CONTENTS

SHAPING ORGANIZATIONAL PERFORMANCE AND ENHANCING CONSUMER VALUE THROUGH DIGITAL TRANSFORMATION SKILLS ... 8

THE PSYCHOLOGICAL ORIGINS OF THE STATE ... 9

NONLINEAR DSGE FRAMEWORK FOR THE BIO-FISCAL STATE: HEALTH EXPENDITURES AS DUAL-CAPACITY DRIVERS OF MACROECONOMIC RESILIENCE ... 10

AN OUTLIER AMONG THE BILLIARD BALLS?: THE CASE OF TURKISH OPERATION IN CYPRUS DURING THE COLD WAR ... 11

DIPLOMATIC TALKS IN THE GRIP OF THE COLD WAR AND THE SHADOW OF CYPRUS: AN ANALYSIS OF THE MEETING BETWEEN CELAL BAYAR AND THE GREEK AMBASSADOR PESMAZOĞLU ON JULY 5, 1957 ... 12

THE GEOMETRY OF TRUST AND ECONOMIC IMMUNITY: THE ANATOMY OF CAUSAL TRANSMISSION CHANNELS FROM SYSTEMIC RISK TO WELFARE USING GRAPH THEORY ... 13

DETERMINANTS OF CARBON EMISSIONS IN TÜRKİYE (2000-2022): A COMPARATIVE STUDY BETWEEN OLS and FUZZY REGRESSION APPROACHES ... 14

THE ROLE OF HIGHER EDUCATION IN LOCAL DEVELOPMENT: THE ECONOMIC IMPACTS OF INTERNATIONAL STUDENTS ON URBAN ECONOMY ... 16

THE ECHO OF ANATOLIA IN THE BALKANS: SISTER CITIES "ZILE AND MAMUSHA" ... 17

THE WESTERN BALKANS IN THE GEOPOLITICAL GRIP: THE DELICATE BALANCE BETWEEN EU INTEGRATION AND REGIONAL SECURITY DILEMMAS ... 18

SECURITIZATION OF CLIMATE CHANGE AND THE HYDROPOLITICAL CRISIS: THE CASE OF THE TIGRIS-EUPHRATES BASIN IN THE PERIOD 2022-2026 ... 19

THE BALKANS FROM THE PERSPECTIVE OF REGIONAL SECURITY COMPLEX THEORY: U.S. FOREIGN POLICY AND TÜRKİYE’S REGIONAL ROLE (2008-2026) ... 21

THE TAX PARADOX IN TÜRKİYE: LOW TAX BURDEN, HIGH TAX PRESSURE ... 22

RESERVE AREA POLICIES AND PROPERTY RIGHTS IN POST-DISASTER RECONSTRUCTION: AN ASSESSMENT FROM TÜRKİYE ... 23

ISLAMIC WORK ETHICS AND ORGANIZATIONAL OUTCOMES: EVIDENCE FROM PARTICIPATION BANKS ... 24

HOW DO ALBANIANS PERCEIVE MUSLIM-FRIENDLY TOURISM PRACTICES? ... 25

CRYPTOCURRENCY, FINANCIAL MARKETS, AND INVESTMENT BEHAVIOR: EMERGING TRENDS IN DIGITAL FINANCE 26

EVALUATION OF PERFORMANCE-BASED BUDGETING AND PROGRAM-BUDGET INTEGRATION 27

THE SMART CITY MODEL IN THE SUSTAINABLE MANAGEMENT OF URBAN ECOLOGY: AN ASSESSMENT OF ECOLOGICAL PLANNING AND DATA-DRIVEN URBAN GOVERNANCE, THE CASE OF TOKAT 28

THE TRANSFORMATION OF THE STATE FROM THE AGE OF REASON TO THE DIGITAL AGE: TOWARDS A DYSTOPIAN FUTURE? 29

LIVING SPACES OR SERVICE AREAS? A CRITICAL PERSPECTIVE ON THE PLANNING AND GOVERNANCE OF RURAL AREAS IN TURKEY 30

ENVIRONMENTAL PRESSURE AND RENEWABLE ENERGY TRANSITION IN EMERGING ECONOMIES: A COMPARATIVE PANEL ANALYSIS OF PAKISTAN AND ASEAN COUNTRIES 31

AI GOVERNANCE FROM A TOURISM ENGINEERING PERSPECTIVE: A SOCIO-TECHNICAL TRANSFORMATION ANALYSIS OF THE LABOR MARKET 32

WASTE MANAGEMENT PERFORMANCE AND ENVIRONMENTAL QUALITY IN BALKAN COUNTRIES: AN MMQR APPROACH 33

IN PURSUIT OF AN IDEAL STATE IN THE 21st CENTURY: CHALLENGES IN SOCIAL CAPITAL FORMATION DURING TRANSITION AND TRANSFORMATION PERIODS 34

UNDERSTANDING MIGRANT SUPPORT NEEDS IN LITHUANIA THROUGH ONLINE FORUM DISCOURSE 35

IDENTITY POLITICS AND CITIZENSHIP IN TURKEY: DEBATES ON NATIONAL IDENTITY, RIGHTS, AND BELONGING 36

A STUDY ON CONSUMER ATTITUDES TOWARDS PRODUCT AND BRAND VIDEOS ON YOUTUBE 37

VALUE ADDED TAX EXEMPTION IN EXPORTS AND ITS ACCOUNTING TREATMENT 38

STRATEGIC ANALYSIS OF STRUCTURAL TRANSFORMATION AND MARKET DYNAMICS IN TURKIYE'S AGRICULTURAL MACHINERY FOREIGN TRADE: THE 2016-2025 PERIOD 39

THE ADAPTATION OF THE SHORT FORM OF THE PURPOSE IN LIFE SCALE (PIL-SF) INTO TURKISH: CONTRASTIVE CONSTRUCT VALIDITY AND PSYCHOMETRIC ANALYSIS WITH THE LONG FORM 40

THE HIDDEN SUPPLEMENTS TO THE DIPLOMA: WHAT DOORS DO EXTRACURRICULAR ACTIVITIES OPEN FOR GRADUATE EMPLOYMENT? 41

THE INVISIBLE COST OF CONSUMPTION: PERCEPTIONS, CONCERNS, AND BEHAVIORAL REFLECTIONS REGARDING CONSUMER PRIVACY 44

AN ASSESSMENT OF ECONOMIC DEVELOPMENT IN CHINA, THE US AND TURKEY IN THE CONTEXT OF ECONOMIC COMPLEXITY, FOREIGN TRADE AND CURRENCY AREA 46

A CONCEPTUAL ANALYSIS OF THE REGRESSIVE NATURE OF INDIRECT TAXES AND INCOME DISTRIBUTION EQUITY IN THE TURKISH TAX SYSTEM 47

THE SPILLOVER OF THE U.S.-ISRAEL IRAN WAR ON AFRICA: NAVIGATING GEOPOLITICAL RISKS AND GEOECONOMIC OPPORTUNITIES 48

A RESEARCH ON THE CURRENT AND POTENTIAL IMPACTS OF ARTIFICIAL INTELLIGENCE ON JOBS AND EMPLOYMENT 49

THE SOCIAL GAFFE PHENOMENON IN ACADEMIA: ANALYZING THE INTERFACE BETWEEN HIERARCHY, ETHICS, AND AWARENESS 50

ANTICIPATORY GOVERNANCE IN FINLAND: INSTITUTIONAL RESILIENCE AND FUTURE-ORIENTED POLICY DESIGN 51

THE IMPACT OF ADDİCTİON ON LABOR FORCE PARTICIPATION: STRUCTURAL BARRIERS AND SOCIAL EXCLUSION 52

BRIDGING SUSTAINABILITY AND CONSUMPTION: DRIVERS OF PRIVATE-SPHERE PRO-ENVIRONMENTAL BEHAVIORS IN EMERGING ECONOMIES 53

THE ROLE OF BALKAN TEKKES AND ZAVIYES IN THE DEBATES ON THE LEGITIMACY OF CASH WAQFS IN THE OTTOMAN PERIOD: THE CASE OF THE LETTERS OF SOFYALI BALI EFENDI 54

BEYOND INCLUSIVITY: THE TRANSFORMATIVE POWER OF UNIVERSAL HEALTH COVERAGE ON INDIVIDUALS, ECONOMIES, AND SUSTAINABLE DEVELOPMENT 55

A COMPARATIVE ANALYSIS OF ARTICLES ON ECONOMICS PUBLISHED IN KADRO MAGAZINE 56

APPLICABILITY OF A ZERO REAL INTEREST RATE POLICY; PANEL DATA ANALYSIS 57

THE RELATIONSHIP BETWEEN NATIONAL AIR POWER AND SOVEREIGNTY: THE CASE OF TURKIYE 58

RETHINKING EUROPEAN DEFENSE INTEGRATION: THE CASE OF THE EUROPEAN SECURITY ACTION PLAN PROGRAM IN THE CONTEXT OF NEO-FUNCTIONALISM, NEW INTERGOVERNMENTALISM, AND NEW INSTITUTIONALISM 59

STANDARDIZATION VS. ADAPTATION OF MARKETING STRATEGIES IN INTERNATIONAL MARKETS 60

ECONOMIC LEADERSHIP OF TURKIYE: POSSIBILITIES FOR FISCAL AND TRADE INTEGRATION AMONG TURKIC STATES 61

CAUSAL EFFECTS OF FOREIGN DIRECT INVESTMENT ON UNEMPLOYMENT RATES: AN EMPIRICAL STUDY ON THE FRAGILE FIVE COUNTRIES 62

A SUMMARY OF THE CONCEPTUAL LITERATURE ON THRIVING AT WORK 63

AN EXAMINATION OF THE IMPACT OF DIGITAL TRANSFORMATION ON POLICIES TARGETING WOMEN: A QUALITATIVE POLICY ANALYSIS OF DEVELOPMENT PLANS AND THE WOMEN'S EMPOWERMENT STRATEGY ACTION PLAN 64

THE IMPACT OF AGRICULTURAL CREDIT AND EXCHANGE RATES ON PREMIUM PRODUCTION IN STATE-SUPPORTED AGRICULTURAL INSURANCE IN TURKIYE 65

OIL DEPENDENCE AND FISCAL VULNERABILITY: THE CASE OF THE CHADIAN ECONOMY 66

A BIBLIOMETRIC ANALYSIS OF STUDIES ON THE PSYCHOLOGICAL RESILIENCE OF PERSONNEL WORKING IN HEALTHCARE SERVICE 67

GOLD PRICES AND GEOPOLITICAL RISK IN TURKIYE: EVIDENCE FROM A NARDL APPROACH 68

VOTING ADVICE APPLICATIONS (VAAs): BETWEEN DEMOCRATIC INTERMEDIATION AND ALGORITHMIC GOVERNANCE A COMPARATIVE ANALYSIS OF EUROPE AND TURKIYE 70

THE INFLUENCE OF DEMOCRACY AND LIBERALISM ON THE EMERGENCE OF CONTEMPORARY POLITICAL SYSTEMS: A HISTORICAL PROCESS AND THEORETICAL ANALYSIS 71

AN ANTI-MINING RESISTANCE MOVEMENT IN TOKAT YAZICIK AS A COLLECTIVE ENVIRONMENTAL MOVEMENT 72

THE ROLE OF EMOTIONAL INTELLIGENCE AND PERSONALITY TRAITS OF MANAGERS IN THE MANAGERIAL DECISION-MAKING PROCESS 73

FROM PRICING STRATEGY TO MARKET SUCCESS: THE MEDIATING ROLE OF PRODUCTIVITY IN MANUFACTURING SMES 74

A QUALITATIVE STUDY ON THE PRINCIPLES OF PUBLIC SERVICE: THE CASE OF TOKAT 75

FORECASTING DEMAND TO STUDENT CAFETERIA WITH LINEAR REGRESSION AND MACHINE LEARNING 76

A COMPARATIVE BIBLIOMETRIC ANALYSIS OF BEHAVIORAL FINANCE AND BEHAVIORAL ISLAMIC FINANCE 77

PERSPECTIVES OF PROFESSIONAL ACCOUNTANTS ON FRS FOR SMEs: THE CASE OF VAN PROVINCE 78

THE IMPACT OF WOMEN'S COOPERATIVES ON WOMEN'S ENTREPRENEURSHIP 79

RISKS AND BUFFERS: A MULTILEVEL ANALYSIS OF BEING A NEET IN EUROPE PRE- AND POST-PANDEMIC 80

THE DEBATE ON ECOCIDE AND THE LIMITS OF INTERNATIONAL CRIMINAL LAW 82

BALANCING WITHOUT ALIGNMENT: INDIA'S STRATEGIC AUTONOMY IN THE CHINA-US RIVALRY 83

THE EVOLUTION OF SUSPICIOUS TRANSACTION REPORTING IN TURKIYE: THE TRANSFORMATION OF FINANCIAL INTELLIGENCE 84

MANAGEMENT OF INNOVATIONS IN AGRO-INDUSTRY 85

THE EFFECT OF EXCHANGE RATE CHANGES ON SECTORAL INVESTMENTS IN TURKIYE 86

DIGITALIZATION AND SUSTAINABLE DEVELOPMENT: A PANEL CAUSALITY ANALYSIS FOR THE COUNTRIES OF THE BLACK SEA ECONOMIC COOPERATION 87

ARTIFICIAL INTELLIGENCE CHATBOTS IN CONSUMER RESEARCH: A LITERATURE REVIEW AND FUTURE RESEARCH AGENDA 88

MEASURING PRODUCTION AND MARKETING EFFICIENCY IN TURKISH TEXTILE FIRMS: A TWO-STAGE SERIAL NETWORK DATA ENVELOPMENT ANALYSIS APPROACH 89

CORPORATE GOVERNANCE AND AUDIT QUALITY: A VOSVIEWER-BASED BIBLIOMETRIC ANALYSIS 90

HOW PERCEIVED CHOICE OVERLOAD SHAPES CONSUMER BEHAVIORAL INTENTIONS IN E-COMMERCE: THE MEDIATING ROLE OF CHOICE CONFIDENCE 91

PUBLIC INVESTMENT EFFICIENCY AND ECONOMIC GROWTH: AN EMPIRICAL INVESTIGATION FOR THE WESTERN BALKAN ECONOMIES 92

THE HISTORICAL DEVELOPMENT OF THE DEFENSE INDUSTRY IN TURKEY AND A COMPARİSON WITH CERTAIN NATO COUNTRIES 93

THE ROLE OF DATA VISUALIZATION IN MANAGERIAL REPORTING 94

EXAMINING THE EUROPEAN IDENTITY CONCEPT WITHIN THE FRAMEWORK OF ESSENTIALIST AND CONSTRUCTIVIST APPROACHES 95

ESTIMATE-BASED PROFIT MAXIMIZATION FOR CUSTOMER RETENTION UNDER A LIMITED CAMPAIGN BUDGET 96

ORDER TO REVIEW: CLASSIFICATION OF E-COMMERCE SATISFACTION BASED ON TRANSACTION AND TEXT DATA 97

FORMULATION AND ASSESEMENT OF MISSION AS A CORE ELEMENT OF THE ENTERPRISE'S STRATEGIZING 98

COMMON FISCAL MODEL WITHIN THE ORGANIZATION OF TURKIC STATES FROM THE PERSPECTIVE OF GOVERNANCE THEORIES AND REGULATORY ECONOMICS: STRUCTURAL BARRIERS AND AN INSTITUTIONAL ANALYSIS 99

MAASTRICHT CRITERIA PERFORMANCE IN THE WESTERN BALKANS: A MULTI-COUNTRY STUDY OF KOSOVO, MONTENEGRO, SERBIA, AND NORTH MACEDONIA 100

THE DISTINCTION BETWEEN DIGITAL TERRORISM AND CYBERTERRORISM: A CONCEPTUAL ANALYSIS 101

ANALYSIS OF RISK SPILLOVERS AMONG COMMODITY SUB-INDICES USING THE TVP-VAR METHOD 102

INSTAGRAM MARKETING STRATEGIES OF A TÜRSAB-REGISTERED TRAVEL AGENCY IN KAYSERI 103

THE GENDERED DIMENSIONS OF ENERGY POVERTY AND ITS EFFECT ON WOMEN'S ECONOMIC EMPOWERMENT 104

CORRIDOR GEOPOLITICS IN THE SOUTH CAUCASUS: AZERBAIJAN'S TRANSFORMATION FROM TRANSIT STATE TO STRATEGIC NODE ACTOR 105

TURKIYE'S ENERGY GEOPOLITICS AND SECURITY: DEPENDENCY, TRANSIT POSITION, AND THE POTENTIAL TO BECOME A REGIONAL ENERGY HUB 106

FROM EMPLOYEE KNOWLEDGE TO COMPANY SYSTEMS: KNOWLEDGE DE-PERSONALIZATION IN THE AGE OF AI 108

CORE INFLATION DYNAMICS AND EXTERNAL PRICE PRESSURES IN KOSOVO 109

DIGITAL INTEGRITY IN DARK FACTORIES: A NEW CORPORATE DIMENSION OF TRANSPARENT COMMUNICATION 110

FROM AGRICULTURAL DISINTEGRATION TO URBAN FOOD INSECURITY: CLIMATE-INDUCED DISPLACEMENT AND THE REFLECTIONS OF PRICE IMBALANCES ACROSS DIFFERENT INCOME GROUPS 111

ASYMMETRICAL IMPACT OF MACROECONOMIC SHOCKS ON FINANCIAL INSTITUTIONS IN THE POST-PANDEMIC PERIOD: AN ANALYSIS ON THE BIST BANKING INDEX AND ASSET MANAGEMENT COMPANIES 112

THE PROBLEM OF EMBEDDED INSURANCE IN E-COMMERCE APPLICATIONS AND CONSUMER DISCLOSURE 113

JOB FIELD MISMATCH AND OVERQUALIFICATION: AN ASSESSMENT OF THE LABOUR MARKET 114

HUMAN RIGHTS VIOLATIONS FACED BY MIGRANTS LIVING IN TURKEY 115

THE EFFECTS OF UNLIMITED WORKING HOURS ON THE LABOR SUPPLY CURVE: A CONCEPTUAL EXAMINATION 116

THE TRANSFORMATION OF ADVERTISING DISCOURSES BEFORE AND DURING THE SECOND WORLD WAR: A CONTENT ANALYSIS OF BACK-PAGE ADVERTISEMENTS IN CUMHURIYET NEWSPAPER 117

THE USE OF ARTIFICIAL INTELLIGENCE IN ACCOUNTING EDUCATION: SWOT / TOWS ANALYSIS 118

THE IMPACT OF THE EU CARBON BORDER ADJUSTMENT MECHANİSM (CBAM) ON TURKEY'S EXPORTS TO THE EU: AN EMPIRICAL ANALYSIS FROM A SECTORAL ENERGY INTENSITY PERSPECTIVE 119

FINANCIAL RESILIENCE AND UNCERTAINTY MANAGEMENT IN PUBLIC FUNDS: AN ANALYSIS OF THE TMSF'S PROVISIONING POLICIES (2020–2024) 120

SHAPING ORGANIZATIONAL PERFORMANCE AND ENHANCING CONSUMER VALUE THROUGH DIGITAL TRANSFORMATION SKILLS

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Abstract

This study aims to examine the impact of digital transformation competencies on organizational performance and consumer value from a holistic perspective. In today's digital economy, businesses strive not only to enhance internal operational efficiency but also to achieve sustainable competitive advantage through consumer perceptions and value creation processes. In this context, the research conceptualizes digital transformation competencies as a strategic organizational capability and analyzes their impact on organizational performance via employee engagement, as well as how consumer value is influenced by perceived risk and perceived value. Employing a quantitative research design, data collected from businesses across various sectors were analyzed using structural equation modeling (PLS-SEM). The findings indicate that digital transformation competencies exert both direct and indirect effects on organizational performance and consumer value. Furthermore, the study reveals the mediating role of employee engagement in organizational performance and underscores the critical importance of perceived risk and perceived value in shaping consumer value. This research contributes to the digital transformation literature by integrating internal and external stakeholders within a unified analytical framework and offers managers strategic insights into the multidimensional value-creation potential of digital competency investments.

Keywords: Digital Transformation Competencies, Organizational Performance, Consumer Value, Employee Engagement, Perceived Risk, Perceived Value.

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THE PSYCHOLOGICAL ORIGINS OF THE STATE

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Abstract

This study examines and discusses the psychological origins of the state, drawing in particular on Russian-language scholarship. The question of the state's origins is not merely an academic inquiry but is inherently political. Research in this field enables a deeper understanding of the state's essence and functions, as well as a more precise determination of its place and role within the broader social and political order. The emergence of the theory of the psychological origins of the state represented, to some extent, a significant breakthrough in legal science, made possible by the establishment of psychology as an independent discipline in the nineteenth century. According to this theory, the state arises and operates in accordance with processes occurring within the human psyche; its driving force is the human spirit. The individual's need to live within an organized community and to experience collective interaction is fundamentally psychological. Therefore, society and the state may be conceived as the aggregate of human mental interactions and various forms of association. Although numerous theories concerning the origins of the state have been advanced, none have been definitively proven. Although secondary causes may complement one another, the primary cause remains elusive. This first cause should not be dismissed simply because it cannot be empirically demonstrated. It appears that the origins of the state—that is, the primary cause—are found in human nature and psychology. For instance, since family and power relations constitute integral elements of an individual's mental life, the patriarchal theory may be regarded as a component of the psychological theory. Indeed, psychology underlies not only the patriarchal approach but also other classical theories of the state, including those emphasizing family, violence, and power relations.

Keywords: State, Origins of the State, Psychology, Management, Public Administration.

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NONLINEAR DSGE FRAMEWORK FOR THE BIO-FISCAL STATE: HEALTH EXPENDITURES AS DUAL-CAPACITY DRIVERS OF MACROECONOMIC RESILIENCE

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Abstract

This study suggests a nonlinear Dynamic Stochastic General Equilibrium (DSGE) model, where health spending is redesigned as a dual potential driver of macroeconomic resilience and the idea of a Bio-Fiscal State is proposed. Traditional macroeconomic models deal with health spending as a passive fiscal expenditure but, in this model, it is actively incorporated into production and fiscal policy and its two features in terms of human capital accumulation and responsiveness to crises are realized. It includes a health-augmented production function having threshold-specific elasticity, according to which rising returns to productivity are produced as the levels of health expenditures pass a certain threshold. Moreover, the state-contingent fiscal multipliers are automatically modified to health shocks, such that stimuli are exaggerated during the crises but maintain their efficiency at the base under normal situations. It contains the endogenous regime-switching dynamics as well, according to which volatility in health expenditures triggers transitions between stable and crisis states and context-specific fiscal rules are correspondingly activated. The originality of the matter lies in the bilateral feedback that has been created between health-based development and fiscal solidity, in terms of which health spending is not viewed as a budget line entry anymore, but rather as a macroeconomic stabilizer. The literature gaps in the existing DSGE body are thus filled and the policymakers are given the tool of analysis with the help of which the health-based fiscal policies can be developed to increase long-term stability. The Bio-Fiscal State is defined as a self-sustaining balance, in the course of which empirical and theoretical knowledge on the aims of health investments in the macroeconomic realm is produced. Also, trade-offs between the sustainability of debt and preventive health investment across time are explicitly modeled and future productivity benefits of better population health are internalized among forward-looking agents. The macroeconomic expectations are subject to epidemiological risk, and the seeking of uncertainty spillovers, which normally lack feature in more traditional DSGE frameworks, are systematically added, hence enabling the theoretical structure of fiscal-macroeconomic interaction to be significantly enriched.

Keywords: Health Expenditures, Macroeconomic Resilience, Bio-Fiscal State.

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AN OUTLIER AMONG THE BILLIARD BALLS?: THE CASE OF TURKISH OPERATION IN CYPRUS DURING THE COLD WAR

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Abstract

According to Kenneth Waltz's neorealism, states are likened to billiard balls, implying that they exhibit comparable behavior when subjected to similar structural conditions. Constraints and opportunities exert a strong influence on state behavior, often determining how states with equal capabilities would operate in response to the same systemic limits and requirements. Despite receiving criticism, particularly after the Cold War when explanations based on bipolarity seemed unable to accurately predict the relationship between systemic settings and state behavior, Neorealism is still regarded as a masterful theory for explaining international dynamics during the Cold War. Furthermore, it continues to be respected as a theory of the international system, even in the current context of a different systemic framework. However, several instances deviated from the generally applicable billiard ball analogy, even amid the Cold War. As an example of these outliers, the Turkish operation in Cyprus serves as a prominent illustration of Turkey's defiance towards the bloc leader, notably the US, and its willingness to even engage in conflict with a bloc partner, namely Greece, in the face of a possible USSR involvement in response to which the bloc leader made it clear that the use collective defense clause of the NATO Charter should not be expected. The crisis even resulted in Greece's exit from the military faction of NATO at a time when the Cold War and thus inter-bloc tension was quite hot. Overall, the process presents a thought-provoking scenario that can question the connection between the system, state behavior, and how states may choose to take risks when confronted with specific threat perceptions as well as the very basic assumptions of neorealism. In this light, this study aims to address the question why and how Turkey, despite its proximity to the USSR and its Middle Eastern allies, could choose to act differently and take a significant risk in the face of rigid bipolar systemic structural risks, defying neorealist expectations about the "moves of a billiard ball" under rigid bipolar systemic contours.

Keywords: Türkish Foreign Policy, Neorealism, Cyprus, NATO, Kenneth Waltz.

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DIPLOMATIC TALKS IN THE GRIP OF THE COLD WAR AND THE SHADOW OF CYPRUS: AN ANALYSIS OF THE MEETING BETWEEN CELAL BAYAR AND THE GREEK AMBASSADOR PESMAZOĞLU ON JULY 5, 1957

Orhan Karaoğlu[1]

Abstract

This study examines the protocol of an interview dated 5 July 1957 between the President of the Republic of Türkiye, Celal Bayar, and the Greek Ambassador to Ankara, George Pesmazoglou. The document, which has not previously been examined in the scholarly literature, is preserved among the archival records of the Presidential Archives of the Republic of Türkiye and is analyzed here for the first time. The study employs a qualitative document analysis to examine the text, evaluating its diplomatic discourse and the security perceptions reflected in the document within their historical context. Although the meeting formally took place on the occasion of the presentation of credentials, the content of the conversation indicates that it evolved into a broader exchange addressing the principal issues affecting Turkish–Greek relations at the time. The discussion begins with references to the legacy of friendship established during the era of Mustafa Kemal Atatürk and Eleftherios Venizelos. However, the dialogue also acknowledges that this legacy had come under significant strain, particularly following the Istanbul incidents of 6–7 September 1955 and the escalating Cyprus dispute. One of the notable aspects of the document is the shared concern expressed by both parties regarding Soviet influence and the balance of power in the Balkans. Within this context, geopolitical considerations related to demographic and strategic balances in the region—attributed to earlier reflections associated with Atatürk—are discussed. Ambassador Pesmazoglou expresses a cautious view regarding the durability of the security guarantees provided by NATO, suggesting that these assurances might not necessarily remain stable in the long term. By contrast, President Bayar emphasizes that meaningful progress in other areas of bilateral relations would remain limited unless the Cyprus issue were resolved, reflecting Türkiye's tendency during this period to place the matter at the center of its diplomatic agenda. Overall, the document constitutes an important primary source for understanding how Turkish and Greek decision-makers perceived regional security dynamics during the Cold War. It sheds light on their cautious attitudes toward alliance guarantees and illustrates the tension between the rhetoric of friendship and the imperatives of national interest in shaping bilateral diplomacy.

Keywords: Celal Bayar, Pesmazoğlu, Turkish-Greek Relations, Cyprus, History of Diplomacy.

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THE GEOMETRY OF TRUST AND ECONOMIC IMMUNITY: THE ANATOMY OF CAUSAL TRANSMISSION CHANNELS FROM SYSTEMIC RISK TO WELFARE USING GRAPH THEORY

Ömer Akçayır[1]

Abstract

In today's economy, where geopolitical risks and global uncertainties are on the rise, disinformation and information pollution act as a systemic virus that not only causes temporary financial volatility but also disrupts the system's fundamental 'immune' mechanisms. This study examines the country risk premium (CDS) – the first point of contact for information shocks in the economy – not merely as a financial cost indicator, but as a central 'source of uncertainty' that threatens social welfare through a domino effect. The study examines risk and uncertainty indicators (CDS, World Uncertainty Index, geopolitical risk index, etc.), key macroeconomic indicators (exchange rate, inflation, investment, current account balance, budget balance, GDP, etc.), financial indicators (exchange rate, volatility, stock market, etc.), environmental indicators (fossil fuel consumption, carbon emissions, ecological deficit, etc.) and social welfare indicators (Human Development Index, income inequality, crime rate, etc.) are considered as a whole. The complex and directional relationships between these variables are based on the findings of empirical studies in the literature and established theoretical relationships. These multi-variable relationships have been analysed using "Directed Acyclic Graph (DAG)" methods, which can definitively identify causal directions. Thanks to this approach, the pathways through which fluctuations in risk and uncertainty reach the real sector and household welfare have been mapped with mathematical precision. It is anticipated that disinformation primarily targets sensitive areas such as CDS and exchange rates. It has been observed that the uncertainty spreading from these nodes paralyse investments through a domino effect, thereby threatening social welfare. Unlike classical models, this research defines the economy not as a cold list of figures, but as a living organism based on trust. Within the theoretical framework, consistent with Bernanke's (1983) "investment stance under uncertainty" and Arellano's (2008) dynamics of "welfare loss due to the risk Premium", it has been established that CDS acts as an "expectation-breaking" mechanism. The results of the analysis demonstrate that shocks caused by disinformation follow a "contagion pathway" through the CDS–exchange rate–inflation channel. This causal flow dampens investment appetite, thereby reducing production capacity, and ultimately increases unemployment, blocking the main arteries of social welfare. The empirical evidence obtained ultimately demonstrates that the sustainability of social welfare depends on structural reforms that stabilise the risk premium and on institutional predictability. Transparent policy implementation acts as an 'economic shield' against information asymmetry, thereby dampening the spread of systemic risk. This study goes beyond traditional linear models to offer a comprehensive topological perspective that enables policymakers to identify macroeconomic vulnerabilities.

Keywords: CDS, Social Welfare, Directed Acyclic Graph (DAG), Disinformation.

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DETERMINANTS OF CARBON EMISSIONS IN TÜRKİYE (2000-2022): A COMPARATIVE STUDY BETWEEN OLS and FUZZY REGRESSION APPROACHES[1]

Leyla İşbilen[2]

Abstract

In this study, the factors affecting carbon emissions in Türkiye are examined within the context of regression models. For this purpose, for the 2000-2022 period, the regression model was first estimated using OLS (Ordinary Least Squares) estimators; the findings obtained were compared with the results of Fuzzy Interval Regression and Fuzzy OLS. The variables of the regression model were compiled from the literature (Biçer and Biniş, 2024; Can, 2017; Türkyılmaz and Öztürk, 2024). The dependent variable Y is detremined as carbon monoxide emissions, while the independent variables are specified as X1; GDP at constant prices, X2; total energy consumption, and X3; the share of renewable energy in total energy consumption. Independent variables that are individually statistically significant in reducing carbon monoxide emissions also have high correlations among themselves. In the presence of multicollinearity, despite a very high R2 value and a significant F-test result, the coefficients may be individually insignificant or take opposite signs contrary to theoretical expectations. This study aims to reveal the solution possibilities offered by fuzzy approaches in situations where OLS (Orderly Least Common Multiple) estimators are limited, rather than explaining carbon monoxide emissions with different variables. The analysis results show that in the OLS-estimated model, R2 was calculated as 0,769 and F as 21,02 (p-value < 0,0001); however, the adverse effects of high correlation between variables were clearly observed. Although the model is significant as a whole, variables other than X1 were not found to be statistically significant. The coefficient of the X1 was obtained as negative; this contradicts the economic literature and expectations, considering the correlation between economic growth and emission increase. To minimize the effects of multicollinearity, the model was re-estimated in logarithmic form; yielding R2=0,811 and F=27,22 (p-value <0,0001). However, high VIF results (45,05 for X1; 39,33 for X2) indicate that the logarithmic transformationremained insufficient in resolving the multicollinearity problem. According to the findings from the Fuzzy Interval Regression model, the degree of fuzzy goodness-of-fit was calculated as 0,33. Although this model does not require assumptions, it is clear that it did not yield significant results. In contrast, when examining the results obtained from the Fuzzy OLS (FOLS) model, the goodness-of-fit for fuzzy variables is found to be 0,79 (at a fuzziness level of h=0,5). This ratio proves that 89% of the actual Y data fall within the fuzzy corridor (prediction band) estimated by Fuzzy OLS. Independent variables, which would have been excluded from the Classical OLS method due to high VIF values , were successfully incorporated as significant components in the Fuzzy OLS approach by allowing for a certain degree of flexibility (fuzziness). Since the model estimated with Fuzzy OLS is in the form of a band (corridor) rather than a line, it offers higher coverage compared to the classical approach. The 89% value obtained from the goodness-of-fit analysis reveals the high validity

[1] This study is derived from the author's Master's thesis titled "Fuzzy Regression: An Application for Estimating the Informal Economy in Türkiye for the Period 1980-2004" whics was accepted in 2005 at the İstanbul University Institute of Social Sciences under the Supervision of Prof. Dr. A. Karun Nemlioğlu (YÖK Thesis Number: 217283). The current study conducted on an entirely different subject with a new dataset, employs fuzzy approaches that were discussed in the thesis but not implemented in its original applications.

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and explanatory power of the developed model. When fuzzy approaches are evaluated as a whole, the success exhibited by Fuzzy OLS (FOLS) despite the failure of Fuzzy Interval Model, stems from the structural differences in data handling and solution algorithms. While Fuzzy Interval Regression focuses on constructing a corridor that includes all data points, Fuzzy OLS (FOLS) has been able to overcome this problem by stretching the coefficient spreads according to the uncertainty in the data. The ambitious approach of the interval model, which aims to encompass all data points, prevented fitting the complex structure caused by highly correlated variables into a single common band. In this context, one of the most original findings of the study is the determination that fuzzy models, presented as a non-parametric alternative for solving the multicollinearity problem, are extremely sensitive to the data structure. The empirical findings demonstrate that fuzzy approaches do not constitute an unconditional alternative solution for every type of data structure; on the contrary, in cases where assumptions are violated, rather than relying directly on a single method, this results of different fuzzy approaches must be evaluated comparatively.

Keywords: Carbon Emission, OLS, Fuzzy Interval Regression, FOLS.

THE ROLE OF HIGHER EDUCATION IN LOCAL DEVELOPMENT: THE ECONOMIC IMPACTS OF INTERNATIONAL STUDENTS ON URBAN ECONOMY

Ahmet Güven[1], Deniz Güven[2]

Abstract

Along with the globalization process, higher education institutions have moved beyond classical educational activities and have become dynamic and strategic subjects of local development. Particularly in medium-sized Anatolian cities like Tokat, the integration of university and city constitutes a vital output area for the economic sustainability of the city. International students studying at Tokat Gaziosmanpaşa University function as an "invisible service export" item within the city's macroeconomic indicators and stand out as a proactive consumption power that revitalizes the local market. This study analyzes the spending patterns of international students, especially those studying at the Faculty of Economics and Administrative Sciences (FEAS), and their direct impacts on housing, food, transportation, and service sectors in light of field data. The fundamental theoretical axis of the research is based on the hypothesis that students are not only educational stakeholders but also a sustainable foreign exchange input for local tradesmen and the urban ecosystem. Methodologically designed with a quantitative research method, this study analyzes the relationship between the socio-economic profiles of international students and their urban spending trends. As a data collection tool, the "International Student Economic Impact Scale," consisting of 5-point Likert-type items and developed to measure the contribution of international students to the local economy, was used. The scale dimensions basic expenditure items such as housing, nutrition, social life, and transportation within the framework of the "multiplier effect" theory in the economics literature. The data obtained through the Likert scale statistically crystallizes the turnover rate of student expenditures in the local market, their direct and indirect economic impacts, and the value-added provided to the city's local GDP. As a result of the analyses, it has been concluded that integrating the internationalization strategies of the university with the local development goals of Tokat in line with these findings plays a strategic role in increasing the regional competitiveness of the city and spreading economic prosperity to local tradesmen.

Keywords: Local Development, International Students, Tokat Gaziosmanpaşa University, Urban Economy, Multiplier Effect.

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THE ECHO OF ANATOLIA IN THE BALKANS: SISTER CITIES "ZILE AND MAMUSHA"

Sefa Sağdıç[1], Ahmet Güven[2]

Abstract

Municipalities emerge as strategic actors in the construction of local democracy, the enhancement of social welfare, and the implementation of sustainable development goals at the local level in the modern world order. Under the influence of globalization, local governments have evolved beyond being mere service providers within their own boundaries; they have become the cornerstones of "city diplomacy" through various cooperation networks established on both national and international scales. The "Sister City" application, one of the most deep-rooted and common forms of these cooperation models, functions beyond being a purely administrative and technical protocol, serving to build cultural, economic, and most importantly, historical bridges between societies. This study addresses the brotherhood bond between the ancient settlement of Zile in Tokat and the town of Mamuşa in Kosovo—known for its dense Turkish population—not as a contemporary bureaucratic choice, but as a modern manifestation of deep historical continuity and sociological belonging. The primary theoretical axis of the research is based on the "Settlement Policy" (İskân Siyaseti), which the Ottoman Empire implemented as a systematic state policy following the conquest of the Balkans in the 14th and 15th centuries. The population movements directed from the inner parts of Anatolia, particularly from Tokat and its surroundings, to Rumelia as a result of this policy, permanently shaped the demographic and cultural codes of the region. In this study, designed with a qualitative research method, the striking similarities identified between Zile and Mamuşa despite the thousands of kilometers of physical distance are subjected to an interdisciplinary comparative analysis through civil architecture typologies, local dialect characteristics, daily life practices, traditional culinary culture, and oral history data. The findings indicate that these organic partnerships, ranging from the construction techniques used in residential architecture to the smallest nuances in daily spoken language in both settlements, are not coincidental. On the contrary, it has been observed that this situation is a reflection of a planned population transfer dating back centuries and a socio-cultural genetics passed down through generations. Consequently, it is revealed that the sister city protocol formalized between the municipalities of Zile and Mamuşa is, in essence, a rediscovery of a historical code through the language of modern diplomacy and a conscious act of refreshing institutional memory in terms of transferring the heritage of the past to future generations.

Keywords: Local Governments, Sister City, Zile, Mamusha, Cultural Diplomacy.

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THE WESTERN BALKANS IN THE GEOPOLITICAL GRIP: THE DELICATE BALANCE BETWEEN EU INTEGRATION AND REGIONAL SECURITY DILEMMAS

Nazım Fatsa[1], Muhammed Aksu[2], Ali Fuat Gökçe[3]

Abstract

The concept of geopolitics, where politics shapes geographical areas, the power of authority is shaped on different scales from local to global, and the relationship between politics and the natural data of geography is examined, shaped many European societies around nationalism, especially in the 19th century world after the French Revolution of 1789. Until Albania declared its independence in 1912, many European countries, including Greece, Serbia, Romania, Montenegro, and Bulgaria, existed as nation-states with singular administrations from the 19th century onwards. The integration processes of the European Union, which has continued to expand since its establishment (1957), have become a significant geopolitical necessity, especially in the aftermath of the ongoing Russo-Ukrainian War. Currently, Ukraine, a candidate country for membership, has been involved in both the membership process and the war as of 2022, creating a significant security vulnerability for the European Union. The European Union has become vulnerable to security risks along its eastern and southern (Balkan) axes in the face of Russia's expansionist policies. In this context, a new European Union enlargement policy, which needs to be designed, can be seen as the most lasting way to minimize Russia's energy, cyber, and hybrid threats to Europe. At the same time, the fortification of EU borders towards the Balkans emerges as a safeguard against potential counter-expansionism. In addition to the hypothesis of this study, it is also discussed that the EU, which has focused on democratic reforms and economic harmonization for decades, needs to transform from a development project into a defense shield prioritizing military and strategic security after the Russia-Ukraine War. The study emphasizes the importance of designing EU enlargement from a securitization perspective. In this context, the concept of securitization, defined as the process of identifying emergencies that gain momentum during times of crisis as existential security threats, is placed within an analytical framework. It is also necessary to add that the EU's failure to include the Western Balkans (Serbia, Kosovo, Bosnia, etc.) in its enlargement would lead these countries to increasingly gravitate towards Chinese investment and the Russian security umbrella. In conclusion, this study argues that evaluating candidate countries not only as 'rule of law states' but also as 'strategic allies' in the context of 'securitizing enlargement' will balance the potential dilemmas regarding regional security in the EU integration processes. It seeks to answer the question of how effective the structuring of EU enlargement as a securitization strategy is in minimizing the risk of regional conflict in the Western Balkans within the changing European security architecture following the Russia-Ukraine war. The study employs a historical and descriptive research approach, conducting a document-based analysis. This method involves an in-depth examination of texts and political decisions within the EU and regional countries, focusing on current political developments between 2022 and 2026.

Keywords: Western Balkans, EU Enlargement, Security Dilemma, Geopolitics.

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SECURITIZATION OF CLIMATE CHANGE AND THE HYDROPOLITICAL CRISIS: THE CASE OF THE TIGRIS-EUPHRATES BASIN IN THE PERIOD 2022-2026

Ufuk Sözcü[1], M. Ozan Şahin[2]

Abstract

The Tigris-Euphrates Basin is undergoing one of the most severe hydropolitical crises in its recorded history. Between 2020 and 2025, Iraq's total water reserves decreased from 60 billion cubic meters to approximately 10 billion cubic meters — a reduction of over 83 percent in less than five years. The Euphrates River flows declined by as much as 73 percent during the 2020–2021 hydrological year, and climate-induced displacement in central and southern Iraq surged from roughly 20,000 individuals in early 2022 to over 186,000 by late 2025. These figures are not merely hydrological anomalies; they represent the material substrate of an intensifying geopolitical contest over one of the world's most contested transboundary water systems. This paper examines the securitization of climate change in the Tigris-Euphrates Basin during the 2022–2026 period through a dual theoretical lens. Drawing on the Copenhagen School's securitization framework — particularly the speech act model developed by Buzan, Wæver, and de Wilde (1998) and later refined by Balzacq (2005) and Floyd (2010) — alongside Zeitoun and Warner's (2006) hydro-hegemony framework, the study analyzes how Türkiye, Iraq, and Syria have mobilized divergent and often competing discursive strategies to frame the water crisis as a security issue, a development challenge, or a humanitarian emergency. The empirical analysis reveals three structurally distinct securitization patterns. Türkiye pursues a systematic desecuritization of water, repositioning it within a sovereign development discourse anchored in the Güneydoğu Anadolu Projesi (GAP), while simultaneously employing water access as a geopolitical instrument — most explicitly through the November 2025 "oil-for-water" framework agreement, whereby Iraq committed petroleum export revenues to finance Turkish-built water infrastructure and ceded five-year operational control of portions of its water management system to Turkish firms. Iraq, by contrast, has progressively escalated its securitization rhetoric, with senior officials describing the crisis as an existential threat, accusing Türkiye of deliberate "weaponization," and framing sub-standard water releases as acts of strategic deception. Syria occupies a structurally subordinate position: politically fragmented, militarily outmatched, and dependent on Euphrates flows that have fallen to roughly 200–230 m^3/s against a treaty-guaranteed minimum of 500 m^3/s. The paper further argues that the November 2025 bilateral agreement, although formally presented as cooperative, constitutes a textbook case of hydro-hegemonic consolidation through integration—an arrangement in which the upstream hegemon extends institutional leverage under the guise of technical partnership, without reference to international water law standards or the 1997 UN Watercourses Convention. This dynamic is compounded by the structural inadequacies of existing international water law, which lacks binding ternary frameworks, climate-adaptive allocation mechanisms, and effective enforcement tools for non-signatory states such as Türkiye. The paper concludes that securitization, as currently practiced in the basin, is self-defeating: it generates short-term international attention but entrenches power asymmetries and forecloses the possibility of deliberative governance. Building on Floyd's just securitization criteria and Mirumachi's

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TWINS framework, the study proposes a shift from competitive securitization toward institutionalized basin governance, including a tripartite river commission, climate-sensitive dynamic allocation protocols, benefit-sharing mechanisms modeled on the Mekong River Commission, and structured civil society participation through Track II diplomacy. Without such a transition, the accelerating effects of climate change risk transforming the Tigris-Euphrates Basin from a zone of hydropolitical tension into a permanent humanitarian emergency.

Keywords: Securitization, Hydropolitics, Climate Change, Tigris-Euphrates Basin, Copenhagen School, Water Security.

THE BALKANS FROM THE PERSPECTIVE OF REGIONAL SECURITY COMPLEX THEORY: U.S. FOREIGN POLICY AND TÜRKİYE'S REGIONAL ROLE (2008-2026)

Sevcan Kurnaz[1]

Abstract

The declaration of Kosovo's independence in 2008 constituted a significant development that reshaped not only local balances in the Balkans but also European security and transatlantic relations. In the aftermath of this development, the Balkans have re-emerged as a region of growing significance within the context of deepening global geopolitical transformations and evolving security concerns, particularly following the Russia–Ukraine War. Since the end of the Cold War, the United States has maintained a decisive role in shaping the security order in the Balkans through NATO enlargement, peacekeeping operations, and institutionalization processes. Türkiye, on the other hand, holds a critical position within this security architecture due to both its NATO membership and its historical, cultural, and geographical ties with strategic regions such as the Balkans, the Black Sea, and the Middle East. This study aims to analyze the interaction between the strategic influence of the United States in the region and Türkiye's multidimensional foreign policy practices by examining the security dynamics of the Balkans from 2008 to the present within the framework of Regional Security Complex Theory (RSCT) and transatlantic cooperation. Within this scope, the reflections of the Russia–Ukraine War on regional security perceptions, as well as how this situation has shaped the strategies of transatlantic actors, are also taken into consideration. In this context, the study addresses the relationship between the internal dynamics of the Balkan security complex and the practices of "penetration" by external actors, particularly the United States. In particular, the study analyzes the complementary and at times competitive effects of U.S. interventions in the Balkans and NATO policies on Türkiye's political, economic, diplomatic, and military relations with Bosnia and Herzegovina, Albania, Kosovo, and North Macedonia. This research employs a qualitative analysis method. Primary sources include official policy documents, reports of international organizations, and diplomatic statements, while secondary sources consist of academic literature, recent regional developments, and expert opinions. Within this framework, the study presents a comprehensive perspective on Türkiye's multidimensional role in the region by considering the effects of U.S. foreign policy in the Balkans. The study argues that Türkiye is not merely a passive actor in the Balkans based on historical and cultural ties; rather, it has increasingly positioned itself as a strategic pivot within the regional security architecture. In this context, Türkiye's Balkan policies are discussed in relation to both the converging and diverging aspects of U.S. and NATO strategies in the region, within the broader framework of regional power balances and geopolitical competition. By examining the applicability of RSCT to a complex and multi-actor region such as the Balkans, the research aims to provide an empirical contribution to literature. Furthermore, by analyzing the interaction between the traditional influence of the United States and Türkiye's expanding regional role, the study offers new perspectives on the reflections of transatlantic relations in the Balkans.

Keywords: Türkiye, U.S. Foreign Policy, Balkans, NATO, Regional Security Complex Theory.

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THE TAX PARADOX IN TÜRKİYE: LOW TAX BURDEN, HIGH TAX PRESSURE

Sinem Yavuz[1]

Abstract:

The "tax paradox" refers to the deep divide between the official indicators published regarding taxes and taxpayers' perceptions. It is not sufficient to describe the situation solely through taxpayer perception. It is also necessary to consider the perceived tax burden. This study examines why Turkey is one of the countries that feels a high tax burden despite the low tax burden reflected in official statistics and statements, using current international data. The first dimension of this paradox is the tax burden data. According to current data, Turkey's tax revenue-to-GDP ratio stood at 24% in 2024. This ratio is low when compared to the OECD average of 34.1%. It is notably lower than that of developed European countries such as Austria (43.4%), Belgium (42.6%), and France (43.5%), as well as Scandinavian countries like Denmark (45.2%), Finland (42.2%), Sweden (41.4%), and Norway (40.2%). In fact, despite tax revenues increasing by approximately 62% in 2024 compared to the previous year, the tax burden rose from 23.2% (in 2023) to 24%. This situation is also an indication of how high inflation rates have been. Since the group most affected by inflation is those with low and fixed incomes, an increase in tax pressure can be discussed. Tax pressure is not a concretely measurable indicator like tax burden, as it expresses the psychological level of being affected by taxation. Some studies make estimates regarding tax pressure. These studies have findings indicating that tax pressure is high in Turkey. Factors considered in determining high tax pressure include the tax burden and debt level as a percentage of GDP, VAT, income, and corporate tax rates, per capita income level, human freedom indicators, and public governance indicators. Therefore, the high level of tax pressure cannot be explained solely by tax-related indicators. On the other hand, approximately 65% of tax revenues in Turkey (2024) are obtained from indirect taxes. Although the share of taxes on certain goods and services in total tax revenues and GDP is significantly above the OECD average, the fact that personal income tax revenues are considerably lower than the OECD average further deepens the discussions on tax pressure and tax fairness. In conclusion, although the tax burden in Turkey appears low, it is felt to be high. Therefore, simply looking at actual tax burden figures is insufficient to understand the true tax cost in the economy. A genuine tax reform requires changes that will make the tax climate less burdensome for low and middle-income earners.

Keywords: Tax, Tax Burden, Tax Oppression.

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RESERVE AREA POLICIES AND PROPERTY RIGHTS IN POST-DISASTER RECONSTRUCTION: AN ASSESSMENT FROM TÜRKİYE

Hakan Eraslan[1], Emre Türk[2], Ömer Yıldırım[3]

Abstract

The earthquakes centered in Kahramanmaraş on 6 February 2023 created widespread social, economic, and spatial impacts and are considered among the most devastating disasters in Türkiye's recent history. As a result of these earthquakes, millions of people across eleven provinces were directly affected, and hundreds of thousands of buildings were either heavily damaged or completely destroyed. Beyond the physical destruction, the disaster also generated significant legal and administrative challenges, particularly concerning the protection of property rights, the updating of land registry records, and the reassessment of cadastral data. Following the disaster, substantial amendments were introduced to Law No. 6306 on the Transformation of Areas Under Disaster Risk through the enactment of Law No. 7471. One of the most significant changes was the expansion of the scope of reserve building areas. Under the new regulation, not only newly planned settlements but also existing residential areas may now be designated as reserve areas. This regulatory shift has created important debates regarding property rights, planning authority, and spatial governance. This study aims to examine these legal arrangements from an interdisciplinary perspective that integrates property rights, public administration, and cadastral aspects of geomatics engineering. Using a legislative analysis approach, the study comparatively evaluates Laws No. 6306 and No. 7471. Relevant academic literature and findings from field observations are also utilized to discuss the legal and technical dimensions of reserve area implementations. The analysis further considers the protection of property rights within the framework of Article 35 of the Constitution of the Republic of Türkiye, the Protocol No. 1 of the European Convention on Human Rights, and the jurisprudence of the European Court of Human Rights. In addition, technical challenges emerging after the earthquakes, such as surface ruptures, changes in cadastral boundaries, and deficiencies in spatial data infrastructure, are examined in relation to reserve area decisions. The findings indicate that Law No. 7471 primarily aims to accelerate post-disaster reconstruction processes. However, its implementation may also give rise to several challenges, including limitations in technical data availability, weakening judicial oversight mechanisms, and new debates concerning the protection of property rights. In this context, the study emphasizes the necessity of grounding reserve area decisions on reliable scientific and technical data, strengthening cadastral data infrastructures, and enhancing transparency in decision-making processes.

Keywords: Property Rights, Reserve Area, Cadastre, Disaster Management, Urban Transformation.

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ISLAMIC WORK ETHICS AND ORGANIZATIONAL OUTCOMES: EVIDENCE FROM PARTICIPATION BANKS[1]

Abdurrahman Çalık[2], Yusuf Kurt[3], Esra Bildirici Çalık[4], Ömer Keskin[5]

Abstract

The concept of Islamic Work Ethics (IWE) refers to the evalution of what is considered right or wrong in working life based on Islamic principles and values. In this context, IWE emphasizes values such as honesty, justice, responsibility, diligence, and social welfare, shaping individuals' attitudes and behaviors in the workplace. In the field of business and management, emprical studies on work ethics have long been dominated by scales based on the Protestant Work Ethic. However, in recent years , there has been a growing interest in Islamic Work Ethics, particularly in Muslim-majority countries and within institutions operating under participation (Islamic) finance systems. In this study, the long form of the Islamic Work Ethics scale developed by Abbas Ali in 1998, consisting of 46 items, was employed to analyze its effects on job satisfaction, organizational commitment, and turnover intention. The research population consists of employees working in participation banks operating in Türkiye. Data were collected from various cities such as Ankara,Istanbul, and Bursa, where the number of branches and employees is relatively high. A survey method was used as the primary data collection tool. The study adopted a convenience sampling technique, and participation was based on voluntariness. During the data collection process, certain difficulties were encountered due to the heavy workload and long working hours of participation bank employees, which limited their willingness to participate in the survey. Despite these challenges, sufficient data were obtained and subjected to statistical analysis.The findings reveal thagt there is a positive and statistically significant relationship between Islamic Work Ethics and both job satisfaction and organizaitonal commitment. These results suggest that the adoption of Islamic ethical values in the workplace may enhance employees satisfaction with their jobs and strengthen their attachment to their organizations. Additionally, the findings indicate that Islamic Work Ethics may have a negative effect on turnover intention, reducing employees' intention to leave their jobs. Overall, this study highlights the significant role of Islamic Work Ethics in shapping organizational attitudes and behaviors within value-based financial institutions such as participation banks. The results contribute to the existing literature by providing emprical evidence from the context of Türkiye and offer insights for both researchers and pracititioner sinterested in ethics and organizational behavior.

Keywords: Islamic Work Ethic1, Job Satisfaction2, Organizational Commitment, Turnover Intention, Participation Banking.

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HOW DO ALBANIANS PERCEIVE MUSLIM-FRIENDLY TOURISM PRACTICES?

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Abstract

Muslim-Friendly Tourism is sailing from a brand new niche market to the global market with its 230 billion dollar volume reached today. This embodies the appetite of operators and marketers. The increase in the welfare of the Muslim people and the increase in education levels in parallel have also raised worldly expectations in direct proportion to the increase in the means of communication with globalization. The person who has extra money to spend in his pocket wants to satisfy the desire to travel, then rest and then have fun with the drive of the sense of curiosity in him. It is a very natural and human approach that a person with halal sensitivity wants to satisfy this desire with a halal approach. This study tries to understand the perceptions of the Albanian people about Muslim-friendly tourism practices. Meeting the needs of tourists looking for tourism models that require halal understanding has led to the international growth of this new market, known as Muslim-friendly tourism. Muslim-friendly tourism relies on meeting the needs and desires of halal-sensitive tourists during their travels. It is essential that the tourism experience and the needs of these tourists are compatible with the principles of Islamic religion. These needs include halal food, halal environment and halal entertainment. The main aim of this research is to determine the perceptions of Albanian people regarding Muslim-friendly tourism practices. Qualitative research method has been adopted to realize research objectives. Semi-structured interviews were conducted with a sample of 25 Albanian participants. The data collected was analyzed through the MAXQDA 2026 program. According to the results of the research Albanians perceive Muslim-Friendly tourism as an economic opportunity. Albanians are not against the development of this tourism. One of the main reasons for this is the tradition of religious tolerance. This makes it easier for Muslim-friendly tourism practices to be accepted in the country.

Keywords: Muslim-Friendly Tourism, Halal Sensitive Tourist, Perception, Albania.

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CRYPTOCURRENCY, FINANCIAL MARKETS, AND INVESTMENT BEHAVIOR: EMERGING TRENDS IN DIGITAL FINANCE

Luan Vardari[1]

Abstract

The rapid development of digital technologies has transformed financial markets, positioning cryptocurrencies as a prominent alternative asset class. This study empirically examines the relationship between cryptocurrency adoption, financial market dynamics, and investor behavior using a survey-based quantitative approach. Primary data were collected from approximately 320 individual investors across emerging European markets (with a focus on Kosovo and the Western Balkans) during the period 2024–2025. The study employs Structural Equation Modeling (SEM) to test the effects of risk perception, financial literacy, market volatility, and technological awareness on investment decisions between traditional financial instruments and crypto-assets. The proposed research model hypothesizes that financial literacy and technological awareness positively influence cryptocurrency investment, while risk perception and market volatility exert both direct and moderating effects. Empirical results indicate that financial literacy ($\beta = 0.42$, $p < 0.01$) and technological awareness ($\beta = 0.37$, $p < 0.01$) significantly increase the likelihood of cryptocurrency investment, whereas risk perception negatively affects investment decisions ($\beta = -0.29$, $p < 0.05$). Market volatility shows a significant moderating effect, strengthening the relationship between risk perception and investment behavior. The findings highlight that cryptocurrencies play a measurable role in portfolio diversification, particularly among younger and digitally literate investors, but remain constrained by regulatory uncertainty and perceived risk. This study contributes to the digital finance literature by providing a data-driven and model-based analysis of how key behavioral and market factors shape investment decisions in emerging financial ecosystems.

Keywords: Cryptocurrency, Digital Finance, Investment Behavior, Financial Markets, Portfolio Diversification, Risk Perception, Blockchain, FinTech, Investor Decision-Making, Market Volatilit.

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EVALUATION OF PERFORMANCE-BASED BUDGETING AND PROGRAM-BUDGET INTEGRATION

Hayrettin Tüleykan[1],

Abstract

Budgeting is a central concept in economics and social sciences due to its economic, political, and social impacts. While classical budgets were simply records of revenue and expenditure items, they have evolved over time into policy documents with prominent economic, financial, social, political, and legal dimensions. Today, budgets are strategic financial management documents produced in a medium-term perspective, reflecting the preferences of political will, adhering to its objectives, and ensuring an effective balance between needs and resources. In Turkey, numerous budget systems were tried and revised between the enactment of Law No. 1050 on General Accounting and Law No. 5018 on Public Financial Management and Control; budget reforms were implemented. The turning point is Law No. 5018 on Public Financial Management and Control, which came into effect on January 1, 2004, and brought significant reforms to the financial and budget systems. This study evaluates Performance-Based Budgeting and Program Budgeting systems within the framework of the innovations introduced to our financial system by Law No. 5018 on Public Financial Management and Control. It also examines the Performance-Based Program Budgeting system implemented since 2021 – which can be considered an integration of these two systems. The study utilizes literature review and comparative analysis techniques. Within this framework, potential inconsistencies of the pre-2021 budget system, unforeseen at the time of enactment or emerging over time, and the expected contributions of the new budget model are summarized. Based on relevant literature, proposals are presented to decision-makers. Among the factors causing inefficiency in the budget system, in addition to existing legislative inefficiencies in the financial system, the insufficient adaptation of budget implementers to modern management techniques stands out. Areas of inefficiency should be narrowed through legislation and regulations that strengthen the harmonization of the budget system, and the effectiveness of budget implementation processes should be increased through effective in-service training processes.

Keywords: Budget Systems, Fiscal Managment, Economy.

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THE SMART CITY MODEL IN THE SUSTAINABLE MANAGEMENT OF URBAN ECOLOGY: AN ASSESSMENT OF ECOLOGICAL PLANNING AND DATA-DRIVEN URBAN GOVERNANCE, THE CASE OF TOKAT

Barış Alıcı[1], Yavuz Acungil[2]

Abstrack

Urbanization is a decisive process in the economic, spatial, and social development of modern societies; at the same time, it constitutes a structural transformation area that produces multidimensional impacts on the natural environment. The expansion of urban areas, changes in land use, the fragmentation of natural habitats, the decline in biodiversity, the reduction in ecosystem services, the increase in impervious surfaces, the disruption of water regimes, the urban heat island effect, and rising carbon emissions are accelerating environmental changes in urban ecology. In this regard, cities are not merely spaces where population, production, and consumption are concentrated; they also emerge as management areas where external environmental pressures are generated. This situation necessitates evaluating urbanization not merely as a technical and physical growth process, but in conjunction with its ecological, climatic, and managerial dimensions. The environmental transformation of urban ecology is addressed through theoretical frameworks such as ecological planning, planetary boundaries, the Anthropocene, and the world-system; it is demonstrated that the effects of urbanization processes emerging at the local scale are, in fact, directly linked to global environmental transformations. The need to sustainably protect and manage urban ecology, alongside advancing technologies, has given rise to a data-driven approach to urban management and, consequently, the smart city concept. This approach makes the functioning of the urban ecosystem visible by enabling the real-time monitoring, analysis, and coordinated management of urban processes related to energy, water, transportation, waste, infrastructure, and environmental risks. The OECD's 2023 report on smart cities and data governance emphasizes that smart cities use data obtained through digital technologies—in areas such as traffic, air pollution, water usage, natural risks, and the delivery of public services—to continuously observe, monitor, and operationally manage not only the city's technical operations but also its environmental and ecological processes. Thus, the smart city model is not merely a technical framework that enhances efficiency in service delivery; it can also be viewed as a new ecological management parameter aimed at protecting the ecological system and making it more resilient against resource scarcity, environmental externalities, and ecological vulnerabilities. Within the framework of this data-driven smart city management approach, aims to examine the maturity level of Tokat Province in the Smart City Maturity Level assessment—conducted by the Ministry of Environment, Urbanization, and Climate Change across all 81 provinces using 16 data components and 50 criteria—and to demonstrate the quantitative analyzability of the city's current ecosystem through data generated by smart city management via .

Keywords: Urban Ecology, Smart City, Smart City Tokat.

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THE TRANSFORMATION OF THE STATE FROM THE AGE OF REASON TO THE DIGITAL AGE: TOWARDS A DYSTOPIAN FUTURE?

Rahmi Şeyhoğlu[1]

Abstract

The concepts of reason, science, technology, and ideology, which were the most popular concepts of the 19th and 20th centuries, have been replaced in the 21st century by "Artificial Intelligence," "Digitalization," and the effects these concepts will have on concepts such as the state, democracy, freedom, and privacy. Advances in information and technology have been the cause of the greatest social, political, and economic changes throughout history. The most dramatic example of this occurred in the 19th century with the Industrial Revolution, a result of advances in science and technology in the last two centuries. As a result of these great changes, referred to as the "Age of Reason" or "Modernity," all traditional structures and institutions were overturned, leading to the transition to the modern world. Democracy, the nation-state, national identity, industrial capitalism, human rights, and freedoms are the main concepts of this period. Over the course of approximately two centuries, humanity has witnessed a "change of change," with everything transforming rapidly at a dizzying pace. However, while the world debated modernization and many countries struggled to adapt, humanity was confronted with the "Digital Age," characterized by systems capable of thinking, evaluating, and even making decisions beyond human control, such as digitalization, artificial intelligence, and robotics. In a world where societies haven't even fully embraced modernization, countries possessing artificial intelligence technologies have begun to achieve hegemonic dominance. Furthermore, these countries have begun to enter a period of "Enfocracy," or "Information Dictatorship," as conceptualized by Byung-Chul Han, where societies are governed by perceptions rather than facts. Life has begun to be managed, and even frequently manipulated, by "algorithms." It is said that those born in the digital age, known as Generation Z, have not developed certain cognitive and emotional intelligence structures, but have instead developed different abilities. It is predicted that new technologies will reduce human employment and eliminate many professions. Within these discussions, the future form and nature of fundamental political science concepts such as "State," "Democracy," and "Freedom" are also of significant importance. While nation-states are criticized as the most controlling and integrative structures in history, "Digital States," with their digitalization and artificial intelligence-driven control reaching disturbing levels, are achieving a level of control that challenges the boundaries of democracy, freedoms, and privacy. Today, developments such as the constant monitoring and recording of citizens in China with millions of cameras, and the manipulation of voters through social media using algorithms in various countries, raise the question of whether states will transform into dystopian structures like the Panopticon Tower in Michel Foucault's *Discipline and Punishment*. In light of the available data and assessments, how will digitalization shape the concepts of state, democracy, freedom, and privacy?

Keywords: State, Nation-State, Artificial Intelligence, Digitalization, Freedom, Privacy.

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LIVING SPACES OR SERVICE AREAS? A CRITICAL PERSPECTIVE ON THE PLANNING AND GOVERNANCE OF RURAL AREAS IN TURKEY

Gülnur Ataklı Demiralp [1]

Abstract

This study aims to provide a critical perspective on the planning and governance approach to rural areas in Türkiye. It seeks to evaluate the relationship between how rural areas are defined in legislation and how they are addressed in local government policies, from the perspectives of spatial planning and public administration. A qualitative research method was adopted in the study; relevant legislative frameworks, planning decisions, and local government practices were analyzed together. The scope of the analysis includes the Zoning Law No. 3194, the Planned Areas Typology Zoning Regulation for Unplanned Areas, 20 Environmental Plans representing different regions within the TÜİK NUTS-2 regional classification, and the Provincial Special Administration Law No. 5302. Law No. 6360, which fundamentally transformed the administrative status of rural areas, was excluded from the direct scope of analysis due to its structural impact; however, the administrative rupture it created was considered as an explanatory background element in the evaluation process. The analysis of Environmental Plans reveals that rural areas are predominantly defined through categories such as agriculture, forest, pasture, and conservation areas, while aspects such as settlement structure, public space, and quality of life remain limited in scope. The evaluation of the Regulation on Unplanned Areas indicates that regulations concerning rural settlements are largely based on restricting and controlling construction, reflecting an approach focused on regulating the existing situation rather than guiding development. Similarly, the Provincial Special Administration Law No. 5302 primarily defines duties and responsibilities related to rural areas within the framework of basic infrastructure services such as roads, water supply, and sewerage. These findings indicate that rural areas are not addressed as holistic living spaces within the planning and public administration system. Instead, they are predominantly defined either as production areas to be protected or as administrative units to which services are delivered, while their social, spatial, and public dimensions remain secondary. From a public administration perspective, it is evident that governance principles such as participation, local capacity building, and spatial quality production are only weakly reflected in current practices. In conclusion, the study emphasizes that rural areas should be reconsidered not merely as controlled or service-delivery units, but as multidimensional living spaces. In this context, it is argued that planning and governance approaches should be restructured within a holistic framework that prioritizes local dynamics, participatory processes, spatial justice, and quality of life.

Keywords: Rural Areas, Planning Policies, Public Administration, Spatial Inequality.

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ENVIRONMENTAL PRESSURE AND RENEWABLE ENERGY TRANSITION IN EMERGING ECONOMIES: A COMPARATIVE PANEL ANALYSIS OF PAKISTAN AND ASEAN COUNTRIES

Beenish -Mahboob[1], Sania-Shaheen [2]

Abstract

This paper focuses on the factors that drive renewable energy transition in developing economies by comparing Pakistan and those of some of the countries in the ASEAN region between 2000-2024. Based on the data of balanced panel, which is only taken out of the World Development Indicators (WDI), the study examines the problem of whether the environmental pressure, which is on the CO 2 emission (metric tons per capita) and in the use of fossil fuels (percentage of total energy consumption) have a significant impact on renewable energy consumption. In contrast to other research that use cross-sectional or probability-based models, this study uses panel data econometric models, that is Fixed Effects (FE) and Random Effects (RE) models, to adjust the unobserved country-specific heterogeneity and structural variation among the economies. Hausman specification test is applied in determining the best model. GDP per capita, urbanization and openness to trade are important control variables used in explaining energy transition caused by macroeconomic and structural effects. Besides, the moderating potential of income level is also discussed using interaction terms to determine whether economic growth enhances the interrelationship between environmental pressure and renewable energy adoption. This research will contribute to the existing literature on environmental economics by offering comparative evidence on factors that drive energy transition at the country level, not within the OECD framework. It is anticipated that the findings will provide policy relevant information in planning development-focused and income sensitive renewable energy policies in Pakistan and ASEAN countries.

Keywords: Renewable Energy, Fixed Effects (FE) and Random Effects (RE) Models, Pakistan and ASEAN Countries.

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AI GOVERNANCE FROM A TOURISM ENGINEERING PERSPECTIVE: A SOCIO-TECHNICAL TRANSFORMATION ANALYSIS OF THE LABOR MARKET

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Abstract

The tourism industry, historically defined by its labor-intensive nature, is currently facing a radical structural reconfiguration driven by the rapid integration of Generative AI (GenAI) and advanced robotic process automation. This study posits that artificial intelligence has transcended its conventional role as a mere operational tool, evolving into a "governance actor" (AI Governance) capable of autonomously redistributing tasks and conducting performance audits. The failure to effectively manage this transition poses significant macro-economic risks, most notably structural unemployment and systemic skill mismatches within the global labor market. While existing tourism literature predominantly examines artificial intelligence through the lenses of customer experience or marketing efficiency, this research shifts the focus toward labor economics and system design. The primary objective of this research is to analyze the socio-technical impacts of AI adaptation on the labor market by utilizing "Systems Thinking" principles to propose a conceptual model for human-centric governance. Theoretically, the study is grounded in the Skill-Biased Technological Change (SBTC) theory, which explains the polarizing effect of innovation on high-skilled versus low-skilled labor, and Socio-Technical Systems Theory, which argues that organizational excellence depends on the joint optimization of technical and social subsystems. Adopting a qualitative methodology, the research follows a two-stage trajectory: first, a systematic literature synthesis of secondary data and global reports (e.g., UN Tourism, WEF); and second, Conceptual Systems Modeling. Through the development of Causal Loop Diagrams (CLD), the study visualizes the reinforcing and balancing feedback mechanisms between AI investments, workforce transformation, and economic productivity. The originality of this work stems from its hybrid methodology, which bridges the gap between the technical rigor of engineering and the social dynamics of labor economics. By treating the tourism discipline as a field of system design, the results provide a theoretical roadmap for policymakers and industry leaders to identify strategic gaps and prevent operational leaks. Ultimately, the study advocates for a governance model where technological penetration is harmonized with human capital preservation to ensure long-term industrial resilience.The study also argues a new concept called "Tourism Engineering" while approaching tourism as a system, with different parameters.

Keywords: Tourism Engineering, Tourism Engineering, AI Governance, Systems Thinking, Labor Economics, Socio-Technical Systems.

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WASTE MANAGEMENT PERFORMANCE AND ENVIRONMENTAL QUALITY IN BALKAN COUNTRIES: AN MMQR APPROACH

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Abstract

Environmental quality and sustainability have become increasingly complex in today's world, shaped by the dynamics of economic growth, urbanization, and energy consumption. In this context, waste management performance—particularly through recycling practices—emerges as a critical policy tool for mitigating environmental degradation. This study aims to examine the relationship between waste management performance and environmental quality in Balkan countries within a panel data framework. The analysis is based on an unbalanced panel dataset covering nine countries: Albania, Bosnia and Herzegovina, Bulgaria, Croatia, Greece, North Macedonia, Romania, Serbia, and Slovenia. Carbon emissions are used as a proxy for environmental quality, while recycling rates represent waste management performance. Economic growth, energy consumption, urbanization, and trade openness are included as control variables. The empirical strategy begins with testing for cross-sectional dependence and slope heterogeneity, with results indicating the presence of a heterogeneous panel structure. However, based on the CD* test, no sufficient evidence of strong cross-sectional dependence is found, justifying the use of first-generation panel unit root tests. The Fisher-type ADF unit root test results reveal that all variables are stationary in levels. To capture potential distributional heterogeneity in the relationships, the Moment Matching Quantile Regression (MMQR) method is employed. The findings indicate that recycling rates have a statistically significant and negative effect on carbon emissions across all quantiles, suggesting that improved waste management performance enhances environmental quality. In contrast, economic growth, energy consumption, urbanization, and trade openness are found to increase environmental degradation. Notably, the relatively large coefficients associated with energy consumption and urbanization highlight their dominant role as drivers of environmental pressure. Furthermore, the variation of coefficients across quantiles demonstrates that these effects are not homogeneous and depend on the emission levels of countries. In conclusion, policies aimed at improving environmental quality in Balkan countries should not be limited to waste management alone but should be integrated with energy, urbanization, and trade policies. By employing a distribution-based econometric approach, this study contributes methodologically to the literature and provides important implications for policymakers.

Keywords: Waste Management, Recycling, Environmental Quality, Carbon Emissions, MMQR, Balkan Countries.

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IN PURSUIT OF AN IDEAL STATE IN THE 21st CENTURY: CHALLENGES IN SOCIAL CAPITAL FORMATION DURING TRANSITION AND TRANSFORMATION PERIODS

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Abstract

The evolution of the modern international order reflects ongoing efforts to address cultural diversity and promote participatory mechanisms. Since the 1970s, global discourse has focused on local multiculturalism and sovereign rights. These have emerged as key strategies for managing diversity. Recent movements such as MAGA, developments like Brexit, and the weakening of the EU have renewed emphasis on the nation-state. They have intensified debates over what defines an ideal 21st-century state. Kissinger, a prominent and often-debated figure in international politics, emphasizes culture as a central challenge within the context of the Westphalian-based system. He poses the question: "Can regions with so many different cultures, histories, and traditional theories of order justify the legitimacy of any common system?" He responds: "Success in such an endeavor would require an approach that respects both the multifaceted nature of the human condition and humanity's ingrained quest for freedom. In this sense, order must be built from the ground up; it cannot be imposed from the outside." Building on this, the study argues that social capital—encompassing networks of trust, reciprocity, and civic engagement—is a crucial factor in establishing a modern state's legitimacy and cohesion. This study analyzes the Turkish experience as a case study within the framework of social capital. Türkiye has undergone significant administrative and social transformations since the early twentieth century. The aim is to elucidate global changes and to identify their underlying dynamics. When examining the Turkish societal experience, the Second Constitutional Era and the Young Turk experience are seen as the political laboratory of the Republic. This study goes beyond this acceptance. It argues that this experience, as an effort to create social capital in a multicultural political structure, offers an invaluable perspective on the problem points in times of transition and transformation. Therefore, this study first presents the radical changes in the social capital structure of Turkish society in the 20th century, dividing it into periods. Then, it examines social capital as the foundation of the state in the 21st Century and the main problem points in the formation of social capital using a metasynthesis method.

Keywords: Social Capital, Multiculturalism, Young Türk Revolution, Globalization.

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UNDERSTANDING MIGRANT SUPPORT NEEDS IN LITHUANIA THROUGH ONLINE FORUM DISCOURSE

Vaiva Pašakinskienė[1], Vilmantė Kumpikaitė-Valiūnienė[2]

Abstract

In recent years, a significant shift in migration flows can be noticed in Lithuania, changing the country's status from migrant sending to migrant receiving country (Kumpikaitė-Valiūnienė, et al., 2024). Growing migrant flows pose the challenges of integration into the local social environment (Meidutė-Kavaliauskienė & Činčikaitė, 2023). In the era of digitalisation, migration is no longer merely a physical relocation, but also encompasses integration into local virtual networks. While social interactions are often facilitated by virtual means, individuals also tend to seek social support through virtual platforms (Canhilal, Canboy & Bakici, 2022). Therefore, the research aims to identify the main social support needs of migrants in Lithuania based on the analysis of interactions on selected social media forum data. The theoretical framework of Caligiuri and Lazarova (2002) provides a basis for the research through categorisation of social support into three categories: emotional, informational and instrumental. The research employs a qualitative analysis of longitudinal data. Firstly, one social media forum dedicated to migrants was selected, and six months of forum data were analysed. Secondly, the Delphi expert method was applied in order to categorise migrants' requests into emotional, informational and instrumental support categories and reveal emerging topics through the lens of peer-to-peer support exchange. The findings reveal that primary support search online is mostly driven by the need for instrumental and informational support. High frequencies of the requests regarding local policies, legal advice, accommodation and employment hint at a systemic gap in official governmental and organisational support. Although smaller in volume, emotional support requests suggest the importance of digital connectivity within the migrant community. Consequently, social media forums become a substitute for institutions while filling the void left by national integration policies. By highlighting how migrants rely on informal digital ecosystems, the study provides important insights for policymakers and organisations, hinting at the gap in migrant integration.

Keywords: Migrants, Social support, Online Forum.

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IDENTITY POLITICS AND CITIZENSHIP IN TURKEY: DEBATES ON NATIONAL IDENTITY, RIGHTS, AND BELONGING

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Abstract

Citizenship expresses an individual's legal and political allegiance to the state. Modern citizenship functions not only as a legal status in civil, political, and social categories, but also as a mechanism for social equality. The answers we give to the question "Who am I?" regulate all our social relations at two levels—individual and group—through similarities and differences between the self and the other, and between us and others. Today's social structure constantly constructs new identities and creates new demands in an organized manner through social movements. These demands, referred to as identity politics, are political claims advanced by specific social groups (ethnic, cultural, religious, or gender-based) based on their identities. The modern understanding of citizenship, which began with the first constitutional definition in 1876 during the Ottoman period, was based on secularism, national unity, a common language, and a shared history and culture with the Republic. Globalization, migration, democratization, and localization—demands for supranational and subnational policies—have made identity politics more visible in the public sphere since the 1980s. With the increase in information, technology, and communication opportunities, a rapid process of identity diversification is taking place; the desire to live in a multicultural structure is growing stronger. In this context, Charles Taylor's approach, which holds that individuals and communities in modern societies wage political struggles through a "demand for recognition," and Will Kymlicka's theory of citizenship based on minority rights and cultural pluralism in liberal democracies, retain their relevance in political sociology. Today, amid demands for recognition driven by globalization and identity politics, the expression of inclusivity in the constitution regarding "Turkishness" is one of the most debated issues in contemporary politics. The main hypothesis of this study is that the nation-state-based Turkish citizenship model is undergoing transformation due to the tension between inclusivity and identity, amid demands for recognition driven by identity politics. The study employs a qualitative research method, including a literature review and a theoretical comparison method. In this context, it addresses how the citizenship model as a nation-state relates to cultural diversity, and how democratization and opening-up processes transform citizenship debates in Turkey. This study demonstrates that, from both theoretical perspectives, citizenship in Turkey's nation-state has transformed in response to demands for greater visibility of identities and affiliations in the public sphere, driven by identity politics.

Keywords: Citizenship, Identity, Belonging, Recognition Claim, Multiculturalism.

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A STUDY ON CONSUMER ATTITUDES TOWARDS PRODUCT AND BRAND VIDEOS ON YOUTUBE

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Abstract

The aim of this research is to determine consumer attitudes towards product and brand videos on YouTube. The study was designed using quantitative research method. The population of the study consists of consumers who watch product and brand videos on YouTube. Due to the difficulty of defining the population frame, sampling was used. The sample included consumers who watch product and brand videos on YouTube. Accordingly, 241 participants were reached using the judgmental sampling technique. The survey technique was used as the data collection technique. In the analysis of the data in the research, exploratory factor analysis, reliability analysis, and descriptive statistics were used. Most participants (69.6%) were male. In terms of age group, the 36-45 age group was the most numerous with 22%. 60% of the participants were married. In terms of educational status, university graduates were the most numerous in the participant group (52.4%). Most participants (64.5%) use YouTube every day. 51% spend an average of one hour or less each time they log in to YouTube. The top four most-watched product categories on YouTube are automobiles (48.2%), cosmetics and personal care (15.2%), high-tech products (14.2%), and clothing (13.2%). According to the exploratory factor analysis results, consumer attitudes have a three-factor structure. This factor structure explains 74.6% of the total variance. The factors were named considering the components of attitude. Accordingly, the factors were named cognitive attitude, emotional attitude, and behavioral attitude. When evaluated in terms of reliability, the factors were found to have a very high level of reliability. Arithmetic mean findings show that participants have a high level of cognitive attitude. Participants utilize YouTube extensively to gain information and awareness about products and brands. Participants' emotional attitudes are at a moderate level. This result indicates that participants' emotional tendencies towards YouTube videos, such as liking and enjoying them, lag behind their cognitive tendencies. Participants' behavioral attitudes are also at an average level. However, there is a lower tendency in the behavioral attitude level compared to the emotional attitude level. This result indicates that participants have a moderate tendency to prefer, intend to purchase, or actually purchase a brand based on the videos they watch on YouTube. Participants' cognitive and behavioral attitudes towards product/brand videos differ by gender. Male participants have higher cognitive and behavioral attitudes than female participants. Participants' cognitive and behavioral attitude levels also differ according to their YouTube usage levels. Furthermore, it is observed that participants' cognitive attitude levels differ according to the amount of time they spend on the platform each time they access YouTube.

Keywords: Consumer Attitude, Product and Brand Videos, Social Media, YouTube, Digital Marketing Communication.

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VALUE ADDED TAX EXEMPTION IN EXPORTS AND ITS ACCOUNTING TREATMENT

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Abstract

The transparentization of commercial borders alongside the phenomenon of digitalization has accelerated the transition of enterprises from national markets to international arenas, while concurrently engendering an intensive global competitive environment. Within today's dynamics, foreign trade is not merely a strategy for increasing market share; it is a holistic operational field in which complex bureaucratic procedures, multi-dimensional fiscal obligations, and strategic financial opportunities are managed. One of the most critical elements in the financial management pillar of these processes is the application of Value Added Tax (VAT) exemptions and refunds, which directly influence the cost structures of exporting firms. This mechanism, structured within the framework of the Value Added Tax Law No. 3065 in Türkiye, reduces the tax burden on exporters, thereby providing a price advantage in international markets and enabling enterprises to achieve a sustainable profitability margin. In this regard, the VAT refund is characterized as a strategic internal financing source that preserves working capital and enhances equity efficiency. The primary objective of this study is to analyze, through both theoretical and technical dimensions, the VAT exemptions applied to direct goods exports and export-registered sales (accrual-cancellation) in light of the legal legislation in Türkiye. Within the scope of the study, the transformation process of 'Deductible VAT,' which arises during the procurement or production stage of goods subject to export transactions, into 'VAT Calculated' upon the realization of the export is explained in detail. The technical monitoring of this transformation within the accounting system is examined through the process of accurately decomposing the relevant amounts from the 'Deferred VAT' pool and transferring them to 'VAT Receivable' accounts. In accordance with the principles of the Uniform Chart of Accounts, the research includes sample accounting entries designed to ensure the accurate reflection of period-end transactions, as well as tax offset and cash refund requests, on the financial statements. Consequently, it is determined that the transparent, accurate, and timely accounting of production-oriented inputs in export processes optimizes the cash flow management of enterprises, reduces tax risks, and aligns the quality of financial reporting with international standards.

Keywords: International Trade, VAT Exemption, Tax Accounting.

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STRATEGIC ANALYSIS OF STRUCTURAL TRANSFORMATION AND MARKET DYNAMICS IN TURKIYE'S AGRICULTURAL MACHINERY FOREIGN TRADE: THE 2016-2025 PERIOD

Veysel Yılmaz [1], Ebubekir Altuntaş[2]

Abstract

This study aims to analyze the structural changes, market diversity, and global competitiveness in the foreign trade of agricultural machinery (SITC Rev.4 - 721 and 722 codes), one of the strategic and technology-intensive sectors of the Turkish economy, between 2016 and 2025. In the research, a quantitative methodology was adopted based on Turkish Statistical Institute (TUIK) data. To measure the level of specialization of the sector, the Lafay Index (LFI) was used; the Herfindahl-Hirschman Index (HHI) and CR4/CR8 ratios were employed to determine market structure and concentration, and the Export-to-Import Coverage Ratio was utilized to analyze the foreign trade balance. Empirical findings indicate that Turkiye systematically strengthened its position as a net exporter in the agricultural machinery sector during the 2016-2025 period. The coverage ratio, symbolizing the general performance of foreign trade, rose from 138.4% in 2016 to a record level of 245.6% in 2020, driven by technological advancements in domestic production and market expansion strategies. In the 2025 projection, this ratio stabilized around 238.5%, proving that the sector generates a sustainable trade surplus. Lafay Index results point to a strong comparative advantage, especially in agricultural tools and machinery (SITC 721) with a coefficient of +1.85, while the tractor group (SITC 722) exhibits a weaker but positive specialization level of +0.42. According to market concentration analysis results, the competitive market structure of the 2016-2018 period (HHI < 1000) evolved into a moderate concentration (HHI > 1200) after 2020, primarily due to the focus on the USA and Italian markets in tractor exports. The CR4 ratio exceeding the 60% threshold brings market dependency risks to the agenda. In conclusion, the Turkish agricultural machinery sector has reduced import dependency and become a strategic production hub in the global supply chain over the last decade. However, for long-term sustainable growth, reducing the current risk of market concentration and increasing the share of alternative markets such as the Organization of Turkic States and Africa is considered a sectoral necessity.

Keywords: Agricultural Machinery, Foreign Trade, Lafay Index, Market Concentration, Turkish Economy.

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THE ADAPTATION OF THE SHORT FORM OF THE PURPOSE IN LIFE SCALE (PIL-SF) INTO TURKISH: CONTRASTIVE CONSTRUCT VALIDITY AND PSYCHOMETRIC ANALYSIS WITH THE LONG FORM

Selcan Uçan Özcan[1], Sema Polatçı[2]

Abstract

Having a purpose that guides one's life and finding one's life meaningful is highlighted in the literature on positive psychology as one of the key determinants of eudaimonic well-being. At the same time, leading a meaningful life dedicated to a purpose is recognized as a protective mechanism that enhances psychological resilience in the face of challenging life conditions. It is believed that living life not merely for pleasure-oriented satisfaction but within a framework of meaning based on self-actualization directly impacts an individual's overall life satisfaction and mental health. Therefore, accurately measuring these concepts using appropriate tools is crucial for both academic research and clinical interventions. The 20-item Purpose in Life Scale (PIL), developed by Crumbaugh and Maholick (1964) to measure life purpose, remains a frequently used tool in the literature that offers detailed assessment capabilities. However, the cognitive effort and time required for long-form assessments conflict with the fast-paced nature of modern life and reduce individuals' willingness to participate in research. This situation also complicates the data collection process for researchers. This study was conducted based on the need for a short form to measure life purpose in the national literature. The aim was to adapt the Purpose in Life Scale Short Form (PIL-SF)—developed by Schulenberg and colleagues in 2010 and adapted to various cultures—into Turkish, and to compare its construct validity and psychometric properties with those of the original long form. During the adaptation process, a Turkish version of the scale was created using the translation-back-translation method to ensure linguistic equivalence. Content validity was assessed by consulting field experts, and the final version of the scale was established. The study sample consisted of a group of 608 adults aged 18 and older living in Turkey. During data collection, participants were administered both the 20-item long form of the PIL scale and the Meaning of Life Questionnaire (MLQ). The data obtained in the study were analysed using Jamovi (v 2.7.24) software. Confirmatory Factor Analyses were conducted separately for the PIL and PIL-SF, and the resulting fit indices were compared. Concurrent validity between the forms was assessed via correlation analyses, and convergent validity was also evaluated through the relationship of both forms with the 'meaning of life' variable. Reliability analyses of the scales were conducted by calculating Cronbach's Alpha internal consistency coefficients. As a result of all these analyses, it was determined that the Short Form of the Purpose in Life Scale (PIL-SF) is a scale with acceptable fit indices in the Turkish sample and that there is a statistically high level of correlation between it and the long form. Furthermore, it was found that the 4-item short form maintained its reliability thresholds despite the reduction in the number of items. In summary, this study, which for the first time demonstrates that the PIL-SF is a valid and reliable measurement tool suitable for use in Turkish culture, is currently continuing its data collection process, and it is planned to update the analyses using an expanded sample group.

Keywords: Life Purpose, Meaning of Life, Scale Adaptation.

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THE HIDDEN SUPPLEMENTS TO THE DIPLOMA: WHAT DOORS DO EXTRACURRICULAR ACTIVITIES OPEN FOR GRADUATE EMPLOYMENT?

Elif Boyraz[1], Eslem Şura Erdoğan[2], Bilge Nur Bodur[3]

Abstract

Scientific, economic, technological, and sociological developments in recent years have diversified the qualities individuals need to possess. Individuals of the 21st century are expected to exhibit traits—such as high-level thinking, teamwork, problem-solving, and life skills—that are essential in an information society. Although these qualities are often linked to academic development, extracurricular activities are necessary to foster attributes such as effective communication, a sense of responsibility, an entrepreneurial spirit, engagement in volunteer work, and a willingness to try new things (İlhan, Çam, and Çam, 2018: 214). When critically evaluating higher education policies, it is essential to distinguish between fundamental skills and life skills. While the employment sector is generally satisfied with the competencies gained through discipline-specific education, it is often less pleased with the development of general skills such as communication, teamwork, and time management. Consequently, the educational background of university graduates may facilitate the development of prerequisites for employment, but it does not guarantee it. Employability depends largely on how a student learns from their overall experiences (Yorke, 2006: 5-7). UNESCO defines employability as the set of skills and competitiveness that enables a job seeker to secure employment and maintain a presence in the labor market (Doğrul, Evcimen, and Çakıcı, 2023: 62). Employability is not synonymous with employment; rather, it encompasses the perception of self-efficacy. Self-efficacy is an individual's internal confidence and belief regarding their skills; it dictates the extent to which they can apply their competencies to their work, enables them to channel themselves into the task at hand, and shapes their self-perception (Aydınay, 2019; cited in Doğrul, Evcimen, and Çakıcı, 2023: 62). Graduates' employability and perceptions of self-efficacy stem not from the formal training received in their field, but from the extracurricular activities in which they participated throughout their education. There are studies in the international literature addressing the impact of extracurricular activities on employability (Çağlar et al., 2026; Bolli, Caves, and Oswald-Egg, 2021; Stuart et al., 2011; Jackson et al., 2024; Jackson and Rowe, 2023; Lewis, 2017). These studies generally focus on internships as a form of extracurricular activity. Findings indicate that internships enhance employability and that there is a positive correlation between the duration of the internship and employability. Internships also positively influence the quality of post-graduation employment and the income earned. A common finding across these studies is that graduates place greater importance on extracurricular activities regarding employment than current students do. Furthermore, the research suggests that employer expectations are directed more toward advanced skills acquired through extracurricular activities than toward general educational outcomes. Few studies on this subject are found in the domestic literature. Doğrul, Evcimen, and Çakıcı (2023) examined the impact of employability and self-efficacy on entrepreneurship; İlhan, Çam, and Çam (2018) investigated university students' levels of active participation in extracurricular activities; and Göktaş, Kulualp, and Erol (2018) focused on the role of extracurricular activities in students' adaptation to university life. This

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study contributes to the domestic literature by demonstrating the impact of extracurricular activities on the employability of graduates. The aim of this study is to determine the benefits gained during their job search by university graduates from the extracurricular activities (seminars, workshops, conferences, congresses, student clubs, certificate programs, language courses, etc.) in which they participated during their academic studies. The study population consists of individuals who have graduated from an undergraduate program within the last 10 years. Data were collected from 368 participants using the convenience sampling method. The data collection instrument comprises three sections. The first section contains closed-ended questions designed to assess the participants' general views on their employment status. The second section includes 62 five-point Likert-type statements aimed at determining the impact of extracurricular activities on employability. The third section consists of closed-ended questions regarding the participants' demographic characteristics. The collected data were subjected to descriptive analysis, exploratory factor analysis, one-way analysis of variance (ANOVA), and independent samples t-tests using the SPSS software package. The vast majority of the participants hold a bachelor's degree. 20.1% stated that they found a job immediately after graduation, while 11.4% found employment one to two years post-graduation. 22% of the participants reported having never worked in any job previously. The primary reasons cited by non-working participants for their status were the inability to find a job and preparation for exams. 40.5% of the participants are employed in a field related to their major. Exploratory factor analysis was employed to test the construct validity of a 62-item scale designed to measure participants' perceptions regarding the impact of extracurricular activities on employment. The factor analysis yielded a 16-factor structure. Upon examination of the items grouped under these factors, the following labels were deemed appropriate: regret, goal achievement, regret regarding additional competencies, academic staff support, foreign language proficiency, employer indifference to CVs, reaping the rewards of university efforts, belief in the link between education and employment, differentiation and interview performance, belief in the value of foreign language experience, relationships with academic staff and the impact of internships, future preparation, practical preparation, foreign language preparation, preparation for professional life, and participation in courses and seminars. An analysis of the factor means reveals that graduates harbor significant regrets regarding their university experience and feel they did not exert sufficient effort to acquire additional competencies during their studies; furthermore, they believe that differentiation in a specific field, interview performance, foreign language experience, and practical training are the attributes that yield the greatest returns in professional life.

Keywords: Extracurricular Activities, Employability, Talent Marketing.

THE EFFECT OF DIGITAL FATIGUE ON QUIET QUITTING

Hüseyin Yılmaz[1], Fatih Balaman[2]

Abstract

This study aims to examine the effect of digital fatigue experienced by employees in today's rapidly digitalizing working life on quiet quitting behavior. The intensive use of information and communication technologies in contemporary workplaces requires employees to remain constantly accessible, which leads to increased workload, blurred work–life boundaries, and excessive depletion of individuals' cognitive resources. Within this context, the relationship between digital fatigue and quiet quitting behavior was investigated. Digital fatigue refers to a state of exhaustion that arises as a result of the intensive and continuous use of digital technologies such as computers, smartphones, tablets, e-mail, online meetings, and social media. Quiet quitting, on the other hand, is defined as employees limiting their efforts strictly to their formal job descriptions without resigning from their jobs, avoiding extra responsibilities, and demonstrating a weakened psychological commitment to organizational goals. In this study, a quantitative research method was adopted, and data were collected using a survey technique. The study was conducted with data obtained from 402 public employees working in the city center of Tokat. The Digital Fatigue Scale and the Quiet Quitting Scale were used as data collection instruments. The Digital Fatigue Scale developed by Tutar and Mutlu (2024) consists of 28 items and has a four-dimensional structure (digital addiction, psychological fatigue, physical-mental fatigue, and psychosomatic problems). The Quiet Quitting Scale developed by Barrett (2024) is a single-dimensional scale consisting of 6 items. Validity analyses were conducted using SPSS, while reliability analyses were performed using LISREL, and the scales were found to be valid and reliable. Since the normality test indicated that the data were normally distributed, parametric tests were deemed appropriate. Correlation and simple linear regression analyses were applied to the data. According to the regression analysis results, digital addiction (β = .365, R^2 = .133), psychosomatic problems (β = .352, R^2 = .124), psychological fatigue (β = .336, R^2 = .113), and physical-mental fatigue (β = .324, R^2 = .105) all have a significant and positive effect on quiet quitting behavior. The findings indicate that as the level of digital fatigue increases, individuals become more prone to quiet quitting behavior. In particular, factors such as the pressure of constant online availability, work-related messages received outside working hours, the intensity of digital meetings, and information overload were found to increase fatigue and trigger this process. The results of the study reveal that digital fatigue is an important predictor of quiet quitting behavior. Accordingly, it is emphasized that organizations should develop policies aimed at balancing digital workload in order to protect employee well-being and ensure sustainable productivity. In this context, implementing flexible working hours, setting boundaries for digital communication, introducing "right to disconnect" practices, increasing awareness of digital well-being, and providing psychological support programs for employees are recommended.

Keywords: Digital Fatigue, Quiet Quitting, Public Employees.

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THE INVISIBLE COST OF CONSUMPTION: PERCEPTIONS, CONCERNS, AND BEHAVIORAL REFLECTIONS REGARDING CONSUMER PRIVACY

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Abstract

For businesses to survive in the market amidst fierce competition, they must address the right target audience with the right content at the right time, thereby cultivating a loyal customer base. A brand's ability to deeply define its target audience is a key determinant of the success of its marketing strategies (Gökdemir & Akıncı, 2019: 23). Consequently, businesses employ a variety of methods to collect, store, and process customer data and transform that information into strategy. As these corporate efforts coincide with consumers' own desire for visibility, "big data" has emerged as a central theme in contemporary marketing. Bauman and Lyon (2016) observe that Descartes's dictum "I think, therefore I am" has evolved into the modern motto: "I am observed and recorded; therefore, I am." In this era, surveillance activities have become both a cause and a consequence of globalization (Tanyeri Mazıcı, 2018: 150). The interplay between corporate efforts to monitor consumers and consumer desires for visibility gives rise to significant privacy concerns. Consumer privacy refers to the right of consumers to decide which of their personal data may be used by businesses and how. Consumer data is no longer merely an object of analysis but a commercialized digital asset. Data-driven business models and technologies—such as personalized marketing, location-based services, algorithmic targeting, and automated decision-making systems—create numerous problematic areas regarding individual rights, ethical boundaries, and social responsibilities (Efendioğlu, 2025: 11). Consumers share their personal data in exchange for access to digital services at no monetary cost; however, the price of these seemingly free services is the loss of privacy. Despite the illegitimate power of surveillance to shape human behavior, many consumers remain unaware that they are being monitored (Okkay, 2020: 5361), often perceiving the personalized applications they encounter as mere illusions. This perspective places consumers at a disadvantage and highlights the need for their protection. Protecting consumers is a matter of vital importance in a marketing landscape where their social media interactions, online shopping habits, browsing histories, and physical-world movements can be monitored via smartphones, wearable technologies, and smart devices (Özer Kasay & Özkeçeci, 2025: 110). Studies focusing on consumer privacy have generally examined consumers' privacy concerns regarding online shopping (Gökdemir & Akıncı, 2019; Kılıç & Öz, 2023; Tanyeri Mazıcı, 2018; Özhan Dedeoğlu & Baybars, 2017). Additionally, there is research addressing businesses' sensitivity to privacy (Akgüç Çetinkaya, 2013) and the parties responsible for privacy protection (Aydın & Marangoz, 2018). This study, however, examines consumers' privacy concerns in both traditional and online shopping contexts and addresses the behavioral responses shaped by these concerns. In this respect, the research is expected to contribute to the literature. The aim of this study is to determine consumers' perceptions of privacy and privacy-related concerns regarding traditional and online shopping, and to examine their behavioral responses to these concerns. In addition to this primary objective, the study seeks to reveal how consumers' privacy perceptions differ based on demographic characteristics. The study's population consists of consumers

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aged 18 and older residing in Turkey. Data were collected from 403 participants using the convenience sampling method. The data collection instrument comprises three sections. The first section includes closed-ended questions designed to identify consumers' general tendencies regarding data sharing. The second section contains 46 five-point Likert-type statements aimed at measuring privacy perceptions and behavioral responses. The third section consists of closed-ended questions to determine the participants' demographic characteristics. The collected data were analyzed using the SPSS software package, employing descriptive statistics, exploratory factor analysis, one-way analysis of variance (ANOVA), and independent two-sample t-tests. 92.3% of the participants shop online, and 95% use social media. 83.6% have private social media profiles. Participants do not consider their demographic information to be highly sensitive; the only exception to this is their income status. Information such as Turkish ID numbers, mothers' maiden names, and credit card details, however, is regarded as highly sensitive. Exploratory factor analysis was employed to test the construct validity of the scale designed to measure participants' perceptions regarding privacy. The factor analysis yielded a nine-factor structure. The total variance explained is 62.705%. An examination of the statements grouped under these factors led to the following designations: sharing private life, data tracking, data protection, social media trust, unimportance of privacy, corporate responsibility, non-disclosure of information, daily sharing, and trust in confidentiality. An analysis of the factor means suggests that participants harbor significant privacy concerns, dislike sharing personal data with businesses, believe businesses bear corporate responsibility for safeguarding personal data, and lack trust in businesses and social media platforms regarding data sharing.

Keywords: Consumer Privacy, Personal Data, Digital Marketing.

AN ASSESSMENT OF ECONOMIC DEVELOPMENT IN CHINA, THE US AND TURKEY IN THE CONTEXT OF ECONOMIC COMPLEXITY, FOREIGN TRADE AND CURRENCY AREA

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Abstract

Economic growth, which is the ultimate objective of economic policies, is the fundamental means by which a country's position and development within the global economy are achieved, alongside economic development. When assessing countries' growth processes, the use of numerous indicators such as per capita national income, capital, human capital accumulation, technological development, productivity, foreign trade, geography, etc., may prove insufficient. As an alternative explanation that also considers the structure of production and the level of knowledge and technology, the concept of economic complexity has entered the literature. The Economic Complexity Index (ECI) concept, developed by Ricardo Hausmann and César Hidalgo in the 2000s, was introduced to the literature through the "Atlas of Economic Complexity" study, which is based on explanations reflecting countries' export figures and the knowledge accumulated about their export products (Hausmann & Hidalgo, 2009). This approach provides information about a country's production volume, the types of products it produces, the sophistication of its production, the knowledge accumulated in production, and the technological level of its products. It also provides information about the country's size in the world economy, its place in world trade, and the extent and development of its primary trade share with other countries. The increasing production and trade activity of these countries in the world economy, along with the increased use of their currency in international payments (currency area), further strengthens their position in the global economy.This study analyzes the economic complexity of countries, their development in world trade, and the increasing use of their national currencies in China, the USA, and Turkey, providing data and interpretations of their situations. The evaluations reveal that China, with its extraordinary growth performance over the last 30 years, has rapidly climbed from 35th place in 1995 to 15th place in terms of economic complexity, while its foreign trade volume has exceeded $6 trillion, making it the primary trading partner for at least 70% of the world's countries. Unlike the USA, China has shown increased complexity in areas such as chips, electric vehicles, and nuclear power plants, and the use of its national currency in international trade has increased. The USA's economic complexity ranking has fallen from 8th to 14th place, and despite a trade volume of $5 trillion, the number of countries with which it is the primary trading partner has decreased to around 30%. Turkey's performance, particularly in defense industry products, has significantly increased its economic complexity, strengthening its position in the global economy. This text provides information on the developments in sectors showing increasing economic complexity in the US, China, and Turkey, and their impact on foreign trade. Considering these developments, analyses are made regarding China's progress towards global economic leadership in terms of economic growth, trade volume, economic complexity, and the widespread use of its national currency.

Keywords: Economic Complexity, Foreign Trade, Currency Area.

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A CONCEPTUAL ANALYSIS OF THE REGRESSIVE NATURE OF INDIRECT TAXES AND INCOME DISTRIBUTION EQUITY IN THE TURKISH TAX SYSTEM

Şehnaz Bodur[1]

Abstract

In modern public finance, the effectiveness of a tax system is assessed not only by its capacity to generate public revenue but also by the extent to which it fulfills the redistributive function of fiscal policy. The objective of maximizing social welfare transforms taxation from a mere financing instrument into a strategic policy tool for reducing income inequality. Within this framework, this study aims to examine the effects of the predominance of indirect taxes in Türkiye's tax structure on income distribution, with particular emphasis on their regressive nature. An examination of the Turkish tax system reveals that approximately 60–70% of total tax revenues are derived from indirect taxes, particularly the Value Added Tax (VAT) and the Special Consumption Tax (SCT). This structural composition is inconsistent with the universally accepted ability-to-pay principle, thereby weakening the vertical equity of the tax system. The theoretical foundation of the study is based on the regressive effects of indirect taxation on low-income households. Because households with lower incomes exhibit a higher marginal propensity to consume, each unit of consumption constitutes a larger proportion of their total income. Consequently, as income declines and expenditure on essential goods becomes increasingly unavoidable, the relative tax burden imposed on these households intensifies. The study adopts an interpretive research design integrating theoretical perspectives with empirical evidence. Accordingly, the public finance literature is systematically reviewed, and secondary data on the Turkish economy, together with findings from existing empirical studies, are evaluated to provide a comprehensive assessment. The analysis focuses on the effects of indirect taxation on household consumption patterns and the extent to which these effects differ across income groups. In this context, Amilcare Puviani's (1903) theory of fiscal anesthesia provides an important analytical perspective by explaining how embedding taxes within market prices reduces taxpayers' awareness of the actual tax burden. However, this mechanism also obscures the welfare losses experienced by economically vulnerable groups. Empirical evidence on the Turkish economy indicates that the concentration of indirect taxes contributes to higher Gini coefficient values and exacerbates income inequality. The tax burden imposed on essential consumption categories, such as food, energy, and housing, where demand is relatively inelastic, negatively affects overall social welfare. From a strategic policy perspective, the findings suggest that increasing the relative share of direct taxes based on income and wealth, strengthening the effectiveness and monitoring of tax expenditures, and explicitly defining targeted tax exemptions for essential goods consumed by low-income households would improve both equity and efficiency within the tax system. Ultimately, the study argues that the Turkish tax system should move beyond the constraints of fiscal anesthesia and be restructured to achieve a more balanced relationship between social justice and economic efficiency through fiscal policy.

Keywords: Indirect Taxes, Redistributive Function, Income Distribution, Fiscal Anesthesia.

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THE SPILLOVER OF THE U.S.-ISRAEL IRAN WAR ON AFRICA: NAVIGATING GEOPOLITICAL RISKS AND GEOECONOMIC OPPORTUNITIES

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Abstract

As a defining fault line in global politics, the escalating Iran-U.S.-Israel rivalry has, throughout 2025 and 2026, surged beyond its regional confines to fundamentally impact Africa's security and economic architecture. This study dissects the existential risks and strategic openings that this Middle Eastern hybrid conflict presents to African states. Specifically, the maritime corridor encompassing the Red Sea, the Bab el-Mandeb Strait, and the Horn of Africa has emerged as a high-stakes arena for external power competition, fueled by the asymmetric operations of Iran-aligned actors and Israel's intensifying diplomatic-military footprint across the continent. The study identifies two systemic risks inherent in this conflict spiral: first, the destabilization of global logistics, which inflates energy and fertilizer costs and thereby deepens food insecurity; and second, the danger that Middle Eastern proxy dynamics might ideologically and logistically mobilize radical insurgencies in the Sahel and East Africa. Conversely, the crisis offers a geoeconomic silver lining by prompting global actors to pivot toward African energy producers like Nigeria, Angola, and Algeria. Within this climate of geoeconomic confrontation, African nations stand at a crossroads where adopting a "strategic autonomy" framework could significantly bolster their diplomatic leverage. Employing a qualitative methodology, this research addresses a core question: How is the Iran-U.S.-Israel tension transforming Africa's long-term development goals? The study concludes that for Africa to emerge from this global turbulence with minimal damage, it must prioritize regional integration, mitigate logistical dependencies, and pursue a meticulously balanced diplomacy amidst the friction of external powers.

Keywords: Africa, Geopolitical Risk, Iran-U.S.-Israel, Geoeconomics, Energy Security.

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A RESEARCH ON THE CURRENT AND POTENTIAL IMPACTS OF ARTIFICIAL INTELLIGENCE ON JOBS AND EMPLOYMENT

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Abstract

"Artificial intelligence", which is accepted as one of the most common features of the Fourth Industrial Revolution and is defined as the ability of computational systems to perform tasks associated with human intelligence such as learning, reasoning, problem solving, perception and decision making, affects many fields today and at the same time has some effects on the labor market and the quality of jobs. Especially, views are widespread at the point that the way the jobs performed and the job skills it requires will undergo change. However, there are different views in question in the direction that it will have contracting or expanding effects on the labor force and employment. On the one hand, it is stated that artificial intelligence will replace human and therefore a contraction may occur in the labor market; on the other hand, it is expressed that artificial intelligence will be a technology that complements humans and, by creating new job opportunities, may even lead to an increase in employment rates beyond causing a significant decrease in the level of employment. It is obvious that all of these are also related to how prepared countries are for the use of artificial intelligence and their level of development. The aim of this study is to evaluate the current and possible effects of artificial intelligence on labor markets; to make analysis and evaluation regarding the future of professions in the context of the emergence of new occupations, the transformation or disappearance of existing occupations; to identify and predict the changes in the qualifications and requirements necessary for the performance of professions; to reveal how ready countries are to integrate artificial intelligence into employment areas and the investments they make in this context. In this direction, the reports and studies of organizations such as the Organisation for Economic Co-operation and Development (OECD), the World Economic Forum (WEF), LinkedIn, etc., and published national/international articles and other sources have been examined and analyzed. On the other hand, in the study, some recommendations have been presented to companies and governments in order to protect human-centered labor force in the light of current data. Because the study is based on current data, it is considered that it will contribute to scientific research in this field. In the study, a literature review was conducted using the descriptive analysis method. The data used are of secondary data nature. According to the findings of the study, it has been concluded that artificial intelligence will have an impact on the competitiveness levels of countries; that it will increase unemployment rates especially in routine jobs that can be performed by artificial intelligence and may reshape income distribution; that the way jobs are performed will change and new artificial intelligence-based employment areas will emerge; that there are significant differences between countries in terms of their readiness for the use and integration of artificial intelligence.

Keywords: Artificial Intelligence, Employment, Future of Jobs.

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THE SOCIAL GAFFE PHENOMENON IN ACADEMIA: ANALYZING THE INTERFACE BETWEEN HIERARCHY, ETHICS, AND AWARENESS

Tugay Ülkü[1]

Abstrack

The primary objective of this research is to conduct an in-depth examination of the social gaffe phenomenon within academia's unique socio-cultural fabric, specifically through the triad of hierarchy, ethics, and awareness. In the existing literature, workplace errors are generally addressed within the frameworks of "communication accidents" or "etiquette rules"; however, how these errors can transform into ethical crises within the context of hierarchy has not been sufficiently theorized. This study aims to explore how social gaffes are interpreted within academia's rigid hierarchical structure and status symbols, thereby filling a gap in the literature and determining their place within corporate culture. The study is designed using the Grounded Theory methodology, which allows for the discovery of social processes and patterns from the ground up. The participants in the research are 14 academics with different titles, selected through purposive sampling. Data were collected through semi-structured interviews focusing on the participants' lived experiences. In the analysis, the "constant comparison" method was used in accordance with the systematic nature of Grounded Theory. The collected data underwent open coding, axial coding, and selective coding stages. This process enables the construction of an original theoretical model from a qualitative perspective that explains the dynamics of social interaction in the academic environment. Research findings reveal that the perception of social gaffes exhibits a "Perceptual Asymmetry" in terms of academic hierarchy. According to the results, hierarchical position significantly influences the process of making sense of the gaffe. It was found that lower-level academics define the gaffes they are exposed to or witness as a matter of "ethical responsibility, violation of respect, and a threat to psychological safety." In contrast, upper-level academics tend to rationalize such situations as a "performance-oriented lack of experience" or a "momentary error of judgment," thereby rendering the ethical dimension secondary. Within the scope of the research, a hierarchical depth has been added to social gaffe models through the "Hierarchy-Ethics-Awareness" interaction, providing a new perspective to discussions on academic incivility. Furthermore, participants argue that the repetition and systematization of gaffes will damage relationships in the long run and lead to institutional alienation. In this context, the necessity of educational activities to increase social gaffe awareness is emphasized. It is observed that hierarchy is not only an administrative step but also a mechanism that either anchors social gaffes in ethical grounds or distances them from it. Recognizing social gaffes as an ethical problem area in academia requires universities to invest not only in scientific outputs but also in relational ethical processes. Accordingly, it is recommended to organize "Social Awareness and Workplace Ethics" training for both prospective and current academics. In future research, testing the effects of social gaffes on "academic reputation management," "impression management," and "organizational silence" using quantitative, longitudinal methods will deepen the field's theoretical depth.

Keywords: Workplace Social Gaffe, Grounded Theory, Academia, Hierarchy, Ethics, Awareness.

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ANTICIPATORY GOVERNANCE IN FINLAND: INSTITUTIONAL RESILIENCE AND FUTURE-ORIENTED POLICY DESIGN

Rukiye Mehtap Özlü[1]

Abstrack

This study aims to analyze how Finland has emerged as a global reference model in the field of anticipatory governance. The main research question is to examine through which institutional mechanisms anticipatory governance is structured in Finland and how this model strengthens the resilience and adaptive capacity of public policies in the face of uncertainty and polycrises. The study adopts a qualitative research approach based on a comprehensive literature review and the analysis of policy documents. In this context, the institutional structure of Finland's foresight system, inter-actor interactions, and processes of policy integration are examined. The findings indicate that Finland's foresight capacity was systematically developed following the economic crisis of the 1990s and gradually transformed into an institutionalized structure integrated into policymaking processes. At the core of this model lies a multi-layered, network-based governance structure composed of public administration, parliament, research institutions, and societal actors. Foresight activities coordinated by the Prime Minister's Office are incorporated into the policy cycle through regularly published government reports on the future and sectoral assessments. The Parliamentary Committee for the Future, in turn, functions as a platform that strengthens oversight, evaluation, and public participation within this process. In addition, the National Foresight Network and research institutions ensure the continuity and societal diffusion of foresight practices. In conclusion, the study demonstrates that Finland's success is grounded not only in the use of technical and institutional foresight tools, but also in a governance structure that institutionalizes long-term thinking, strong coordination mechanisms, and feedback processes based on continuous learning. The systematic integration of foresight into the policy cycle enhances horizontal and vertical cooperation among public institutions, increases decision-making capacity under uncertainty, and enables proactive policy development.

Keywords: Anticipatory Governance, Finland, Institutional Resilience.

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THE IMPACT OF ADDİCTİON ON LABOR FORCE PARTICIPATION: STRUCTURAL BARRIERS AND SOCIAL EXCLUSION

Mehmet Bilge[1]

Abstract

This study examines the impact of addiction on individuals' participation in the labor market within the framework of structural barriers and social exclusion. The study's starting point is the notion that addiction is not merely an individual health issue. This is because addiction constitutes a multifaceted problem area that affects an individual's access to the labor market, their likelihood of retaining employment, and their reintegration into social life. Therefore, the issue is evaluated not through the lens of individual will or personal characteristics, but within broader social dynamics such as stigmatization, discrimination, and institutional inequalities. The research was conducted as a conceptual review based on a literature review. In this context, current national and international studies examining the relationships between addiction, employment, social exclusion, stigmatization, and structural barriers were reviewed. During the review process, particular emphasis was placed on findings that influence the entry of individuals with addiction experiences into the labor market, their retention in employment, their access to treatment, and their social reintegration. The findings were interpreted within the framework of social exclusion and structural inequalities. The studies reviewed indicate that individuals with a history of substance use often face employer bias and overt or covert discrimination during the employment process. The issue does not arise solely at the hiring stage but also affects job retention and workplace relationships. The perception of these individuals as unreliable, risky, or low-performing is one of the key factors hindering their participation in the workforce. Additionally, delays in accessing treatment, difficulties in accessing services, economic deprivation, housing issues, and a lack of social support further exacerbate the vulnerability of this process. The fear of stigma during the process of seeking help can also negatively impact treatment initiation and the recovery process. Therefore, being excluded from employment does not merely result in a loss of income; it also leads to the individual's disconnection from their social circle, difficulty in maintaining daily life, and the deepening of social exclusion. This assessment demonstrates that there is a mutually reinforcing relationship between unemployment and addiction. While addiction makes it difficult for an individual to participate in the labor market, remaining unemployed also complicates the recovery and social reintegration process. Consequently, approaches that explain addiction solely through individual weakness or lack of willpower fall short. When the issue is considered alongside social exclusion, stigmatization, and structural barriers, a more explanatory framework emerges. In this regard, efforts to combat dependency must include not only treatment-focused interventions but also practices that support employment and strengthen social reintegration.

Keywords: Employment, Addiction, Disadvantaged Individuals, Social Policy.

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BRIDGING SUSTAINABILITY AND CONSUMPTION: DRIVERS OF PRIVATE-SPHERE PRO-ENVIRONMENTAL BEHAVIORS IN EMERGING ECONOMIES

Muhammad Danish Habib[1], Sania Shaheen [2]

Abstract

The electronic waste is a growing sustainability challenge that exacerbated global environmental crises, particularly in resource-constrained environments with limited recycling infrastructure and regulatory oversight. Transitioning to a circular economy is critical to address these challenges, yet the adoption of sustainable alternatives, such as remanufactured products, is often hindered by consumer skepticism and materialistic orientation. Despite growing interest in circular economy initiatives and remanufactured products, there is limited understanding of the cognitive, normative, and trust-based drivers that shape private-sphere pro-environmental behaviors in resource-constrained emerging economies. Drawing on the Value–Belief–Norm (VBN) framework, this study examines the behavioral drivers of Private-Sphere Behaviors (PB) related to e-waste in Pakistan's emerging digital economy. Survey data of 200 individuals analyzed using structural equation modeling. The results indicate that environmental values, perceived economic benefits, trust, and perceptions of remanufactured products significantly shape private-sphere behaviors, with trust and product perceptions emerging as key predictors, while materialistic orientations weaken pro-environmental behavioral engagement. The findings underscore the importance of strengthening consumer trust and positive product perceptions, alongside leveraging value-based appeals, to promote private-sphere pro-environmental behaviors and advance circular consumption in resource-constrained environments. This study contributes to the literature by integrating environmental values, economic perceptions, and trust within a unified framework to explain private-sphere behaviors toward remanufactured products in an underexplored emerging economy context

Keywords: Private-sphere Behaviors, Value–Belief–Norm (VBN) Framework, E-Waste, Remanufactured Products, New Ecological Paradigm.

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THE ROLE OF BALKAN TEKKES AND ZAVIYES IN THE DEBATES ON THE LEGITIMACY OF CASH WAQFS IN THE OTTOMAN PERIOD: THE CASE OF THE LETTERS OF SOFYALI BALI EFENDI

Ahmet İnanır[1]

Abstract

Cash waqfs operate on the principle of preserving the principal capital while generating income from it. The endowed cash was typically managed either through qard al-ḥasan (benevolent loans) or, more commonly, through muʿāmalāt sharʿiyya (legally structured financial transactions). Within this framework, the waqf would lend money to beneficiaries against certain guarantees, and returns were obtained in compliance with Islamic legal principles. The income generated was then allocated to charitable services specified in the waqf deed, such as madrasas, tekkes, and imarets. In this way, the principal remained intact while ensuring a sustainable and continuous source of funding. This study aims to examine the issue of the legitimacy of cash waqfs—one of the most debated topics in Ottoman legal thought—within the framework of the role played by tekkes and zaviyes in the Balkans. Focusing particularly on the letters of Sofyalı Bâlî Efendi, the study seeks to reveal the relationship between theoretical juristic debates and provincial practices. Cash waqfs, based on generating income through the operation of monetary capital, differed from the classical understanding of waqf and, therefore, led to significant disagreements among Ottoman scholars. Methodologically, the study employs a comparative analysis of classical fiqh literature alongside Ottoman manuscript sources and archival documents. In this context, the views of leading scholars of the period—especially those expressed in the letters of Sofyalı Bâlî Efendi—are examined, and the economic and social functions of tekkes and zaviyes in the Balkan region are analyzed. Thus, the interaction between scholarly debates at the center and the practical needs of religious and social institutions in the provinces is explored. The findings indicate that debates on the legitimacy of cash waqfs were not confined to a purely theoretical level but were directly connected to social and economic necessities. In particular, it is understood that tekkes and zaviyes in the Balkans actively utilized cash waqfs due to their need for sustainable financial resources. The letters of Sofyalı Bâlî Efendi clearly demonstrate the role of cash waqfs in financing these institutions and reflect a pragmatic approach that supports their legitimacy. Furthermore, these letters reveal that the defenses developed against criticisms of cash waqfs were grounded not only in juristic arguments but also in the principle of public interest (*maslaha*). This highlights the presence of flexible, practice-oriented interpretations within Ottoman legal thought. In conclusion, Balkan tekkes and zaviyes played a significant role in the spread and legitimization of cash waqfs, while scholars such as Sofyalı Bâlî Efendi acted as a bridge between theoretical debates and practical needs.

Keywords: Ottoman Law, Cash Waqfs, Balkans, Tekke and Zaviye, Sofyalı Bâlî Efendi

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BEYOND INCLUSIVITY: THE TRANSFORMATIVE POWER OF UNIVERSAL HEALTH COVERAGE ON INDIVIDUALS, ECONOMIES, AND SUSTAINABLE DEVELOPMENT

Servet Alp[1]

Abstract

The most important wealth of countries is their people. The most important wealth of people is their health. Indeed, health is an important tool in achieving sustainable development goals. People's ability to access the quality healthcare services they need in a timely manner and without financial difficulties is made possible thru universal health coverage. Universal health coverage is not only a technical goal for modern health systems but also a fundamental guaranty of social welfare and economic sustainability. The aim of this research is to reveal the transformative impact of universal health coverage, which is a crucial component in both modern health systems and achieving sustainable development goals, on health status, household and country economy, and national development goals thru literature data. This research was conducted using a qualitative analysis and document review methodology, informed by recent reports from international health authorities (such as the World Health Organisation and the World Bank) and empirical data from the literature. The document analysis revealed that universal health coverage became a global political commitment with the 1978 Alma-Ata Declaration and was adopted as a national objective by member states at the World Health Assembly in 2005. Universal health coverage comprises two key dimensions or indicators: the scope of health services and financial hardship in the health sector. It has been established that the expenditure on healthcare required to achieve universal health coverage constitutes an investment. Because health investments unlock greater human and economic potential and enable future human capital and economic progress. Therefore, investments made in each of these four dimensions and the achievements obtained provide significant returns on individuals, the economy, and development. For example, by investing in basic health services, it is possible to reduce maternal, infant, and under-five mortality rates, effectively manage chronic diseases, and reduce poverty, thereby helping people live longer, healthier lives and remain productive and efficient. This investment in human health is also an investment in human capital, which is the main engine of economic growth and development. In addition, investing in health systems not only contributes to human capital but also creates job opportunities across a wide range of sectors, from the healthcare workforce to medical equipment manufacturers and many others (such as logistics, hospitality, pharmaceuticals, and R&D), thereby contributing to employment. So much so that each job in the healthcare sector creates 3.4 additional jobs in related sectors such as logistics, technology, and pharmaceuticals, further boosting economic growth and resilience. Again, every investment in basic health services can yield up to 6 in economic benefits. In conclusion, universal health coverage is not just a passive health service provision by countries, but also a dynamic system that protects individuals and households from poverty, the economy from inefficiency, and development from inequality.

Keywords: Universal Health Coverage, Health Management, Health Economics, Health Policy**.**

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A COMPARATIVE ANALYSIS OF ARTICLES ON ECONOMICS PUBLISHED IN KADRO MAGAZINE

Mehmet Karataş[1]

Abstract

The Grand National Assembly of Turkey was convened on 23 April 1920. From 23 April 1920 onwards, Turkey was governed by the Government of the Grand National Assembly of Turkey. The Republic was proclaimed on 29 October 1923. Between 17 February and 4 March 1923, prior to the proclamation of the Republic of Turkey, the İzmir Economic Congress was convened, at which a liberal economic model was adopted. The global economic crisis of 1929 affected Turkey, which, like many other countries, lacked sufficient capital accumulation and a skilled workforce; as a result, state-led economic policies were brought to the fore. The 1930s, following the 1929 economic crisis, marked a unique phase in world history characterised by the collapse of global capital markets; economies isolating themselves from the outside world; and the emergence of authoritarian regimes in some countries and the welfare state in others. As can be seen from the intense debates in the Turkish press during 1930–1931, authoritarian tendencies in the name of Kemalism gained momentum in Turkey during this period. A common feature of these tendencies was their negative stance towards liberalism and democracy. The journal Kadro began publication with its first issue in January 1932 and ceased publication in December 1934 and January 1935, with issues 34 and 35 published together. The aim of this study is to compare the economic understanding of those who claim that the articles on economics published in all issues of the journal Kadro reflect the ideology of Kemalism with the economic choices and practices of the newly established Republic of Turkey up to the present day. It is believed that comparing the rigidly state-controlled economic policies proposed in the 1930s with the mixed-economy and liberal economic practices that have persisted to the present day—both in theoretical and practical contexts—and examining these alongside existing studies, whilst synthesising the resulting findings in a systematic, transparent and reproducible manner, will contribute to the literature. A systematic literature review method will be employed in this study. The editors of the Kadro journal were Şevket Süreyya, Burhan Asaf, Vedat Nedim, İsmail Hüsrev and Yakup Kadri Bey. Of these five individuals, known as the 'Kadro group', three had received an education in economics. Şevket Süreyya enrolled at the Communist University of the Workers of the East (KUTV). He studied economics at the School of Economic and Social Sciences. After returning to Turkey, he served in the civil service as an educator and economist. İsmail Hüsrev began his studies at the Faculty of Economics of KUTV, known as the Eastern University, at the end of 1922. During their studies at KUTV, İsmail Hüsrev (Tökin) and Şevket Süreyya (Aydemir) became acquainted with the writings of Lenin, Marx, Bukharin, Hobson and Sombart. Both quickly emerged as promising students. İsmail Hüsrev (Tökin) shortened his three-year course of study and graduated in late 1925, having earned the right to become a 'lector' (academic staff member). Vedat Nedim went abroad to study at the Berlin Higher School of Commerce. He also completed his doctorate there (1922). Burhan Asaf and Yakup Kadri, however, were not economists.

Keywords: Kadro Journal, Articles on Economics, Statism and Liberalism.

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APPLICABILITY OF A ZERO REAL INTEREST RATE POLICY; PANEL DATA ANALYSIS

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Abstract

Interest is prohibited in the three Abrahamic religions (Islam, Christianity, and Judaism), but the definition of interest has been controversial. Abu Yusuf's fatwa that "the purchasing power of the borrowed value must be preserved throughout the term" has been generally accepted among Muslim theologians. For the purchasing power of the borrowed value to be preserved throughout the term, the lender must be paid an excess equivalent to the inflation rate, meaning the real interest rate must be zero. This study aims to investigate the conditions under which zero real interest can be applied. To test the applicability of zero real interest, the relationship between the annual real interest rate and the growth rate of 68 countries for the period 1995-2024 was subjected to panel data analysis in the context of all countries, low-income countries, lower-middle-income countries, upper-middle-income countries, and high-income countries. A derivative-based parabolic model was used to capture the marginal response of growth at real interest rate values close to zero. To determine whether the series are suitable for panel data analysis and to select the appropriate model, the series were first subjected to Pesaran (2004) cross-sectional dependence and Karavias-Tzavalis (2014) structural break panel unit root stationarity tests. F, LR, and LM tests were used to investigate whether the panel contained unit and time effects. It was found that only a unit effect was present in low-income countries, while both unit and time effects were present in others. Hausman and robust Hausman tests showed that for all countries, a two-way fixed-effects model was valid in high-income and lower-middle-income countries, a one-way fixed-effects model in low-income countries, and a mixed-effects model in upper-middle-income countries. Since the Variance Growth Factor was less than 5 in all country groups, it was concluded that there was no multicollinearity problem and that there was no specification error in the model using Ramsey (1969) and DeBenedictis–Giles (1998) RESET tests. The adapted Wald test and Levene (1960) test revealed that the error terms did not have a constant variance between units, indicating the presence of heteroskedasticity in the panel. Based on the results of these tests, the appropriate cluster-robust and Driscoll–Kraay robust standard error tests were used in the analysis. Threshold panel estimates showed that the effect of the real interest rate variable around the zero threshold exhibited a heterogeneous structure according to income groups. The coefficient of real interest rate (r) was positive in all country groups, but significant at the 5% level only in lower-middle-income countries, and insignificant in others. The square of the real interest rate (r^2) had a negative sign in all countries except lower-middle-income countries, significant at the 10% level in high and low-income countries, and insignificant in others. In the parabolic model, the marginal effect of the real interest rate at zero is represented by the first-order coefficient of the variable r. In all countries, growth increased as the real interest rate approached zero both below and above the threshold (r=0), and this relationship was found to be significant at the 5% level below the threshold and at the 1% level above the threshold. In high-income countries, growth increased as the real interest rate approached zero above the threshold, and the relationship was significant at the 1% level, while in low-income countries, growth increased as the real interest rate approached zero both below and above the threshold, and the relationship was significant at the 10% level.

Keywords: Zero Real Interest Rate, Growth, Panel Data Analysis.

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THE RELATIONSHIP BETWEEN NATIONAL AIR POWER AND SOVEREIGNTY: THE CASE OF TURKIYE

Osman Demir[1]

Abstract

The aim of this study is to demonstrate, through case studies from the 2000s, that Turkey has chosen its national air force as a leading sector for achieving strategic autonomy. Motivated by its geographical location and its status as a successor state to an empire, Turkey strives to strengthen its strategic autonomy and expand its sphere of influence. National air power refers to the level of ownership of air defense, attack, and command-and-control elements, and the ability to utilize them in accordance with national interests. It stands out with features such as high speed, overcoming terrestrial obstacles, target identification, reconnaissance, altitude adjustment, and effective attack and defense. Strategic autonomy means avoiding isolation, reducing external dependence, and protecting national interests against powerful states. Realism, neorealism, and the Copenhagen School theories, which posit that the primary aim of a state in international relations is to ensure national security, and that this can be achieved through military force, are insufficient in explaining Turkey's foreign policy reflexes in the 2000s. Instead, a more fitting description might be of a morally reinforced liberalism that prioritizes prosperity, law, and justice alongside national security, utilizes power channels such as trade, investment, negotiation, and persuasion alongside military force, and advocates for freedom in competition and cooperation. Shortly after the invention of the first motorized aircraft in 1903, aircraft entered the inventory of armies and, with their war-winning and deterrent characteristics, became one of the most effective tools of military capacity and sovereignty. Since the establishment of the Republic of Türkiye, there have been efforts to create a national air power through public and private enterprises. In this context, aircraft were produced in the Kayseri (1926) and Etimesgut (1941) aircraft factories, but production was not sustainable. This problem stemmed from a shortage of expert personnel, dependence on foreign technology, bureaucratic obstacles, and the encouragement of Western partner countries to focus on agricultural production for Türkiye. The US embargo on Türkiye during the Cyprus Peace Operation (1974), the aggressiveness of the US, which became the sole dominant power after the Cold War, the forgetting of peace in the Middle East since the establishment of Israel, and the US's refusal to provide Türkiye with F-35 aircraft despite being a partner producer country, forced Türkiye to fend for itself. In addition to producing aircraft such as KAAN, Kızılelma, Hürjet, and Hürkuş, which have entirely their own software, Türkiye also produces complementary systems such as rockets, radars, and command and control equipment. Thus, Türkiye has carried out four successful operations against terrorist organizations in Syria during the Syrian inside war and prevented the separatist Haftar from seizing power in Libya. Azerbaijan, with Türkiye's support, reclaimed Karabakh, which had been under Armenian occupation for 30 years, in approximately 40 days. The deterrent power of air force against terrorist organizations has positively impacted the process of a terror-free Turkey. It can now be said that Turkey's greater sovereignty at home and abroad, and its ability to respond, even at the rhetorical level, to the lawlessness of globally dominant powers, is making a positive contribution to global peace.

Keywords: National Air Power, Sovereignty, Türkiye.

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RETHINKING EUROPEAN DEFENSE INTEGRATION: THE CASE OF THE EUROPEAN SECURITY ACTION PLAN PROGRAM IN THE CONTEXT OF NEO-FUNCTIONALISM, NEW INTERGOVERNMENTALISM, AND NEW INSTITUTIONALISM

Davut Kuş[1]

Abstract

This study focuses on the central question of whether the Security Action for Europe (SAFE) is a deliberate move toward constructing strategic autonomy in the field of European Union (EU) defense or a protectionist economic reflex. This inquiry lies at the heart of contemporary European defense policy debates and is of decisive importance for the EU's future geopolitical role. To analyze the multi-dimensional structure of the SAFE program, the study utilizes integration theories not as competing alternative explanations but as complementary analytical tools that capture different facets of the same process. This approach is based on the assumption that SAFE exhibits a hybrid structure that both deepens integration and reinforces national sovereignty sensitivities. Methodologically, the study examines fundamental policy documents, official statements from EU institutions, and official texts regarding the strategic priorities of member states through qualitative analysis. The data are subjected to deductive thematic analysis within the framework of the core concepts of neo-functionalism, new intergovernmentalism, and new institutionalism. Thus, the extent to which different dimensions of the program overlap with specific theoretical explanations is evaluated comparatively. heoretically, SAFE demonstrates the operation of the neo-functionalist spill-over effect through the expansion it creates in defense procurement and R&D, pointing to a deepening of integration. On the other hand, due to member states' sensitivities regarding the protection of their sovereign domains, this process does not result in a traditional transfer of powers. Instead, it proceeds through strategic bargaining and controlled deepening, as envisaged by new intergovernmentalism. This dual dynamic suggests that integration has not come to a halt at the institutional level; rather, it is maintained through next-generation instruments and de novo institutional arrangements. In this regard, the new institutionalist perspective reveals that regulations such as the "Made in Europe" requirement are not merely economic choices but normative-political tools shaped by the interaction between institutions and member states. Within this framework, the study argues that the SAFE program simultaneously harbors the dynamics predicted by different theoretical approaches, suggesting that EU integration proceeds not linearly but as a multi-layered and tense process. SAFE points to an integration model in which the transfer of authority remains limited, yet institutional and functional deepening continues through new instruments. This situation constitutes one of the fundamental mechanisms of the EU's shift from a "civilian power" identity toward a more pronounced geopolitical actor capacity.

Keywords: European Union, SAFE, Strategic Autonomy, Defence Integration, Geopolitical Actor, Integration Theories.

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STANDARDIZATION VS. ADAPTATION OF MARKETING STRATEGIES IN INTERNATIONAL MARKETS

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Abstract

The increasing globalization of markets has intensified the debate between standardization and adaptation of marketing strategies in international business. This study aims to examine the effectiveness of these two strategic approaches and identify the conditions under which each strategy contributes to improved firm performance in international markets. The research adopts a conceptual and analytical approach, supported by empirical insights from previous studies and real-world business practices. Standardization emphasizes the use of uniform marketing strategies across different markets to achieve economies of scale, brand consistency, and operational efficiency. In contrast, adaptation focuses on tailoring marketing elements such as product, price, promotion, and distribution to meet the specific cultural, economic, and regulatory characteristics of local markets. The findings suggest that neither strategy is universally superior; instead, their effectiveness depends on factors such as market heterogeneity, cultural distance, competitive intensity, and the level of globalization of the industry. A hybrid approach, combining elements of both standardization and adaptation, often emerges as the most effective strategy for multinational companies. The study provides practical implications for managers by highlighting the importance of strategic flexibility and market analysis in designing international marketing strategies. It also contributes to the existing literature by offering a balanced perspective on the standardization–adaptation dilemma and emphasizing the need for context-driven decision-making in global marketing.

Keywords: Standardization, Adaptation, International Marketing, Global Strategy, Cultural Differences.

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ECONOMIC LEADERSHIP OF TURKIYE: POSSIBILITIES FOR FISCAL AND TRADE INTEGRATION AMONG TURKIC STATES

Murat Aydın[1], Mehmet Hilmi Özkaya[2]

Abstrack

Recent geopolitical and geoeconomic transformations in the international system have increased the importance of regional cooperation mechanisms. In this context, the political, economic, and institutional relations developing among Turkic states indicate the emergence of a new sphere of interaction referred to as the “Turkosphere.” The concept of the Turkosphere is evaluated as a multidimensional structure that includes not only cultural and historical ties but also economic cooperation, trade integration, and regional development perspectives. Within this framework, Türkiye’s regional economic leadership capacity and the potential for developing fiscal and trade integration among Turkic states have become an important subject of research. The aim of this study is to examine Türkiye’s role in the processes of economic cooperation among Turkic states from the perspective of the Turkosphere and to evaluate the possibilities of fiscal and trade integration. In the study, first, the theoretical foundations of the concept of the Turkosphere are discussed within the framework of regional economic integration theories and geoeconomic approaches. Subsequently, the current state of commercial and economic relations between Türkiye and Azerbaijan, Kazakhstan, Uzbekistan, Kyrgyzstan, and Turkmenistan is analyzed in light of descriptive data. In this context, the dynamics of economic interaction are evaluated through indicators such as trade volumes, investment relations, and regional transportation networks. The study is based on qualitative research methods including literature review, descriptive data analysis, and comparative institutional evaluation techniques. As a result of the analysis, it is revealed that the development of trade integration among Turkic states, the establishment of joint investment and financing mechanisms, and the strengthening of regional logistics networks can reinforce the economic dimension of the Turkosphere. In this context, it is evaluated that Türkiye, thanks to its economic size, production capacity, and geoeconomic position, can assume a central role in the institutionalization of economic cooperation in the Turkic world. The study aims to contribute to the literature by presenting policy recommendations for the development of regional economic integration within the context of the Turkosphere.

Keywords: Turkosphere, Türkiye’s Economic Leadership, Economic Cooperation among Turkic States, Regional Economic Integration, Geo-economics.

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CAUSAL EFFECTS OF FOREIGN DIRECT INVESTMENT ON UNEMPLOYMENT RATES: AN EMPIRICAL STUDY ON THE FRAGILE FIVE COUNTRIES

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Abstract

Unemployment, which has significant effects on public finances, income distribution, and economic growth, is considered an important indicator for predicting economic shocks, understanding economic performance, and social welfare, and plays a decisive role in shaping monetary and fiscal policies. In this context, the concept of unemployment has always been an important issue for economic and financial literature, and has been considered a significant signal for policymakers and the real and financial sectors. On the other hand, with globalization of markets, foreign direct investment has also become an important issue. Especially for developing economies, economic stability, as well as processes such as economic growth, employment, and technology transfer are important, and foreign direct investment can have effects on these processes. In this context, determining the causal effect of foreign direct investment on unemployment rates is considered important both for contributing to the literature and for providing recommendations for policymakers. In the study in question, the causality of foreign direct investment on unemployment rates was tested using annual data from 1991 to 2024 for the countries known as the "Fragile Five": Brazil, Indonesia, India, Türkiye, and South Africa. The results of the Emirmahmutoğlu and Köse (2011) panel causality analysis indicate the existence of a statistically significant causal effect from foreign direct investment to unemployment rates for the entire panel. When examining the specific cases of the "Fragile Five" countries, the analysis finds that foreign direct investment has a statistically significant causal effect on unemployment rates in Indonesia and Türkiye, whereas no statistically significant causal effect is found for Brazil, India, and South Africa.

Keywords: Unemployment Rates, Foreign Direct Investment, Panel Causality Analysis.

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A SUMMARY OF THE CONCEPTUAL LITERATURE ON THRIVING AT WORK

İfakat Atak[1]

Abstract

In working life, individuals' development and realization of their potential are considered crucial for both individual and organizational success. In this context the concept of thriving at work emerges in current organizational behavior research. This study examines the concept of thriving at work and analyzes academic articles published on the subject over the past five years (2021-2025). The aim is to summarize the fundamental dimensions, antecedents, and consequences of the concept in light of studies in the literature, and to identify current trends. Thriving at work is defined as a psychological state in which an individual simultaneously experiences feelings of vitality and learning in the workplace. While vitality manifests itself as an energetic and enthusiastic state of mind, learning is characterized as the acquisition of new knowledge and skills, their application to life, and a continuous effort towards self-improvement. These components of vitality and learning, which constitute the dimensions of the concept, affect employees' individual well-being and performance in the workplace. Studies over the past five years have revealed that the concept and dimensions of thriving at work are related to various individual and organizational factors such as HR practices, job insecurity, psychological empowerment, exhibiting innovative behaviors, employee voice, job crafting, career adaptability, organizational commitment, and employer branding. Studies emphasize the importance of investigating the concept in contexts with different demographic characteristics in order to better understand it, as well as the contribution of longitudinal and qualitative studies to the literature. In light of these findings and gaps in the literature, the impact of artificial intelligence as a contemporary factor on thriving at work can be examined. It is suggested that artificial intelligence is not only a source of concern but also a learning partner, and that how it affects thriving at work constitutes an area that requires further investigation. From another perspective, whether thriving at work imposes a workload on employees or leads to burnout can also be examined, thereby helping to fill the gaps in the literature regarding the negative aspects of the concept.

Keywords: Thriving at Work, Vitality, Learning, Organizational Behavior.

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AN EXAMINATION OF THE IMPACT OF DIGITAL TRANSFORMATION ON POLICIES TARGETING WOMEN: A QUALITATIVE POLICY ANALYSIS OF DEVELOPMENT PLANS AND THE WOMEN'S EMPOWERMENT STRATEGY ACTION PLAN

Pınar Çuhadar[1]

Abstract

Digitalization and digital transformation have initiated a new process of creative destruction similar to those of the past, forcing individuals, societies, and nations to replace old habits with new ones and reshaping social institutions. This process also encompasses numerous questions and challenges. One such question is how digital transformation—which holds a significant place in development—and the use of artificial intelligence will impact women's labor. Feminist economic literature, which critiques mainstream development theories that render women's labor in the private sphere invisible and reveals how regulations targeting women are woven into social patriarchal norms, offers an alternative perspective to address this issue. Türkiye has developed various strategies to adapt to digital transformation and has aligned its development plans accordingly. A significant area of research within these plans and strategies related to women's empowerment focuses on the role assigned to women in technological advancement, digital transformation, and AI use. This study's research questions are: a) How is the relationship between women's labor and technological progress depicted in the 10th, 11th, and 12th Development Plans and the Strategy and Action Plan for Women's Empowerment? b) How does the language in these plans portray women's role in development and empowerment—either as active participants or passive recipients of the decisions? Qualitative policy analysis is utilised for the research. The findings suggest that, although the plans acknowledge the importance of women's adaptation to digital transformation in the context of Sustainable Development Goal 5 (Gender Equality), digitalization is primarily associated with flexible work arrangements. As a result, it does not explicitly assign a role to digital technologies in reducing the workload of part-time working women who also manage household responsibilities. Consequently, digitalization does not currently offer viable solutions for achieving an equal division of labor in the near future.

Keywords: Digitalization, Artificial İntelligence, Feminist İnstitutional Economics, Critical Discourse Analysis.

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THE IMPACT OF AGRICULTURAL CREDIT AND EXCHANGE RATES ON PREMIUM PRODUCTION IN STATE-SUPPORTED AGRICULTURAL INSURANCE IN TURKIYE

Ömer Keskin[1] Yusuf Bahadır Kavas[2], Batuhan Medetoğlu[3], Musa Gün [4]

Abstract

Agriculture plays a key role in ensuring food security, sustaining exports, and maintaining macroeconomic stability. Yet the sector remains highly susceptible to disruptive forces such as climate change, pandemics, and economic crises. In this context, agricultural insurance serves as a financial mechanism that compensates for adverse and unforeseen events, with premium production being a key indicator of insurance activity. The primary objective of this study is to identify and analyse the relationships between agricultural credit utilization, the exchange rate, and premium production in state-supported agricultural insurance schemes. Within this scope, both the impact of credit utilization and the influence of the exchange rate—as a macroeconomic indicator—are examined to determine the principal drivers of premium production. The relationship between the exchange rate and premium production is theorized through two main transmission channels: at the micro level, a cost channel reflecting the impact of exchange rate-indexed claim costs on insurance pricing; and at the macro level, an income channel capturing the effects of exchange rate movements on the general price level and household disposable income. Exchange rate fluctuations simultaneously affect both the supply-side cost structure of insurance products and consumer demand, thereby generating a complex pass-through mechanism on premium production. To construct a broad and robust sample, the study employs a monthly dataset covering 2014 to 2024. The empirical analysis draws on Fourier function-based econometric tests, namely the FKPSS test, the Fourier-Shin cointegration test, and the FTY (Fourier-TY) causality test. The findings obtained from the study indicate that an increase in agricultural credit raises both the number of insured risks and their corresponding insured values, thereby driving an expansion in premium production. Furthermore, the results confirm that both the exchange rate and agricultural credit exert statistically significant effects on premium production within state-supported agricultural insurance. This finding underscores that premium production in state-supported agricultural insurance is determined by prevailing macroeconomic and financial conditions. Conversely, it was also established that premium production does not exhibit a determining influence over the other variables under consideration. These findings carry practical implications for policymakers seeking to strengthen agricultural insurance systems, as they highlight the role of macroeconomic stability and credit access in driving premium production. Future studies are encouraged to incorporate alternative variables and methodologies to allow for comparison with the present results.

Keywords: Agricultural Credit, Exchange Rate, State-Supported Agricultural Insurance Premium Production.

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OIL DEPENDENCE AND FISCAL VULNERABILITY: THE CASE OF THE CHADIAN ECONOMY

Ousmane Abdramane Ahmet[1], Türker Şimşek [2]

Abstract

This study examines the impact of the oil revenue-based public finance structure on macroeconomic vulnerability in the Chadian economy. Rather than employing empirical time series analysis or panel data application, the study is a descriptive and analytical assessment based on World Bank and IMF reports on the Chadian economy, as well as key macroeconomic indicators. In this context, the effects of oil revenues on the public budget, growth performance, debt dynamics, and fiscal balance are discussed, considering the oil production process since 2003. With the start of oil production in the Doba Basin in Chad in 2003, oil revenues reached a significant share of public revenues; however, this made public finances more sensitive to fluctuations in global oil prices. The findings indicate that public spending expanded during periods of rising oil prices, while budget deficits, debt pressures, and growth volatility increased in the face of price declines and external shocks. In this respect, while oil revenues are an important source of development financing in the Chadian economy, they become a factor that increases fiscal vulnerability under conditions where revenue diversification is weak, fiscal buffers are limited, and institutional capacity is insufficient. The findings of the study reveal that the fiscal structure dependent on oil revenues in Chad generates three main channels of vulnerability. First, the significant dependence of budget revenues on oil revenues makes public expenditures sensitive to oil price cycles. Second, fluctuations in oil revenues put pressure on public debt and the budget balance, weakening fiscal sustainability. Third, the insufficient development of non-oil production and revenue sources limits the economy's resilience to external shocks. These results show that the growth and fiscal expansion model based on oil revenues in the Chadian economy is insufficient to permanently strengthen macroeconomic stability unless supported by strong fiscal rules, a stabilization fund, revenue diversification, and counter-cyclical fiscal policies. In this context, the study emphasizes that fiscal management in oil-dependent low-income economies should rely not only on revenue growth but also on institutional and policy tools that will reduce revenue volatility.

Keywords: Oil Dependence, Financial Vulnerability, Chadian Economy.

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A BIBLIOMETRIC ANALYSIS OF STUDIES ON THE PSYCHOLOGICAL RESILIENCE OF PERSONNEL WORKING IN HEALTHCARE SERVICE

Erdal Taha Aydoğdu[1]

Abstract

Psychological resilience refers to an individual's capacity to cope with uncertainties such as stress, trauma, and challenging life circumstances. This capacity encompasses adaptation, recovery, and even the ability to continue the process by becoming stronger. The concept of psychological resilience originates from the Latin word "resiliens," meaning flexibility. In the literature, this concept is generally explained within the framework of flexibility and endurance. It is also observed that terms such as psychological endurance or psychological hardiness are used interchangeably with psychological resilience. Considering the impact of psychological resilience on healthcare workers, it is evident that employees working in healthcare services are at high risk of psychological distress due to exposure to high levels of stress, traumatic events, and heavy workloads. This increases the importance of psychological resilience within this occupational group. The fundamental reason for the significance of psychological resilience lies in the risky conditions experienced in healthcare institutions. The effects of these conditions on hospital staff further reinforce this importance. Psychological resilience is defined as the ability of individuals to remain strong during difficult periods and to adapt quickly to new situations. In this context, we are talking about healthcare personnel who work in a field with a heavy workload and that directly affects human lives. Therefore, psychological resilience holds greater significance for this professional group. It is known that healthcare personnel working in a sector of vital importance provide healthcare services in a professional manner. However, it should not be overlooked that the processes carried out may have negative effects on the psychological well-being of employees. This study examines scientific research conducted on the impact of psychological resilience among healthcare employees. The aim of the study is to statistically analyze academic studies on the psychological resilience of personnel involved in healthcare service, indexed in the Web of Science (WoS) database. The search resulted in 723 scientific studies published between 1988 and 2026 being subjected to bibliometric analysis using the VOSviewer program. Within the scope of this study, the annual scientific production related to the psychological resilience of healthcare personnel, distribution by research areas, citations, and temporal trends were examined. In addition, bibliometric indicators such as document types, co-authorship networks, languages, countries, universities, publication titles, publishers, and authors were analyzed. Furthermore, the most frequently conducted analyses were evaluated using network analysis and visual mapping techniques.

Keywords: Healthcare Service, Psychological Resilience, Bibliometric Analysis.

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GOLD PRICES AND GEOPOLITICAL RISK IN TURKIYE: EVIDENCE FROM A NARDL APPROACH

Yaşam Demir[1]

Abstract

This study analyses the macro-financial determinants of gold prices in Türkiye and their asymmetric responses to geopolitical risk shocks using the NARDL approach. Based on monthly data for the period 2013:M05–2026:M02, the logarithm of Turkish lira-denominated gold prices in the domestic market is used as the dependent variable. The model includes the positive and negative cumulative components of the geopolitical risk index, precious metal deposits in the banking system, the logarithm of the CPI index, the real domestic government debt securities interest rate, exchange-rate volatility, gold import volume, and dummy variables representing the 2018:M08 currency crisis and the 2020:M03 COVID-19 period. The geopolitical risk variable is measured using the news-based Geopolitical Risk Index developed by Caldara and Iacoviello. The integration properties of the variables are examined through the Augmented Dickey–Fuller, Phillips–Perron, KPSS, and Zivot–Andrews structural-break unit root tests. The results indicate that the series are integrated at mixed orders, I(0) and I(1), while no variable is integrated of order two. The optimal lag structure is selected according to the Schwarz Information Criterion, and the use of the NARDL approach is therefore considered methodologically appropriate for examining possible asymmetric relationships among the variables. The empirical findings indicate the presence of a long-run cointegration relationship among the variables and show that short-run deviations adjust towards the long-run equilibrium. The long-run coefficient estimates reveal that gold prices are positively and statistically significantly associated particularly with the logarithm of the CPI index and precious metal deposits in the banking system. Since the dependent variable is defined as the nominal gold price in Turkish lira, this relationship should be interpreted within the context of Türkiye's inflationary structure and exchange-rate pass-through dynamics. The finding suggests that gold prices are closely related not only to external uncertainty but also to value-preservation and portfolio-protection behaviour. By contrast, the negative and statistically significant long-run relationships of exchange-rate volatility and gold import volume with gold prices indicate that these variables have a conditional structure in the NARDL framework once other macro-financial factors are controlled for. One of the main findings of the study is that geopolitical risk shocks exert an asymmetric effect on gold prices. The long- and short-run asymmetry tests show that the effects of positive and negative geopolitical risk shocks on gold prices differ statistically. However, positive geopolitical risk shocks do not automatically increase gold prices in the way predicted by the conventional safe-haven hypothesis. This result indicates that gold prices in Türkiye cannot be explained solely by external geopolitical risk perceptions; rather, they need to be assessed together with exchange-rate dynamics, inflationary processes, financial dollarisation tendencies, precious metal deposits, and investors' portfolio preferences. Accordingly, the effect of geopolitical risk on gold prices appears to operate not through a direct and one-way safe-haven mechanism, but through a nonlinear and conditional transmission channel shaped by domestic macro-financial conditions. The diagnostic properties of the model are evaluated using the Breusch–Godfrey LM, Breusch–Pagan, White, ARCH-LM, Skewness/Kurtosis, and

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Ramsey RESET tests. Since the residual diagnostics indicate autocorrelation and partial evidence of heteroskedasticity, the final inferences are based on Newey–West HAC standard errors. The fact that the CUSUM and CUSUMSQ stability tests remain within the critical bounds supports the general robustness of the cointegration and asymmetry findings. Overall, the study demonstrates that gold prices in Türkiye respond to geopolitical risk shocks in a nonlinear and asymmetric manner, while also showing that this effect cannot be evaluated independently of domestic macro-financial conditions and investor behaviour.

Keywords: Gold Prices, Geopolitical Risk, NARDL, Asymmetric Shocks, Gold Deposits, Türkiye.

VOTING ADVICE APPLICATIONS (VAAs): BETWEEN DEMOCRATIC INTERMEDIATION AND ALGORITHMIC GOVERNANCE A COMPARATIVE ANALYSIS OF EUROPE AND TURKIYE

Gökhan Çelen[1]

Abstract

This study examines Voting Advice Applications (VAAs) in the context of their role within electoral democratic systems. VAAs are tools that compare voters' responses to policy-related questions with the ideological positions and election manifestos of political parties and provide recommendations regarding the likelihood of voting for those parties. In the political science literature, these tools are generally evaluated as neutral platforms that inform voters, although some studies focus on their limited effects and potential risks. Departing from these approaches, this study adopts an analytical framework that situates VAAs between democratic intermediation and algorithmic governance. The main argument focused on this study is that the effects of VAAs on political systems cannot be explained only by algorithmic design or individual user preferences. Rather, these tools operate within a multilayered structure that extends beyond these two dimensions. Accordingly, the analysis focuses on three distinct layers. The first is algorithmic design, encompassing processes such as question selection, weighting, and data coding. The second is user interaction, which refers to how results are presented. The third is the institutional context, which includes the actors developing these tools, the media ecosystem, and levels of trust. This approach aims to explain the role of VAAs not only in the production of political information but also in shaping preference formation and decision-making processes. In line with this framework, widely used VAAs in Europe are compared with the case of Turkey. In the European context, VAAs contribute to increasing voters' levels of political knowledge, exercise a limited but observable influence on vote choice, and encourage electoral participation, particularly among younger voters. However, these effects are closely associated with high levels of institutional trust, transparency, and strong media support. In contrast, the Turkish case demonstrates how both the purpose and the impact of VAAs are shaped by media structures and institutional conditions. The "Oy Pusulası" tool, developed for the 2011 general elections, reached a relatively limited number of users, and its user base was filtered through the media channels that promoted it. This indicates that the impact of VAAs is not uniform but fragmented and highly context dependent. Based on these findings, the study argues that VAAs are not merely technical instruments designed to fulfil a specific function, but rather intermediary actors that influence and potentially restructure democratic processes. In the Turkish context, the applicability of VAAs depends less on technical capacity and more on factors such as institutional trust, transparency, and pluralism. Therefore, assessing the impact of VAAs on democratic processes requires an analysis of the broader structures within which these tools are embedded.

Keywords: Algorithmic Governance, Institutional Trust, Voting Advice Applications (VAAs), Voter Behaviour.

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THE INFLUENCE OF DEMOCRACY AND LIBERALISM ON THE EMERGENCE OF CONTEMPORARY POLITICAL SYSTEMS: A HISTORICAL PROCESS AND THEORETICAL ANALYSIS

Şafak Çakmak[1], Çetin Kaplan[2]

Abstract

Political systems, which express the totality of institutions, rules, legal structures, political behaviors, and power relations governing a state, exhibit various tendencies such as democratic, authoritarian, and totalitarian. As a form of political thought, democracy is based on the principle of limiting individual freedoms by establishing specific rules and structuring their supervision and exercise in a manner that serves the benefit of society. Liberalism, on the other hand, is a political ideology that prioritizes individualism, advocates for the limitation of the state, and is based on guaranteeing the rights and freedoms of individuals. While democracy has undergone various stages from the past to the present—developing first to encompass a specific segment of society and later the entire society—liberalism has followed an opposite developmental path. By developing an individual-based understanding, liberalism has reduced the existence of society to individuals and argued that political powers must be limited. This study addresses the stages that the concept of democracy, which forms the basis of modern political systems, has undergone from its initial emergence and implementation to the present day, alongside its relationship with the phenomenon of liberalism. Within the scope of this study, the interrelationship between the concepts of democracy and liberalism is also examined. It is observed that the phenomenon of direct democracy, which originated in Ancient Greek cities, has passed through various phases until today and has played a significant role in shaping the modern concept of sovereignty based on the will of the people. Liberalism, with its more recent history, has repositioned democracy by reducing it solely to individuals and placing the individual in a position above even the state. Democracy has not only pioneered the development of numerous democratic models—such as liberal democracy, social democracy, developmental democracy, and participatory democracy—but has also given rise to various political systems, including the parliamentary, presidential, and semi-presidential systems.

Keywords: Democracy, Liberalism, Sovereignty, Political System, Political Representation.

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AN ANTI-MINING RESISTANCE MOVEMENT IN TOKAT YAZICIK AS A COLLECTIVE ENVIRONMENTAL MOVEMENT

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Abstract

While the relationship between humans and nature was initially based on harmony and mutual interaction, this balance has been disrupted over time as humans have transformed nature to serve their own interests. Activities such as deforestation, intensive agriculture, mining, and energy production have caused permanent damage to ecosystems. Combined with industrialization, population growth, and technological advancements, these interventions have escalated into a global environmental crisis, giving rise to issues such as climate change, resource depletion, and environmental pollution. At the root of this process lies the capitalist system's commodification of nature. Essential elements such as water, soil, and air have been incorporated into market relations; nature has been valued primarily for its exchange value rather than its use value. While pre-capitalist societies maintained more harmonious and communal relationships with nature, capitalism has intensified the pressure on nature through private property, the profit motive, and capital accumulation. This system has rendered both labor and nature vulnerable to exploitation. In Turkey, the commodification of natural resources has accelerated particularly following the neoliberal policies of the 1980s. Mining, energy, and tourism investments have opened up natural areas to profit-driven projects, threatening the living spaces of local communities. In response, numerous local environmental movements have emerged, as seen in examples such as Cerattepe and Kazdağları. . Within this general framework, this study examines the resistance that has emerged in the village of Yazıcık, located in the Niksar district of Tokat province, which is one of the anti-mining environmental movements in Turkey. The planned bentonite mine project in the region has emerged as a threat to the natural and social fabric. The Yazıcık resistance offers an opportunity to examine the relationship between global environmental issues and local struggles through a concrete example. Accordingly, a qualitative method was adopted in this research. During the data collection process, in addition to academic articles, books, and reports, official websites and digital archives of civil society organizations, platforms, and local initiatives engaged in environmental struggles were utilized. Through these sources, the historical development, forms of action, and demands of environmental resistance movements were examined. Additionally, statements and press releases issued by the organizations were analyzed. In the town of Yazıcık, the resistance that has emerged against the bentonite mining project since 2025 has evolved into an organized struggle through meetings, protests, press statements, and efforts to form associations. Led by the local community, this process has fostered a broad network of solidarity involving civil society organizations, academics, and political actors. In summary, the Yazıcık resistance represents a collective struggle developed by the local community against the commodification of natural resources. This example demonstrates that environmental movements are not limited to merely protecting nature; they also constitute a multidimensional form of resistance that defends social, cultural, and economic rights.

Keywords: Commodification of Natural Resources, Anti-Mining Movements, Yazıcık Resistance.

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THE ROLE OF EMOTIONAL INTELLIGENCE AND PERSONALITY TRAITS OF MANAGERS IN THE MANAGERIAL DECISION-MAKING PROCESS

Arena Duraj[1], Venet Shala[2], Demir Lima[3]

Abstract

Managerial personality is increasingly considered a key factor influencing the strategic decision-making process in organizations. This study aims to analyze the impact of managers' personality traits on the effectiveness of the decision-making process, based on empirical data from managers of enterprises in Kosovo. Primary data were collected through a structured online questionnaire, which was completed by 48 managers operating in different sectors. Descriptive and inferential statistical methods, including Pearson correlation and linear regression, were used to analyze the data, in order to assess the relationship and impact between the study variables. Empirical results show that there is a positive and statistically significant relationship between managers' personality and the decision-making process ($r = 0.68$, $p < 0.05$). Furthermore, linear regression analysis shows that personality has a direct and significant impact on decision-making ($\beta = 0.68$, $p < 0.05$), explaining about 46% of its variation ($R^2 = 0.46$). The regression model shows a considerable explanatory power of personality in predicting variations in decision-making effectiveness. These findings suggest that managers with developed personality traits, such as self-confidence, emotional stability and willingness to take calculated risks, are more effective in making strategic decisions and in coping with complex organizational situations. In conclusion, the study emphasizes the importance of individual factors in contemporary management and argues that the development of personality traits should be considered as an integral part of managerial practices. The findings contribute to the existing literature by providing empirical evidence from a developing context and offer practical implications for improving the quality of decision-making and organizational performance in modern business environments, particularly by emphasizing the role of leadership development in enhancing strategic effectiveness.

Keywords: Emotional Intelligence, Decision-Making, Organizational Performance.

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FROM PRICING STRATEGY TO MARKET SUCCESS: THE MEDIATING ROLE OF PRODUCTIVITY IN MANUFACTURING SMES

Marigona Geci[1], Kushtrim Gashi[* 2]

Abstract

The focus of this study is to explore the application of pricing strategies in achieving market success in the manufacturing of small and medium-sized enterprises (SMEs) with the mediating role of the organizational productivity. Previous studies have mostly ignored how pricing decisions affect productivity and market outcomes, specifically in the developing economies. The primary aim is to determine whether value-based pricing (VBP) directly enhances the performance of the market or whether the concept works through productivity. In most of the developing markets, such as in Kosovo, SMEs largely depend on cost-plus pricing, which, in most cases, does not succeed in capturing customer value. This paper posits that implementing VBP can generate a feedback loop which will improve internal processes, resource use, and overall performance. This study is quantitative in nature, which relies on the statistics of 616 respondents in manufacturing SMEs in Kosovo. To test both direct and indirect relationships, data were analyzed with the help of Partial Least Squares Structural Equation Modeling (PLS-SEM). The measurement model has excellent reliability and validity and bootstrapping techniques are employed to analyze the test hypotheses and the mediation effects. The findings indicate that value-based pricing has positive impacts on the organizational productivity ($\beta = 0.222$, $p < 0.001$), which has significant effects on the market performance ($\beta = 0.714$, $p < 0.001$). The model shows significant variance ($R^2 = 0.530$; $R^2 = 0.509$), with productivity being a primary mediator (VAF = 61.8%), which means the influence of the pricing strategies on the performance is largely mediated. Companies can attain high performance not only by making pricing decisions but also by enhancing the efficiency in operations.

Keywords: Value-Based Pricing; Organizational Productivity; Market Performance; SMEs; PLS-SEM; Kosovo.

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A QUALITATIVE STUDY ON THE PRINCIPLES OF PUBLIC SERVICE: THE CASE OF TOKAT

Melisa Nalça[1], Ümit Şimşek[2]

Abstrack

Public service principles refer to the foundations expected to be observed in the delivery of public services. There are two sets of public service principles: fundamental principles and operational principles. The reason for structuring the principles in two sets is that each set of principles represents different approaches to public administration. The fundamental principles are reflections of the Weberian Bureaucracy Model in public service, while the operational principles are based on the New Public Administration Approach. The fundamental principles are equality, continuity, harmony, and gratuitousness. The operational principles are accountability, transparency, accessibility, harmony, participation, simplicity, and reliability. Empirical studies on public administration principles are extremely scarce. This study was created to fill this gap. For this purpose, in-depth interviews were conducted with 10 participants residing in Tokat. The study, structured in two stages – a questionnaire and an interview form – asked about the frequency of utilizing public services and the presence or absence of equality, continuity, harmony, gratuitousness, accountability, transparency, accessibility, harmony, participation, simplicity, and reliability in public services. The interview form asked participants which public services they used, how they used them, how they felt when they had a negative experience, and what they did in such situations. Then, they were asked about the public services they indicated and those they did not indicate, one by one, to determine their opinions on public services and public service principles. The interviews revealed that those who felt they used public services more frequently listed more public services. Public services are mostly directly utilized, and when faced with a negative situation, feelings such as sadness, tension, resentment, and helplessness are experienced; while complaining about these situations, inaction is also a dominant characteristic. Although more people believed that equality, continuity, and transparency existed in public services, more people stated that the principle of free service did not exist in public services.

Keywords: Public Service, Principles, Tokat Province.

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FORECASTING DEMAND TO STUDENT CAFETERIA WITH LINEAR REGRESSION AND MACHINE LEARNING

Emre Aslan[1]

Abstract

The data regarding the number of students dining at a university cafeteria was analyzed over a one-year period. Days outside the active academic semesters were excluded from the dataset. Weeks in which daily demand deviated from the norm were identified as the first week of the semester, midterm exam week, the week following midterms, final exam week, makeup exam week, and summer school weeks. Additionally, the number of active students during the relevant period and the day of the week were included in the dataset as variables affecting demand. A regression model was constructed using Python, and the dataset was partitioned into 80% training and 20% testing sets. When executed with five-fold cross-validation, the model's coefficient of determination (R2) was calculated as 0.7953, and the Root Mean Square Error (RMSE) was 448.5494. When Ridge and Lasso models were run with five-fold cross-validation, the R2 and RMSE values were 0.7946 and 449.1865 for Ridge, and 0.7953 and 446.6022 for Lasso, respectively. The Multi-Layer Perceptron (MLP) Regressor, a neural network model, yielded an R2 of 0.8271 and an RMSE of 404.7263 across five cross-validation trials. It was determined that the MLP Regressor model possesses a higher explanatory power for demand variability and a lower prediction error magnitude compared to the other models.

Keywords: Linear Regression, Lasso, Ridge, Artificial Neural Network.

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A COMPARATIVE BIBLIOMETRIC ANALYSIS OF BEHAVIORAL FINANCE AND BEHAVIORAL ISLAMIC FINANCE

Rümeysa Beyza Bayrakçı[1]

Abstract

While traditional economic theories analyze investors based on the model of "homo economicus"—a person who makes entirely rational decisions—behavioral finance adopts the approach that human rationality is limited and that investors make decisions influenced by emotional and psychological factors. Although this approach focuses on the effects of emotional and psychological factors on the market, recent studies indicate that the literature has expanded to include moral responsibilities and religious norms. In this context, the examination of investor behavior—shaped not only by cognitive limitations but also by religious obligations and a sense of moral responsibility—particularly in the decision-making processes of Muslim investors, has necessitated the integration of finance and faith disciplines. Behavioral Islamic finance focuses not only on emotional and psychological factors but also on the influence of religion on Muslim investor behavior. Bibliometric analysis studies examining both behavioral finance and behavioral Islamic finance separately have been identified through literature reviews. However, no study has been found that directly compares these two fields. Building on this significant gap in the existing literature, this study was conducted using bibliometric analysis to examine the fields of behavioral finance and behavioral Islamic finance from a comparative perspective. The primary objective of the study is to reveal the chronological landscape over the past five years by identifying the representation of both fields in the literature, research trends, and the areas prioritized in the literature. In this context, 4,352 studies on behavioral finance and 231 studies on behavioral Islamic finance were retrieved from the Web of Science (WOS) database for the years 2021–2025. The collected sources were analyzed using the VOSviewer and Biblioshiny programs. The study indicates that academic interest in behavioral finance and behavioral Islamic finance has increased, with these two fields recording growth rates of 13.71% and 11.96%, respectively. According to the research findings, the most cited author in behavioral finance is Li Y, while in behavioral Islamic finance, the top cited authors are Hanudin Amin and Junaidi J. Additionally, when examining the countries with the highest number of citations across the two fields, China, the United Kingdom, and the United States stand out in behavioral finance, whereas Indonesia, Malaysia, and Pakistan rank in the top three for behavioral Islamic finance. These differences between the centers indicate that behavioral finance is dominant either in developed, Western-centric markets or in broader Asian economies, whereas behavioral Islamic finance is particularly dominant in the Islamic finance hubs of Asia, namely Malaysia and Indonesia. In conclusion, while the behavioral finance literature is a more mature field, the behavioral Islamic finance literature is a relatively new field still in its developmental stage. To guide future research agendas, a new and systematic comparison has been presented to identify the fundamental differences between the two fields and the gaps in the literature.

Keywords: Finance, Behavioral Finance, Behavioral Islamic Finance, Bibliometrics.

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PERSPECTIVES OF PROFESSIONAL ACCOUNTANTS ON FRS FOR SMEs: THE CASE OF VAN PROVINCE

Murat Kara [1]

Abstract

The Financial Reporting Standards for Small and Micro Enterprises (KÜMİ FRS) were first published as a draft text by the Public Oversight, Accounting and Auditing Standards Authority (KGK) in 2019 and opened to public opinion, with the aim of ensuring that the financial statements of businesses provide both accurate and comparable information. The final first version of KÜMİ FRS (2021 version) was published by the Public Oversight, Accounting and Auditing Standards Authority (KGK) with its decision dated 20.12.2022, and entered into force on 01.01.2023, within the scope of the decision taken by the Public Oversight, Accounting and Auditing Standards Authority. Significant responsibilities fall on the accounting professionals who will prepare the financial reports of small and micro-sized enterprises that will apply the provisions of KÜMİ FRS. In this context, the aim of this study is to determine whether the perspectives of accounting professionals towards KÜMİ FRS differ according to demographic characteristics. To this end, a survey was conducted among accounting professionals operating in Van province, and the data were analyzed. 260 accounting professionals from Van province participated in the study, and the data obtained were analyzed using the SPSS 25 statistical program. The Kolmogorov-Smirnov test was used to assess normality. Kurtosis and Skewness coefficients were also examined. Since the obtained data showed a normal distribution, parametric tests such as the t-test (Independent-Samples T-Test) and one-way ANOVA were used. Based on the opinions of accounting professionals, the mean scores calculated for the sub-dimensions of the scale (knowledge level, regulation, and importance) revealed that their general perception of the KÜMİ FRS application was at a moderate level. The study investigated whether there were significant differences between accounting professionals' perspectives on KÜMİ FRS and their demographic characteristics such as gender, marital status, age, education level, and professional experience. The results showed that there was a significant difference in accounting professionals' perspectives on KÜMİ FRS in relation to their gender, age, and professional experience, but no significant difference in relation to their education level and marital status.

Keywords: FRS for SMEs, Professional Accountants, Small and Micro Enterprise.

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THE IMPACT OF WOMEN'S COOPERATIVES ON WOMEN'S ENTREPRENEURSHIP

Gönül Limoncu[1], Çetin Bektaş[2]

Abstract

In recent years, women entrepreneurs have increasingly been recognized as an important resource for sustainable economic development and growth. In this context, scholarly attention has shifted toward women's entrepreneurship, leading to a significant increase in the number of studies conducted in this field. This increase has contributed to strengthening women's social status, reducing gender inequalities, lowering unemployment rates, improving quality of has become a priority for many countries. While research on women's entrepreneurship is more prevalent in developed countries, it remains relatively limited in developing life, and supporting sustainable economic and social development. Accordingly, promoting and expanding women's entrepreneurship countries such as Türkiye. A review of the existing literature indicates that studies have largely focused on assessing the current situation, identifying challenges, barriers, and opportunities, and examining the role of women's entrepreneurship in sustainable economic and social development. Although it is widely acknowledged at the global level that cooperatives are among the most effective tools for enhancing women's active participation in economic and social life, studies addressing the role of cooperatives in the development of women's entrepreneurship remain quite limited. However, recent research suggests that the cooperative model aligns well with women's needs and expectations and provides a supportive structure for their entrepreneurial processes, pointing to a positive relationship between cooperatives and women's entrepreneurial activities. Within this framework, the aim of this study is to examine the impact of women's cooperatives on women's entrepreneurship. The study is significant in that it highlights the role of cooperatives in promoting and supporting women's entrepreneurship. The findings indicate that women's cooperatives support women's entrepreneurship, have positive effects on women entrepreneurs, and contribute to women's empowerment. Furthermore, it has been determined that factors such as the desire for economic independence, the aspiration for self-realization, the influence of gender roles, and the need to balance work and family life play a decisive role in women's preference for the cooperative model over individual entrepreneurship.

Keywords: Cooperative, Women's Cooperatives, Entrepreneur, Women Entrepreneur.

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RISKS AND BUFFERS: A MULTILEVEL ANALYSIS OF BEING A NEET IN EUROPE PRE- AND POST-PANDEMIC

Derya Topdağ[1]

Abstract

This study examines the individual and macroeconomic determinants affecting the probability of young individuals being in NEET status across selected European nations, encompassing both pre-pandemic and post-pandemic periods. The term NEET refers to young people aged 15 to 34 who are not in employment, education, or training. The research employs data from the European Social Survey (ESS), specifically ESS9 (2018) and ESS11 (2023), encompassing both pre- and post-pandemic phases. The pandemic's impact was evaluated through a period dummy and its cross-level interactions with macroeconomic indicators. The Intraclass Correlation Coefficient (ICC) and significant country-level variance derived from the null model confirmed the clustering effect in the data. Therefore, the study employed a two-level logistic regression method with binary outcomes, which accounts for both individual and macroeconomic factors and offers advantages over simple logit models. The analysis results show that, living with a parent has the strongest positive association with NEET status, increasing the probability of being NEET by 6.56 percentage points. Analysis of the age variable revealed that young individuals aged 25–34 were 2.52% more likely to be NEETs compared to those aged 15–24. In terms of family dynamics, having children increases the probability of being a NEET by 5.36 percentage points, whereas neither marital status nor gender exerts a statistically significant influence. Compared to the reference category of tertiary education, having a secondary education increases the probability of NEET status by 3.50 percentage points, while primary education is associated with a 2.56 percentage point increase. This finding points to a mid-level bottleneck arising from the fact that high school leavers are unable to fully adapt to either low-skilled jobs or positions requiring specialist expertise in the labour market. In the context of intergenerational risk transmission, maternal unemployment increases the probability of young people becoming NEETs by 3.42 percentage points, whereas the effect of paternal unemployment is marginally significant and lower. Household income levels act as a significant protective shield; compared to the low-income reference group, being in the high-income category reduces the probability of becoming a NEET by 10.33 percentage points. Furthermore, optimal health status and frequent social engagement function as critical protective buffers, significantly mitigating the risk of transitioning into NEET status. Migrant status correlates with a 1.96 percentage point increase in the probability of NEET status relative to the settled population. In the second stage of the analysis, macroeconomic variables were added to the two-level random effects model alongside individual variables. While GDP acted as a strong buffer against NEET risk pre-pandemic, the significant positive interaction term suggests this protection diminished post-pandemic. In contrast, education expenditure remained a key factor in reducing NEET probability throughout both periods. While higher unemployment rates increased NEET risk as expected, Active Labour Market Policy (ALMP) expenditures yielded no statistically significant impact. The analytical results highlight the need for specific policy initiatives based on empirical evidence to effectively mitigate the probability of transitioning into NEET

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status. Specifically, the mid-level bottleneck experienced by secondary education graduates should be addressed through technical-skill-oriented transition programs. The increased susceptibility of the 25–34 age group requires the adoption of second-chance education programs to enable sustained reintegration into the labour market. Moreover, considering the post-pandemic decline in GDP's protective capacity, human capital-enhancing education expenditures should be strategically maintained as a structural buffer against economic fluctuations. Finally, Active Labor Market Policy (ALMP) expenditures should be refined and tailored toward these specific high-risk groups rather than focusing solely on the general unemployed population.

Keywords: NEET, Youth Unemployment, European Social Survey (ESS), Multilevel Logistic Regression.

THE DEBATE ON ECOCIDE AND THE LIMITS OF INTERNATIONAL CRIMINAL LAW

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Abstract

In recent years, debates regarding the inclusion of the concept of "ecocide" as the fifth "international crime" in the Rome Statute of the International Criminal Court have raised new theoretical and normative questions about the scope and limits of international criminal law. In particular, the definition of ecocide proposed by the Panel of Independent Experts in 2021 stands out as a significant initiative aimed at classifying environmental destruction as an international crime. However, these initiatives are not merely about recognizing a new type of crime in international law; they also necessitate a re-examination of the ontological and epistemological boundaries of international criminal law. This study aims to examine ecocide debates within a critical framework that challenges the human- and state-centered structure of international criminal law. The study's central argument is that the current paradigm of international criminal law possesses structural limitations in conceptualizing environmental destruction. This is because international criminal law is largely built upon a human-centered understanding of harm and typically focuses on punishing forms of violence that are direct, visible, and emerge in the short term. In contrast, ecocide often manifests as a form of destruction that is protracted, transboundary, produces collective consequences, and cannot be defined through direct "individual victim" categories. In this context, the study draws on the concept of "slow violence" developed by Rob Nixon to discuss the nature of environmental destruction that transcends the classical violence paradigm of international criminal law. The fact that environmental destruction occurs not through sudden and visible disasters but rather, more frequently, through slow, diffuse, and cumulative processes calls into question the capacity of existing criminal law mechanisms to grasp ecocide. Therefore, while acknowledging the importance of initiatives to include the crime of ecocide in the Rome Statute, the study argues that the core issue lies in the anthropocentric ontology of international law, which is based on the human/nature dichotomy. Consequently, the study argues that discussions on ecocide should be viewed not merely as an effort to create a new category of international crime, but as part of a broader paradigmatic transformation that challenges the foundational assumptions of modern international law regarding nature.

Keywords: Ecocide, International Criminal Law, International Law.

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BALANCING WITHOUT ALIGNMENT: INDIA'S STRATEGIC AUTONOMY IN THE CHINA-US RIVALRY

Cemre Pekcan[1]

Abstract

The growing strategic competition between the United States and China has made the Indo-Pacific one of the central theaters of contemporary geopolitical competition. Increasing tensions over the South China Sea, the Taiwan Strait, technology management, supply chains, and regional security have caused regional actors to redefine their strategic priorities and external policy orientations. In this changing geopolitical landscape, India has become a major player whose policies are increasingly impacting the balance of power and the future security architecture of the Indo-Pacific. India has made great strides in its strategic and defence cooperation with the US in the recent years and has become one of the top members of the Quadrilateral Security Dialogue (QUAD) but New Delhi continues to avoid formal alliance commitments. Instead, India's foreign policy approach is based on a concept of strategic autonomy, which seeks to ensure independent decision-making capability while increasing cooperation with multiple power centers. This two-pronged approach captures both the Indian foreign policy tradition, rooted in the legacy of non-alignment, as well as the aspiration to emerge as an independent major power in today's multipolar international order. This paper looks at how India tries to balance China's rising influence in the region while not completely aligning with the US-led security framework in the Indo-Pacific. It argues that India's strategy is better understood through the ideas of strategic autonomy and multi-alignment instead of traditional alliance politics. Despite growing border tensions with China and deepening military ties with the United States, India also keeps strong relations with Russia and takes part in other groups like BRICS and the Shanghai Cooperation Organisation (SCO). These overlapping partnerships demonstrate India's effort to maximize strategic flexibility while avoiding excessive dependence on any single bloc. The paper further argues that India's strategic autonomy constitutes one of the main factors limiting the institutional and military transformation of QUAD into a formal alliance structure similar to NATO. By focusing on India's balancing behavior in the context of China-US rivalry, the study contributes to broader debates on strategic autonomy, hedging strategies, minilateralism, and the changing geopolitical dynamics of the Indo-Pacific region.

Keywords: Indo-Pacific, Strategic Autonomy, QUAD, China-US Rivalry.

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THE EVOLUTION OF SUSPICIOUS TRANSACTION REPORTING IN TURKIYE: THE TRANSFORMATION OF FINANCIAL INTELLIGENCE

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Abstract

Financial crimes constitute one of the most critical areas of concern in contemporary economies. They encompass a broad spectrum of illicit activities, including money laundering, terrorist financing, smuggling, fraud, and the financing of the proliferation of weapons of mass destruction. In Türkiye, the institutional and legal foundations of the fight against financial crime were established with the enactment of Law No. 4208 in 1996 and the operational launch of the Financial Crimes Investigation Board (MASAK) in 1997. Since then, MASAK has served not only as the country's primary anti-financial crime authority but also as a strategic institution responsible for safeguarding Türkiye's financial integrity and economic stability. During the early stages of the system, Suspicious Transaction Reports (STRs) were processed predominantly through manual procedures due to limited technological capabilities. Over time, however, the reporting system has evolved into a core component of a modern financial intelligence framework supported by artificial intelligence, an expanded range of reporting entities, and financial intelligence networks aligned with international standards. A major milestone in this transformation was the enactment of Law No. 5549 on the Prevention of Laundering Proceeds of Crime in 2006, which substantially strengthened the Turkish financial intelligence regime and enhanced its compliance with international anti-money laundering and counter-terrorist financing standards. Following this reform, the scope of reporting entities was expanded beyond banks to include designated non-financial businesses and professions, such as lawyers, crypto-asset service providers, and real estate consultants. Today, suspicious transactions can be analysed through AI-assisted digital infrastructures, including the Integrated Financial Intelligence System (EMİS) and MASAK Online 2.0, enabling the identification of complex and high-risk financial patterns. This study is based on a document analysis of Laws No. 4208 and No. 5549, MASAK annual reports, and relevant national and international regulatory frameworks. Adopting a qualitative research approach, the study examines the transformation of Türkiye's financial intelligence system from historical, institutional, and technological perspectives. The primary objective of the research is to analyse the evolving role of Suspicious Transaction Reporting in combating financial crime. It argues that the STR mechanism has evolved beyond a purely technical reporting obligation into a strategic governance instrument that contributes to the protection of financial security, economic stability, and international regulatory compliance. The findings demonstrate that technological capacity and data-driven financial intelligence mechanisms have become indispensable components of an effective financial crime prevention framework and play a critical role in ensuring the integrity of the financial system. The study contributes to the literature by providing a comprehensive assessment of the evolution of Türkiye's financial intelligence system through the interconnected dimensions of technological capability, institutional expansion, and regulatory harmonisation.

Keywords: Financial Crimes, Suspicious Transaction Reports, Financial Intelligence, MASAK (Financial Crimes Investigation Board).

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MANAGEMENT OF INNOVATIONS IN AGRO-INDUSTRY

Lidiia Domina [1], Olena Chernysheva [2]

Abstract

Management of innovations in agro-industry includes many processes, the main of which are the analysis of innovations in the market, their implementation in the enterprise, and the control and evaluation of the effectiveness of the innovation. Agrarian innovations are the result of the implementation of innovations in agriculture. Therefore, they positively effect on the structure and results of the agricultural enterprise. In managing the company's potential, especially in the agro-industry, market, innovative, production and sales potentials are important components. This could be an analysis of global trends to develop market potential, such as sugar or biofuel substitutes, which are currently shaping global trends in agriculture. To develop innovative potential, such firms are implementing IT infrastructure for precision agriculture. For the production and sales potential of the enterprise, resource flexibility of production is required when introducing innovative components, that is, production readiness for processing non-traditional or modified types of agricultural raw materials. In the agro-industrial complex, it is necessary to take into account the specifics of innovation management, in particular, in the areas of risk management, greening, and integration of vertical chains. This involves taking into account natural and climatic factors, biological cycles, innovations in breeding and plant protection products. Vertical integration concerns a strategy in which a company combines under one control different stages of production and sale, from the cultivation of raw materials to the sale of the finished product to the final consumer. The theme of digital transformation is virtually indissociable from innovation potential. Modern tools, in particular, Big Data, ensure management decisions based on arrays of accurate data rather than intuition. Internet of Things (IoT) is a global network of connected devices equipped with sensors and signal transmissions. The use of tools essential to digitizing data from fields and from livestock greatly facilitates economic activity. When introducing the latest technologies to the enterprise, the following problem arises: the insufficient qualification of personnel. Therefore, it is important to monitor and stimulate learning about the use of these tools. Many technologies require significant capital investment with a long payback period. This must be taken into account when planning the implementation of an innovation within an enterprise. The use of innovation and technology is an integral part for the survival of an agro-industrial enterprise in today's fast-changing environment and ensuring economic sustainability, competitiveness and sustainable development.

Keywords: Innovation, Agro-industry, Management.

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THE EFFECT OF EXCHANGE RATE CHANGES ON SECTORAL INVESTMENTS IN TURKIYE

Sühan Alp Aşık[1], Duygu Yolcu Karadam [2]

Abstract

Since the 1990s, with the rapid increase in trade and financial openness of national economies, the effects of exchange rate movements on the real economy—particularly on investment and production—have become more pronounced. Exchange rate movements affect real economic activity through trade, cost, and financial channels in different directions. The theoretical and empirical literature in this field suggest that the relationship between exchange rates and investment may vary depending on sectoral and firm-specific characteristics such as trade openness, the use of imported inputs, profit margins, and the level of foreign currency indebtedness. Accordingly, this study examines the effects of exchange rate movements on domestic fixed capital investments in Türkiye at the sectoral level. For this purpose, the impact of changes in the real value of the Turkish lira on both aggregate investment and the investments of 13 major industries constituting the overall economy is investigated using data covering the 2003–2024 period. Sectoral real gross fixed capital investments and sectoral sales values, are obtained from the Annual Industry and Service Statistics of TURKSTAT, and real values are derived from nominal values using the GDP deflator. The data source of the real effective exchange rate (REER) and real interest rate are also TURKSTAT database. Unit root tests indicate that only one variable is stationary at level (I(0)), while the remaining variables are integrated of order one (I(1)). According to the Bounds tests, cointegration relationship exists among the variables in total investment and 13 sectoral investment equations. In the unit root tests, cointegration tests, and ARDL model estimations, the optimal lag length is determined using the Akaike Information Criterion. The error correction model estimations reveal that the effects of increases in the real exchange rate on fixed capital investments in Türkiye differ considerably both between the short and long run and across sectors. According to the findings, a real depreciation of the Turkish Lira (decline in REER) has a positive effect on total investments in the short run, but a negative effect in the long run. Sectoral investment model estimations indicate that, in the long run, a real depreciation of the Turkish Lira negatively affects investments in 5 out of 13 sectors (Mining; Electricity and Gas; Wholesale and Retail Trade; Accommodation and Food and Education), while it has no statistically significant effect in 8 sectors (Manufacturing; Water Supply; Construction; Transportation; Information and Communication; Professional and Technical Activities; Human Health and Social Service; and Arts and Recreation). In the short run, investments in 7 sectors (Mining; Manufacturing; Electricity and Gas; Wholesale and Retail Trade; Transportation; Accommodation and Food; and Education) are positively affected by the real depreciation of the Turkish Lira, whereas investment in 1 sector (Water Supply) is negatively affected. In the remaining 5 sectors (Construction; Information and Communication; Professional and Technical Activities; Human Health and Social Service; and Arts and Recreation), exchange rate movements are found to have no statistically significant effect on fixed capital investments. The results indicate that, in Türkiye, investments in many sectors—particularly in the manufacturing industry—are positively affected by a competitive exchange rate through the demand channel in the short run. However, in the long run, this positive effect may gradually disappear or even turn negative due to the adverse impact of dependence on imported inputs and high levels of foreign currency borrowing on firms' profitability and net assets. Sectoral investments in sectors with limited international trade exposure appear not to respond significantly to exchange rate fluctuations in both the short and long run.

Keywords: Exchange Rate, İnvestment, Sectoral Analysis.

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DIGITALIZATION AND SUSTAINABLE DEVELOPMENT: A PANEL CAUSALITY ANALYSIS FOR THE COUNTRIES OF THE BLACK SEA ECONOMIC COOPERATION

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Abstract

Recent developments in digital technologies have become one of the main determinants of economic and social transformation processes. Digitalization has emerged as a strategic factor in achieving sustainable development goals by making significant contributions to areas such as access to information, increased efficiency in production processes, the enhancement of innovation capacity, and the effective delivery of public services. In particular, advances in information and communication technologies provide important opportunities for supporting economic growth, increasing resource efficiency, and improving social welfare. Nevertheless, the impact of digitalization on sustainable development may vary depending on countries' economic structures, digital infrastructure, and institutional capacities. The aim of this study is to examine the causality relationship between digitalization and sustainable development in the member countries of Black Sea Economic Cooperation (BSEC) over the period 2000–2024. In this context, the relationship between the digitalization indicator and the sustainable development index was analyzed within the framework of panel data analysis. During the analysis process, the cross-sectional dependence characteristics of the panel dataset were first taken into consideration, and subsequently the panel causality test developed by Emirmahmutoglu and Kose (2011) was employed to determine the causality relationship between the variables. The findings indicate that there is no statistically significant causality relationship running from digitalization to sustainable development for the panel as a whole. However, a unidirectional causality relationship from digitalization to sustainable development was identified at the 5% significance level in Türkiye and Romania, and at the 10% significance level in Greece and Armenia. In contrast, no statistically significant causality relationship from sustainable development to digitalization was found either for the panel as a whole or at the country level. The results reveal that the impact of digitalization on sustainable development differs according to countries' levels of digital transformation, economic structures, and institutional capacities. In this respect, implementing digital transformation policies in harmony with sustainable development goals, increasing investments in digital infrastructure, and expanding access to information and communication technologies are considered important policy priorities.

Keywords: Digitalization, Sustainable Development, Panel Causality Analysis.

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ARTIFICIAL INTELLIGENCE CHATBOTS IN CONSUMER RESEARCH: A LITERATURE REVIEW AND FUTURE RESEARCH AGENDA

Abdullah Ekrem Şengül[1]

Abstract

Artificial intelligence (AI) is rapidly becoming a valuable tool for companies that want to improve customer service. Chatbots now guide customers through informal conversations and help them with different tasks, ranging from problem-solving and product recommendations to completing everyday service requests. As chatbot use becomes more common and the technology continues to improve, researchers have become increasingly interested in understanding how these digital assistants transform the customer experience. This study reviews the literature on AI chatbots by identifying main research topics, summarizing key findings and managerial essences, and outlining future research directions. To achieve this, the Web of Science and Scopus databases were searched for publications from 2022 onward using the terms "chatbot," "marketing," "service," and "artificial intelligence." The analysis focused on quantitative consumer research studies, resulting in 20 included studies. The review shows that the literature mainly focuses on five areas: human-like chatbot features, especially anthropomorphism; customer outcomes; user acceptance and continuance; service failure and recovery; and trust-related evaluations. Key managerial implications suggest that firms should balance chatbot technical quality, such as dependability and response time, with human-like attributes, including empathy, warmth, and anthropomorphism. Firms should focus on chatbot design and the human-chatbot interface in light of contextual factors such as task type, product type, and sector. Chatbots should also support unique personalization, improve interaction quality, foster long-term customer relationships, and include politeness strategies and effective handoff mechanisms to human agents during service failures. Researchers displayed the Technology Acceptance Model (TAM) and its extensions (UTAUT, ECM), Anthropomorphism Theory and associated frameworks (AIDUA, Theory of Mind, CASA Paradigm), the Stimulus-Organism-Response (SOR) framework, Social Presence Theory, Self-Determination Theory (SDT), and Uses and Gratifications (U&G) Theory in their studies. The review also identifies several future research opportunities, including long-term use of chatbots, behavioral outcomes, cross-cultural validation, and applications across sectors such as B2B, finance, and healthcare. It also suggests that future studies should go beyond self-reported survey data and include behavioral measures, qualitative insights, and actual purchasing behavior.

Keywords: Chatbot, Artificial Intelligence, Consumer Research, Marketing, Service, Literature Review.

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MEASURING PRODUCTION AND MARKETING EFFICIENCY IN TURKISH TEXTILE FIRMS: A TWO-STAGE SERIAL NETWORK DATA ENVELOPMENT ANALYSIS APPROACH

Çağdaş Yıldız [1], Adem Tüzemen [2], Yusufcan Özkayıt [3]

Abstract

Turkey's textile and apparel sector occupies an indispensable position in the national economy, both in terms of employment generation and export revenues, while simultaneously facing intense price competition in global markets. Understanding where firms in this sector operate efficiently and where they fall short demands more than producing an aggregate performance score: it requires identifying which internal subprocess creates the bottleneck. Yet conventional DEA models, widely applied in efficiency measurement, treat the firm as a single undifferentiated unit, leaving internal dynamics entirely unexamined. This study addresses that gap by applying a two-stage serial Network DEA framework to twelve Turkish textile firms, with the explicit aim of making those internal dynamics visible. The model rests on a straightforward structural logic: each firm is decomposed into two interconnected subsystems. The first stage captures the production process, in which raw materials are converted into finished goods. The second stage covers the marketing process, through which finished goods reach customers via shipping and sales channels. The two stages are linked through an intermediate output variable measured in tons of finished goods per year, which simultaneously serves as the output of the first stage and the input of the second. The relational multiplicative decomposition model adopted here defines overall system efficiency as the multiplicative combination of the two stage-level scores, making it possible to trace what portion of total efficiency originates from each subprocess. Turning to the findings, production stage efficiency substantially exceeds marketing stage efficiency across the sample. The average production efficiency score stands at 0.871, while the average marketing efficiency score remains at 0.612. Firms are, in other words, quite capable of transforming raw materials into finished products, but lose considerable ground when it comes to moving those products to customers. The picture sharpens further at the individual firm level: five of the twelve firms achieve full efficiency in the production stage, with a score of 1.00, whereas only two reach the same threshold in marketing. Marketing scores range from 0.41 to 1.00, and firms at the lower end of this distribution display pronounced weaknesses in delivery lead times and export channel utilization. Examining the relationship between the two stages, the Pearson correlation coefficient proves statistically insignificant ($r = 0.18, p > 0.05$). This finding contradicts the intuitive expectation that firms performing well in production would naturally perform well in marketing. From a practical standpoint, the result implies that the two stages harbor distinct and largely independent managerial problems, and that an aggregate efficiency score would have concealed this separation entirely, rendering the disaggregated measurement approach analytically justified. Bottleneck analysis reveals that the marketing stage contributes approximately two and a half times more to total system inefficiency than the production stage. Slack values are particularly pronounced for the on-time delivery rate and export revenue variables. What holds these firms back is not excess capacity or input waste in manufacturing, but weakness in market access. The managerial implication is unambiguous: a strategy that invests in production lines while neglecting logistics infrastructure and distribution channel management produces firms that appear efficient on paper but remain uncompetitive in practice.

Keywords: Network Data Envelopment Analysis, Two-Stage Efficiency, Textile Sector, Bottleneck Analysis, Marketing Efficiency.

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CORPORATE GOVERNANCE AND AUDIT QUALITY: A VOSVIEWER-BASED BIBLIOMETRIC ANALYSIS

Hülya Kaya[1], Atila Karkacıer[2]

Abstract

Today, the increasing complexity of global financial markets has heightened the importance of transparency, accountability, and sustainability principles in companies. In this context, corporate governance mechanisms that regulate the structure and functioning of boards of directors, along with audit quality that ensures the reliability of financial reporting, are among the key topics frequently addressed in academic studies. The main objective of this study is to examine the historical development, evolution, and thematic connections between the concepts of corporate governance and audit quality in the academic literature through a comprehensive bibliometric analysis. In this regard, a total of 11,406 academic publications published between 1989 and April 2025 were included in the analysis, based on a search conducted using selected keywords in the Scopus database. The obtained dataset was visualized using VOSviewer software, and analyses were conducted on publication year, document type, subject area, co-authorship, citation, country, institution, and keywords. According to the findings, academic publications in this field have shown a steady increase over the years, reaching their highest number in 2024, with journal articles being the most common type of document. In terms of disciplinary distribution, business, management, and accounting fields are clearly predominant, as expected. Based on the impact analysis, *The Accounting Review* was identified as the most influential and highly cited academic journal in the field, Universiti Utara Malaysia as the most productive and leading institution, and the United States as the country producing the highest number of publications. In author-based analyses, Xiaoyan Du stands out as the most cited researcher, while the works of Mark L. DeFond and Jieying Zhang exhibit the strongest bibliographic coupling. Additionally, “corporate governance” was found to be the most frequently used keyword. In conclusion, this study reveals that academic interest in corporate governance and audit quality is strongly integrated, and that the literature demonstrates a dynamic development process. It also provides a structural map of the existing body of knowledge for future researchers. Since no prior bibliometric analysis has been conducted in this specific area, this study is expected to guide future research. The main limitation of the study is that it relies solely on data obtained from the Scopus database. Future studies may expand the scope by broadening the analysis topics, incorporating new concepts alongside audit quality and corporate governance, or including databases other than Scopus.

Keywords: Corporate Governance, Audit Quality, Bibliometric Analysis, VOSviewer.

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HOW PERCEIVED CHOICE OVERLOAD SHAPES CONSUMER BEHAVIORAL INTENTIONS IN E-COMMERCE: THE MEDIATING ROLE OF CHOICE CONFIDENCE[1]

Ebru Hacıhüseyinoğlu Duran[2], Petek Tosun[3]

Abstract

The rapid expansion of e-commerce has transformed consumer decision-making by providing consumers with extensive product assortments, detailed information, online reviews, comparison tools, and algorithmic recommendations. Although this abundance of choice is often assumed to empower consumers, it may also increase cognitive strain and make decision-making more difficult. In this context, perceived choice overload refers to consumers' subjective feeling of being overwhelmed by the number of available alternatives. This study aims to examine how perceived choice overload shapes consumer behavioral intentions in e-commerce through the mediating role of choice confidence. Drawing on the choice overload, post-purchase evaluation, and behavioral intentions literatures, the study proposes a conceptual model. The model suggests that perceived choice overload weakens consumers' confidence in their chosen option. Lower choice confidence is expected to influence behavioral intentions (loyalty intention, switching intention, consumer complaining behavior, and negative word-of-mouth). The proposed research model includes perceived choice overload as the independent variable, choice confidence as a mediator, and loyalty intention, switching intention, and external responses as dependent variables. This study aims to contribute to the literature by integrating pre-decision cognitive strain, post-decision emotional evaluation, and behavioral responses within a single explanatory framework. From a managerial perspective, the study may provide useful implications for online retailers, marketplace platforms, and user interface designers.

Keywords: Perceived Choice Overload, Choice Confidence, Behavioral Intentions, E-Commerce.

[1] This study is related to Ebru Hacihuseyinoğlu Duran's master's thesis titled "How Perceived Choice Overload Shapes Consumer Behavioral Intentions in E-Commerce: The Mediating Role of Choice Confidence," which she is currently conducting in the Master of Business Administration Program at the Graduate School of Kadir Has University.

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PUBLIC INVESTMENT EFFICIENCY AND ECONOMIC GROWTH: AN EMPIRICAL INVESTIGATION FOR THE WESTERN BALKAN ECONOMIES

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Abstract

This paper examines the relationship between public investment, institutional efficiency, and economic growth in Western Balkan economies over the period 2002–2019. Building on a conditional growth framework, the analysis investigates whether the effectiveness of public investment depends on the quality of governance and institutional capacity. Using a fixed-effects panel model that incorporates an interaction term between public investment and an efficiency index, the results show that public investment alone does not exert a statistically significant effect on economic growth. However, the interaction between public investment and institutional efficiency is positive and statistically significant in both contemporaneous and lagged specifications, indicating that the growth effects of public investment are conditional on institutional quality. The baseline results suggest that countries with institutional efficiency one standard deviation above the mean experience, approximately 0.188 percentage points higher growth for every one percentage point increase in public investment. The relationship remains positive in the lagged specification, although somewhat smaller, reflecting the weaker marginal impact of lagged investment. The findings suggest that stronger governance and more effective public investment management increase the productivity of public spending, highlighting the importance of institutional capacity in shaping the effectiveness of public investment, particularly in economies facing infrastructure gaps and limited absorptive capacity. The study is motivated by the persistent development and infrastructure challenges confronting emerging economies, including those in the Western Balkans, where public investment is often regarded as a key driver of long-term economic growth. In addition, the analysis emphasizes that improvements in transparency, accountability, and administrative efficiency can enhance the long-run returns of infrastructure-related investments. Overall, the paper provides important policy implications for countries seeking to foster sustainable development through infrastructure expansion and strengthened governance practices, while also underlining the need for institutional reforms that support efficient allocation and implementation of public resources.

Keywords: Public İnvestment; Investment Efficiency; Economic Growth; Institutional Quality; Western Balkans.

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THE HISTORICAL DEVELOPMENT OF THE DEFENSE INDUSTRY IN TURKEY AND A COMPARİSON WITH CERTAIN NATO COUNTRIES

Ayşe Çelik[1], Rüştü Yayar[2]

Abstrack

The defense industry is a sector of critical importance to countries not only for ensuring national security but also in terms of economic independence, technological development, and strategic power capabilities. With the diversification of global security threats, the defense industry has evolved beyond being merely a field that meets military needs; it has transformed into a strategic economic sector through high-tech production, R&D activities, and export capacity. During this process, Turkey has undergone a significant structural transformation in its defense industry, particularly since the 2000s, transitioning from a structure dependent on foreign sources to one largely based on domestic production capacity. This study examines the historical development of Turkey's defense industry within the framework of defense expenditures, export performance, R&D investments, employment capacity, and the structure of military personnel, and also includes a comparative analysis with certain NATO countries. The study draws on data from SASAD and NATO. According to the findings, Turkey's defense industry revenue reached $1.1 billion in 2000 and rose to $15 billion in 2023. During the same period, defense exports increased approximately 27-fold, rising to $5.5 billion. In particular, UAV/UCAV systems, smart munitions, radar technologies, and armored vehicle production have been key drivers of the increase in exports. The rise in R&D expenditures from $35 million to $2.6 billion indicates that the sector has transformed from an assembly-based industry into a strategic structure focused on technology development. A comparison of Turkey's defense spending with that of NATO countries reveals a notable upward trend, particularly since 2014. It is observed that the rate of increase in Turkey's defense budget has exceeded that of some NATO countries, such as Greece, Bulgaria, and Italy. This situation is attributed to geopolitical risks, border security, counterterrorism activities, and investments in the domestic defense industry. Furthermore, Turkey ranks fourth among NATO countries in terms of military personnel capacity. In conclusion, the study reveals that Turkey has undergone a significant structural transformation in its defense industry in recent years, increased its domestic production rate, and has become a more effective actor in the global defense market. It is assessed that technological developments in the defense industry have made significant contributions in terms of economic growth, export capacity, and strategic independence. The methodology section of the study employs a literature review and comparative analysis. Within the scope of the research, the relationship between defense expenditures, the development of the defense industry, and economic growth was examined using national and international academic studies, reports, and statistical data. The primary reason for focusing on NATO countries in this study is that these nations border the Mediterranean Sea and are among Turkey's geopolitical neighbors with whom it maintains strategic relations. Accordingly, a comparative analysis was conducted among relevant NATO member countries to more accurately assess Turkey's regional position in terms of its defense industry and defense expenditures.

Keywords: Defense Industry, NATO, Economic Growth, Defense Spending, R&D, Defense Exports, Domestic Production, Türkiye, Strategic Independence.

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THE ROLE OF DATA VISUALIZATION IN MANAGERIAL REPORTING

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Abstract

Management reporting becomes more understandable and effective through the use of data visualization. Data visualization plays an important role in improving the clarity, accuracy, and efficiency of managerial reporting processes within organizations. This study aims to analyze how visual representation of data contributes to better understanding, communication, and decision-making in enterprises. The research focuses on the implementation of modern visualization tools and techniques, such as dashboards, charts, and graphical reports, which transform complex datasets into accessible and actionable information for managers. The study is based on primary data collected through questionnaires distributed to managers of different enterprises in the municipality of Prizren. In addition, statistical analysis using the STATA program was applied in order to evaluate the relationship between data visualization practices and the quality of managerial reporting. The findings indicate that data visualization significantly assists managers in monitoring key performance indicators, identifying trends, comparing results, and making faster and more data-driven decisions. Furthermore, the study highlights that integrating visualization tools into managerial processes not only increases transparency and communication efficiency, but also strengthens the strategic use of information in achieving organizational objectives. The research emphasizes the growing importance of visual analytics in modern business environments, where organizations are required to process and interpret large amounts of information quickly and accurately. Therefore, the use of data visualization is considered an essential component of effective managerial reporting and organizational performance improvement.

Keywords: Data Visualization, Managerial Reporting, Decision-Making, Dashboards, Business Analytics.

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EXAMINING THE EUROPEAN IDENTITY CONCEPT WITHIN THE FRAMEWORK OF ESSENTIALIST AND CONSTRUCTIVIST APPROACHES

Cemrenur Aydoğan[1], Mustafa Ozan Şahin[2]

Abstract

The question of how the phenomenon of European identity emerged and through which dynamics it has been shaped remains one of the important issues that continues to be debated in the literature of international relations and political science today. Therefore, this study examines, within a theoretical framework, whether European identity is a culturally and historically pre-existing essence or a project constructed through political and social processes. The main aim of the study is to comparatively analyze the debates on European identity within the context of essentialist and constructivist approaches and thereby reveal the multidimensional nature of the identity formation process. Accordingly, the study has been prepared on the basis of literature review and comparative theoretical analysis. While the essentialist approach, represented by Samuel Huntington, argues that European identity is a structure based on historical, cultural, and civilizational commonalities, the constructivist approach, of which Alexander Wendt is one of the representatives, asserts that identities are not fixed but rather dynamic structures constructed through political actors, institutions, and social interactions. In the study, the contributions of both approaches in explaining the formation process of European identity are evaluated. In addition, the role of the European Union in the institutionalization process of European identity is also examined. In this context, it is discussed that the European Union is not merely a project of economic and political integration, but also an attempt to construct a supranational identity through common values, symbols, and a sense of belonging. Furthermore, issues such as multiple identities and crisis of belonging are considered to make the debates on European identity more complex. As a result of the study, it has been concluded that European identity is not solely a historically and culturally given phenomenon, but also a multilayered structure reproduced within political and social processes. Therefore, it is argued that both the essentialist and constructivist approaches possess complementary qualities to a certain extent in explaining European identity.

Keywords: European Identity, Essentialist Approach, Constructivist Approach, Multiple Identity Crisis, Belonging Crisis.

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ESTIMATE-BASED PROFIT MAXIMIZATION FOR CUSTOMER RETENTION UNDER A LIMITED CAMPAIGN BUDGET

M. Şamil ŞIK [1]

Abstract

A common approach in customer retention strategies is to predict the risk of customer churn and target customers with the highest risk scores. However, this approach does not always yield the highest economic return under limited campaign budgets. The primary reason for this is that intervention decisions depend not only on the risk level but also on customer value, contact cost, and expected recovery potential. In this study, the customer retention problem is examined within an integrated framework that addresses both prediction and decision optimization. In the analysis, risk scores were generated using behavioral variables derived from the Online Retail II dataset, such as the time of the last purchase, purchase frequency, monetary value, number of invoices, and average basket size at the customer level. Logistic regression and linear support vector machines (SVM) were used for risk prediction, and the linear SVM model was optimized using differential evolution. The obtained scores were combined with customer value, recovery rate, and campaign cost to transform the problem into a budget-constrained targeting problem. At the decision level, a selection approach based on classical risk ranking was compared with a budget-constrained optimization approach. The evaluation was conducted based on the net benefit results obtained under different budget levels. The findings indicate that an approach focusing solely on the highest-risk customers does not yield the most optimal economic outcome in every scenario. In contrast, the optimization approach that integrates prediction results with economic criteria generates higher net benefits. The findings also demonstrate that model performance can vary depending on the managerial context and budget level. The results highlight that customer retention performance should be evaluated not only based on classification success but also in terms of decision quality, resource allocation success, and economic outcomes. In this regard, the study addresses customer churn prediction not merely as a standalone classification problem but as a decision problem linked to managerial decision-making.

Keywords: Customer Retention, Churn Forecasting, Budget-Constrained Optimization.

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ORDER TO REVIEW: CLASSIFICATION OF E-COMMERCE SATISFACTION BASED ON TRANSACTION AND TEXT DATA

M. Şamil Şık [1]

Abstract

With the widespread adoption of digital platforms, customer experience can now be tracked not only through ratings and numerical metrics but also through multi-layered data sources such as delivery flow, the ordering process, and user reviews. This development enables a more comprehensive analysis of e-commerce customer satisfaction by evaluating different types of data together. This study aims to examine which transactional and textual indicators can be used to classify customer satisfaction in an e-commerce environment. The research utilizes the open-access Brazilian E-Commerce Public dataset, combining information on orders, payments, products, deliveries, and reviews. The combined use of the dataset's various components makes it possible to track the multidimensional nature of the customer experience. In this context, the study addresses the question of how customer satisfaction can be evaluated more meaningfully when different data types are considered together. The study examines the extent to which different data types contribute to explaining customer satisfaction. In this context, structural variables were compared with representations derived from review text, and the purchasing process was analyzed alongside user reviews. The aim was to evaluate satisfaction not solely through a single indicator but through the accumulated traces of experience throughout the process. The findings indicate that indicators related to delivery delays, process flow, and service experience are significant in terms of customer satisfaction. Furthermore, it is understood that user reviews make aspects of the experience that cannot be easily tracked numerically more visible. In this context, the study argues that evaluating customer satisfaction not only through scores or transaction records but also by considering review content provides a more balanced and explanatory framework for assessment. The research indicates that for businesses seeking to monitor the customer experience, it is important to consider open-ended reviews alongside transaction data. This approach enables the evaluation of satisfaction not only through outcome metrics but also through data trails reflecting the various stages of the experience.

Keywords: E-Commerce, Customer Satisfaction, Natural Language Processing.

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FORMULATION AND ASSESSEMENT OF MISSION AS A CORE ELEMENT OF THE ENTERPRISE'S STRATEGIZING

Olena Chernysheva [1]

Abstract

In current conditions of global instability, a mission statement defines the purpose of an organization and reflects its mission, values, and development goals. Establishing a clear mission assists to unite the staff and foster effective collaboration with stakeholders. During the strategic planning process, it becomes necessary not only to formulate a mission statement but also to evaluate its content and ensure that it aligns with the company's strategic objectives. In turn, the formulation and evaluation of a mission is a separate process, the stages of which are determined by the chosen methods. Contemporary academic literature on strategic management identifies several approaches to formulating a mission statement: the classical approach – the mission as a declaration of purpose and core areas of activity; the systemic approach – the mission is viewed as the integration of the enterprise's economic, social, and environmental goals; the stakeholder approach – emphasis on aligning the interests of owners, employees, consumers, partners, and society; and the value-oriented approach – formulating the mission based on corporate culture and ethical principles. To evaluate a mission, the following methods are widely used: content analysis – examining the mission statement for completeness and alignment with key elements (market, product, customers, values); surveys (of staff and stakeholders) – assessing the level of understanding and acceptance of the mission; benchmarking – comparing the mission with leading companies in the industry; the expert assessment method (including based on fuzzy expert information) – engaging specialists to determine the quality of the mission statement; quantitative indicators – analyzing the mission's impact on financial results, staff motivation, and the company's image. When formulating a mission statement, it is advisable to strike a balance between economic goals and social responsibility. The mission should be evaluated on a regular basis and take into account changes in the external environment. In interactive strategic planning, the mission serves as the foundation for shaping the company's ecosystem and transforming the business environment in line with shared goals and interests. The use of various scientific approaches to its development ensures that it is comprehensive and responsive to contemporary challenges. Systematic evaluation of the mission helps to keep it relevant and ensures its effective implementation in the company's operations.

Keywords: Company Mission, Strategizing, Mission Assessment.

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COMMON FISCAL MODEL WITHIN THE ORGANIZATION OF TURKIC STATES FROM THE PERSPECTIVE OF GOVERNANCE THEORIES AND REGULATORY ECONOMICS: STRUCTURAL BARRIERS AND AN INSTITUTIONAL ANALYSIS

Ahmet Taşkın[1], Mustafa Alpin Gülşen[2]

Abstract

This study subjects the feasibility of the "common fiscal model"—aimed to be established within the Organization of Turkic States (OTS), which adopts Ismail Gaspıralı's philosophy of "Unity in Language, Thought, and Action" as a normative reference—to a critical analysis through the lens of international governance theories and regulatory economics. It is evaluated that the Organization's objective to transcend cultural solidarity discourses and achieve a fully-fledged economic and fiscal integration ("unity in action") may face various structural barriers due to macroeconomic information asymmetries, weak institutionalization levels, and sovereign reflexes among the member states. In this study, Keohane's (1998) arguments on reducing transaction costs within the framework of Neoliberal Institutionalism, Mearsheimer's (1994) Structural Realism-based caveats regarding institutional limits, and Barnett and Finnemore's (1999) approaches to bureaucratic pathology are analyzed conjunctively. Concurrently, the current intergovernmental structure of the OTS is examined within the framework of the fundamental dilemmas of regulatory economics, namely Stigler's (1971) "Capture Theory" and Laffont and Tirole's (1991) "Asymmetric Information" paradigm. The analyses indicate that the anarchic and unanimity-based decision-making mechanism of the OTS may complicate its ability to overcome national sovereignty reflexes and construct a common regulatory authority. Consequently, it is argued that without the establishment of independent, centralized supranational regulatory boards and the standardization of regional macroeconomic data, the common fiscal model has the potential to remain a political construct harboring asymmetric economic risks, rather than a rational and sustainable integration. Furthermore, the findings suggest that there are structural challenges preventing the "spill-over" effect predicted by Neo-functionalist theory from occurring spontaneously in the case of the OTS. Conversely, it is anticipated that economic initiatives undertaken without a political transfer of authority might increase the risk of being "captured" by oligopolistic structures and energy monopolies in the domestic markets of member states. Discrepancies in macroeconomic statistics, tax collection methods, and customs codifications have the potential to disrupt the integration process. In this context, the research discusses that integrating "epistemic communities" comprised of technocrats and economists, capable of acting relatively independently from political wills, could be an important facilitating step to overcome the current bottleneck. Otherwise, it is maintained that establishing rational incentive contracts to ensure common budgetary discipline and manage regional development among member states would become increasingly difficult.

Keywords: Organization of Turkic States, Governance Theories, Regulatory Economics, Common Fiscal Model, Asymmetric Information, Capture Theory, Institutional Integration, Epistemic Communities, Spill-over Effect.

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MAASTRICHT CRITERIA PERFORMANCE IN THE WESTERN BALKANS: A MULTI-COUNTRY STUDY OF KOSOVO, MONTENEGRO, SERBIA, AND NORTH MACEDONIA

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Abstract

The macroeconomic convergence performance of Western Balkan candidate countries for European Union membership continues to attract significant academic and political attention. In this context, this study examines the extent to which Kosovo, Montenegro, Serbia, and North Macedonia have complied with the Maastricht convergence criteria between 2010 and 2024. Using macroeconomic data from the IMF, World Bank, Eurostat, and national central banks, the study provides a comparative analysis of these countries' performance in terms of price stability, fiscal discipline, public debt sustainability, and long-term interest rate stability. The findings show that Serbia and North Macedonia have maintained relatively stronger fiscal discipline and macroeconomic coordination compared to the other countries examined. However, both economies remain vulnerable to external shocks and increasing public debt pressures. Montenegro and Kosovo, meanwhile, represent a distinctive case due to their unilateral adoption of the Euro. While this has contributed to greater price stability, it has also limited their ability to conduct independent monetary policy. The analysis further suggests that meeting nominal Maastricht criteria does not necessarily guarantee sustainable economic convergence, particularly in countries where institutional weaknesses and structural constraints remain significant. Through comparatively evaluating the Maastricht performance of Western Balkan economies, the paper highlights the gap between nominal compliance and long-term economic convergence. Overall, the findings indicate that although the region has made partial progress toward EU economic convergence, important structural and institutional obstacles remain.

Keywords: Western Balkans, Maastricht Criteria, Economic Convergence, European Union Integration, Institutional Deficits.

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THE DISTINCTION BETWEEN DIGITAL TERRORISM AND CYBERTERRORISM: A CONCEPTUAL ANALYSIS

Emre Soylu[1]

Abstract

Revolutionary advancements in information and communication technologies have fundamentally transformed the ontological and epistemological structure of terrorism, opening new and complex areas of debate within international security literature. At the heart of these discussions, the concepts of "cyberterrorism" and "digital terrorism" are often used interchangeably in academic studies and policy documents; however, they possess vital operational and conceptual differences. This study aims to analyze the boundaries between these two concepts in depth through the lens of the "Fifth Wave," a digitalization-based perspective built upon David C. Rapoport's "Four Waves Theory." The study argues that while cyberterrorism has a narrower, technical, and instrumental definition, digital terrorism serves as a multi-layered, socio-technical, and comprehensive umbrella term that encompasses the ways terrorist organizations utilize the digital ecosystem. As detailed in the relevant sections of this study, cyberterrorism refers to technically oriented, destructive attacks directed at critical infrastructures, data systems, and state networks that can produce direct physical consequences. On the other hand, digital terrorism covers a wide spectrum of activities, such as propaganda efforts, radicalization processes, recruitment, financing models (particularly transfers conducted via crypto-assets), and global operational coordination between cells. Within the scope of this study, a robust conceptual framework has been established by referencing NATO's definitions of cyberterrorism, Gabriel Weimann's nine-fold classification regarding terrorists' use of the internet, and Dorothy Denning's cyberterrorism scenarios. The differences between traditional cyberattack examples and the digital activities manifested by ISIS's declaration of a "Cyber Caliphate" are presented as practical outputs of this theoretical distinction. The original contribution of this study is to increase the analytical clarity of the concept of digital terrorism, offering a more comprehensive and realistic threat perception for researchers and policymakers. Resolving this conceptual confusion will contribute to the development of holistic security strategies that encompass the constitutive and transformative power of the digital space, rather than limiting counter-terrorism efforts to technical cyber defense. Consequently, a correct understanding of the decisive and "deterritorialized" role of digital terrorism within the fifth wave is essential for accurately interpreting the evolutionary process and potential future trajectories of modern terrorism. This study emphasizes that the process of digitalization, extending beyond technical attacks, necessitates a new paradigm shift in counter-terrorism.

Keywords: Digital Terrorism, Cyberterrorism, Fifth Wave Theory, International Security, Conceptual Analysis.

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ANALYSIS OF RISK SPILLOVERS AMONG COMMODITY SUB-INDICES USING THE TVP-VAR METHOD

Bahri Fatih Tekin[1]

Abstract

This study investigates the dynamic connectedness structure and risk transmission mechanisms among Bloomberg commodity sub-indices within the framework of the Time-Varying Parameter Vector Autoregression (TVP-VAR) model. The analysis covers the period from January 3, 2017, to February 11, 2026, encompassing a wide range of significant global and regional developments that profoundly affected commodity prices. The study period includes major events such as the US-China trade wars, the COVID-19 global pandemic and associated supply chain disruptions, energy and food supply shocks triggered by the Russia-Ukraine war, high inflation environments, aggressive monetary policy tightening by central banks, extreme weather events linked to climate change, and geopolitical tensions in the Middle East. These developments led to substantial fluctuations in the level of connectedness in commodity markets and caused sharp increases in risk spillovers during specific sub-periods. In particular, the strong movements in energy and agricultural prices during the post-pandemic recovery and the Russia-Ukraine war demonstrated structural changes in the overall connectedness of the system. The findings reveal a clear differentiation in roles among sectoral commodity indices. The Agriculture and Industrial Metals sub-indices act as net shock transmitters, serving as the primary sources of systemic risk within the system. Shocks originating from these two groups propagate significantly to other commodity segments. In contrast, the Energy, Precious Metals, and Livestock sub-indices function as net receivers, remaining predominantly exposed to shocks transmitted from the rest of the system. This asymmetric connectedness structure underscores that commodity markets operate as a notable risk transmission network. Furthermore, the Total Connectedness Index (TCI) was observed to rise markedly during periods of heightened uncertainty and crisis. The results of the study empirically demonstrate the leading role of agriculture and industrial metals in commodity price dynamics. These findings offer important practical implications for investors in designing portfolio diversification and hedging strategies, for financial institutions in risk management practices, and for policymakers in monitoring systemic risks in commodity markets and developing intervention mechanisms. The TVP-VAR-based dynamic connectedness approach contributes methodologically to the literature by capturing structural changes over time, unlike models with fixed parameters.

Keywords: Commodities, Risk Spillovers, TVP-VAR, Dynamic Connectedness, Bloomberg Commodity Sub-Indices.

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INSTAGRAM MARKETING STRATEGIES OF A TÜRSAB-REGISTERED TRAVEL AGENCY IN KAYSERI

Seda Derinalp Çanakçı[1], Hilal Korkmaz[2]

Abstract

This study was conducted to examine the digital marketing activities carried out through Instagram by Group A travel agencies registered with TÜRSAB and operating in Kayseri. In the study, the Instagram posts of travel agencies were evaluated in terms of content types, engagement elements, posting frequency, and user interaction levels. The sample of the research consists of 20 travel agencies that actively use social media. The research data were obtained through content analysis of the agencies' Instagram posts shared over the last year. The findings of the study revealed that the agencies mostly preferred reels content and that short-form video formats were used as an important tool to increase user engagement. It was observed that carousel posts were generally preferred for informative purposes, while photo and traditional video contents were used more limitedly. In addition, agencies that shared content regularly were found to be more successful in terms of digital visibility and user engagement. It was also determined that engagement elements such as hashtags, emojis, and call-to-action expressions were widely used; however, practices directly encouraging users to comment or communicate remained relatively limited. The study further demonstrated that agencies operating on a national scale and having a higher level of institutionalization adopted a more planned and professional approach to social media management. In line with the findings, it was concluded that travel agencies should increase content diversity in their digital marketing activities, maintain regular posting practices, and place greater emphasis on strategies that support user engagement. The study is expected to contribute to the field of digital marketing in the tourism sector and provide guidance for travel agencies in social media management.

Keywords: Instagram, Digital Marketing, Travel Agencies, Kayseri, TÜRSAB.

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THE GENDERED DIMENSIONS OF ENERGY POVERTY AND ITS EFFECT ON WOMEN'S ECONOMIC EMPOWERMENT

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Abstract

Energy poverty is the lack of access to reliable, sustainable, and affordable modern energy services. It is a global challenge significantly affecting millions of vulnerable populations. Among these, women face particular inequities and hardships that can severely impact their economic empowerment and general well-being. Analysis shows that energy poverty directly hampers many of the economic activities women pursue, including education and other income-generating actions, along with ongoing time poverty associated with spending more hours on tasks such as collecting fuel. This article addresses a critical gap by focusing explicitly on the gendered dimensions of energy poverty, within the broader discourse on sustainable development and social equity. By using qualitative methods, the research examines the multifaceted impacts of energy poverty on women's economic opportunities, highlighting how inadequate energy access restricts women's educational attainment, income-generating activities, health outcomes, and participation in community life. The findings reveal that these interconnected effects not only collectively hinder women's advancement towards economic empowerment, but also limits women's ability to engage in productive economic efforts. By elucidating the specific barriers faced by women, the study underscores the need for targeted energy interventions that promote gender-responsive solutions The research suggest that facilitating greater access to energy for women can create spill-over effects in areas such as education, health, and overall economic productivity. This, in turn, encourages higher involvement of women in economic activities, leading to broader economic development. In sum, this study advances our knowledge of the mechanics of energy poverty as an impediment to women's economic empowerment, which can better inform policymakers, practitioners, and scholars working in different sectors of energy, gender, and development.

Keywords: Energy Poverty, Women's Economic Empowerment, Gender İnequality, Educational Attainment, Health Outcomes.

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CORRIDOR GEOPOLITICS IN THE SOUTH CAUCASUS: AZERBAIJAN'S TRANSFORMATION FROM TRANSIT STATE TO STRATEGIC NODE ACTOR

İhsan Alpargın[1], Üyesi Zekeriya Tüzen[2]

Abstract

This article analyzes the geopolitical transformation of the South Caucasus through the lens of energy and trade corridors, examining how Azerbaijan's role in the international system has fundamentally changed. The existing literature has been largely shaped by ethnic conflict explanations, the post-Soviet "frozen conflict" framework, and normative conflict resolution perspectives — approaches that have failed to adequately account for the structural transformation driven by energy geopolitics and connectivity dynamics. Methodologically, the study employs qualitative comparative analysis, tracing Azerbaijan's transition from transit state to hub to geoeconomic node actor through three core analytical variables: degree of integration into energy infrastructure networks, multilateral connectivity capacity, and geopolitical leverage. The analytical framework draws on energy geopolitics and complex interdependence literature, applying a systematic transit state–hub–node actor model to assess the nature and extent of this transformation. The central argument is that Azerbaijan has evolved over three decades from a hydrocarbon producer into a strategic geoeconomic node at the intersection of major energy and trade corridors across Eurasia, a process accelerated by the reconfiguration of European energy security following the Russia–Ukraine war and rising vulnerabilities in global trade routes. Critically, however, this study moves beyond a success-story narrative by situating this transformation within a broader geopolitical analysis: Russia's ongoing efforts to maintain regional influence and balance Azerbaijan's growing geoeconomic weight; Iran's strategic position at the Strait of Hormuz and its potential to frame the Caspian–Middle Corridor axis as a competing route; and the security dilemmas arising from the simultaneous threats and dependencies these actors generate for regional energy security. Azerbaijan's emergence as a node actor is thus understood not merely as an economic achievement, but as a multidimensional strategic transformation that also produces new vulnerabilities and geopolitical pressures.

Keywords: Energy Geopolitics, South Caucasus, Connectivity, Security Dilemmas, Node Actor.

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TURKIYE'S ENERGY GEOPOLITICS AND SECURITY: DEPENDENCY, TRANSIT POSITION, AND THE POTENTIAL TO BECOME A REGIONAL ENERGY HUB

Zekeriya Tüzen[1], İhsan Alpargın[2]

Abstract

This study examines Türkiye's position within the nexus of energy geopolitics and energy security in the context of its increasing energy demand, level of external dependency, and strategic role in regional energy trade. The primary objective of the study is to conceptually elaborate the notions of energy geopolitics and energy security within a theoretical framework and to evaluate the manifestations of these concepts in the Turkish case through concrete examples. In this regard, Türkiye's energy profile, the supply-demand balance in the energy sector, existing energy transmission corridors, and prospective energy projects planned for future implementation are comprehensively analyzed. Furthermore, the study addresses Türkiye's strategies aimed at ensuring energy supply security as well as its potential to emerge as a regional energy trading hub. In the study, the concepts of energy geopolitics and energy security are examined within the discipline of International Relations, particularly through the realist perspective emphasizing power, national interests, and strategic competition; in this context, the relationship between states' energy policies and issues of national security and regional power struggles is analyzed. Furthermore, drawing upon the liberal institutionalist approach, the study emphasizes that energy security can be rendered sustainable through multilateral cooperation mechanisms and international energy projects. The findings demonstrate that the concept of energy security extends beyond the uninterrupted provision of energy supply and also encompasses the protection of energy infrastructure, the diversification of energy sources and transit routes, and the management of geopolitical risks. Within this framework, energy geopolitics is regarded as a fundamental analytical dimension that explains the strategic significance of geographical regions endowed with energy resources and their influence on states' foreign policy orientations. Türkiye's geopolitical location positions the country as a strategic transit corridor between the energy-rich regions of the Middle East, the Caspian Basin, and Russia, and the energy-intensive European market. Nevertheless, Türkiye's rapidly increasing energy demand and its high degree of dependence on external energy resources have rendered energy security one of the principal components of national security. The study emphasizes that major energy infrastructure projects such as TANAP, TurkStream, and the Baku–Tbilisi–Ceyhan pipeline have reinforced Türkiye's identity as an energy transit state; however, the existing infrastructure must be further advanced for the country to attain the status of a regional energy trading center. In the study, data obtained from the reports of the International Energy Agency (IEA), the Turkish Ministry of Energy and Natural Resources (MENR), and various international organizations were examined using descriptive analysis techniques. In evaluating Türkiye's potential to become an "Energy Trading Hub", factors such as the energy supply-demand balance, the strategic positioning of energy transmission pipelines, the diversification of energy sources and transit routes, and regional geopolitical risks were assessed within an analytical framework, and the resulting findings were interpreted from the perspective of energy security. In conclusion, the study argues that Türkiye must increase investments

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in domestic and renewable energy resources, pursue diversification in energy import sources and transit routes, and strengthen multilateral energy diplomacy in order to ensure sustainable energy security. Moreover, it is concluded that Türkiye's aspiration to become an energy trading hub is intrinsically linked not only to economic considerations but also to the establishment of regional diplomatic and geopolitical stability.

Keywords: Energy Geopolitics, Energy Security, Energy Hub.

FROM EMPLOYEE KNOWLEDGE TO COMPANY SYSTEMS: KNOWLEDGE DE-PERSONALIZATION IN THE AGE OF AI

Endi Hasanaj[1], Ayhan Aytaç[2], Ahmet Atakişi[3]

Abstract

Inspired by the recent debates about AI's impact in the labor market, this paper examines how the companies are increasingly transforming the employee knowledge into company systems through knowledge bases, documentation, workflows and standardized procedures. Although these practices are justified as ways to ensure continuity, scalability, improved efficiency and quality control, they also transform the reliance on individual contributors into reliance on standardized procedures. Therefore, this paper will analyze the concept of knowledge de-personalization which will examine dynamics of movement of knowledge from employee into codified organizational systems. Grounded on Polanyi's theory of tacit knowledge, the paper argues that while companies cannot fully capture the unique employee knowledge and expertise, they can highly reduce dependency on them. While these dynamics have recently intensified, this process has a place in history starting from division of labor concept by Adam Smith continuing to Taylorist standardization as well as Braverman's labor process theory. The study employs mixed-method with case studies from technology companies and digital platforms, which represent the process of broader organization shift of transferring work-related knowledge from employees to organization systems. The process of knowledge de-personalization has mixed effects and tension, where for companies it ensures continuity, resilience, transferability and flexibility, while for workers it reduces their bargaining power as it leads to lower replacement cost which ends to job insecurity as the knowledge gets separated from employment. Recent developments in AI further increase this tension, as they exactly are depended on documented, structured and transferable knowledge. AI is becoming a means of accelerating the longstanding tendency to make work measurable and transferable. Thus, this paper will contribute to the debates on creative destruction, automation and industrial relations demonstrating that recent AI-driven job market transformation should be understood not only as a technological event, but rather organizational codification of knowledge with consequences for power within the firms.

Keywords: Knowledge de-personalization, Artificial Intellegence, Codification, Creative Destruction.

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CORE INFLATION DYNAMICS AND EXTERNAL PRICE PRESSURES IN KOSOVO

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Abstract

This study examines core inflation dynamics in Kosovo, characterized as a small and open economy. In particular, the study focuses on the role of external price pressures and inflation persistence in shaping core inflation. Quarterly data covering the period 2016Q1–2024Q4 are employed in the analysis. Core inflation is used as the dependent variable, while food inflation, energy inflation, the import price index, and the producer price index are included in the model as the main explanatory variables. The data are obtained from the Kosovo Agency of Statistics (ASK). The variables are constructed using quarterly percentage changes in the relevant indices. The empirical analysis employs the Autoregressive Distributed Lag (ARDL) approach in order to investigate the short-run and long-run relationships among the variables. Prior to model estimation, the stationarity properties of the series are examined using the Augmented Dickey-Fuller (ADF) and Phillips-Perron (PP) unit root tests. The findings indicate that the variables are integrated at different orders, supporting the applicability of the ARDL methodology. Considering the small sample structure, lag length selection is kept limited and the Akaike Information Criterion (AIC) is used in model selection. Although alternative lag structures are tested, a model with a limited lag structure is preferred in order to preserve model stability under a small sample framework. Accordingly, the ARDL(1,0,0,0,1) specification is selected as the main model. The empirical findings reveal that core inflation in Kosovo exhibits a considerable degree of persistence. According to the ARDL estimation results, the coefficient of the lagged dependent variable is estimated at 0.8056 and found to be statistically significant at the 1% level. This finding indicates that inflation shocks do not disappear completely in the short run and that core inflation displays strong persistence. The long-run coefficients indicate that the coefficient of food inflation is estimated at 0.3040, while the coefficient of the import price index is estimated at 0.2516. Food inflation is statistically significant at the 5% level, whereas the import price index is significant at the 10% level. These findings suggest that increases in food prices and import prices exert upward pressure on core inflation in the long run. In contrast, the effects of energy inflation and the producer price index appear to be weaker and unstable across alternative model specifications. To evaluate the robustness of the model results, Newey-West heteroskedasticity and autocorrelation consistent standard errors are employed, and the main findings remain largely robust. The error correction model results indicate the existence of a long-run relationship among the variables, while the error correction coefficient is estimated at -0.1944 and found to be statistically significant at the 1% level. This result implies that approximately 19% of short-run deviations are corrected toward the long-run equilibrium in each quarter. In addition, the Breusch-Godfrey LM test (p=0.6098), the Breusch-Pagan heteroskedasticity test (p=0.3889), and the normality test (p=0.9146) indicate that the model does not suffer from significant econometric problems related to autocorrelation, heteroskedasticity, or non-normality. Overall, the study highlights the importance of inflation persistence and external cost pressures in understanding core inflation dynamics in Kosovo.

Keywords: Core Inflation, Inflation Persistence, External Price Pressures, Import Price Pass-through, ARDL.

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DIGITAL INTEGRITY IN DARK FACTORIES: A NEW CORPORATE DIMENSION OF TRANSPARENT COMMUNICATION

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Abstract

Industrial organizations worldwide are undergoing a comprehensive digital transformation process in line with the vision of Industry 4.0 and the concept of dark factories. In this process, one of the key tools used to assess the digital maturity levels of enterprises is the Smart Industry Readiness Index (SIRI) model, which is also implemented by MEXT. The SIRI model analyzes production and operational capabilities through various dimensions under the categories of process, technology, and organization. However, existing studies indicate that measurements regarding how these technical capabilities generate trust and legitimacy among stakeholders remain limited. This study introduces a different perspective to the SIRI model by proposing an additional dimension titled "Communicative Transparency and Digital Integrity." The main argument of the study is that digital maturity should be evaluated not only through technological infrastructure but also through the ethical, clear, and reliable communication of generated data to stakeholders. In this context, algorithmic transparency is discussed in relation to how organizations explain their digital systems and build trust toward these systems. Moreover, it is important for organizations to share not only their technical achievements but also their approaches to data security, ethical responsibility, and accountability. This strengthens stakeholder communication while supporting the social acceptance and sustainability of digital transformation. Additionally, the study discusses how elements such as data analytics, integration, and leadership within the SIRI model can be evaluated from a public relations perspective. These elements can function not only as technical indicators but also as strategic communication tools that support corporate reputation. In this regard, transparent communication strategies are considered essential for reducing institutional resistance and strengthening stakeholder confidence in digital transformation processes.

Keywords: MEXT, SIRI Model, Dark Factories, Digital Integrity, Algorithmic Transparency.

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FROM AGRICULTURAL DISINTEGRATION TO URBAN FOOD INSECURITY: CLIMATE-INDUCED DISPLACEMENT AND THE REFLECTIONS OF PRICE IMBALANCES ACROSS DIFFERENT INCOME GROUPS

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Abstract

In the literature on urban food insecurity, demand and supply variables are predominantly evaluated as independent processes. In contrast to approaches that examine the relationship between climate-induced displacement and urban food security through household resilience, this study aims to expand this process with a global perspective by linking it to the physical constraints of urban space and the pass-through of food inflation. The focus of the research is the food access patterns produced by slow-onset migration movements, triggered by agricultural yield losses and drought pressure, on households belonging to different income groups in selected metropolises. Due to the lack of official datasets at the local level, the analysis reconstructs the impact of macro-scale food inflation data on different income strata through the limitations of the metropolitan retail network. In this context, the concept of "spatial penalty" found in the literature is utilized as a fundamental analytical tool to define the relative cost increase paid for access to unit food due to physical access difficulties and limited market diversity. Methodologically, the study synthesizes food inflation data disaggregated by income groups provided by national statistical offices, trade union research centers, and international organizations, along with global future projections. The research conducts a conceptual analysis by integrating literature findings on spatial poverty and food insecurity in selected metropolises with current macroeconomic indicators. In this process, the integration modes of the agriculturally-oriented population into urban space are subjected to a theoretical evaluation through housing market segmentation, local food supply constraints, and fluctuations in global food price indices. Analytical inferences drawn from the study indicate that the impact of food inflation on different income groups is not limited to income erosion alone but combines with spatial disadvantages and climate migration dynamics to produce a structural risk of nutritional insecurity. The examined theoretical framework points out that spatial exclusion and logistical access barriers disrupt price transmission mechanisms in food markets, creating a market failure to the detriment of low-income households. Consequently, the study treats the establishment of food justice as a structural necessity beyond social transfers. In this direction, the construction of a data infrastructure to minimize the diverging costs of price shocks across different income strata and the management of negative externalities created by global climate constraints in a cost-effective manner are emphasized as fundamental economic intervention strategies.

Keywords: Food Insecurity, Climate-Induced Displacement, Welfare Distribution.

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ASYMMETRICAL IMPACT OF MACROECONOMIC SHOCKS ON FINANCIAL INSTITUTIONS IN THE POST-PANDEMIC PERIOD: AN ANALYSIS ON THE BIST BANKING INDEX AND ASSET MANAGEMENT COMPANIES

Cafer Cihad Abbas[1], İsmail Tuna[2]

Abstract

Following the Covid-19 pandemic, macroeconomic developments in Turkey have produced observable changes across the financial system. Rising inflation rates and the monetary policy decisions adopted in response have affected the balance sheet structures, profitability indicators, and risk management practices of financial institutions. This study examines, in a comparative framework, the effects of the expansionary and contractionary monetary policy processes implemented in Turkey between 2021 and 2025 on the banking sector, which supplies credit, and on asset management companies, which acquire non-performing receivables. A descriptive research approach is adopted; quarterly financial data from 10 deposit banks listed in the BIST Banking Index (XBANK) and 3 publicly traded asset management companies, obtained via the Public Disclosure Platform (KAP), are examined. The relationship between CBRT policy rate and CPI data and the key performance indicators of the two sectors — net interest margin, credit growth, non-performing loan (NPL) ratio, and collection performance — is presented through descriptive period-based comparison. While the existing literature predominantly treats the banking sector as an independent structure, this study offers a distinct perspective by examining two complementary actors of the financial system under the same macro-financial conditions. The findings indicate that monetary policy variables produce divergent effects on the two sectors. In this context, the asymmetry in question does not refer to a difference in the intensity of impact, but rather to a directional divergence in which monetary policy variables operate in opposite directions on the banking sector and asset management companies. During high inflation periods, the banking sector tends to maintain its profitability indicators through inflation-indexed securities. Asset management companies, by contrast, experience a decline in collection performance due to rising funding costs during interest rate hike periods; at the same time, an expansion in business volumes is observed as the pool of non-performing receivables transferred from the banking sector grows. Based on these findings, it is considered that the liquidity structure of asset management companies and the dynamics of non-performing loan transfers should be taken into account in the design of macroprudential policies.

Keywords: Macroeconomics, Policy Rate, Inflation, Quarterly Balance Sheet Analysis, Banking Sector, Asset Management Companies.

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THE PROBLEM OF EMBEDDED INSURANCE IN E-COMMERCE APPLICATIONS AND CONSUMER DISCLOSURE

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Abstract

In the digitalizing trade environment, "Embedded Insurance" applications integrated into product purchasing processes are rapidly becoming widespread. Fundamentally, this concept refers to the direct and simultaneous integration of insurance policies into the purchasing journey of the main product or service, independently of traditional methods. The aim of this study is to examine the disputes and legal problems created by embedded insurance practices in the context of Turkish Law, specifically focusing on the Turkish Commercial Code (TCC), Turkish Code of Obligations (TCO), and the Law on the Protection of the Consumer (LPC). Doctrinal legal analysis, a qualitative research method, was used in the research; in light of Supreme Court jurisprudence and comparative legal data such as the European Union Insurance Distribution Directive (IDD), the deep conflict between the increasing expectation of purchasing speed and the "enlightened consumer will" that the law intends to protect is centralized. Consumers' desire to complete transactions in seconds leads to the duty of disclosure, which forms the basis of insurance contracts, being fulfilled only formally by e-commerce platforms. Pre-checked boxes and dark patterns in electronic interfaces, as well as incomplete information provided by sales personnel under quota pressure in physical stores, undermine the free will formation of the vulnerable consumer. This situation causes defects of consent arising from deception (fraud) and unfair standard terms imposed without negotiation. Since current legal regulations are designed for physical and slow-moving contract processes, they fall short in preventing this de facto information asymmetry and defects of consent created by digital interfaces and instant sales strategies. To overcome this problem, the study proposes technological and legal integrations that will proactively resolve disputes before they are brought to the judiciary. It is advocated that the burden of proof be provided by digital SMS approval systems, confirmation calls be made to eliminate defects of consent, and the duty of disclosure be fulfilled via personalized short animations supported by artificial intelligence sent via e-mail as a permanent data medium. It is concluded that these innovative solutions centering on transparency will lighten the caseload of judicial authorities, and by raising insurance awareness, will contribute to the establishment of legal stability and consumer trust.

Keywords: Embedded Insurance, Consumer Law, Duty of Disclosure, Dark Patterns, Artificial Intelligence.

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JOB FIELD MISMATCH AND OVERQUALIFICATION: AN ASSESSMENT OF THE LABOUR MARKET

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Abstract

Globalization, technological transformation, and increased access to higher education have led to significant changes in the structure of labour markets. This process of change has made the problem of mismatch between individuals' education levels, skills, and expertise and the jobs they work in more pronounced. In particular, the fact that higher education graduates work outside their field of study or that their qualifications exceed the requirements of the job has brought the concepts of job mismatch and overqualification to the center of discussions related to the labour market. This situation directly affects not only individuals' career development and job satisfaction but also labour productivity, wage levels, production capacity, and economic efficiency. This study aims to evaluate the phenomenon of job mismatch and overqualification in the labour market from a conceptual and theoretical perspective. First, the concepts of job mismatch, skill mismatch, and overqualification are explained; the subject is addressed within the framework of human capital theory and the job matching approach. Then, studies in national and international literature are examined to discuss the causes of the emergence of this phenomenon, its spread dynamics, and its effects on the labour market. The study particularly focuses on the relationship between higher education and employment within the context of the Turkish labour market. Despite the increase in the number of university graduates, the inability to create a sufficient number of qualified jobs in the labour market leads to a significant portion of graduates working in jobs outside their field of study. Furthermore, the discrepancy between employers' expectations regarding experience, technical skills, and multifaceted competencies and the qualifications provided by educational institutions is considered a key factor exacerbating this mismatch. In particular, youth unemployment, temporary employment forms, and digital transformation processes are seen to further deepen the problem of overqualification. The research results show that job mismatch and overqualification lead to wage loss, job dissatisfaction, decreased motivation, and career uncertainty for individuals; and at the macro level, they cause a decrease in labour productivity and inefficient utilization of human capital. The need for stronger coordination between current education policies and the needs of the labour market is also emphasized. In this context, recommendations are made to strengthen vocational and technical education, increase opportunities for practical training, develop university-sector collaborations, and expand skills-oriented employment policies.

Keywords: Job Field Mismatch, Overqualification, Skills Mismatch, Labour Market, Employment.

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HUMAN RIGHTS VIOLATIONS FACED BY MIGRANTS LIVING IN TURKEY

Ayşe ÇİÇEK[1]

Abstract

The legal status of the migrant population in Turkey varies: those residing with a residence permit, those under international protection, those under temporary protection, and irregular migrants. The largest group by number consists of asylum seekers living under temporary protection. Migrants are also a key group of rights holders—individuals entitled to benefit from human rights protection mechanisms established by the United Nations through international treaties. Migrants also rank among the groups most vulnerable to human rights violations based on their legal status and identity. Human rights violations against migrants in Turkey are often unreported and lack systematic documentation, making them difficult to identify. Therefore, this research relies on reports from institutions and organizations with varying levels of authority. This study aims to clarify the types of human rights violations migrants face and evaluate how international organizations, national civil society groups, and public institutions have reported these violations. Reports from Human Rights Watch, the International Labour Organization, Amnesty International, the Human Rights Association, and the Turkish Human Rights and Equality Agency were analyzed to classify violations through qualitative content analysis, regardless of the migrants' legal status or nationality. The analysis is conducted using the most recent reports from each institution. This presentation does not aim to focus on human rights violations targeting a specific group of migrants. However, since some international organizations' reports are prepared with specific migrant groups (Syrians, Uyghurs) in mind, while others report on general human rights violations, it is possible in some cases to identify which groups are specifically affected by the violations. The main categories of violations identified through the coding of human rights violations experienced by migrants are as follows: violations of the right to liberty and security (violations of the principle of non-refoulement, arbitrary detention and administrative control, the use of the "unjustified threat" code, physical violence, torture, and degrading treatment, etc.), violations of humane living conditions in return centers, violations related to legal status and administrative procedures (loss of legal and social status, revocation of residence permits, denial of citizenship, inability to benefit from international protection, and, as a result, inability to access public services), difficulties in accessing justice and weaknesses in procedural safeguards (decisions without evidence, ineffective judicial review), structural/legal insecurity (undeclared work, exclusion, etc.), violations related to working conditions, and violations based on discrimination.

Keywords: International Migration, Migrant, Refugee, Human Rights, International Organizations, Content Analysis.

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THE EFFECTS OF UNLIMITED WORKING HOURS ON THE LABOR SUPPLY CURVE: A CONCEPTUAL EXAMINATION

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Abstract

This study aims to examine, from a microeconomic perspective, the theoretical effects of unlimited working hours, facilitated by digitalization and the widespread adoption of remote work models, on individual labor supply. The fundamental question is how the state of "always being available" transforms traditional labor supply balances. The research will employ a systematic literature review method. Accordingly, a search covering the years 2015-2026 is planned using Web of Science, Scopus, and Google Scholar databases. As a selection criterion, studies that address the relationship between digitalization and working hours within the framework of microeconomic labor supply models (substitution and income effects) will be prioritized. The qualitative data obtained will be classified using content analysis and theoretical synthesis methods to identify conceptual gaps and trends in the existing literature. During the research process, the hypothesis that digital control distorts the quality of leisure time, creating a "prison effect" on individuals, and that this leads to a structural deviation in the backward-bending labor supply curve (the failure to reduce working hours even with high wages) will be tested. This study is expected to theoretically reveal the long-term negative externalities of "time poverty" and "digital burnout" on human capital. The ultimate outcome of the research is to provide a concrete theoretical framework for the necessity of legal regulations, such as the "right to disconnect," to address the problem of time poverty, which market dynamics alone cannot solve, and to support economic productivity and welfare. In this respect, the study aims to offer a unique set of policy recommendations for modern labor market regulations. Artificial intelligence tools (Gemini 3 Flash) were used in the language editing and literature synthesis phases of the research process.

Keywords: Labor Supply Curve, Remote Work, Time Poverty, Leisure Theory, Right to Disconnect.

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THE TRANSFORMATION OF ADVERTISING DISCOURSES BEFORE AND DURING THE SECOND WORLD WAR: A CONTENT ANALYSIS OF BACK-PAGE ADVERTISEMENTS IN CUMHURIYET NEWSPAPER

Oğuzhan Aydın [1], Onur Yılmaz [2]

Abstract

The Second World War transformed not only political and economic structures but also consumer culture and marketing communication. In particular, the economic contraction, scarcity, saving policies, and social uncertainties that emerged during wartime significantly influenced the content of advertising messages and communication strategies. This study aims to examine the transformation in newspaper advertisements published before and during the war from the perspective of marketing communication and advertising discourse. Within the scope of the research, back-page advertisements published in Cumhuriyet newspaper between September 1, 1938, and September 1, 1941, were analyzed. Cumhuriyet newspaper was considered an appropriate sample for the study due to its high circulation, continuity, and influence on public opinion during the period. The primary reason for focusing exclusively on back-page advertisements is that these spaces represented one of the most visible and attention-grabbing advertising mediums of the era. In the study, content analysis, one of the qualitative research methods, was employed. Each advertisement appearing on the newspaper's back page constituted the unit of analysis. A total of 733 advertisements were systematically coded within the scope of the research. Advertisements were classified according to sector, product category, and type of advertising message. Advertising messages were evaluated based on informative, reminder, and persuasive advertising classifications widely used in the literature. The obtained data were supported by frequency and percentage distributions and comparatively analyzed across different periods. The findings reveal that advertisements in the pre-war period primarily reflected a consumption- and lifestyle-oriented structure. During this period, advertisements related to food, textile, personal care, and entertainment sectors were particularly dominant, while product features, quality, and price information were emphasized in advertising messages. In contrast, a significant transformation in advertising discourse was identified during the war years. In particular, advertisements promoting essential goods, saving practices, and socially beneficial messages increased, whereas luxury consumption and entertainment-oriented advertisements declined. Furthermore, wartime advertisements tended to adopt simpler, more functional, and rational messages. The findings demonstrate that wartime conditions shifted advertising discourse from consumption- and lifestyle-oriented messages toward more functional, savings-based, and socially oriented communication strategies. The results of the study indicate that advertisements are not merely tools of commercial communication but also important cultural indicators reflecting the economic conditions, social expectations, and consumption culture of a given period. In this respect, the study provides a historical perspective for the literature on advertising history, marketing communication, and consumer culture, while also offering important insights into how advertising strategies transform during times of crisis. Additionally, the study lays the groundwork for future research examining the ideological and cultural dimensions of advertising discourse in greater depth.

Keywords: Marketing Communication, Advertising Strategies, Consumer Behaviours.

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THE USE OF ARTIFICIAL INTELLIGENCE IN ACCOUNTING EDUCATION: SWOT / TOWS ANALYSIS

İbrahim Çidem[1]

Abstract

Digital transformation has brought about significant changes in every aspect of life. In this regard, the transformation of accounting education is not a choice but a necessity. Emerging technological advancements such as artificial intelligence (AI), robotic process automation (RPA), and data analytics necessitate the redesign of both professional practices and educational processes. This study aims to evaluate the use of AI in accounting education through a SWOT analysis and to offer various recommendations using the TOWS matrix. This conceptual study is based on a literature review and document analysis. The study identified the following as the strengths of AI in accounting education: providing students with personalized learning opportunities, reducing the faculty member's workload by automating the grading process, and enabling realistic practical applications through simulations. Insufficient digital literacy among faculty members, high costs of technological infrastructure, and ethical issues related to AI usage emerged as weaknesses. The inclusion of AI-based courses in the curriculum and the increased employment opportunities for students graduating with AI proficiency are opportunities. The slow pace of curriculum changes due to regulatory constraints, student and faculty resistance to AI, and risks to data privacy have been identified as threats. These findings, derived from the SWOT analysis, were cross-referenced with the TOWS matrix, and various strategies were proposed. Some of these recommendations include establishing AI simulation laboratories, adding an ethics course on AI use to the curriculum, and enhancing digital competencies through training programs for trainers. In conclusion, it is clear that the use of AI in accounting education is inevitable; however, this process must be carried out in a planned manner and in accordance with ethical values. Furthermore, this process should be designed to involve collaboration not only from the perspective of accounting education but also with all other stakeholders, such as the Higher Education Council (YÖK) and accounting professionals. For future research, it is recommended that pilot implementations of the strategies presented in this study be conducted to measure their effectiveness and to develop alternative strategies as needed.

Keywords: Accounting Education, Artificial Intelligence, SWOT, TOWS.

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THE IMPACT OF THE EU CARBON BORDER ADJUSTMENT MECHANİSM (CBAM) ON TURKEY'S EXPORTS TO THE EU: AN EMPIRICAL ANALYSIS FROM A SECTORAL ENERGY INTENSITY PERSPECTIVE

Özlem Ekmekci[1], Efecan Çağdaş Kaya[2], Ali Erhan Zalluhoğlu[3], Burcu Aracıoğlu[4]

Abstract

This study empirically examines the potential effects of the European Union\'s Carbon Border Adjustment Mechanism (CBAM) on Turkey's exports to the EU through the lens of sectoral energy intensity. The analysis draws on annual data spanning the 2010–2024 period. The lower bound of 2010 was selected because it coincides with the onset of the first commitment period under the Kyoto Protocol and with Turkey's structural transformation in energy policy. The upper bound of 2024 was chosen on the grounds that international database records for 2025 remain incomplete. The sectoral scope of the study encompasses the four industries directly targeted by CBAM — steel, aluminium, cement, and fertilisers — while the geographic scope is confined exclusively to Turkey's exports to the EU. The findings reveal strong and statistically significant positive correlations between energy consumption and EU export volumes in the cement ($r = 0.782$; $p < 0.001$), aluminium ($r = 0.711$; $p < 0.01$), and fertiliser ($r = 0.694$; $p < 0.01$) sectors. No statistically significant relationship was identified in the steel sector ($r = 0.292$; $p = 0.291$), a result that suggests this sector operates with relative independence from energy dynamics, likely due to existing EU trade protection measures. Collectively, these findings provide empirical evidence that Turkey's growth model in the sectors under examination is energy-intensity-dependent and that this model will become unsustainable once CBAM comes into full effect. The relationship between energy consumption and export volume was tested using Pearson correlation analysis. The study aims to identify association patterns rather than causal relationships; regression and panel data analyses are proposed as avenues for future research. The study makes original contributions on three fronts: it offers manufacturing firms a basis for prioritising sectoral energy efficiency, provides policymakers with guidance for designing green transition incentive schemes, and furnishes the academic literature with a replicable empirical framework.

Keywords: Carbon Border Adjustment Mechanism (CBAM), Green Transition, Turkey–EU Exports, Energy Intensity

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FINANCIAL RESILIENCE AND UNCERTAINTY MANAGEMENT IN PUBLIC FUNDS: AN ANALYSIS OF THE TMSF'S PROVISIONING POLICIES (2020–2024)

Reşid Çiğdem[1]

Abstract

Deposit insurance funds, which play a critical role in the stability of the global financial system, walk a fine line between the principle of prudence and transparency when reporting on the legal uncertainties they face. The purpose of this study is to examine the financial reports of the Deposit Insurance Fund (TMSF) for the 2020–2024 period within the framework of IFRS 37 "Provisions, Contingent Liabilities, and Contingent Assets." The study aims to analyze how the institution reflects its billions of lira in legal risk reserves in its financial statements and the managerial discourse employed in this process. A mixed-methods research design combining qualitative and quantitative methods was adopted for the study. In the quantitative phase, the Compound Annual Growth Rate (CAGR) and Equity Ratio Analysis were conducted using data obtained from independent audit reports covering the 2020–2024 period. In the qualitative phase, content analysis was conducted using the analytical model developed by Miles and Huberman (1994) (data reduction, data presentation, and drawing conclusions). Five years of complete time-series data were coded under the themes of "Managerial Discourse" and "IFRS 37 Criteria" using the MAXQDA qualitative data analysis software. According to the quantitative analysis results, the value of lawsuits filed against the Fund was 1.31 billion TL in 2020, rising to 3.37 billion TL by the end of 2024 at a CAGR of 26.6%. It was determined that the primary cause of the sharp 78% increase during the 2022–2023 period was the revaluation of foreign currency-denominated lawsuits due to exchange rate effects. However, the Fund's equity growth rate (51.9%) offset the rate of increase in lawsuits, reducing the risk margin to 0.94%. Qualitative analysis findings, meanwhile, revealed that management discourse exhibited a "standardized optimism" throughout this process. MAXQDA coding demonstrates that, despite the massive increase in claim liabilities, the justifications for "failing to set aside provisions" in independent audit reports and the legal language used remained virtually unchanged over five years (Discourse Stability). The study concluded that while the TMSF formally complied with TMS 37, its failure to set aside any provisions for a risk pool worth billions of liras is open to debate in terms of the principle of prudence. It appears that managerial discretion, combined with the argument of financial resilience (high equity), has prevented legal risks from being reflected on the balance sheet. This situation indicates that public institutions prioritize the "perception of resilience" over "transparency" in their reporting processes.

Keywords: IAS 37, Deposit Insurance Fund (TMSF), Provisioning Policies, Miles-Huberman Model, Content Analysis.

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