



KEL – 2022

**Proceeding of 1st International Conference on
Evolving Trends in Knowledge Economy,
eCommerce, and Leadership – 1st KEL:22**

Sep 16 – 17, 2022

Radisson Blu Park Hotel, Greece

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CONFERENCE DIRECTOR MESSAGE

European International Research Academy (EIRA) aims to embark on interdisciplinary discussions on voguish research approaches, latest research findings and practical experiences in the field of social and applied sciences. EIRA is strongly committed to promote global communication, knowledge sharing, and a strong bonding among scholarly community. Therefore, EIRA offer a unique platform for professors, experts, researchers, students, scholars, professionals and interested individuals to exchange and discuss the latest scientific inquiries, methods, and achievements on novel research and discoveries with each other.

The EIRA further aims to;

- Provide a common platform for scholars and professionals to share and gain knowledge in their area of interest by interacting with others.
- Organize workshops for the awareness of latest research approaches, trends, and tools.
- Establish and maintain a professional network among international scholarly community.

The founders of EIRA believe that growth of academic society is not only based on the continues enhancement of education and research quality but also dissemination of knowledge and activities that triggers emerging issues and challenges that need to be adequately addressed to create a sustainable society.

I am really thankful to our honorable scientific and review committee for spending much of their time in reviewing the papers for this event. I am also thankful to all the participants for being here with us to create an environment of knowledge sharing and learning. We the scholars of this world belong to the elite educated class of this society and we owe a lot to return back to this society.

Therefore, through EIRA I anticipate research that can reflect upon on innovative solutions and trigger debates on existing and emerging issues to open new opportunities and avenues for a better and sustainable society.

Thank You,



Dr. N. Ain
Conference Executive
EIRA.

SCIENTIFIC COMMITTEE

Dr. Constantine Dicoso, Panteion

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Conference coordinator

EIRA SPONSORS

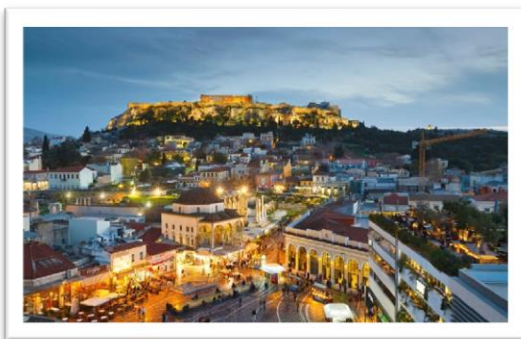
We would like to extend our gratitude to the sponsor of this year's EIRA conference for all their support of this endeavor.



WF Tjänster AB

CITY OVERVIEW

Athens is the capital of Greece. It was also at the heart of Ancient Greece, a powerful civilization and empire. The city is still dominated by 5th-century BC landmarks, including the Acropolis, a hilltop citadel topped with ancient buildings like the colonnaded Parthenon temple.



Day 1 (Sep 16, 2022)

City Tour and Shopping Day

All respective guests are free to conduct their own sightseeing and tour. The second day of the Event is reserved for this memorable purpose.

CONFERENCE PROGRAM

Day 2 (Sep 17, 2022)

Time	Activity
10:00 a.m. to 10:10 a.m.	Welcome Reception & Registration
10:10 a.m. to 10:20 a.m.	Welcome Remarks – Conference Coordinator
10:20 a.m. to 10:30 a.m.	Opening Ceremony
10:35 a.m. to 11:15 a.m.	Group Photo Session
11:15 a.m. to 11:30 a.m.	Grand Networking Session and Tea Break
11:30 a.m. to 01:30 p.m.	Presentation Sessions

Day 2 (Sep 17, 2022)

Session 1: 11:30 a.m. to 01:30 p.m

Sub-Theme: Economics and Social Sciences

Paper ID	Topic	Presenter
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Sub-Theme 1

ECONOMICS AND SOCIAL SCIENCES

Digital, Technological, and Innovation Capabilities and Firm Performance: A moderated mediation model

Pedro Mota Veiga*

NECE – Research Center in Business Sciences, Universidade da Beira Interior & Instituto de Gestão e das Organizações de Saúde, Universidade Católica Portuguesa

Abstract

This study proposes a model to describe the effect of digital capabilities and technological capabilities on firm performance after the first wave of the COVID-19 pandemic, in Portugal. Moreover, it analyzes the moderation role of previous innovations in explaining firm performance. Our study used longitudinal data from the World Bank's Enterprise Surveys 2019 and World Bank's Enterprise Surveys 2020 follow-up on Covid-19, which included 736 Portuguese firms. We applied the methodological approach, partial least square structural equation modeling (PLS-SEM), to test the hypothetical model. The results show that digital capabilities positively influence firm performance directly and through technological capabilities. We also empirically demonstrate that impacts of digital and technological capabilities on firm performance are not moderated by previous innovation capabilities of the firm. Finally, some promising avenues for future research and implications for managers and policymakers are suggested based on these findings.

Keywords: Technological, Capabilities, Moderated

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An Exploratory Study of the Value Co-Creation Mechanism

Chang Bu*

National Central University Taiwan:

Abstract

An exploratory study is a method for identifying and mapping the relationships between variables. This study was conducted to discover how researchers might determine the value co-creation mechanism and potentially find ways to improve it. The value co-creation mechanism, which is also known as the open innovation approach, is a method of linking intellectual property and create value to enhance product development. This exploratory study will examine open innovation in the context of the value co-creation mechanism. It will first discuss how it differs from traditional innovation and then survey stakeholders about their views about this new paradigm for innovation. In this exploratory study, the authors investigate value co-creation in Product Opportunity and Product Journey models. Their goal is to assess whether customer experience design can help organizations foster better customer relationships through the visual alignment between the customer's experience and product attributes. The authors propose a new method for designing product experiences which leverages self-organizing systems to align customers' expectations with actual features of a product. The authors further propose that maximizing customer value will lead companies to become more customer-centric, flexible, and agile in their business practices while simultaneously creating a deeper connection between the customer and their company.

Keywords: Exploratory, Co-Creation, Mechanism

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The Innovation of Ideological and Political Education in a Perspective of Technology

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Abstract

The increased use of Internet provides the process of technological development, has also led to new applications of technology. The big data has also been used to analyze ideology and political education. In this study, we analyzed the applications of deep learning and machine learning in ideological and political education concerning COVID-19 based on its application on different ideological groups. In the present-day intensive and complex world, where digital innovations are ubiquitous, it is vital to understand how these developments affect education. This work tries to illustrate how these digital materials can shape education as a key element for academic purpose and for other purposes. The intersection between political education and deep learning will provide an understanding of how artificial intelligence can be infused within ideological and political education. Deep learning has become a widely used tool to analyze natural language data. A lot of studies have been carried out in this field, including the ones related to ideological and political education. The aim of this article is to study the use of deep learning techniques to detect ideological and political content. The objectives are: (1) to determine if there is a relationship between the first-order ideology classification and the second-order political opinion classification; (2) if there is a relationship between the first-order ideological classification and user attitude; (3) how does iid difference change over time; (4) whether different types of ideology have different levels of support within certain sites or groups

Keywords: Innovation, Ideological, Perspective

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Tax Collection and Management and Enterprise R&D Investment

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Abstract

Tax Collection and Management: This section (1) considers machine learning and deep learning applications in the fight against COVID-19, (2) examines how they can help detect fraudulent invoices, ensuring that taxpayers are fully compliant with tax laws, and (3) investigates the importance of relevant data in this area. The global pandemic has led to the decrease of human life expectancy and economic impact on a significant scale. With regard to tax collection and management, we are lacking in many areas including tax clearance, audit decisions, tax litigation and enforcement. Machine learning (ML) can be used to aggregate legal documents as well as deals with unstructured information as it is apparent for its ability to process large datasets at high speed with minimal human intervention. The detection and verification of object recognition, movement analysis, supervised learning, unsupervised learning and so on are entirely based on the use of machine learning [3]. The detection of objects in the image is one of the most important tasks for computer vision algorithms. The use of machine learning to solve this problem is a good way to deal with it. In particular, discriminating around-the-corner features for object tracking and segmentation can significantly improve the accuracy rate of object detection. Machine Learning can also be applied to many problems such as intrusion detection, detection of abnormalities from medical images, anomaly detection from financial data (insurance card fraud) etc.

Keywords: Management, Investment, Applications

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Influence of Investment Efficiency by Managers and Accounting

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Abstract

This research investigates the influence of investment efficiency by managers and accounting system on their firms' performance. The author distinguishes between cost savings, profit increases (cost-revenue increase, profit margin increase) and credit crisis prevention. The empirical results show that for subjective measures in terms of cost efficiency, both lack of incentives and improper use of decision rules affect managers' behavior and performance. However, for objective measures such as operating return on assets (ROA), support vector machines classify firms with incentive problems better than previously existing models, especially if the involvement of technology is considered. Accounting error is not an important factor when it comes to investment decisions by companies under supervised training; however, it influences information disclosure with regard to regulatory announcements. These effects are more significant in companies that have publicly disclosed their use of blockchain technology (e.g., Ripple). The research work aims to evaluate the influence of investment efficiency by managers, and accounting on the venture performance, income, return on equity and firm value. Using a difference-in-differences method that compares implementation-time periods with and without executable mandates. A generalized linear model (GLM) was used to examine the statistical significance of the results. Results indicate that companies can be profitable in spite of non-executable mandates from investment managers due to efficient accounting practices. The business environment is changing and in order to anticipate these changes, it's imperative that finance professionals are equipped with the skills necessary to successfully navigate the global economy. To achieve this, we must be able to perform financial analysis and make informed decisions, despite the rapidly shifting market conditions.

Keywords: Investment, Efficiency, Accounting,

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Impact of Commercial Banks Operations in Nigeria

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Abstract

The major objective of this study was to examine the impact of commercial banks operations on investment in Nigeria for the period (1980-2017) the study specifically examined the impact of private sector credit, deposit mobilization, interest rate spread and commercial bank holding of treasury bills on investment in Nigeria. The ex-post facto and exploratory designs were adopted and secondary data were sourced from the CBN statistical bulletin and collected using desk survey. Vector error correction mechanism was employed to assess the impact of private sector credit, deposit mobilization, interest rate spread and commercial bank holding of treasury bills on investment in Nigeria. Consequently, it was revealed that there is a positive and significant relationship between private sector credit and investment in Nigeria; there is a positive and significant relationship between commercial bank deposit mobilization and investment in Nigeria; there is an insignificant inverse relationship between deposit money bank holding of treasury bills and investment in Nigeria and there is a mixed and significant relationship between interest rate spread and investment in Nigeria. Based on these findings, it was recommended that government and other monetary authorities should use selective credit control measures in order to persuade banks to grant more loan and advances to the private sectors which trigger investment in Nigeria, also efforts should also be made by government to regulate the interest rate charged by banks on lending to businesses in Nigeria and finally, the holding of treasury bills by commercial banks should be reduce to enhance the ability to lend to the public for productive purposes.

Keywords: Commercial, Operations, Investment

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VISION

**Our vision is to
promote research and
excellence through
networking platform.**

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