEN Assoc. Prof. Dr. Mustafa Gökтуğ KAYA Yiğit YILDIZ	Ministry of Family and Social Services, Türkiye Ministry of Treasury and Finance, Türkiye	RELATIONSHIP BETWEEN GENERAL PRICE LEVEL AND PUBLIC DEFICIT: ARE TANZI AND PATINKIN EFFECTS VALID IN TURKEY?
4	Assist. Prof. Dr. Mustafa YILMAZ	Necmettin Erbakan University, Türkiye	A SOLUTION PROPOSAL TO COMBATING THE INFORMAL ECONOMY: RESTRUCTURING THE CERTIFIED PUBLIC ACCOUNTANT IN TURKEY
5	Assoc. Prof. Aynura Yusif Yahyayeva	Sumgayit State University, Azerbaijan	STATE POLICY IN THE FIELD OF ATTRACTING FOREIGN INVESTMENTS IN AZERBAIJAN AND DIRECTIONS OF ITS IMPROVEMENT
6	Assoc. Prof. Dr. Natavan NAMAZOVA	Azerbaijan Technical University, Azerbaijan	LEGAL REGULATION OF FINANCIAL RESOURCES USE
7	Prof. Dr. Ebru ÇAĞLAYAN AKAY Assist. Prof. Dr. Zamira OSKONBAEVA	Marmara University, Türkiye Kyrgyzstan-Turkey Manas University, Kyrgyzstan	THE NEXUS BETWEEN FINANCIAL DEVELOPMENT AND ECONOMIC GROWTH IN SELECTED TRANSITION ECONOMIES: EVIDENCE FROM PANEL QUANTILE REGRESSION MODEL
8	Prof. Dr. Ahmet Ay Dr. Emel Mirza	Selçuk University, Türkiye	THE NEXUS BETWEEN OIL PRICE, GDP PER CAPITA, INFLATION AND UNEMPLOYMENT FOR DEVELOPING OIL EXPORTER COUNTRIES
9	Şerife Özşahin Gülbahar Üçler	Necmettin Erbakan University, Türkiye Ahi Evran University, Türkiye	INVESTIGATION OF THE RELATIONSHIP BETWEEN INFLATION AND CORRUPTION WITH FOURIER BASED METHODS IN TURKIYE

(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.

# INTERNATIONAL CONGRESS OF FINANCE AND TAX

March 10-11, 2023 / Konya, Türkiye

Congress  
Program

www.iksadinstitute.org

Date/ **10.03.2023**

Time/ **16:00-18:00**

Head of Session: **Prof. Dr. Savaş Çevik**

**Hall-2 / Session-2**

Zoom Meeting ID: 860 0953 3973

Zoom Password: 012345

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Humayun HUMTA Fazal Rahman AMIRZAI	Selçuk University, Türkiye	THE ROLE OF TRUST AS A MEDIATING FACTOR IN THE RELATIONSHIP BETWEEN TAX TRANSPARENCY AND COMMUNICATION ON TAXPAYERS' VOLUNTARY COMPLIANCE
2	Assist. Prof. Dr. Ahmad Farhad Talebi	Semnan University, Iran	EXTERNAL COST AND TAXES IN ELECTRICITY EXPORTATION STRATEGY; A DECISION ANALYSIS FRAMEWORK
3	Assist. Prof. Dr. Taha YILMAZ	Ardahan University, Türkiye	RE-ASSESSMENT OF ALMS (ZAKA) AND TAX IN THE CONTEXT OF CURRENT DISCUSSIONS
4	Assoc. Prof. Dr. Enikő MATTIASSICH Assoc. Prof. Dr. Károly SZÓKA	University of Sopron, Hungary	IMPACT OF THE INTRODUCTION OF A GLOBAL MINIMUM TAX
5	Neslihan Kurt Assoc. Prof. Dr. Perihan Hazel Kaya	Selçuk University, Türkiye	THE EFFECT OF INFORMAL WOMEN EMPLOYMENT ON TAX LOSS: THE CASE OF TURKEY
6	Gürcü GÜNGÖR	Chief Tax Inspector of the Ministry of Treasury and Finance, Türkiye	THE FUTURE OF THE TAX INSPECTOR PROFESSION: TAX INSPECTORBOT
7	Prof. Dr. Kamil Güngör Ayşe Mercan	Afyon Kocatepe University, Türkiye	POTENTIAL IMPACTS OF DIGITAL TURKISH LIRA ON THE TAXES
8	Assoc. Prof. Dr. Mustafa Göktuğ KAYA Dr. Hakan ÖZDEMİR Okan ATAK	Ministry of Family and Social Services, Türkiye Ministry of Treasury and Finance, Türkiye	BIG DATA AND TAX AUDIT: RECOMMENDATIONS FOR TURKEY

(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.

# INTERNATIONAL CONGRESS OF FINANCE AND TAX

March 10-11, 2023 / Konya, Türkiye

Congress  
Program

[www.iksadinstitute.org](http://www.iksadinstitute.org)

Date/ **10.03.2023**

Time/ **16:00-18:00**

Head of Session: **Prof. Dr. Vesna Baltezarevic**

**Hall-3 / Session-2**

Zoom Meeting ID: 860 0953 3973

Zoom Password: 012345

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	Dr. Favour Chukwuemeka Uroko	University of Nigeria Nsukka, Nigeria	EMPLOYMENT AND LABOUR MIGRATION OF CHRISTIANS TO EUROPE AND VULNERABILITY OF IRREGULAR MIGRANTS
<b>2</b>	Prof. Dr. Radoslav Baltezarević	Megatrend University, Serbia	TRANSFORMING CONSUMER EXPERIENCES WITH IMMERSIVE TECHNOLOGY
<b>3</b>	Prof. Dr. Vesna Baltezarevic	Megatrend University, Serbia	INTERNET-ENABLED BUSINESS AND CYBER SECURITY
<b>4</b>	Adil BENABOU Prof. Dr. Fatima TOUHAMI Lamiaë DEMRAOUI	Sultan Moulay Slimane University, Morocco	THE IMPACT OF E-RECRUITMENT ON THE RECRUITER-CANDIDATE RELATION
<b>5</b>	Daniel Sanin-Villa Jorge Andres Sierra del Rio	Instituto Tecnológico Metropolitano, Colombia	LEVERAGING HISTORICAL DATA WITH LAGRANGE MULTIPLIERS: A COST-EFFECTIVE APPROACH TO MAINTENANCE OPTIMIZATION
<b>6</b>	Daniel Sanin-Villa Jorge Andres Sierra del Rio	Instituto Tecnológico Metropolitano, Colombia	OPTIMIZING MAINTENANCE COSTS THROUGH MATHEMATICAL MODELING AND OPTIMIZATION TECHNIQUES
<b>7</b>	Vivien Pásztoová Noémi Fóthy	J. Selye University, Slovakia	SOCIAL AND ECONOMIC WELL-BEING: COMPARING SLOVAKIA AND CZECH REPUBLIC
<b>8</b>	Dr. Ekrem Ersin CESUR	İzmir Metropolitan Municipality, Türkiye	THE EFFECT OF UNIONIZATION ON INFORMAL ECONOMY
<b>9</b>	Lect. Thi-Hoang-Anh TRAN	Can-Tho University, Vietnam	MARKET RESEARCH AND MARKETING IN HIGHER EDUCATION: WHY AND HOW DOES CAN THO UNIVERSITY (VIETNAM) EVOLVE ITS MIX?

(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.

# INTERNATIONAL CONGRESS OF FINANCE AND TAX

March 10-11, 2023 / Konya, Türkiye

Congress  
Program

[www.iksadinstitute.org](http://www.iksadinstitute.org)

Date/ **10.03.2023**

Time/ **16:00-18:00**

Head of Session: **Prof. Dr. Lazzat YERKINBAEVA**

**Hall-4 / Session-2**

Zoom Meeting ID: 860 0953 3973

Zoom Password: 012345

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	Assist. Prof. Dr. Said Jaouadi Lect. Ilhem Zorgui	Jazan University, Saudi Arabia Jendouba University, Tunisia	MULTISECTORAL LINKAGES IN TUNISIA: APPLICATION WITH SAM: ENDOGENOUS GOVERNMENT SPENDING AND INVESTMENT
<b>2</b>	M.K. Ganeshan Dr. C.Vethirajan	Alagappa University, India	TECHNOLOGY MANAGEMENT AND DIGITAL TRANSFORMATION
<b>3</b>	Dema Munef Ahmad László Gáspár Zsolt Bencze	Széchenyi István University, Hungary KTI Institute for Transport Sciences Non-Profit Ltd., Hungary	BIM AND LCSA APPLICATIONS FOR MANAGING BRIDGE PROJECTS TO ACHIEVE SUSTAINABILITY: A LITERATURE REVIEW
<b>4</b>	Assoc. Prof. Dr. Tatiana Dobrova Assoc. Prof. Dr. Liudmila Neudachina	Saint Petersburg State University, Russia	POLITICAL DISCOURSE STRATEGIES AND TACTICS
<b>5</b>	Prof. Dr. Lazzat YERKINBAEVA	Al-Farabi Kazakh National University, Kazakhstan	LEGAL SUPPORT AND PROBLEMATIC ISSUES: RATIONAL USE OF PASTURE LANDS
<b>6</b>	Dr. Roza YEREZHEPKYZY	Al-Farabi Kazakh National University, Kazakhstan	ECOLOGICAL AND LEGAL CULTURE: LEGAL CONDITIONS FOR THE FORMATION
<b>7</b>	Fazil ORHAN	Selcuk University, Türkiye	SOCIAL MEDIA, PROPAGANDA AND ELECTIONS
<b>8</b>	Dr. Hashim Mansor Ahmed Dalil	Higher Academy for Strategic and Security Studies, Sudan	INNOVATION AND PUBLIC POLICY
<b>9</b>	Mehmet Kaplan Mustafa Özyücel	Isparta University of Applied Sciences, Türkiye	THE BASIC PROBLEMS OF COOPERATIVE ENTERPRISES: A RESEARCH ON WOMEN'S COOPERATIVES

(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.