



# INTERNATIONAL CONGRESS OF FINANCE AND TAX-II

November 08-10, 2024 / Konya, Türkiye

## CONGRESS PROGRAM



# 2<sup>nd</sup> INTERNATIONAL CONGRESS OF FINANCE AND TAX

Congress  
Program

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

November 08-10, 2024 / Konya, Türkiye

## Opening Ceremony

Date: 08.11.2024

Time: 10<sup>00</sup>-10<sup>45</sup>

Moderator:

Selçuk University, Faculty of Economics and  
Administrative Sciences

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

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

### **Prof. Dr. Savaş ÇEVİK**

Faculty of Economics and Administrative Sciences, Selcuk University  
CONGRESS CO-CHAIR

### **Dr. Mustafa Latif EMEK**

President of the IKSAD Institute  
HONORARY BOARD

### **Prof. Dr. Hüseyin YILMAZ**

Rector of the Selcuk University  
HONORARY BOARD

### **Participant Countries:**

## Panel Session

Date: 08.11.2024

Time: 11<sup>00</sup>-12<sup>00</sup>

Moderator: **Dr. Mustafa Latif EMEK**

Selçuk University, Faculty of Economics and  
Administrative Sciences

### **Prof. Dr. Catur SUGIYANTO**

Faculty of Economics and Business Universitas Gadjah Mada UGM

### **Prof. Nadia Ben Amer**

Direct Consultant of Scientific Research Authority in Libya

### **Dr. Arika Artiningsih**

Managing Editor Journal of Indonesian Economy and Business, Faculty of Economics and Business,  
Gadjah Mada University

## Lunch Break

Time: 12<sup>00</sup>-13<sup>20</sup>

# 2<sup>nd</sup> INTERNATIONAL CONGRESS OF FINANCE AND TAX

Congress  
Program

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

November 08-10, 2024 / Konya, Türkiye

Date/ **08.11.2024**  
Time (Ankara)/ **13:30-15:30**  
Head of Session: **Prof. Dr. Fatih Mangır**

**In-person Session-1 / Hall-1**  
Selçuk University, Faculty of Economics and  
Administrative Sciences

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	Lect. Mahaarum Kusuma Pertwi	Universitas Gadjah Mada, Indonesia	RESTRUCTURING INDONESIA'S TAX AUTHORITY
<b>2</b>	Risa Virgosita Trond Randøy	Universitas Gadjah Mada, Indonesia	UNCOVERING THE SUCCESS OF MINORITY CHINESE ENTREPRENEURS: THE ROLE OF FINANCIAL LITERACY AND ENTREPRENEURIAL ORIENTATION
<b>3</b>	Hilda Octavana Siregar Rusdi Akbar	Universitas Gadjah Mada, Indonesia	MEASURING THE CAPACITY OF LOCAL GOVERNMENTS IN INDONESIA TO ADOPT LEAN PRINCIPLES
<b>4</b>	TM Shantiuli W Wardo WA Rais TS Pitana	Universitas Negeri Sebelas Maret, Indonesia	TOURISM DESTINATION VS HERITAGE SITE: CASE OF RESILIENT KAMPUNG PULO AND CANGKUANG TEMPLE, GARUT, WEST JAVA
<b>5</b>	Assist. Prof. Dr. Ayşen EDİRNELİGİL	Selçuk University, Türkiye	THE IMPACT OF BEHAVIORAL FINANCE ON TAX COMPLIANCE: AN ANALYSIS THROUGH EXPERIMENTAL STUDIES
<b>6</b>	Assist. Prof. Dr. Aytül BİŞGİN	Karamanoğlu Mehmetbey University, Türkiye	AN ASSESSMENT OF THE LOCAL AND GLOBAL MINIMUM COMPLEMENTARY CORPORATE TAX IN THE CONTEXT OF THE TURKISH TAX SYSTEM
<b>7</b>	Assist. Prof. Dr. Zehra FIRAT	Ostim Technical University, Türkiye	RISK-BASED TAX AUDITING: A COMPARATIVE ANALYSIS OF INTERNATIONAL PRACTICES AND DIGITAL TRANSFORMATION

# 2<sup>nd</sup> INTERNATIONAL CONGRESS OF FINANCE AND TAX

Congress  
Program

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

November 08-10, 2024 / Konya, Türkiye

Date/ **08.11.2024**

Time (Ankara)/ **13:30-15:30**

Head of Session: **Prof. Dr. M. Okan Taşar**

**In-person Session-1 / Hall-2**

Selçuk University, Faculty of Economics and  
Administrative Sciences

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
1	Dr. Ekrem TOPARLAK	Niğde Ömer Halisdemir University, Türkiye	THE IMPACT OF NATURAL DISASTERS ON ENERGY SECURITY
2	Assoc. Prof. Dr. Hünkar GÜLER	Niğde Ömer Halisdemir University, Türkiye	MEASURING THE FISCAL VULNERABILITIES OF THE TURKIC REPUBLICS
3	Hüseyin ERGİN Assoc. Prof. Dr. Hünkar GÜLER	Niğde Ömer Halisdemir University, Türkiye	THE IMPACT OF TRAFFIC FINES ON TRAFFIC ACCIDENTS IN TÜRKİYE
4	Güllale YURTERİ DEMİRCİ Prof. Dr. Mehmet Okan TAŞAR	Selçuk University, Türkiye	WORLD TRADE ORGANIZATION (WTO) AND ANTI-DAMPING IMPLEMENTATION: ANTI-DAMPING TAXES IN THE CASE OF TURKEY
5	Sümeyra EVREN Prof. Dr. Mehmet Okan TAŞAR	Selçuk University, Türkiye	ECONOMETRIC ANALYSIS OF THE RELATIONSHIP BETWEEN PUBLIC DEBT AND INTEREST RATE: SELECTED EUROPEAN COUNTRIES
6	Assist. Prof. Dr. Yasemin ARIMAN	Recep Tayyip Erdoğan University, Türkiye	EVALUATION CENTURY OF TÜRKİYE EDUCATION MODEL AND EU/OECD FINANCIAL COMPETENCE FRAMEWORK FOR CHILDREN AND YOUTH IN THE EUROPEAN UNION IN THE CONTEXT OF TAXES
7	Assoc. Prof. Dr. Farhad Mikayilov Nigar Ahmadli	Economic Scientific Research Institute under the Ministry of Economy of the Republic of Azerbaijan, Azerbaijan	ASSESSMENT OF THE FACTORS AFFECTING THE HUMAN DEVELOPMENT INDEX IN THE REPUBLIC OF AZERBAIJAN
8	Gasimov Emil Alasgarova Nigar Musayev Rauf	Economic Scientific Research Institute of Azerbaijan Republic Ministry of Economy, Azerbaijan	THE ROLE OF THE DEVELOPMENT OF THE MIDDLE CORRIDOR IN THE INTEGRATION OF THE ECONOMIES OF THE TURKISH STATES

# 2<sup>nd</sup> INTERNATIONAL CONGRESS OF FINANCE AND TAX

November 08-10, 2024 / Konya, Türkiye

Congress  
Program

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

Date/ **08.11.2024**

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

Head of Session: **Assoc. Prof. Dr. Mustafa  
Göktuğ KAYA**

**In-person Session-2 / Hall-1**

Selçuk University, Faculty of Economics and  
Administrative Sciences

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	Assist. Prof. Dr. Emel SARAÇ Assist. Prof. Dr. Aslı KAYA Assist. Prof. Dr. Murat BASAL Assist. Prof. Dr. Ömer Faruk SARKBAY	Ostım Technical University, Türkiye İstanbul Gelişim University, Türkiye	BENEFITS AND DRAWBACKS OF IMPLEMENTING A GLOBAL MINIMUM CORPORATE TAX FOR MULTINATIONAL COMPANIES ON THE NATIONAL ECONOMY
<b>2</b>	Prof. Dr. Kübra ÖNDER Assoc. Prof. Dr. Muhammet ŞAHİN Şerife SEZER	Burdur Mehmet Akif Ersoy University, Türkiye Gumushane University, Türkiye	THE EFFECT OF PUBLIC EXPENDITURES ON THE ECONOMY BEFORE AND AFTER THE PANDEMIC: THE CASE OF HEALTH EXPENDITURES
<b>3</b>	Prof. Dr. Berrin AKBULUT	Selcuk University, Türkiye	THE PRINCIPLE OF NE BIS IN IDEM IN RELATION TO TAX EVASION CRİMES AND TAX MISDEMEANORS
<b>4</b>	Prof. Dr. Berrin AKBULUT	Selcuk University, Türkiye	CONCEPTUAL AGGREGATION IN TAX MISDEMEANORS
<b>5</b>	Dr. Serhat KURT	Selçuk University, Türkiye	EVALUATION OF THE EFFECTS OF THE PUBLICATION OF THE 2024 TAX IMPROVISERS LIST BY THE MINISTRY OF TREASURY AND FINANCE ON TAX COMPLIANCE
<b>6</b>	Serdar ARSLAN	KTO Karatay University, Türkiye	SHOULD ZAKAT BE TAKEN AS A TAX? (SURVEY RESEARCH)
<b>7</b>	Serdar ARSLAN	KTO Karatay University, Türkiye	THE PROBLEM OF SECULARISM IN THE INTEGRATION OF ZAKAT INTO THE TAX SYSTEM (TURKEY)

# 2<sup>nd</sup> INTERNATIONAL CONGRESS OF FINANCE AND TAX

November 08-10, 2024 / Konya, Türkiye

Congress  
Program

www.iksadinstitute.org

## IMPORTANT, PLEASE READ CAREFULLY

- To be able to make a meeting online, login via <https://zoom.us/join> site, enter ID instead of "Meeting ID or Personal Link Name" and solidify the session.
- The presentation will take a **maximum of 15 minutes** (including questions and answers).
- The Zoom application is free and no need to create an account.
- The Zoom application can be used without registration.
- The application works on tablets, phones and PCs.
- Speakers must be connected to the session **10 minutes before** the presentation time.
- All congress participants can connect live and listen to all sessions.
- During the session, your camera should be turned on at least %70 of session period
- Moderator is responsible for the presentation and scientific discussion (question-answer) section of the session.

## TECHNICAL INFORMATION

- Make sure your computer has a microphone and is working.
- You should be able to use screen sharing feature in Zoom.
- Attendance certificates will be sent to you as pdf at the end of the congress.
- Moderator is responsible for the presentation and scientific discussion (question-answer) section of the session.

**Before you login to Zoom please indicate your name surname and hall number,  
exp. Hall-1, Salim ŞAHİN**

## ÖNEMLİ, DİKKATLE OKUYUNUZ LÜTFEN

- Kongremize Yazım Kurallarına uygun gönderilmiş ve bilim kurulundan geçen bildiriler için online (video konferans sistemi üzerinden) sunum imkanı sağlanmıştır.
- Sunumlar için 15 dakika (soru ve cevaplar dahil) süre ayrılmıştır.
- Online sunum yapabilmek için <https://zoom.us/join> sitesi üzerinden giriş yaparak "Meeting ID or Personal Link Name" yerine ID numarasını girerek oturuma katılabilirsiniz.
- Zoom uygulaması ücretsizdir ve hesap oluşturmaya gerek yoktur.
- Zoom uygulaması kaydolmadan kullanılabilir.
- Uygulama tablet, telefon ve PC'lerde çalışıyor.
- Her oturumdaki sunucular, sunum saatinden 10 dk öncesinde oturuma bağlanmış olmaları gerekmektedir.
- Tüm kongre katılımcıları canlı bağlanarak tüm oturumları dinleyebilir.
- Moderatör – oturumdaki sunum ve bilimsel tartışma (soru-cevap) kısmından sorumludur.

## TEKNİK BİLGİLER

- Bilgisayarınızda mikrofon olduğuna ve çalıştığına emin olun.
- Zoom'da ekran paylaşma özelliğine kullanabilmelisiniz.
- Katılım belgeleri kongre sonunda tarafınıza pdf olarak gönderilecektir
- Kongre programında yer ve saat değişikliği gibi talepler dikkate alınmayacaktır

**Zoom'a giriş yaparken önce lütfen adınızı, soyadınızı ve SALON numaranızı yazınız  
Örnek: Salon-1, Emsal ŞAHİN**

# 2<sup>nd</sup> INTERNATIONAL CONGRESS OF FINANCE AND TAX

Congress  
Program

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

November 08-10, 2024 / Konya, Türkiye

Date/ **08.11.2024**  
Time (Ankara)/ **10:00-12:00**  
Head of Session: **Dr. Süreyya Yiğit**

## Online Session-1 / Hall-1

Zoom Meeting ID: 829 5595 6031  
Zoom Password: 080910

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
1	Aida Makas Prof. Dr. Sanela Pasic	Sarajevo School of Science and Technology, Bosnia and Herzegovina	IMPACT OF COSO MODEL IMPLEMENTATION AS GOVERNANCE RISK AND COMPLIANCE FRAMEWORK ON CORPORATE PERFORMANCE
2	Ali Zhuniqi Idriz Kovaçi Assoc. Prof. Dr. Alberta Tahiri	University "St. Kliment Ohridski"- Bitola, Republic of North Macedonia University of Applied Sciences in Ferizaj, Kosovo University of Peja "Haxhi Zeka", Kosovo	THE IMPACT OF NATURAL DISASTERS ON INSURANCE MARKETS
3	Liviu-Gelu DRĂGHICI Isabelle-Margareta OPREA Marius-Robert Georgescu	National Institute for Economic Research "Costin C. Kirişescu", Romania	EFFECTIVE FINANCIAL EDUCATION, FINANCIAL LITERACY AND INCLUSION: CHALLENGES FOR STAKEHOLDERS AND THE ROLE OF PUBLIC-PRIVATE PARTNERSHIPS IN ROMANIA'S SOCIAL SERVICES
4	Nurul Hilmi Asyilah Mamduh Mahmadah Hanafi Supardi Talib	Universitas Gadjah Mada, Indonesia	COMPETITION OR COLLABORATION? THE EFFECT OF DIGITAL LENDING ON RURAL BANK'S PERFORMANCE AND STABILITY IN INDONESIA
5	Muhammad Ali Mustofa Alhuda Fikri Assidiqi	Universitas Gadjah Mada, Indonesia	FROM POLICY TO PRACTICE: EXAMINING THE IMPACT OF CARBON TAX ON CARBON EMISSIONS OF INDONESIAN COMPANIES THROUGH DIFFERENCE-IN-DIFFERENCE
6	Hilda Octavana Siregar Rumiyati Annisa Noor Laili Agustin	Universitas Gadjah Mada, Indonesia	DO INDONESIANS WANT TO PAY TAXES
7	Dr. George GEORGESCU Dr. Mihai NIŢOI	National Institute for Economic Research "Costin C. Kirişescu", Romania	A QUANTITATIVE ANALYSIS FOR ROMANIA'S PUBLIC DEBT PATH
8	Prof. Dr. Süreyya Yiğit	New Vision University, Georgia	MERCOSUR: AN EXAMPLE OF REGIONAL INTEGRATION

(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.

# 2<sup>nd</sup> INTERNATIONAL CONGRESS OF FINANCE AND TAX

Congress  
Program

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

November 08-10, 2024 / Konya, Türkiye

Date/ **08.11.2024**

Time (Ankara)/ **12:30-14:30**

Head of Session: **Assoc. Prof. Hikmet AKYOL**

**Online Session-2 / Hall-1**

Zoom Meeting ID: 829 5595 6031

Zoom Password: 080910

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	Almina Derya BIÇAKSIZ Prof. Dr. Gülsüm GÜRLER HAZMAN	Afyon Kocatepe University, Türkiye	RELATIONSHIP BETWEEN TAX BURDEN ON CORPORATE EARNINGS AND ECONOMIC GROWTH: CAUSALITY ANALYSIS IN TERMS OF OECD COUNTRIES
<b>2</b>			
<b>3</b>	Dr. Hüseyin AKKAYA	Tokat Gaziosmanpaşa University, Türkiye	IMPLEMENTATION OF THE GLOBAL MINIMUM CORPORATE TAX IN TURKEY AND ITS POSSIBLE EFFECTS
<b>4</b>	Assoc. Prof. Dr. Hikmet AKYOL Assoc. Prof. Dr. Melahat BATU AĞIRKAYA	Gümüşhane University, Türkiye Iğdır University, Türkiye	THE RELATIONSHIP BETWEEN NATURAL DISASTERS, TAX REVENUES AND ECONOMIC DEVELOPMENT: EVIDENCE FROM DEVELOPING COUNTRIES
<b>5</b>	Assist. Prof. Dr. Zeynep GÜNAY	Balıkesir University, Türkiye	PRINCIPLES OF THE TAX SYSTEM IN THE OTTOMAN EMPIRE
<b>6</b>	Assist. Prof. Dr. Zeynep GÜNAY	Balıkesir University, Türkiye	TAX COLLECTION METHODS IN THE OTTOMAN EMPIRE

(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.



# 2<sup>nd</sup> INTERNATIONAL CONGRESS OF FINANCE AND TAX

November 08-10, 2024 / Konya, Türkiye

Congress  
Program

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

Date/ **08.11.2024**

Time (Ankara)/ **15:00-17:00**

Head of Session: **Prof. Dr. Miguel Gonçaves**

**Online Session-3 / Hall-1**

Zoom Meeting ID: 829 5595 6031

Zoom Password: 080910

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	Tushita Bhandari	University of Delhi, India	LONG-TERM VISION: IMPLEMENTING HOLISTIC POLICIES FOR SUSTAINABLE DEVELOPMENT
<b>2</b>	Prof. Dr. Miguel Gonçaves	Polytechnic University of Coimbra, Portugal	THE FIRST CHARTERED ACCOUNTANT IN PORTUGAL
<b>3</b>	Prof. Dr. Miguel Gonçaves	Polytechnic University of Coimbra, Portugal	THE ESSENTIAL ABOUT PORTUGUESE ACCOUNTING REGULATION
<b>4</b>	Dr. Favour C. Uroko	University of Nigeria Nsukka, Nigeria	BUY THE TRUTH AND SELL IT NOT: PROVERBS 23: 23 AND MARKET AND MOTORPARK EVANGELISM IN NIGERIA
<b>5</b>	Ramona Birau Virgil Popescu	University of Craiova, Romania	INVESTIGATING FINANCIAL CONTAGION AND VOLATILITY SPILLOVERS USING GARCH MODELS FOR EMERGING STOCK MARKETS IN EUROPEAN UNION
<b>6</b>	Ramona Birau Virgil Popescu	University of Craiova, Romania	A LITERATURE SURVEY ON FINANCIAL CYBERCRIME AND ITS IMPACT ON RISK MANAGEMENT
<b>7</b>	Marijana Zimonjić	Megatrend University, Republic of Serbia	DIGITAL PLATFORMS IN MODERN ECONOMY OF HETEROGENEOUS LEGAL ENTITIES
<b>8</b>	Marijana Zimonjić	Megatrend University, Republic of Serbia	THE INFLUENCE OF LARGE COMPANIES IN RELATION TO THE INTRODUCTION OF DIGITAL PLATFORMS IN BUSINESS PROCESSES

(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.

# 2<sup>nd</sup> INTERNATIONAL CONGRESS OF FINANCE AND TAX

Congress  
Program

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

November 08-10, 2024 / Konya, Türkiye

Date/ **09.11.2024**

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

Head of Session: **Prof. Dr. Ümit Süleyman ÜSTÜN**

**Online Session-1 / Hall-1**

Zoom Meeting ID: 829 5595 6031

Zoom Password: 080910

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
1	Damla AYDEMİR Dr. Ekrem TOPARLAK	Niğde Ömer Halisdemir University, Türkiye	THE EFFECT OF TAX COURSES ON VOLUNTARY TAX COMPLIANCE: A COMPARISON OF NOHU FACULTY OF ECONOMICS AND ADMINISTRATIVE SCIENCES AND FACULTY OF FINE ARTS STUDENTS
2	Prof. Dr. Ümit Süleyman ÜSTÜN	Selçuk University, Türkiye	RECONCILIATION IN TAX LAW
3	Prof. Dr. Ümit Süleyman ÜSTÜN	Selçuk University, Türkiye	THE APPLICATION TO HIGHER ADMINISTRATIVE AUTHORITY IN THE RESOLUTION OF TAX DISPUTES
4	Assoc. Prof. Gül KAYALIDERE Assoc. Prof. Funda KARAKOYUN ATILGAN Dr. Aslıhan KÜDEN	Manisa Celal Bayar University, Türkiye Dokuz Eylül University, Türkiye	TAX BURDEN AND TAX JUSTICE: A CASE STUDY ON THE ISSUE OF LABOR TAXATION
5	Res. Assist. Muhammed Fatih IŞIKMAN Assoc. Prof. Dr. Doğan BOZDOĞAN	Tokat Gaziosmanpaşa University, Türkiye	ADVANTAGES AND DISADVANTAGES OF THE EFFECTIVE REPENTANCE INSTITUTION INTRODUCED BY LAW NO. 7394
6	Onur Selçuk GÜL	Haliç University, Türkiye	TAX SHIELD AND ITS IMPACT ON CAPITAL STRUCTURE DECISIONS
7	Res. Assist. Meltem ERGÜN GÜRCAN	İstanbul Aydın University, Türkiye	CITIZEN BUDGET AND EXAMINATION OF SAMPLE COUNTRY PRACTICES
8	Dr. Kayhan AHMETOĞULLARI	Bursa Uludağ University, Türkiye	THE TRANSFORMATION OF FINANCIAL TECHNOLOGIES: POST-PANDEMIC GLOBAL FINTECH INVESTMENTS AND TURKEY'S EMERGING ROLE

(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.

# 2<sup>nd</sup> INTERNATIONAL CONGRESS OF FINANCE AND TAX

November 08-10, 2024 / Konya, Türkiye

Congress  
Program

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

Date/ **09.11.2024**

Time (Ankara)/ **12:30-14:30**

Head of Session: **Assist. Prof. Dr. İrem ÖZCAN**

**Online Session-2 / Hall-1**

Zoom Meeting ID: 829 5595 6031

Zoom Password: 080910

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	Assoc. Prof. Dr. Perihan Hazel KAYA Ayşe GÜNAY	Selçuk University, Türkiye	IMPACT OF THE 2008 GLOBAL FINANCIAL CRISIS ON THE FUNDAMENTAL DYNAMICS IN THE TURKISH ECONOMY
<b>2</b>	Ezgi MERT Prof. Dr. Burcu GÜVENEK Prof. Dr. Zeynep KARAÇOR	Selçuk University, Türkiye	RELATIONSHIP BETWEEN FOREIGN TRADE AND ECONOMIC GROWTH OF TURKEY AND SELECTED FAR EAST ASIAN COUNTRIES IN THE AXIS OF COMPETITIVENESS
<b>3</b>	Assist. Prof. Dr. İrem ÖZCAN	Haliç University, Türkiye	CARBON ACCOUNTING WITHIN THE SCOPE OF PROACTIVE ENVIRONMENTAL MANAGEMENT
<b>4</b>	Dr. Hasan Ali ÇAKMAK	Bitlis Eren University, Türkiye	ADMINISTRATION OF PUBLIC DEBT AND ITS GOVERNORS (1865-1879)
<b>5</b>	Gülşah EVCİM	Sakarya University, Türkiye	AN ANALYSIS OF PARTICIPATORY BUDGETING IN TÜRKİYE IN TERMS OF SELECTED MUNICIPALITIES: GOOD PRACTICE EXAMPLES
<b>6</b>	Assoc. Prof. Dr. Perihan Hazel KAYA Prof. Dr. Catur SUGIYANTO Prof. Dr. Bilge AFŞAR Musa ERTÜRK Assoc. Prof. Dr. Mustafa Göktuğ KAYA	Selcuk University, Türkiye Universitas Gadjah Mada, Indonesia KTO Karatay University, Türkiye Ministry of Treasury and Finance, Presidency of Tax Inspection Board & Visiting Scholar, KTO Karatay University & High Commission Member, İKSAD	COMPARATIVE STOCHASTIC FRONTIER ANALYSIS OF FIRM PERFORMANCE IN THE ENERGY SECTORS OF INDONESIA AND TÜRKİYE FROM 2008 TO 2022
<b>7</b>	Assist. Prof. Dr. Semra AYDOĞDU BAĞCI	Ankara Yıldırım Beyazıt University, Türkiye	REASONS FOR DOMESTIC MIGRATION IN TURKEY: DETERMINING THE EFFECTIVENESS OF THESE REASONS USING MULTI-CRITERIA DECISION- MAKING METHOD
<b>8</b>	Vugar Rahimov	Azerbaijan State University of Economics (UNEC), Azerbaijan	INFLATION AND INFLATION UNCERTAINTY NEXUS UNDER STRUCTURAL BREAK: EVIDENCE FROM 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.

# 2<sup>nd</sup> INTERNATIONAL CONGRESS OF FINANCE AND TAX

Congress  
Program

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

November 08-10, 2024 / Konya, Türkiye

Date/ **09.11.2024**  
Time (Ankara)/ **15:00-17:00**  
Head of Session:

## Online Session-3 / Hall-1

Zoom Meeting ID: 829 5595 6031

Zoom Password: 080910

	AUTHORS	AFFILIATION	PRESENTATION TITLE
1	Marija Mihajlović	University of Belgrade, Serbia	GEOGRAPHICAL AND ECONOMIC FACTORS FOR THE DEVELOPMENT OF THE TOPLICA SUBREGION (SERBIA)
2	Orhan Kemal KAPLAN Assoc. Prof. Dr. Perihan Hazel KAYA Assoc. Prof. Dr. Mustafa Göktuğ KAYA	Zonguldak Bülent Ecevit University, Türkiye Selçuk University, Türkiye Ministry of Treasury and Finance, Presidency of Tax Inspection Board & Visiting Scholar, KTO Karatay University & High Commission Member, İKSAD	DOMESTIC MINIMUM CORPORATE TAX AND ITS IMPLEMENTATION
3	Dr. Neslihan KIZILER	Bursa Uludağ University, Türkiye	EVALUATION OF GREEN TAXES IN TURKEY WITHIN THE FRAMEWORK OF TAX COMPLIANCE COSTS
4			
5			
6			
7			
8			
9			

(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.

# 2<sup>nd</sup> INTERNATIONAL CONGRESS OF FINANCE AND TAX

November 08-10, 2024 / Konya, Türkiye

Congress  
Program

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

Date/ **10.11.2024**  
Time (Ankara)/ **10:00-12:00**  
Head of Session: **xxxxxxx**

## Online Session-1 / Hall-1

Zoom Meeting ID: 829 5595 6031  
Zoom Password: 080910

	<b>AUTHORS</b>	<b>AFFILIATION</b>	<b>PRESENTATION TITLE</b>
<b>1</b>	R. Handayani C. Sugiyanto J. Saputra	Universitas Gadjah Mada, Indonesia	THE IMPACT OF INFRASTRUCTURE SPENDING ON MACROECONOMIC CONDITIONS; COMPUTABLE GENERAL EQUILIBRIUM (CGE) MODEL APPROACH
<b>2</b>	Maria Yuvita Gobay Catur Sugiyanto	Universitas Gadjah Mada, Indonesia	WOMEN EMPOWERMENT PROGRAM (PKK) AND WOMEN'S HEALTH: A PAPUA AND EASTERN INDONESIA CASE STUDY
<b>3</b>	Dyonisius H S Jewaru Catur Sugiyanto	Universitas Gadjah Mada, Indonesia	THE IMPACT OF MARKET STRUCTURE AND BUSINESS CYCLES ON FIRM DYNAMICS IN INDONESIA'S MANUFACTURING INDUSTRY FROM 2010-2019
<b>4</b>	Diana Sapha Catur Sugiyanto Diny Ghuzini	Universitas Gadjah Mada, Indonesia	HEALTH AND EDUCATION SPENDING AND AGING POPULATION IN INDONESIA
<b>5</b>	Santi Susanti Nadiatun Nasiroh Roni Faslah	Universitas Negeri Jakarta, Indonesia	THE ROLE OF SELF-EFFICACY AND SELF-REGULATED LEARNING IN FOSTERING LEARNING MOTIVATION IN INDONESIAN BUSINESS VOCATIONAL SCHOOLS
<b>6</b>	Aryan Danil Mirza	Universitas Lampung, Indonesia	VEHICLE TAX RELIEF POLICY: REWARDS FOR VIOLATORS AND PUNISHMENTS FOR COMPLIANT TAXPAYERS
<b>7</b>	Andi Iswoyo Yuli Ermawati Yanuar Fauzuddin Basuki Taudlikhul Afkar Mohamamad Wasil	Universitas Wijaya Putra, Indonesia Universitas Airlangga, Indonesia Universitas PGRI Adi Buana Surabaya, Indonesia Universitas Negeri Surabaya, Indonesia	A SUSTAINABILITY BUSINESS MODEL FRAMEWORK FOR SOCIAL ENTREPRENEURSHIP SUSTAINABILITY
<b>8</b>	Dr. Chems Eddine BOUKHEDIMI	University of Tizi Ouzou, Algeria	DOES NATIONALITY IMPACT ON THE CONSUMPTION OF ORGANIC FOODS?

(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.