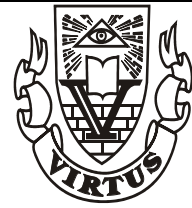


# CORPORATE & BUSINESS STRATEGY REVIEW

VOLUME 4, ISSUE 1, 2023

## CONTENTS



<b>EDITORIAL: The new global marketplace – Exploring business management issues in emerging markets</b>	<b>4</b>
<b>THE ROLE OF LEARNING ORGANIZATIONS IN CRISIS MANAGEMENT STRATEGY: A CASE STUDY</b> <i>Akram Salim Hasan Al-Janabi, Hussam Ali Mhaibes, Sahraa Anwer Hussein</i>	<b>8</b>
<b>IMPACT OF MACROECONOMIC VARIABLES ON THE CONSTRUCTION SECTOR</b> <i>Jona Puci, Albana Demi, Arjana Kadiu</i>	<b>22</b>
<b>CORRELATION BETWEEN TAX REVENUES AND GROSS DOMESTIC PRODUCT: EVIDENCE FROM THE DEVELOPING ECONOMY</b> <i>Lum Çollaku, Driton Balaj, Artan Hajdini</i>	<b>31</b>
<b>THE EXTENT OF MEETING THE FORENSIC ACCOUNTING REQUIREMENTS IN COURTS: EVIDENCE FROM THE DEVELOPING COUNTRIES</b> <i>Nawaf Abdullah Al Jundi</i>	<b>39</b>
<b>USERS' OPINIONS ON TELECOM MERGERS AND ACQUISITIONS IN A DEVELOPING COUNTRY</b> <i>Yarnaphat Shaengchart, Tanpat Kraiwanit, Somchai Virunhaphol, Veraphong Chutipat, Supin Chaisiripaibool</i>	<b>50</b>
<b>FACTORS AFFECTING INCOME SMOOTHING PRACTICE: INSIGHTS FROM THE INDONESIAN CAPITAL MARKET</b> <i>Eko Suyono, Adi Wiratno, Atiek Sri Purwati, Irianing Suparlinah, Rasyid Mei Mustafa, Puji Lestari</i>	<b>57</b>
<b>THE INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) ADOPTION AND VALUE RELEVANCE</b> <i>Hussen Amran Naji Al-Refiay, Sinan Salem Kasim Al-Shaikh, Azher Subhi Abdulhussein</i>	<b>69</b>
<b>INFORMATION IS A KEY: SYSTEMATIC LITERATURE REVIEW AND EMPIRICAL RESULTS ON ROLE CONFIGURATIONS OF CHIEF INFORMATION OFFICERS AND CHIEF DIGITAL OFFICERS</b> <i>Patrick Ulrich, Sonja Lehmann</i>	<b>87</b>
<b>CORPORATE GOVERNANCE AND EFFECT IN FINTECH: EVIDENCE FROM GULF COOPERATION COUNCIL BANKING SECTOR</b> <i>Aws AlHares, Yousef AlBaker</i>	<b>99</b>
<b>SHOULD BANKERS PAY MORE TAXES? ANALYSING THE UK'S BANK PAYROLL TAX SCHEME USING EFFICIENCY AND EQUITY LENSES</b> <i>Jasper Kim</i>	<b>112</b>
<b>THE ROLE OF STRATEGIC AGILITY ON SUSTAINABLE COMPETITIVE ADVANTAGE OF PRIVATE HIGHER EDUCATION INSTITUTIONS</b> <i>Lutfi Trisandi Rizki, Jamaliah Said, Nor Farizal Mohammed</i>	<b>121</b>
<b>MEASURING NON-LINEAR EFFECTS OF EXCHANGE RATE MOVEMENTS ON RESERVE HOLDINGS</b> <i>David Umoru, Williams Omokhudu Odiwo, Oseremen Ebhote, Sadiq Oshoke Akhor, Anthonia Ighiebemhe Otsupius, Godwin Ohiokha, Benjamin Olusola Abere, Ehis Taiwo Omoluabi, Agbonrha-Oghoye Imas Iyoha, Rafat Hussaini</i>	<b>131</b>
<b>THE IMPORTANCE OF VALUE-ADDED TAX HARMONIZATION IN THE EUROPEAN UNION SINGLE MARKET</b> <i>Simeana Beshi, Bedri Peci</i>	<b>142</b>
<b>THE ECONOMIC IMPACT OF THE COVID-19 PANDEMIC ON SMALL AND MEDIUM-SIZED ENTERPRISES IN THE DEVELOPING MARKET</b> <i>Shyqeri Kabashi, Nexhmije Kabashi</i>	<b>158</b>
<b>THE ROLE OF GOOD UNIVERSITY GOVERNANCE FOR TRANSFORMATION TOWARDS THE ENTREPRENEURIAL UNIVERSITY</b> <i>Mas Achmad Daniri, Sugeng Wahyudi, Irene Rini Demi Pangestuti, Hersugondo</i>	<b>167</b>
<b>ENTREPRENEURIAL MARKETING STRATEGY AND CUSTOMER LOYALTY: AN EMPIRICAL EVIDENCE FROM COFFEE SHOPS</b> <i>Mohamed Bilal Basha, Abdul Ghafar, Mariam Abdulrahman Alzarooni, Haitham M. Alzoubi, Taher M. Ghazal, Muhammad Turki Alshurideh</i>	<b>182</b>