

**Varazdin Development and Entrepreneurship Agency and University North**  
in cooperation with  
**GOVCOPP – Universidade de Aveiro**  
**Faculty of Management University of Warsaw**  
**Faculty of Law, Economics and Social Sciences Sale - Mohammed V University in Rabat**  
**ENCGT - Ecole Nationale de Commerce et de Gestion de Tanger - Abdelmalek Essaadi University**  
**Polytechnic of Medimurje in Cakovec**



# **Economic and Social Development**

95<sup>th</sup> International Scientific Conference on Economic and Social Development

## **Book of Abstracts**

Editors:

**Humberto Nuno Ribeiro, Katerina Fotova Cikovic, Ivana Kovac**

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## **CONTENTS**

### **NEW INTEGRATED MODEL TO INVESTIGATE THE IMPACT OF AUGMENTED REALITY ON CONSUMERS SATISFACTION AND PURCHASE INTENTION..... 1**

Faisal Aburub

### **THE GROWTH PATH OF THE REGION LAGGING BEHIND: THE CASE OF THE OSIJEK-BARANJA COUNTY ..... 1**

Dula Borozan

### **GREEN INNOVATION: BRIDGING THE GAP BETWEEN CORPORATE SUSTAINABILITY DEVELOPMENT AND ENTERPRISE RISK MANAGEMENT - EVIDENCE FROM JORDAN..... 2**

Munther B. Al-Nimer

### **GLOBAL INNOVATION INDEX: AN OVERVIEW OF LATIN AMERICA AND THE TOP 20 INNOVATIVE COUNTRIES..... 3**

Regina Negri Pagani, Angelica Duarte Lima, Andrea Antunes da Luz, David Nunes Resende, Joao Luiz Kovaleski

### **ASSESSMENT OF THE PERFORMANCE OF THE MANUFACTURING INDUSTRY IN LATVIA..... 4**

Inta Kotane, Iveta Mietule

### **NON-FINANCIAL REPORTING OF TOP COMPANIES IN TURBULENT ENVIRONMENT..... 5**

Oana Bogdan, Valentin Burca, Aura Domil, Codruta Pavel, Alin Artene

### **THE FUTURE OF WORK – EXPECTATIONS OF EMPLOYEES ..... 6**

Anna Skorska

### **“INTERNATIONAL CORPORATE SOCIAL RESPONSIBILITIES: HOW DO SUBSIDIARIES OPERATING IN DEVELOPING COUNTRIES DEVELOP THEIR CORPORATE SOCIAL RESPONSIBILITY PROGRAMMES” ..... 6**

Beatriz Moutinho

### **ASSESSING THE EFFECTS OF GAS AND CO2 EMISSIONS ALLOWANCE PRICING ON CHP SYSTEM ECONOMIC PERFORMANCE ..... 7**

Dubravka Pekanov

### **EUROPEAN LOGISTICS FIRMS’ DIGITAL TRANSFORMATION THROUGH SOCIAL MEDIA ANALYTICS AND CUSTOMER REVIEWS ..... 8**

Damianos P. Sakas, Dimitrios P. Reklitis, Panagiotis Trivellas

### **LEVERAGING DIGITAL MARKETING STRATEGIES IN FAVOR OF BUSINESS PERFORMANCE: EVIDENCE FROM THE MARITIME LOGISTICS SECTOR..... 9**

Marina C. Terzi, Damianos P. Sakas, Nikos Kanellos, Nikolaos Giannakopoulos, Panagiotis Trivellas, Panagiotis Reklitis

<b>HOUSEHOLD BANKRUPTCY - SELECTED ASPECTS .....</b>	<b>10</b>
Urszula Grzega	
<b>SUPPLY CHAIN FIRMS' FINANCIAL PERFORMANCE CONNECTION WITH DIGITAL MARKETING WEBSITE DATA .....</b>	<b>11</b>
Damianos P. Sakas, Nikolaos T. Giannakopoulos, Nikos Kanellos, Marina C. Terzi, Panagiotis Rekleitis, Panagiotis Trivellas	
<b>DIGITAL BUSINESS OPERATIONS IN THE TRANSPORT, DISTRIBUTION AND HANDLING PROCESSES OF THE SUPPLY CHAINS IN THE SHIPPING INDUSTRY .....</b>	<b>12</b>
Damianos P. Sakas, Nikos Kanellos, Nikolaos T. Giannakopoulos, Marina C. Terzi, Panagiotis Rekleitis, Panagiotis Trivellas	
<b>SELF-PERCEIVED BUSINESS CYBERSECURITY: EMPIRICAL EVIDENCE FROM SERBIA .....</b>	<b>13</b>
Kristina Jovanovic, Milos Milosavljevic, Nemanja Milanovic	
<b>QUALITY-OF-LIFE INDEX ANALYSIS APPLIED TO BRICS AND G7 COUNTRIES .....</b>	<b>14</b>
Gustavo Carolino Girardi, Claudia Tania Picinin, Priscila Rubbo, Lilian Faxina Girardi, David Nunes Resende	
<b>DOES GENDER MATTER FOR FINANCIAL IDENTITY? A STUDY FROM ALBANIA .....</b>	<b>15</b>
Ines Dika, Gentjan Cera	
<b>PERCEPTION OF PERSONAL ORGANIZATIONAL CITIZENSHIP BEHAVIOR..</b>	<b>16</b>
Ivana Fosic	
<b>APPLICATION POSSIBILITIES OF BALANCED SCORECARD IN LATVIAN TRADE UNIONS .....</b>	<b>16</b>
Antra Line	
<b>NEETS IN SLOVAKIA: SITUATION AND LABOUR MARKET MEASURES .....</b>	<b>17</b>
Natalia Pozsonyiova	
<b>EXPLAINING ENTREPRENEURIAL FEAR OF FAILURE THROUGH FINANCIAL IDENTITY: AN ORDERED REGRESSION APPROACH .....</b>	<b>18</b>
Ines Dika, Gentjan Cera	
<b>THE INFLUENCE OF INFLATION ON THE LIVING STANDARD OF CROATIAN CITIZENS.....</b>	<b>19</b>
Petar Kurecic, Ana Scuka, Filip Kokotovic	
<b>TERRITORIAL SETTLEMENT OF EDUCATIONAL INSTITUTIONS: MAIN LOCATIONAL FACTORS .....</b>	<b>20</b>
Daniel Mendes Pires Haack, Stella Regina Reis da Costa, Julio Vieira Neto, David Nunes Resende	

**ASSESSING FINANCIAL LITERACY IN NORTH MACEDONIA USING INFE OECD  
METHODOLOGY..... 21**

Petar Janakievski, Kiril Jovanovski

**THE IMPACT OF QUANTITATIVE EASING ON THE WELFARE OF GERMANY  
AND THE USA: A COMPARATIVE ANALYSIS..... 22**

Sonja Ivanova, Kiril Jovanovski

**HOW CONSUMER ELECT AN ORGANIC WINE?..... 23**

Keylor Villalobos Moya, Maria Raquel Lucas

**ON BENEFICIAL CONNECTIONS AMONG SHORT AGRI-FOOD SUPPLY CHAINS  
AND CIRCULAR BIOECONOMY ..... 24**

Giannis T. Tsoulfas, Yannis Mouzakis, Maria Kontopanou

**DECREASING CONTENT OF SOIL ORGANIC MATTER AS DIRECT LOST OF  
NITROGEN AND MONEY FROM SOIL ..... 25**

Zdenko Loncaric, Domagoj Rastija, Hrvoje Hefer, Milena Andrisic, Daniel Rasic, Ivana Zegnal, Ruzica Loncaric

**SUSTAINABILITY DIAGNOSIS AND PLANNING: AN ESSAY FOR THE  
PORTUGUESE AGRICULTURAL SECTOR..... 26**

Ana Marta-Costa

**A SYSTEMATIC LITERATURE REVIEW OF KNOWLEDGE MANAGEMENT  
APPLIED TO TECHNOLOGY-BASED STARTUPS: STATE-OF-THE-ART AND  
TRENDS..... 27**

Marco Antonio Damiao de Mello, Stella Regina Reis da Costa, David Nunes Resende

**INTERNATIONAL MARKET SELECTION: FROM RATIONAL TO MIMETIC..... 28**

Raquel Meneses

**FOOD NEOPHOBIA AND INTERCULTURAL SENSITIVITY ..... 28**

Ana Moutinho, Raquel Meneses

**"DID I BUY THIS PERFUME BECAUSE OF THE CELEBRITY OR THE BRAND?  
OR BOTH?" UNDERSTANDING THE DIFFERENCE BETWEEN THE IMPACT OF  
CELEBRITY'S IMAGE AND BRAND'S IMAGE IN PERFUME ADVERTISEMENTS  
..... 29**

Tural Aliyev

**ANALYSIS OF KEY NATIONAL ACTORS' PERCEPTIONS IN THE ROLL-OUT OF  
THE IFRS MODEL BY UNLISTED NON-FINANCIAL COMPANIES IN PORTUGAL  
..... 29**

Alexandra Fontes, Carlos Alberto Menezes

**THE IMPACT OF COMPOSITION OF THE MEMBERS OF THE BOARD OF  
DIRECTORS ON THE FINANCIAL PERFORMANCE OF LIMITED LIABILITY  
COMPANIES IN KOSOVO ..... 30**

Dafina Abdullahu

**USING MCDA TO CREATE A RESILIENCE STRATEGY TO COPE WITH THE EFFECTS OF THE COVID PANDEMIC: THE CASE OF THE ALGARVE'S INTERMUNICIPAL COMMUNITY ..... 31**

Luis S. Gomes, Sergio P. Santos, Luis Serra Coelho, Efigenio L. Rebelo

**SOCIAL CAPITAL, ECONOMIC CHARACTERISTICS, AND PERCEPTIONS OF HEALTH WITHIN THE UNITED STATES..... 32**

Nicholas Recker, Karam Adibifar

**SOLUTIONS FOR PREVENTING TAX EVASION IN GHANA ..... 32**

Emmanuel Kumi-Dumor, Paula Odete Fernandes, Jose Lopes

**ACCOUNTING AND BUSINESS INTELLIGENCE: THE STATE OF THE ART AND RESEARCH OPPORTUNITIES..... 33**

Albertina Monteiro, Amelia Silva, Pedro Fonseca, Catarina Cepeda, Sandra Raquel Pinto Alves

**THE IMPACT OF DIGITAL TRANSFORMATION ON ACCOUNTING WORK PROCESSES..... 34**

Amelia Ferreira da Silva, Maria Jose Angelico Goncalves, Humberto Nuno Rito Ribeiro, Joao Pedro Teixeira Duarte

**PERSONAL PERCEPTIONS ABOUT THE AFFECT OF RSDS HEURISTIC ON MENTAL ACCOUNTING..... 35**

Anabela Martins Silva, Ione Cruz, Amelia Ferreira da Silva, Humberto Nuno Rito Ribeiro

**THE IMPORTANCE OF BUSINESS INTELLIGENCE TOOLS IN THE DIGITAL TRANSITION ERA: THE PRINTRIA CASE..... 36**

Elio Novo, Humberto Nuno Rito Ribeiro, Ciro Alexandre Domingues Martins

**QUALITY MANAGEMENT: LITERATURE REVIEW AND A FRAMEWORK PROPOSAL ..... 37**

Daise Santos, Alexandre Zammar, Gilberto Zammar, Andreia Antunes da Luz, Adriano Mesquita Soares, Regina Negri Pagani, Joao Luiz Kovaleski

**DEALING WITH VISITORS PARTICIPATION AND INTERACTION IN MUSEUM EXPERIENCES: A PERSPECTIVE FROM SERVICE QUALITY ..... 38**

Fatemeh Bashashi Saghezchi, Marlene Amorim, Maria Joao Rosa

**UNDERSTANDING WORKFORCE SUSTAINABILITY AND THE CHALLENGES OF DIGITAL WORK..... 39**

Lorena Bittencourt Bastos, Marlene Amorim, Mario Rodrigues

**A STUDY ON THE FACTORS THAT HINDER THE FULFILLMENT OF SDGS FOCUSED ON THE MANAGEMENT OF URBAN SOLID WASTE ..... 40**

Ligia Moreira, Stella Regina Reis da Costa, Maristela Soares Lourenco, David Nunes Resende

**TERRITORIAL SETTLEMENT OF EDUCATIONAL INSTITUTIONS: MAIN LOCATIONAL FACTORS ..... 41**

Daniel Mendes Pires Haack, Stella Regina Reis da Costa, Julio Vieira Neto, David Nunes Resende

## NEW INTEGRATED MODEL TO INVESTIGATE THE IMPACT OF AUGMENTED REALITY ON CONSUMERS SATISFACTION AND PURCHASE INTENTION

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### **ABSTRACT**

*In recent years, AR has appeared as a vital marketing technique, making the hotels improve the way the guests perceive the environment they in. This research will explore the impact of augmented reality on and purchase intention and consumer satisfaction. Consequently, the research will integrate the Uses and Gratifications model with Technology Acceptance Model to investigate the effect of mobile augmented reality on consumer satisfaction and purchase intentions. An empirical investigation has been conducted in hotel sector in Jordan. The results show that AR has significant impact on customer significant and purchase intention.*

**Keywords:** Usage and Gratification approach, TAM model, Augmented Reality

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## THE GROWTH PATH OF THE REGION LAGGING BEHIND: THE CASE OF THE OSIJEK-BARANJA COUNTY

**Dula Borožan**

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### **ABSTRACT**

*Revealing the economic specificities and development potential of areas on a smaller geographic scale is increasingly attracting research attention. This is especially important for lagging regions to support their sustainable economic growth and development. This paper aims to explore, discuss and provide empirical evidence of the gross domestic product (GDP) growth pathway of the Osijek-Baranja County in order to identify its main economic challenges. This county is located in the north-east of the Republic of Croatia. It belongs to the low-income regions, i.e., small lagging-behind regions, whose average GDP per capita was less than 50% of the European Union average in the period 2000-2019. The results obtained from the analysis of the official county-level statistical data on GgDP and gross value added of its most influential industries indicate that human capital, natural resources, technology and the prevailing value system remain the most important explanatory factors behind its economic performance and growth trajectory.*

**Keywords:** gross domestic product, human capital, industry, low-income region, NUTS3 level

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## **GREEN INNOVATION: BRIDGING THE GAP BETWEEN CORPORATE SUSTAINABILITY DEVELOPMENT AND ENTERPRISE RISK MANAGEMENT - EVIDENCE FROM JORDAN**

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### **ABSTRACT**

*The study examines the impact of green innovation on the relationship between corporate sustainability development and enterprise risk management and sustainable performance in Jordanian companies. Data was collected through a structured questionnaire from Jordanian service, merchandise, and manufacturing companies listed on the Amman Stock Exchange. A total of 97 responses were received from 233 companies (41.63% response rate), with the largest number of responses from the service sector, followed by manufacturing and merchandise sectors. The participating firms had between 50-450 employees and were less than 10 to more than 25 years old. The study results show that green innovation significantly and positively mediates the relationship between corporate sustainability development and enterprise risk management ( $\beta=1.374^{***}$ ,  $p=0.000$ ) and significantly and negatively mediates the relationship between corporate sustainability development and enterprise sustainable performance ( $\beta=1.374^{***}$ ,  $p=0.000$ ). The research findings suggest that the green innovation approach, which incorporates the green concept throughout the product innovation stages, can improve resource utilization, promote the development of green products, enhance product quality and firm reputation, increase market share, and achieve sustainable growth.*

**Keywords:** *Green, Growth, Innovation, Market, Product, Resource*

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## **GLOBAL INNOVATION INDEX: AN OVERVIEW OF LATIN AMERICA AND THE TOP 20 INNOVATIVE COUNTRIES**

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### **ABSTRACT**

*This paper explores the concept of innovation and its importance in driving progress and growth in various fields. The content highlights some of the most influential authors on innovation and discusses the Global Innovation Index (GII), an annual report that assesses the innovation capabilities and performance of the countries around the world. The content also discusses the economic development context in Latin America, making a comparison with the 20 top most innovative countries in the world, according to the GII. The results leads us to understand that, in order to promote a sustained and inclusive economic development, countries in Latin America will need to address some challenges highlight here, and others, and work towards building more diversified, innovative, and competitive economies.*

**Keywords:** *Innovation, Latin America, Innovative Countries, Technology Transfer*

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## ASSESSMENT OF THE PERFORMANCE OF THE MANUFACTURING INDUSTRY IN LATVIA

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### **ABSTRACT**

*Nowadays, the overall economic situation and the performance of enterprises in Latvia are significantly affected by the global and European economic environments, economic globalization and permanent changes in the external environment. Small and medium enterprises (SMEs) are one of the most active drivers of change in the economy of Latvia, and it is SMEs that are the most vulnerable to the permanent changes in the external environment. Under intensifying market competition, it is vitally important to be able to respond to market changes in time; therefore, SMEs seek opportunities to minimize potential losses and pay increasing attention to their performance assessments. Previous research studies have confirmed that the manufacturing industry indicates the overall state of the economy with sufficient precision; therefore, the success or failure of the manufacturing industry indicates the processes that are going to occur in the entire economy in the future. In Latvia, manufacturing SMEs make up the largest proportion of market sector economically active statistical units, and the value added of manufacturing SMEs accounts for the largest proportion in the total value added of the manufacturing industry. The present research aims to examine the main legal and policy documents governing the manufacturing industry in Latvia and assess factors in the performance and development of the manufacturing industry and manufacturing SMEs in Latvia. To examine the performance of the manufacturing industry, the authors used the laws and regulations of the European Union (EU) and Latvia, research studies by foreign scientists and data from the Official Statistics Portal of Latvia.*

**Keywords:** *assessment, manufacturing industry, productivity, small and medium enterprises*

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## NON-FINANCIAL REPORTING OF TOP COMPANIES IN TURBULENT ENVIRONMENT

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### **ABSTRACT**

*Nowadays, the non-financial reporting of companies shows more and more interest both among companies and investors, who are no longer interested only in the reported figures. However, the pandemic period also left its mark among large companies. Our research concerns the global top 50 companies and the non-financial reports published by them before, during and after the pandemic generated by the novel coronavirus. The purpose of our paper is to illustrate how these entities present the story and the CSR actions taken during a time when most companies struggled to survive. To achieve these objectives, we used qualitative and quantitative research. Namely, we analyzed the entities' non-financial reports, to identify their social responsibility actions and we used the NVivo program in order to highlight which are the most representative words used in non-financial reporting in the three analyzed moments, namely before, during and after the COVID-19 pandemic. The results of the study reflect that in a turbulent environment, companies tend to present less complex reports and use more ambiguous tone. Also, our research highlights the fact that CSR activities undertaken were greatly reduced during the pandemic period.*

**Keywords:** *non-financial reporting, global top companies, CSR*

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## THE FUTURE OF WORK – EXPECTATIONS OF EMPLOYEES

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### ABSTRACT

*The world of work is constantly changing: working conditions and standards, nature of work and tasks, its location, as well as forms of employment. These changes are influenced by many factors, among which automation, robotization and digitization of the economy have played a key role in recent decades. These trends offer new challenges but also new opportunities. The transition of labour from “old”, routine tasks to new, driven by new technologies, causes not only excitement, but in many cases uncertainty, resistance and insecurity. Tasks need to be performed or augmented by data-driven technologies, work is increasingly done remotely, which reduces contacts with coworkers, causes a sense of isolation and loneliness. People are afraid of losing jobs, replacing human work with AI. On the other hand, new technologies make work easier, safer, positively affect terms and quality of work, as well as work-life balance. Considering the above the purpose of the article is to present the essence of changes in the labour market as a result of robotization and automation, with particular emphasis on the concerns and expectations of employees. The implementation of the aim of the article required critical analysis of literature, research reports and forecasts of OECD, WEF, McKinsey, PwC and many others. The diagnostic survey method was used to prepare the second part of the article. The survey questionnaire was developed by the employees of the Department of Labour Market Forecasting and Analysis at the University of Economics in Katowice. It was conducted in December 2021 on a representative group of 1,067 Poles. The results presented in the article will enable to identify the key challenges of the labour market and compare them with the respondents’ opinions on the future of work.*

**Keywords:** automation, robotization, employment, future of work

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## “INTERNATIONAL CORPORATE SOCIAL RESPONSIBILITIES: HOW DO SUBSIDIARIES OPERATING IN DEVELOPING COUNTRIES DEVELOP THEIR CORPORATE SOCIAL RESPONSIBILITY PROGRAMMES”

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### ABSTRACT

*In today’s globalized world, Multinationals from Developed Countries are increasingly opening offices, branches or subsidiaries in Developing Countries. These subsidiaries face the perennial dilemma of having to mutually comply with the international reality of its headquarters, and the local reality of its offices or branches. This duality is highly emphasized in their Corporate Social Responsibility Programmes, where subsidiaries have to respond to the pressure of both international and local stakeholders. The development and study of*

*International Corporate Social Responsibility is often focused on the perspective of the headquarters company, neglecting the view of the subsidiary in this process. Subsidiaries operating in Developing Countries present unique cultural, social, and economic contexts. Studying CSR practices in multinational corporations from the perspective of the subsidiary is a complex issue that often lacks the necessary literature to frame it. Drawing upon literature in International Business (“Bartlett and Goshal” typology), and CSR (“The three domains of CSR” typology; “The Locus and Motivation” Framework; and the “Stakeholder Approach”), this study will focus on developing an adequate framework: “The Adapt, Adopt and Create” approach to study International CSR from the perspective of a subsidiary operating in a Developing Country. Accordingly, depending on the autonomy, share or alignment of motivation, values and goals, with headquarter, subsidiaries may adopt, adapt, or create new CSR programs.*

**Keywords:** *CSR, Developing Countries, Internationalization, Multinationals, Subsidiaries*

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## **ASSESSING THE EFFECTS OF GAS AND CO<sub>2</sub> EMISSIONS ALLOWANCE PRICING ON CHP SYSTEM ECONOMIC PERFORMANCE**

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### **ABSTRACT**

*Combined heat and power (CHP) systems offer a promising solution for reducing energy consumption and greenhouse gas (GHG) emissions, by minimizing losses associated with separate heat and electricity production. Given the energy crisis that Europe faced in 2021, this paper examined the economic performance of CHP system in the context of significant changes in the energy market. Specifically, the study aimed to investigate the impact of rising gas and CO<sub>2</sub> allowance prices, which directly affect the price of electricity generated by CHP system. Two scenarios were evaluated using sensitivity analysis, each assessing the effect of varying gas and CO<sub>2</sub> allowance prices. Additionally, changes in electricity prices were also analyzed to assess their potential impact on the economic performance of gas CHP system. The findings indicate that the economic performance of CHP system is highly vulnerable to fluctuations in gas and CO<sub>2</sub> allowance prices, as well as electricity prices. Therefore, it is critical to account for these factors when designing and operating gas CHP systems, to optimize performance and financial returns. This study provides a valuable tool for decision-making and designing efficient and effective CHP systems, by analyzing the effects of changing energy market conditions on their economic performance.*

**Keywords:** *CHP plant, Energy generation, Sensitivity analysis, Net present value, Internal rate of return*

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## EUROPEAN LOGISTICS FIRMS' DIGITAL TRANSFORMATION THROUGH SOCIAL MEDIA ANALYTICS AND CUSTOMER REVIEWS

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### **ABSTRACT**

*To acquire a competitive advantage nowadays, logistics businesses must adopt novel strategies. European logistics 3pl companies have to consider whether redesigning their social media marketing might increase the effectiveness of their digital marketing strategy. Insights from this study will be used to help European logistics firms improve the effectiveness of their digital marketing in social media. The collection of behavioral big data from the logistics industry businesses is the first step. Next come regression and correlation analyses, as well as the creation of fuzzy cognitive map simulation. The results revealed that in order to optimize social media interactivity logistics companies need to upload more posts per day. Additionally, in order to increase followers on social media, they need to increase their app ratings in Google Play.*

**Keywords:** *competitive advantage, digital transformation, digital marketing, logistics, social media*

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## **LEVERAGING DIGITAL MARKETING STRATEGIES IN FAVOR OF BUSINESS PERFORMANCE: EVIDENCE FROM THE MARITIME LOGISTICS SECTOR**

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### **ABSTRACT**

*In competitive markets, such as the logistics sector, the optimization of digital marketing strategies is the key to ensure high levels of customer satisfaction that will ultimately lead to increased business sales and higher market share. The evolution of new technologies forces logistics companies to constantly look for new ways to increase their websites' traffic in order to maintain existing customers and acquire new ones. To effectively perform in such a demanding era, marketing managers need to employ well-defined digital marketing strategies in order to build a competitive advantage. The present research investigates the role of website metrics, as website performance indicators, on business performance within the supply chain. With the intention to shed light into the relationship between business performance and digital marketing, the current paper employs an innovative methodology based on web analytics and big data. Five top maritime transport companies with global activities have been selected on a 6-month period. Following the data collection, the authors performed statistical analysis based on websites KPIS. The results demonstrate that there is a significant correlation between logistics websites' KPIs as a marketing lever for the growth of business performance. The outcomes of the studies could be used by logistics companies to unlock business potentials, scarcely explored before in the maritime transport sector. The paper further demonstrates a dynamic simulation model for the proper allocation of resources in order to drive business performance.*

**Keywords:** *Digital marketing, business performance, logistics, maritime transport, big data, simulation modelling*



## HOUSEHOLD BANKRUPTCY - SELECTED ASPECTS

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### **ABSTRACT**

*In the conditions of progressing socio-economic changes, new challenges and crises, regular monitoring of changes in the sphere of household debt, including excessive debt leading to bankruptcy, becomes important. It provides important information on the living conditions of the population and ways of managing the cash budget, and also constitutes a premise for conducting socio-economic policy in the country. The theoretical purpose of the considerations is to identify the economic and social aspects of household bankruptcy. The empirical goal is to recognize and assess the scale of consumer bankruptcy in Poland. The time range of the research covers the years 2015-2022. The survey showed, that in the years 2015-2022, a growing scale of household bankruptcy was observed in Poland. The number of bankruptcies declared in 2022 in Poland exceeded 15.5 thousand. It represents the number of temporarily financially excluded consumers, but it is still low enough to be considered a significant factor of social exclusion of Polish households. Certainly, the registered number of declared bankruptcies cannot solely be the measure of consumer exclusion. Nevertheless, considering the current socio-economic situation of the country, a further increase in the number of declared bankruptcies should be expected.*

**Keywords:** households, bankruptcy, consequences of consumer bankruptcy

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## **SUPPLY CHAIN FIRMS' FINANCIAL PERFORMANCE CONNECTION WITH DIGITAL MARKETING WEBSITE DATA**

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### **ABSTRACT**

*A common objective for firms and organizations is the accomplishment of financial efficiency throughout their operations. To achieve this task, firms need to acknowledge a vast majority of potential factors that affect their key financial performance metrics. A rising factor that is capable of determining such financial metrics for supply chain firms is their digital marketing performance. Supply chain firms' digital marketing performance is closely related to website analytical data, like users' engagement metrics. The present research is focused on determining whether various digital marketing metrics from air forwarders' websites can affect their financial performance. For this reason, the authors collected data from the websites of 5 air forwarder firms, as well as historical data regarding their financial performance. The referred data went through statistical analysis and a Hybrid Model (HM) was deployed to simulate their variation over a period of 90 days. From the study's outcomes, it is highlighted that specific digital marketing metrics of air forwarders, and generally, supply chain firms, such as the*

*engagement level of their visitors can positively affect key financial performance metrics like gross profit. Thus, it is implied that higher digital marketing efficiency (lower global rank and bounce rate, higher website visitors' engagement) can enhance the financial performance of supply chain firms (gross profit, holders' net earnings).*

**Keywords:** *supply chain, air forwarding, digital marketing, Big Data, Decision Support Systems*

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## **DIGITAL BUSINESS OPERATIONS IN THE TRANSPORT, DISTRIBUTION AND HANDLING PROCESSES OF THE SUPPLY CHAINS IN THE SHIPPING INDUSTRY**

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### **ABSTRACT**

*Research in the field of shipping entrepreneurship focuses on starting and running shipping-related firms. Researchers can utilize data analytics to get insights into different elements of the shipping business, including market trends, consumer behavior, and operational*

*effectiveness, thanks to the growing availability of big data. The market study is one potential area of research in shipping entrepreneurship that might gain from big data analytics. Data from sources like shipping logs, market reports, and social media might be used by researchers to study market patterns and spot possible business possibilities in the shipping sector. For instance, they could examine consumer feedback to discover market gaps or use data on shipping volumes and routes to pinpoint regions where the need for shipping services is increasing. Customer behavior research is another promising topic of study. Researchers could find strategies for shipping business owners to better serve their consumers by examining data on consumer preferences and purchasing trends. They may, for instance, examine consumer comments to pinpoint areas where shipping firms could enhance their customer service or use data on shipping preferences to create new shipping services that better-fit customers' expectations. The current study examines the role that big data metrics play in enhancing the competitiveness of the shipping industry's online presence.*

**Keywords:** *supply chain, shipping companies, digital marketing operations, Big Data, Decision Support Systems*

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## **SELF-PERCEIVED BUSINESS CYBERSECURITY: EMPIRICAL EVIDENCE FROM SERBIA**

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### **ABSTRACT**

*The aim of this study is to examine the human factors associated with cybersecurity in Serbia by measuring the self-reported cybersecurity practices of individuals responsible for data management. Empirical data was collected using the HAIS-Q (Human Aspects of Information Security Questionnaire), a well-established instrument consisting of 23 sections with knowledge, attitude, and behavior-based questions. A total of 100 responses were collected and analyzed. The findings suggest that those responsible for managing critical business data and digital assets in Serbia exhibit deficiencies in their knowledge, attitude, and behavior towards cyber attacks.*

**Keywords:** *Cybersecurity, HAIS-Q, Insurability, Serbia*

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## QUALITY-OF-LIFE INDEX ANALYSIS APPLIED TO BRICS AND G7 COUNTRIES

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### ABSTRACT

*The main aim of the current article is to compare economic and Quality of Life (QL) indices in G7- (Germany, France, United States, United Kingdom, Japan, Italy and Canada) and BRICS-member countries (Brazil, Russia, India, China and South Africa). The research was developed based on selecting indices available in the NUMBEO, UN (United Nations) and OECD (Organization for Economic Cooperation and Development) databases. Results have evidenced that emerging countries belonging to the BRICS bloc have shown lower QL indices than those observed for developed countries in the G7 bloc. With respect to economic data, the USA, China, Japan and Germany were the countries presenting the highest GDP growth. It was possible concluding that countries belonging to the G7 block have better economic and labor indices, which, in their turn, are associated with better QoL indices.*

**Keywords:** *Quality of Life, BRICS, G7*

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## DOES GENDER MATTER FOR FINANCIAL IDENTITY? A STUDY FROM ALBANIA

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### ABSTRACT

*This study examines whether gender differences exist in financial identity, which consists of four aspects: achieved, foreclosed, moratorium, and diffused. The study uses a sample of over 250 respondents from Albania and performs the Mann-Whitney test to compare the scores of male and female respondents on each aspect of financial identity. The study finds that gender differences do exist in one aspect of financial identity, diffused. Specifically, males score higher on diffused than females, indicating that they may be more likely to engage in a broad range of financial activities and take risks in their financial decision-making. However, for the other aspects of financial identity (achieved, foreclosed, and moratorium), no significant gender differences were found. These findings have important implications for policymakers, financial educators, and financial service providers who may need to consider gender when designing and implementing financial education programs or financial products. Understanding the differences in financial identity between males and females can help to ensure that financial education programs are tailored to the specific needs and preferences of each gender. Furthermore, these findings highlight the importance of addressing gender differences in financial identity as a means of promoting financial inclusion and economic empowerment. By providing tailored financial education and financial products to both males and females, financial service providers can help to ensure that everyone has access to the tools and resources needed to achieve their financial goals. In conclusion, this study provides valuable insights into how gender may shape financial behavior and decision-making, and the importance of addressing gender differences in financial identity to promote financial inclusion and economic empowerment. The study's findings can inform the development of policies and interventions aimed at promoting financial inclusion and economic empowerment for all individuals, regardless of their gender.*

**Keywords:** Gender, Achieved, Foreclosed, Moratorium, Diffused, Mann-Whitney test, Non-parametric test

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## PERCEPTION OF PERSONAL ORGANIZATIONAL CITIZENSHIP BEHAVIOR

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### ABSTRACT

*Workers' relationships with co-workers and supervisors at work are heterogeneous. Behavior, composed of attitudes, opinions, and value systems, is deeply rooted both in individuals and in the work organization itself. Organizational Citizenship Behavior (OCB) encompasses actions that employees perform outside the formal requirements of the workplace. It is critical to get a sense, from the employer's perspective as well as the employee's, of how and in what ways organizational citizenship behavior impacts the overall well-being of the organization and its employees. The main purpose of this paper is to expand the understanding of organizational citizenship behavior through a literature review and conducted research. It also highlights some descriptive facts about employee preferences in the workplace in the form of organizational citizenship behavior. The aim of the paper is to study organizational citizenship behavior and analyze the differences in organizational citizenship behavior with respect to different characteristics of employees (respondents). In organizations, it is important that all employees (stakeholders) support each other to achieve organizational goals. organizational citizenship behavior plays a multifaceted role in an organization and manifests itself in creating a productive, efficient, and successful organization. It is important to emphasize that organizations must adapt their approach to human resource management without neglecting the importance of organizational citizenship behavior.*

**Keywords:** *organizational citizenship behavior, organization, employees*

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## APPLICATION POSSIBILITIES OF BALANCED SCORECARD IN LATVIAN TRADE UNIONS

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### ABSTRACT

*NGOs, including trade unions, play a significant role in the functioning of every democratic country. At the start of this century, NGOs became organisations that engage in social, political, environmental and economic processes at the national and international levels in order to represent the interests of various groups of society. In order for trade unions to adapt to today's changing environment and develop their organisational capacity, they should focus on developing strategic management. The significance and scientific importance of this study is based on the fact that there has been little research on European and Latvian trade union management, particularly with regard to strategic management and the application of the balanced scorecard in trade unions. This article presents a review and analysis of theoretical*

*guidelines for applying the balanced scorecard in non-governmental organisations, including trade unions. The aim of the research is to provide a theoretical justification for the use of the balanced scorecard in non-governmental organisations and to develop a balanced scorecard model for Latvian trade unions. The research methods applied in this research include theoretical research methods, such as content analysis of management science literature, as well as empirical research methods, such as document analysis and expert interviews with leaders of Latvian trade unions. The main results of the study show that trade union leaders have a similar opinion regarding the potential application of the balanced scorecard in the strategic management of Latvian trade unions.*

**Keywords:** *Balanced scorecard, Latvia, Strategic management, Trade unions*

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## **NEETS IN SLOVAKIA: SITUATION AND LABOUR MARKET MEASURES**

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### **ABSTRACT**

*The aim of this paper is to describe the situation of NEETs (neither in education, employment or training) which are mainly young people up to 29 years in Slovakia and the labour market measures that are available and aimed at solving unemployment of young people. Young unemployed are often faced with too many obstacles keeping them from finding the right career path for them. It is often difficult for them to match their skills with the requirements of the labour market. We will analyze the situation of this unemployed group of people and their development during recent years and try to find the reasons for their difficult position when entering the labour market. At the same time we will focus on the employment services and job-training programmes designed especially at helping them to find the way to join the labour market. From the job-training programmes we will try to assess the effectiveness of graduate or school-leave practice and training which is mainly oriented at giving the graduates new chances at employment. We will mention projects that are currently running at the employment offices designed to help young unemployed. At the end of this paper we will decide which labour market measure is the most efficient one in Slovakia. The result should also conclude some advice for the future job-training programmes.*

**Keywords:** *employment services, graduates, job-training, labour market measures, young unemployed*

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## EXPLAINING ENTREPRENEURIAL FEAR OF FAILURE THROUGH FINANCIAL IDENTITY: AN ORDERED REGRESSION APPROACH

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### ABSTRACT

*This paper aims to explore the relationship between financial identity and entrepreneurial fear of failure, through the use of an ordered regression analysis. Financial identity is captured in this study by examining four different aspects: achieved, foreclosed, moratorium, and diffused. The study investigates how each of these aspects of financial identity influences the level of fear of failure experienced by entrepreneurs. The study used a sample of 273 respondents from Albania, to collect data on their financial identity and fear of failure towards entrepreneurial intention. The results show that achieved financial identity is negatively related to fear of failure, while moratorium is positively related to it. Foreclosed and diffused aspects of financial identity, however, do not seem to have a significant impact on the level of fear of failure. The findings suggest that entrepreneurs who have achieved a clear financial identity and have a solid understanding of their financial goals and priorities are less likely to experience fear of failure. On the other hand, those who are in the moratorium phase of financial identity, where they are still exploring and experimenting with different financial goals and priorities, may experience higher levels of fear of failure. The study has important implications for entrepreneurs, as it suggests that having a clear understanding of one's financial identity and financial goals can help to mitigate the fear of failure. This can, in turn, lead to more successful entrepreneurial outcomes. The study also contributes to the literature on financial identity and entrepreneurship, highlighting the importance of examining the various aspects of financial identity in understanding entrepreneurial behavior.*

**Keywords:** *Fear of failure, Financial identity, Achieved, Foreclosed, Moratorium, Diffused, Entrepreneurship, Negative log-log*

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## THE INFLUENCE OF INFLATION ON THE LIVING STANDARD OF CROATIAN CITIZENS

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### **ABSTRACT**

*After a period of several years of slower market price growth than the long-term average, price inflation accelerated again in 2021 and, accordingly, the mentioned topic became the main focus of the public and the media. The war in Ukraine raised the prices of energy products on the world market, and since the countries of the EU mainly rely on oil and gas, the growth of these has spilled over into the European market. The main goal of the research is to analyze the impact of inflation during 2021 and 2022 on the standard of living of the citizens of Croatia. The research aims to explain the willingness of the citizens of Croatia to pay higher energy prices in order to sanction Russia. The research was conducted through a questionnaire in which a total of 247 respondents participated. The hypotheses of the work were confirmed and/or refuted after processing the data through the calculation of the Cronbach Alpha coefficient, the implementation of the T-test and the analysis of descriptive statistics. The last part of the paper refers to making a general conclusion based on the research results.*

**Keywords:** *price growth, inflation, energy products, oil, gas, war in Ukraine, Russia, standard of living*

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## **TERRITORIAL SETTLEMENT OF EDUCATIONAL INSTITUTIONS: MAIN LOCATIONAL FACTORS**

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### **ABSTRACT**

*This work has as its theme the influence of the most relevant locational factors in the process of territorial settlement of educational institutions. Its relevance is perceived through the conception that the locational process of structures properly accomplished is capable of mitigating diverse risks, ranging from issues related to people's comfort to, even, institutional security. As a problem, the questioning about which are the most relevant locational factors that should be considered in the process of territorial settlement of educational institutions stands out. The objective of this study is to identify the main locational factors to be considered in the process of territorial allocation of educational institutions. To this end, a qualitative approach of a basic nature and exploratory objective was used as a methodology, employing a bibliographical and documental review as a procedure. The limitation of this work was that it did not consider locational factors fragmented by geographic regions, and this refinement could be the subject of future studies. As the main result obtained by this research were identified the 9 main locational factors capable of influencing the territorial settlement process of educational institutions: accessibility condition; infrastructural conditions for implementation; relationship between demand and the concentration/offering of the service or stuff; disasters risks; comfort index; provision of basic infrastructure; security conditions; gross domestic product per capita; distance from headquarters. Among the practical implications of this work, the contribution to the deepening of existing knowledge about the locational factors that affect the territorial location of educational institutions stands out, as well as the possibility of associating the 9 main locational factors identified by this study with the decision support models in order to enable a greater degree of efficiency in the territorial dispersion process of institutions of an educational nature.*

**Keywords:** *Territorial Settlement, Location Criteria, Locational Factors, Educational Institutions*

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## ASSESSING FINANCIAL LITERACY IN NORTH MACEDONIA USING INFE OECD METHODOLOGY

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### ABSTRACT

*Financial literacy is crucial for making informed financial decisions and managing financial resources effectively. This study assesses financial literacy levels in North Macedonia using the International Network on Financial Education (INFE) methodology developed by the Organization for Economic Co-operation and Development (OECD). The study compares financial literacy levels in North Macedonia with the global average and examines the relationship between financial literacy and various socio-economic factors. The study finds that financial literacy levels in North Macedonia are lower than the global average and that many individuals need to gain knowledge of basic financial concepts. Financial literacy levels vary among age groups, genders, education levels, and income groups, with younger and less-educated individuals, women, and low-income groups having lower financial literacy levels. The study proposes a set of activities, measures, and recommendations to improve financial literacy levels in North Macedonia, including promoting financial education in schools, developing financial literacy programs for adults, and enhancing the availability of financial information and advice. The study emphasizes the importance of collaboration between government, private sector, and civil society organizations to improve financial education at all levels. In conclusion, the study highlights the critical importance of financial literacy in North Macedonia, particularly in globalization and the increasing availability of financial products. Improving financial literacy is essential for sustainable economic growth and can help individuals make informed financial decisions, protect against financial risks, and enhance their financial well-being.*

**Keywords:** *financial education, financial literacy, globalization, INFE methodology, North Macedonia, sustainable economic growth*

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# THE IMPACT OF QUANTITATIVE EASING ON THE WELFARE OF GERMANY AND THE USA: A COMPARATIVE ANALYSIS

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## ABSTRACT

*This paper examines the impact of Quantitative Easing (QE) on the welfare of Germany and the USA. QE is a monetary policy measure implemented during extreme economic conditions that aim to improve economic conditions and avoid replaying the latest depression. The study explores how the different approaches of Germany and the USA regarding QE, in terms of timing, intensity, and policy implementation, influenced the quality of people's lives. The analysis considers the secondary effects of QE on the well-being of economic agents. The study acknowledges that long-term measures to address poverty may be reversed quickly due to high inflation and that inflation stabilization takes priority. The lack of adequate redistribution programs may also lead to insufficient real economic growth. The study seeks to analyze the impact of QE on welfare today, over a decade since it was officially implemented as a measure. The success of economic measures depends on their design and implementation rather than on universal connections or generalized expectations. Furthermore, appropriate complementary measures must be implemented to support the effects of a policy measure. Failure to meet the necessary prerequisites may lead to undesired results. Therefore, the paper explores the impact of QE on welfare from the perspectives of growth, trade, political relations, health care, and income. The study also considers the differences in institutions, structures, and people and how policies are implemented in the two countries. These differences provide a comprehensive overview of how the same policies yield different results regarding people's welfare. The heterogeneity of markets and the position of the population in relation to the adoption of macroeconomic policies and their impact are also analyzed. Overall, this study provides insights into the impact of QE on welfare in Germany and the USA. The findings can inform policy decisions to improve economic conditions and the population's well-being.*

**Keywords:** *Complementary Measures, Economic Development, Germany, Heterogeneity, Monetary Policy, Policy Implementation, Quantitative Easing, USA, Welfare*

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## HOW CONSUMER ELECT AN ORGANIC WINE?

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*Despite organic wine has a positively market impact due to major environmental concern and awareness of consumer health, it remains an economic activity with a very small market in Portugal. The aim of this work was to analyze consumer behavior in relation to organic wine and to identify and characterize its needs and profiles. This was done through descriptive statistics and cluster analyzes to obtain consumer criteria willing to consume and purchase organic wine. The research was descriptive, with quantitative data collection from an online questionnaire. The results disclosed consumer needs and segments according to their intentions towards organic wine consumption and purchase which could be the basis for future marketing strategies.*

**Keywords:** *Consumer behavior, needs, acceptance, profile, organic wine, segments*

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## ON BENEFICIAL CONNECTIONS AMONG SHORT AGRI-FOOD SUPPLY CHAINS AND CIRCULAR BIOECONOMY

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### **ABSTRACT**

*The concepts of short agri-food supply chains and circular bioeconomy are complementary and mutually reinforcing, while they may play an important role in sustainability transitions. The elimination of middlemen and the possibilities of forward vertical integration of farmers are the key components of short agri-food supply chains, while bioeconomy refers to the sustainable production and use of biological resources stemming from forestry, agriculture, fisheries, and waste streams. The development of closed-loop systems where waste is converted into new resources, lies in the core of circular bioeconomy, which seeks to reduce waste and maximize resource usage. A sustainable and regenerative economy where waste is viewed as a resource and the use of finite resources is decreased is what this strategy seeks to achieve. When combined, short agri-food supply chains and circular bioeconomy can support sustainable economic growth, social advancement, and environmental protection by encouraging local manufacturing, minimizing waste, and developing innovative bio-based goods and procedures. In this article, we examine the benefits which occur in short agri-food supply when they adopt the principles of circular bioeconomy. Also, we examine how can the ideas of the circular bioeconomy be applied to short agri-food supply chains in order to minimize waste and maximize resource usage. In addition, we explore the corresponding difficulties and opportunities for creating bio-based goods and procedures in short agri-food supply chains. Last but not least, we discuss the effects of short agri-food supply chains and the circular bioeconomy on global agri-food systems and how these concepts are connected with issues at stake, such as food security and sustainability.*

**Keywords:** *bio-based resources, circular bioeconomy, global agri-food systems, short agri-food supply chains, sustainability*

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## DECREASING CONTENT OF SOIL ORGANIC MATTER AS DIRECT LOST OF NITROGEN AND MONEY FROM SOIL

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### ABSTRACT

*The success and profitability of growing crops depends significantly on the fertility of the soil, i.e. the amount of required fertilizers. On the other hand, the reduction of humus content is among the most significant indicators of soil degradation in Croatia. For this reason, 1,000 composite soil samples on a depth of 0-30 cm in eastern Croatia were collected firstly in 2005 and 2006 (500 samples each year), and then again from the same locations after 15 years, i.e. in 2020 and 2021. In total, 2,000 samples from 1,000 different production plots were collected and this paper presents an analysis of changes in soil organic matter content on 780 plots under crops production. In the initial set of samples (2005 and 2006), an average of 2.25% soil organic matter (SOM) was determined, and after 15 years, an average of 1.99% SOM was determined, i.e. 9.89% less SOM. The decrease in SOM was determined on three quarters of analyzed arable soils in Croatia which indicates a very serious degradation of soil fertility. An average of 21.7 t/ha of SOM was lost (9.9% of initial SOM content) in these soils over a period of 15 years (1.45 t/ha per year), which represents a significant loss of nitrogen pool of 1.086 kg/ha, i.e. an annual loss of 72.43 kg/ha. The decrease in humus content results in a decrease of the mineralization potential by an average of 18.7%, but in 43% of the soils the mineralization potential is reduced by more than 20%. The determined reduction of the N pool over 15 years indicates that more than 1% of the initial amount of nitrogen has been mineralized per year, and therefore models that predict mineralization of more than 1.5% of*



*nitrogen in the conditions of continental Croatia should be used. The result of humus degradation is also reflected in the fact that more than 195 kg/ha of N is needed for corn fertilization on more than three quarters of the analyzed soils, and 15 years ago this was needed on half of the soils. The losses of the nitrogen pool and the consequent higher need for fertilization show how important it is to stop the degradation of the humus content in soils, even if only the direct reduction of the N content is taken into account.*

**Keywords:** soil degradation, mineralization, nitrogen fertilization, fertilization costs, organic agriculture

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## **SUSTAINABILITY DIAGNOSIS AND PLANNING: AN ESSAY FOR THE PORTUGUESE AGRICULTURAL SECTOR**

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### **ABSTRACT**

*Sustainability is the current paradigm that guides to the planning of economic activities by the modern world. This concept has introduced new concerns in companies, institutions and in society in general, which lead to the search for methodological instruments capable of promoting actions that are economically more efficient, respectful of the environment and taking into account social equity. The decision making process must, therefore, obey to new parameters that allow a balance between the economic, environmental and social dimensions, considered as the tripod of sustainability. However, the context of the application of sustainability is too broad and a holistic approach is needed to achieve its goals. This work, dedicated to the agricultural context and based on the data available in the last six years of the Portuguese farm accountancy data network (FADN), intends to develop the diagnosis of agricultural sustainability in Portugal, based on a procedure for the identification, calculation and normalisation of sustainability indicators. The results show which regions in Portugal promote the most sustainable agricultural and livestock activities and, within each regional context, which activities best enhance regional sustainability. It is also evident that the best value obtained in one dimension of sustainability is not always accompanied by the best values obtained in the remaining dimensions, there being some conflict between the economic, environmental and social evaluation areas. With this findings, it is also intended to generate an optimisation model that, in view of the environmental and socio-economic constraints, enables the generation of solutions for a more sustainable planning of agricultural and livestock activities at national level. The models conceived in this work show the ability to be replicated for other geographical and economic activity contexts, with some adjustments, and give rise to their complementarity with the use of optimization methodologies focused on the current paradigms of sustainability. We conclude that the sustainability indicators, when applied in a broader context, constitute an important instrument to support the decision and the conduction of public policies aimed at the sustainability of the activities practiced and their territories.*

**Keywords:** Diagnosis, economic, environmental and social dimensions, farming activities, planning, regions, sustainability indicators

## **A SYSTEMATIC LITERATURE REVIEW OF KNOWLEDGE MANAGEMENT APPLIED TO TECHNOLOGY-BASED STARTUPS: STATE-OF-THE-ART AND TRENDS**

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### **ABSTRACT**

*Many of the technologies, products and services currently used by society were conceived by startups that have changed the way people and companies relate to each other. However, the advance, success and survival of a startup usually depend on the quality of its business model, on the knowledge generated and/or acquired that becomes part of the intellectual capital of the company, but that is often threatened and/or lost due to the difficulty, or inadequate management of this knowledge. The objective of this article is to carry out a systematic review of publications on knowledge management applied to technology-based startups to obtain a clear vision of the current state of the art that has already been produced about the subject and to point out the global trend to guide future research works. In this research, carried out in the format of a systematic review conducted in the Scopus (Elsevier) database, we initially sought to answer the following research question: What is the relevance of Knowledge Management in technology-based startups for the development of innovative products? To better select the literatures, a qualitative taxonomy model was constructed to evaluate the 1,179 publications obtained in the initial search process, resulting in 121 works reviewed by the author. The study includes a systematic review and cross-referencing of key words used by the authors of the literatures to assemble a cluster of correlations and demonstrate the strength of attraction between them. The evidence obtained through the research method used, pointed out the continuous growth in several countries of published works on Knowledge Management as a key indicator for Startup performance and the innovation process based on the concept of Open Innovation, with China being the country that published the most works between the period 2019 to 2022 followed by India, Indonesia, Malaysia and the United States among fifty-five other countries. The literatures reviewed indicate the relevance and complementarity of knowledge management for small and medium-sized enterprises (startups) with regard to the subject innovation, as well as it is possible to observe the technologies of Industry 4.0 relating to the generation of business value and adaptive methods (agility). The findings listed in this study can serve entrepreneurs of small and medium-sized enterprises (startups) to improve and/or implement knowledge management as a tool for the innovation process.*

**Keywords:** *Digitalization, Innovation, Knowledge Sharing, Open Innovation, Small and Medium Enterprises*

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## INTERNATIONAL MARKET SELECTION: FROM RATIONAL TO MIMETIC

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### ABSTRACT

*When companies internationalise, choosing where to internationalise is a critical decision on which the success of the entire process depends. Most books present a prescriptive approach to international market selection, defining a systematic approach to data collection and analysis as the most correct. However, in the real world, made up mostly of SMEs, this very time-consuming and costly process is not feasible. Companies often select the international market in a much more expedient way. This conceptual paper presents these more descriptive approaches to reality: the gradualist model, the network approach and the mimetic vision. This last view is perhaps the least mentioned in the international business literature; however, it is the one that justifies the large waves of internationalisation to the same country, by a large group of companies, in a given period.*

**Keywords:** *International Market Selection, Prescriptive Approach, Uppsala Model, Network model, mimetism*

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## FOOD NEOPHOBIA AND INTERCULTURAL SENSITIVITY

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### ABSTRACT

*This paper examines the relationship between food neophobia, intercultural sensitivity, and living abroad in the context of the current increase in the globalisation of businesses, specifically the restaurant industry. The paper utilised a self-administered questionnaire distributed through Instagram to obtain a diverse sample of 208 participants. The questionnaire comprised three main sections related to intercultural sensitivity, food neophobia, and sociodemographic context. The study used a structural equation model (SEM) to test the relationships among the variables. The results indicate that allergies play a significant role in humans' relationship with food and that living in another country correlates with intercultural interaction engagement and negatively influences food neophobia. Trust seems to be stimulated by the economic level the subject is at, leading people to act appropriately when in contact with individuals from other cultures. The findings suggest that understanding the community's relationship with other cultures is crucial before entering a new market with an ethnic food restaurant.*

**Keywords:** *food neophobia, international business, intercultural sensitivity, international exposure, ethnic food*

## **"DID I BUY THIS PERFUME BECAUSE OF THE CELEBRITY OR THE BRAND? OR BOTH?" UNDERSTANDING THE DIFFERENCE BETWEEN THE IMPACT OF CELEBRITY'S IMAGE AND BRAND'S IMAGE IN PERFUME ADVERTISEMENTS**

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### **ABSTRACT**

*Perfume advertising accounts for a sizable amount of ad pages and expenditure, which is reported to be in the billions of dollars. When employed effectively, celebrities can help brands enhance their effectiveness since people want to see their favorite stars in advertisements. People like to relate to human stories and feel emotions, which translate into a more beautiful narrative in unique locations with compelling characters in advertising. We know that positive emotions help brands connect better with their audiences, and brands that can make that emotional connection benefit from long-term brand growth. This paper investigates whether, in perfume ads, the celebrity's image or the brand's existing reputation has more impact on the customer's buying decision-making. Studies show that perfume, comparable to numerous other products and services, is not purchased for its functional benefits but is rather an intimate purchase with highly individualized preferences. Marketers face a unique issue when selling perfume because they cannot sell their product purely on its qualities. Perfume marketers, on the other hand, speak to people's fantasies. Therefore, by understanding the impact of the celebrity and the brand name in the perfume advertisement, marketing companies can connect to the target audience much more effectively, resulting in higher overall revenue.*

**Keywords:** *Brand and celebrity image, customer decision-making, perfume advertisements*

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## **ANALYSIS OF KEY NATIONAL ACTORS' PERCEPTIONS IN THE ROLL-OUT OF THE IFRS MODEL BY UNLISTED NON-FINANCIAL COMPANIES IN PORTUGAL**

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### **ABSTRACT**

*Worldwide global adoption of International Financial Reporting Standards (IFRS) has motivated the preparation of this study, which intends to examine and analyze the opinions of a focused sample of professional and governmental organizations representing specific stakeholders' groups regarding the adoption of the IFRS model by unlisted non-financial companies in Portugal, through an interview study combined with documentary analysis. This research followed the basis of the grounded theory strategy as the primary qualitative research*

*methodology. The results show that Portuguese professional organizations have embraced a market and legitimacy orientation, focusing on globalization and the resulting benefits of IFRS adoption. The globalization issue and the anticipated benefits of the accounting reform appeared to overpower some of the perceived national constraints on adopting IFRS in Portugal. Our results also support and illustrate the crucial role of combining regulator and professional organizational efforts on the issue of accounting reform aimed at mobilizing power strategies to construct an overall engagement with the various interest groups effectively.*

**Keywords:** *Accounting Harmonization, Financial Reporting Convergence; International Financial Reporting Standards (IFRS); IFRS adoption, Portugal*

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## **THE IMPACT OF COMPOSITION OF THE MEMBERS OF THE BOARD OF DIRECTORS ON THE FINANCIAL PERFORMANCE OF LIMITED LIABILITY COMPANIES IN KOSOVO**

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### **ABSTRACT**

*Corporate governance is being studied from different perspectives because of the importance to achieve better performance of enterprises. The global financial crisis, corporate scandals and public concern about how companies are run have contributed to increased interest of decision makers. This research aims to explain its influence corporate governance in the financial performance of LLC (Limited Liability Company) in Kosovo. The research involved 120 selected LLC's selected from the Tax Administration of Kosovo as a large taxpayers. From the data analysis it appears that the composition of the members of the Board of Directors is a factor that affects the financial performance of enterprises.*

**Keywords:** *Corporate governance, financial performance, Board of Directors*

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## USING MCDA TO CREATE A RESILIENCE STRATEGY TO COPE WITH THE EFFECTS OF THE COVID PANDEMIC: THE CASE OF THE ALGARVE'S INTERMUNICIPAL COMMUNITY

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*The first confirmed case of the severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2, also known as COVID-19) occurred in Portugal on 2 March 2020. This pandemic severely impacted the Portuguese economy, with the International Monetary Fund estimating an 8% recession and a raise in the unemployment rate to a maximum of 13.9%. The situation affected all economic sectors but took a special toll on tourism. This is important since this paper considers the case of the Algarve, the most southern region of mainland Portugal, which is highly dependent on tourism. Given this extreme context, the Intermunicipal Community of the Algarve, a collective entity of public and associative nature, decided to formulate a strategy to minimize the effects of the pandemic on the Algarve's economy and to make the region more resilient to future crises. A research team was then put together, which used a Multicriteria Decision Analysis (MCDA) methodology to achieve this goal. This paper shows how such methodology, assisted by two decision support tools (M-MACBETH, Equity and Benefit Vs Doability Graph), was used in the context. In addition to discussing an innovative application of a MCDA technique, this article illustrates how such technique was instrumental in generating a broad base consensus among several policymakers, despite each of them having their own political agendas. As such, it might prove valuable to researchers and practitioners that require a roadmap to deal with different political stakeholders in a context of extreme uncertainty.*

**Keywords:** *economic regional resilience, project selection, multicriteria decision analysis, MACBETH*

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## **SOCIAL CAPITAL, ECONOMIC CHARACTERISTICS, AND PERCEPTIONS OF HEALTH WITHIN THE UNITED STATES**

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### **ABSTRACT**

*This research examines the relationship between social capital, economic characteristics, and perceptions of health among individuals within the United States. Following the literature, this analysis disaggregates structural and subjective types of social capital and examines their relationship with perception of health. To test our research question, this analysis utilizes quantitative General Social Survey data from the United States. Moreover, predictor variables are combined using factor analysis and tested with OLS regression. Findings support our hypothesis that both structural and subjective types of social capital are positively associated with individual perceptions of health.*

**Keywords:** *economic characteristics, health perception, social capital*

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## **SOLUTIONS FOR PREVENTING TAX EVASION IN GHANA**

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### **ABSTRACT**

*The incidence of tax evasion/avoidance has become one of the major challenges affecting revenue generation in many countries especially in developing and emerging economies like Ghana. In a previous study we analyzed the causes and effects of tax evasion in the Sekondi-Takoradi Metropolitan Assembly of the Western Region of The Republic of Ghana. This study aims to discuss the findings regarding the solutions to prevent the tax evasion. Therefore, the main objective is to analyze the solutions, according to the point of view of small business owners. The data was collected using a structured questionnaire. The final sample size is based on 97 taxable persons and businesses. According to our findings, the retail sector is more prone*

*to tax evasion; females have a different behavior from males. Regarding solutions to avoid tax evasion the “Government spending should be development oriented to encourage taxpayers” and “the information on taxes should be available to the public” are relevant; Education in taxation also plays an important role (according to the respondents). At first glance, the reduction of the tax rates is not the most important solution mentioned by the respondents; however, depends on the education profile.*

**Keywords:** *Ghana, tax evasion, tax rate, income, education*

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## **ACCOUNTING AND BUSINESS INTELLIGENCE: THE STATE OF THE ART AND RESEARCH OPPORTUNITIES**

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### **ABSTRACT**

*This article aims to report the state of the art regarding the topic of Accounting and Business Intelligence. It reviews the twelve years of indexed publications in the web of science. All documents are deeply analyzed to summarize and evaluate the writings on the topic, namely the major themes and relationships among topics. Moreover, using bibliometric techniques, the leading authors, institutions, journals and countries are identified. It also applies citation network analysis. Finally, the research opportunities are identified. This paper offers support and guidance for new researchers on the topic.*

**Keywords:** *accounting and business intelligence, artificial intelligence, big data, accounting information systems*

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## THE IMPACT OF DIGITAL TRANSFORMATION ON ACCOUNTING WORK PROCESSES

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### **ABSTRACT**

*We are living in times of dramatic transformations. Technology is embedded in our daily lives and organizations are constantly looking for more efficient and flexible technological solutions. Accounting is not an exception. Many organizations are implementing automation technologies to perform better accounting work processes. Since it interferes with the core competencies of professional accountants, it is relevant to understand how they look at the digitalization of accounting. This paper aims to capture the perception of certified accountants regarding the impact of digital transformation on accounting work processes. Data was collected from 225 accountants. The questionnaire was applied during August and September 2022. The results showed that automatic document classification and posting; digital archiving, and communication with the client, are the work processes for which emergent technology has a more perceived impact on accounting. This paper findings are helpful for technology consultants and accounting professional bodies, while promoting the adoption of technology in accounting.*

**Keywords:** *Digital Transformation (DT), Artificial Intelligence (AI), Accounting and Finance, Accounting Processes*

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## PERSONAL PERCEPTIONS ABOUT THE AFFECT OF RSDS HEURISTIC ON MENTAL ACCOUNTING

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### ABSTRACT

*Financial education, grounded on technical economic and financial knowledge, has been criticized largely because of their limited impact on behavior. Underlying this debate, stands the confrontation between the traditional economic approach, based on the "homo economicus" concept, and the behavioral economics approach, centered on the idea that individuals' decisions are influenced by factors outside rational processes. Framed within the behavioral approach, the theory of mental accounting recognizes the effect of environment issues on individual economic decisions, and supports that the decision process can be redesigned, by persuasion enhancing. This research seeks to assess the impact of RSDS, i.e. Receiving, Saving, Donating and Spending model, built on the theory of mental accounting. This paper examined issues concerning the individual mental accounting of twenty-five public servants, participating in an intervention project carried out in a Brazilian University. By following a qualitative approach, this paper obtained results that suggest that there was a change in the participants' mental accounting mindset, as they started to adopt new behaviors that positively influenced their financial decisions and attitudes. The limitations of this work are mainly associated with the sample size, the biases introduced by the data collection instruments, and the difficulty in controlling other variables that may interfere with the participants' behavior. This paper contributes to the literature in the topic of personal finance management, as well as to the improvement of the RSDS model itself. Moreover, its results may be of great interest to policy-makers and households with financial problems.*

**Keywords:** *Mental Accounting, Financial Education Intervention, Financial Literacy, RSDS, Receiving, Saving, Donating and Spending Model*

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## THE IMPORTANCE OF BUSINESS INTELLIGENCE TOOLS IN THE DIGITAL TRANSITION ERA: THE PRINTRIA CASE

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### **ABSTRACT**

*As a result of the digital transition, planned or imposed, it is important that companies introduce control tools that allow measuring, validating, and improving the operations performed automatically, by the various technologies involved in the processes. For SMEs the challenge is increased by the lack of available resources. The additional benefits that the introduction of these tools can bring are several and diversified, but there are also several challenges to their implementation. One of the main obstacles will be the time factor, which in this case covers several dimensions. We intend to demonstrate that in the first stage of the implementation process, the ChatGPT technology can be important in presenting these benefits and challenges to managers of SMEs as well as higher education institutions, increasing the training of future managers in business intelligence and data analysis platforms that are mostly open source and low/no code for cost reduction. We focus our attention on a small Portuguese company where the advances in the digital transition were imposed by the pandemic but now faces the challenges of uncertainty in the quality of its process data and has to make choices between the visible and invisible costs of implementing business intelligence tools.*

**Keywords:** *Digital transition, SMEs, Business Intelligence, ChatGPT, low code/no code platforms, PRINTRIA*

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## **QUALITY MANAGEMENT: LITERATURE REVIEW AND A FRAMEWORK PROPOSAL**

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### **ABSTRACT**

*Companies worldwide are being demanded as to their level of competitiveness, their production efforts with higher quality allow a robust market expansion, mainly through technological development and learning and the culture of quality. In view of this, the present work presented the following question: what are the central concepts that guide the management of the requirements of the quality system? In order to answer it, a theoretical framework was built that made possible the understanding and discussion about the theme. The concepts, principles, management, quality system requirements and certification were discussed. Also, the impacts of quality and poor quality on company results were addressed, and in the end, a framework was proposed on levels of quality management performance in order to assist managers in understanding the dynamics of the process of raising performance of companies focused on the superior quality perceived by customers, which guarantees a competitive differential and*

*lasting advantages in its results, considering the incorporation of quality as a productive strategy and not just as a final product resulting from chance.*

**Keywords:** *Quality Management, Quality Management System, ISO 9001: 2015, Framework*

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## **DEALING WITH VISITORS PARTICIPATION AND INTERACTION IN MUSEUM EXPERIENCES: A PERSPECTIVE FROM SERVICE QUALITY**

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### **ABSTRACT**

*The services delivered by museums offer rich informal learning opportunities for individuals and contribute to the development of key literacy and cultural competencies in societies. Over the years, the characteristics of visitor journeys in museums and exhibitions have evolved, and currently, many such experiences require substantial participation and interaction from the visitors. This study identifies and characterizes four different archetypes of museum services that have varying degrees of customer effort and customer-to-customer interaction (CCI). The study builds on data collected from Fábrica Centro Ciência Viva, a Science Museum that is part of a wider network of units in Portugal, and that is devoted to the public dissemination of science. The study offers an innovative perspective to address the integration of customers in service operations and discusses how time and crowd density can be addressed as key service process design variables that influence service process quality.*

**Keywords:** *Service quality, Visitor experience, Customer participation, Customer-to-customer interaction*

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## UNDERSTANDING WORKFORCE SUSTAINABILITY AND THE CHALLENGES OF DIGITAL WORK

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### ABSTRACT

*The increased adoption of digital technologies both in personal and work contexts has been raising growing interest in revisiting the determinants of the quality of work and the well-being of employees. This study explores the determinants of quality and sustainability of the workforce, with a specific focus on the work contexts that resort to digital technologies. The article reports the findings of a literature review that addresses quality and sustainable work in remote and digital work contexts, with the purpose of identifying the variables that affect remote workers' satisfaction and performance. The research work focused on the analysis of 82 recent publications selected from the Scopus database. The analysis led to the identification of 70 variables that were classified in the context of quality of work, under five categories: organizational factors, work-related factors, environmental and ergonomic factors, individual factors, and psychological factors. The study contributes to the advancement of our understanding of the determinants of workers' well-being, productivity, and satisfaction, and can inform the development of resource management strategies to meet the challenges of remote work.*

**Keywords:** *quality of work, sustainable work, employee well-being, productivity*

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## **A STUDY ON THE FACTORS THAT HINDER THE FULFILLMENT OF SDGS FOCUSED ON THE MANAGEMENT OF URBAN SOLID WASTE**

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### **ABSTRACT**

*One of the biggest challenges of the 21st century is the need to develop a sustainable society, capable of solving the environmental, social, and psychological problems caused by the growth of the global century. Factors such as the increase in world population over the past two centuries and the interference of industrialization on a global scale have transformed the relationship between humanity and the environment. As a result, the increase in access to goods and services led to changes in consumption habits, accelerating the growth of productive structures and generating an increase in demand for natural resources in order to meet new needs, especially in the technological area. This article aims to present the perception of 20 Brazilian specialists from the academic, governmental, third sector, and private sector areas, in exploratory research, to identify which bottlenecks make it difficult to comply with the guidelines and goals of Sustainable Development, protected worldwide, followed to the management of urban solid waste, towards a Circular Economy. A questionnaire with questions elaborated based on the literature review was used. For the treatment of primary data, the content analysis method was used. The justification and relevance are given by the need to accelerate the implementation of measures, based on the following question: What obstacles hinder the implementation of a sustainable model of Urban Solid Waste Management based on the concepts of the Circular Economy? The analysis and discussion of the results point to the need for actions to motivate the population regarding the fulfilment of the sustainable development goals, in particular SDG 11 (make cities and human settlements inclusive, safe, resilient, and sustainable) and SDG 12 (ensure environmentally correct production and consumption standards), but it is a fact that the 17 SDGs are interconnected since good waste management depends on a dignified quality of life for all citizens in order to provide conditions for everyone to collaborate in the pursuit of a circular economy. With the results pointed out by the experts, it is expected to contribute to society, companies, researchers, and managers in the adoption or maintenance of urban solid waste management for the success and continuous improvement of existing processes and those in development, using the concepts of Circular Economy towards the Sustainable development.*

**Keywords:** *Circular Economy, Sustainable Development, Waste Management, Integrated Solid Waste Management, and Waste Management Technologies*

## **TERRITORIAL SETTLEMENT OF EDUCATIONAL INSTITUTIONS: MAIN LOCATIONAL FACTORS**

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### **ABSTRACT**

*This work has as its theme the influence of the most relevant locational factors in the process of territorial settlement of educational institutions. Its relevance is perceived through the conception that the locational process of structures properly accomplished is capable of mitigating diverse risks, ranging from issues related to people's comfort to, even, institutional security. As a problem, the questioning about which are the most relevant locational factors that should be considered in the process of territorial settlement of educational institutions stands out. The objective of this study is to identify the main locational factors to be considered in the process of territorial allocation of educational institutions. To this end, a qualitative approach of a basic nature and exploratory objective was used as a methodology, employing a bibliographical and documental review as a procedure. The limitation of this work was that it did not consider locational factors fragmented by geographic regions, and this refinement could be the subject of future studies. As the main result obtained by this research were identified the 9 main locational factors capable of influencing the territorial settlement process of educational institutions: accessibility condition; infrastructural conditions for implementation; relationship between demand and the concentration/offering of the service or stuff; disasters risks; comfort index; provision of basic infrastructure; security conditions; gross domestic product per capita; distance from headquarters. Among the practical implications of this work, the contribution to the deepening of existing knowledge about the locational factors that affect the territorial location of educational institutions stands out, as well as the possibility of associating the 9 main locational factors identified by this study with the decision support models in order to enable a greater degree of efficiency in the territorial dispersion process of institutions of an educational nature.*

**Keywords:** *Territorial Settlement, Location Criteria, Locational Factors, Educational Institutions*

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