



INTERNATIONAL
SCIENTIFIC RESEARCH CONFERENCE

PROCEEDING BOOK

**International Conference on Economic Growth,
Management, Technological Advancements and
Engineering Innovations
(ETE-25)**

**Barcelona Spain
June 28-29, 2025**

**Volume 03
Issue 01**

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Book of Abstracts Proceedings

*International Conference on Economic Growth,
Management, Technological Advancements and
Engineering Innovations
(ETE-25)*

City/Country: Barcelona Spain

Date: June 28-29, 2025

Venue: Salles Hotel Pere iv Carrer De Pallars, Spain/ Online

Email: info@isrconference.org

URL: <https://isrconference.org/>



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Proceedings of the International Conference on Economic Growth, Management, Technological Advancements and Engineering Innovations

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Barcelona Spain 2025

*International Conference on Economic Growth, Management,
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- Inclusiveness and affirmative action
- Promoting the academic and research ethics
- Promoting the individual rights to learning, growth, opportunity and privacy
- Compliance with higher standards of research ethics
- Nurturing and sponsoring positivity in all areas of conduct
- Transparency and trust in all means of conduct



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- Society For Business, Economics, Social Science & Humanities
- Society For Engineering & Technology, Computer, Basic & Applied Sciences
- Society For Medical, Medicine and Health Sciences

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Dr. Sennay Ghebreab

“International Scientific Research Conference” is a platform that thrives to support the worldwide scholarly community to analyze the role played by the multidisciplinary innovations for the betterment of human societies. It also encourages academicians, practitioners, scientists, and scholars from various disciplines to come together and share their ideas about how they can make all the disciplines interact in an innovative way and to sort out the way to minimize the effect of challenges faced by the society. All the research work presented in this conference is truly exceptional, promising, and effective. These researches are designed to target the challenges that are faced by various sub-domains of the Society For Business, Economics, Social Science & Humanities, Society For Engineering & Technology, Computer, Basic & Applied Sciences, Medical, Medicine & Health Sciences.

I would like to thank our honorable scientific and review committee for giving their precious time to the review process covering the papers presented in this conference. I am also highly obliged to the participants for being a part of our efforts to promote knowledge sharing and learning. We as scholars make an integral part of the leading educated class of the society that is responsible for benefitting the society with their knowledge. Let’s get over all sorts of discrimination and take a look at the wider picture. Let’s work together for the welfare of humanity for making the world a harmonious place to live and making it flourish in every aspect. Stay blessed.

Thank you.

Dr. Sennay Ghebreab
Conference Secretariat



TRACK A

**BUSINESS, ECONOMICS, SOCIAL SCIENCES AND
HUMANITIES**



ISLAMIC MOTIFS AS AN INNOVATIVE ENTRY TO CONTEMPORARY FASHION FOLLOWING THE IRIS VAN HERPIN' DESIGN APPROACH

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Artistic creativity is in harmony with the nature of Islamic arts and its aesthetics, due to its elegance, grace and smoothness, which enabled it to be a generous and rich decorative element in the hands of artists and designers, with the designers' keenness to renewable sources of inspiration and present innovative visions in products, especially those visions that stem from cultural and heritage origins such as Islamic motifs, which represents the Arab identity and Islamic culture, hence, the problem of the research represents to explore the possibility of re-formulating the aesthetics of Islamic motifs ,geometric and floral, by applying this new vision through proposing a contemporary fashion collection, the collection have been designed using generative artificial intelligence. The proposed fashion collection follows Iris van Herpin's approach in Construction engineering and the use of laser cutting and engraving. The study follows a descriptive approach and uses an applied experimental method; two questionnaires have been applied to samples of specialists and potential consumers. The study recommends utilizing the capabilities of generative artificial intelligence to raise the innovative values of fashion design students, continuing to experiment and explore the potential of advanced technology to reformulate heritage with contemporary visions.

Keywords: *ESG, Islamic Art- Islamic Motifs- laser cutting and engraving- Generative AI Design- Dress Abaya*

PROTECTING FINANCIAL DATA IN REMOTE AUDITING: CYBER THREATS AND DEFENSE STRATEGIES

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As remote auditing becomes more prevalent in the financial sector, the protection of sensitive data has emerged as a rising concern. With the increasing use of digital tools and cloud-based platforms, financial data is increasingly vulnerable to cyber threats such as data breaches, hacking, and ransomware. This article examines the cybersecurity risks associated with remote financial auditing and explores the defense strategies necessary to protect financial information. It discusses essential security measures such as encryption, multi-factor authentication, and zero-trust models that are vital in safeguarding data during remote audits. The article also explores the role of artificial intelligence and machine learning in detecting anomalies and preventing fraud in real-time, offering solutions for enhancing audit security. Additionally, blockchain technology's potential to ensure transparency and create immutable audit trails will be discussed, positioning it as a key tool in securing remote audits. Ultimately, the research emphasizes that while technological innovations provide significant benefits, they must be complemented by strong cybersecurity practices to ensure the reliability and trustworthiness of remote auditing processes.

Keywords: *Remote Auditing, Cybersecurity, Financial Data Protection, Artificial Intelligence, Blockchain Technology, Risk Mitigation*

TAX AND TRUST IN MOROCCO: A QUALITATIVE INVESTIGATION OF CIVIC PERCEPTIONS

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This article examines how Moroccan citizens perceive taxation and how these perceptions influence trust in public institutions and attitudes toward tax compliance. While official discourse frames tax reform as a cornerstone of Morocco's development agenda promoting transparency, equity, and modernization citizens' lived experiences often reveal a more fragmented and ambivalent relationship with the fiscal system. Drawing on qualitative methods, the study integrates documentary analysis with 25 semi-structured interviews conducted across diverse socio-economic groups. The findings identify four major interpretative patterns: taxation as a coercive and opaque obligation; conditional support based on perceived fairness and reciprocity; strong perceptions of fiscal injustice and unequal treatment; and a widespread sense of disconnection between tax contributions and public service delivery. These narratives are shaped by past experiences, emotional responses, and the broader context of informality in the Moroccan economy. Thematic analysis, conducted using NVivo 12, reveals that compliance is not solely a matter of enforcement or civic duty, but is deeply tied to recognition, symbolic reciprocity, and institutional trust. The article concludes by calling for reform strategies that address both technical weaknesses and the symbolic dimensions of fiscal governance in order to restore legitimacy and build more inclusive state-citizen relations.

Keywords: Tax attitudes, Fiscal legitimacy, Citizen perceptions, Public trust, Tax justice, Morocco, Tax policy acceptance

TOURISM DEVELOPMENT IN MOROCCO: ADDRESSING SEASONALITY AND REGIONAL INEQUALITY

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Despite Morocco's ambitious tourism strategies, regional disparities and seasonal fluctuations continue to restrict inclusive and sustainable destination development. This study takes a mixed-methods approach, combining quantitative data from 2019 to 2024 from the reliable sources such as: world bank, WTTC and for sure from HCP along with qualitative methods such as semi-structured interviews with 30 agent who works in the field such as travel agent, hotels and community actors. Where all the along the quantitative findings which reveal significant regional inequalities, with tourism activity centered in Marrakech, Agadir, and Casablanca, while peripheral regions remain underdeveloped. Seasonality exacerbates the separation, especially between coastal and rural communities. While the qualitative insights suggest that main limitations include insufficient infrastructure, weak regional promotion, and centralized policy execution. However, rising local initiatives, such as eco-and cultural tourism, provide hopeful answers. The study suggests improving regional tourist strategy and diversifying product offerings to lessen seasonal dependence and promote territorial equity.

Keywords: Tourism seasonality, Regional disparities, Inclusive development, Tourism resilience, Destination management

CONFLICTS OF INTEREST AND THE BIG FOUR: TOWARDS A MANDATORY COMPLETE AUDITOR ROTATION

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This article examines the impact of complete auditor rotation within audit firms on the quality of audit engagements and the management of conflicts of interest. The findings demonstrate that rotation significantly enhances auditor independence by fostering fresh perspectives and mitigating the risk of compromise due to excessive familiarity with clients. This practice strengthens professional vigilance and reinforces the perceived objectivity of the audit process. However, it also poses substantial operational challenges, including discontinuities in engagement monitoring, extended adaptation periods to new environments, and temporary productivity declines. Furthermore, the transition costs comprising training and the onboarding of new auditors represent a considerable burden for firms. The findings indicate a general consensus around an optimal rotation period of two to three years, balancing renewal with continuity. The study also underscores the importance of effective internal management of audit assignments, accounting for skill sets and sector-specific expertise, to maximize the benefits of rotation while minimizing its drawbacks.

Keywords: Auditor rotation, conflicts of interest, risk, transparency, independence

NIHILISM IN ECONOMIC THOUGHT: A STRUCTURED LITERATURE REVIEW

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The paper aims to offer a structured literature review on the topic of nihilism in economic thought, mapping influential works. It performs a bibliometric analysis to trace the usage of the term "nihilism" within economics and business publications, establishing a foundation for future research in this area. Its purpose is to provide a structured literature review that traces how the concept of nihilism has been articulated, critiqued, and contested across the main schools of economic thought. Complementing this historical-theoretical synthesis, it conducts a bibliometric analysis of "nihilism" in leading scholarly databases to map the term's diffusion within economics-related fields and to furnish an empirical baseline for future research on the ethical and epistemic foundations of economics. Dimensions.ai, Scopus and Web of Science databases were searched and analyzed regarding nihilism in the areas of business and economics. The paper asks whether a unified, historical trajectory can be traced in how schools of economic thought confront the problem of nihilism and, in parallel, how bibliometric evidence on the term's co-occurrence patterns reveals its diffusion and thematic clustering within contemporary economics. The question is important because exposing the way economics confront nihilism reveals the risk that the discipline falls into epistemic void, while the accompanying bibliometric maps supply a baseline that future scholars can use to anchor and renew inquiry into this area. The literature shows both the dangers of nihilism and the efforts to counteract it. The question of nihilism in economics touches the core of the way we define progress and value in our society, which is especially important in the present day and age.

Keywords: Nihilism, Bibliometric analysis, Economics, Economic thought

WOMEN AND NATURE: AN ECOFEMINIST ANALYSIS OF KAINE AGARY'S YELLOW YELLOW (2006)

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Over the years, many environmentalist and scientific scholars have established the connections between women and nature due to the feminine features of caring, nurturing and reproducing they share in common. Considering the rapid growth of ecological damages in the African societies, ranging from: deforestation, erosion, flood, black sooths, acid rain, pipeline explosion, air pollution etc. an ecofeminist point of view is imperative in exploring the conditions of women and nature in Kaine Agary's Yellow Yellow (2006). Kaine Agary is a Nigerian woman born in USA who later relocated back to Nigeria where she grew up in Port Harcourt - Rivers State. Her book explored the terrible experiences of the African woman in her environment owing to the invasion of foreign expatriates into the African communities and the environmental damages caused by these expatriates' invasion which affected the female characters in the text in their various decisions of life. This study explores the characterization of the female characters and the position of nature in the text through the lens of ecofeminism by analysing women connection with nature, their transformation and the effect of environmental degradation on the women and nature. Using the concept of ecofeminism by Vandana Shiva in a book she co-authored Ecofeminism Maria Mies and Vandana Shiva with a forward by Ariel Salleh 2nd Edition published 2014, this study examines the socio-economic conditions of women in the novel and suggests ways women and nature could avert the problems that threatens their lives and sustenance.

Keywords: *Ecofeminism, Environmental degradation, Vandana shiva, Kaine agary*

TRACK B
ENGINEERING & TECHNOLOGY, COMPUTER, BASIC &
APPLIED SCIENCES

TWO BOOTSTRAP TESTING PROCEDURES FOR THE LIFETIME PERFORMANCE INDEX FOR EXPONENTIAL PRODUCTS

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Process capability indices have been extensively employed for assessing process performance in the pursuit of enhancing quality and productivity. In cases where the lifetime distribution of products follows a one-parameter exponential distribution, the larger-the-better lifetime performance index is typically taken into account. Two bootstrap testing procedures are proposed for the lifetime performance index based on the progressive type I interval censored sample. One is the bootstrap percentile method and the other is the bootstrap-t method. Finally, one practical example is given to illustrate the use of these testing algorithmic procedures to determine whether the process is capable.

Keywords: Lifetime performance index, Bootstrap percentile method, Bootstrap-t method Testing procedure

UTILIZING MODULARITY, LASER TECHNOLOGY, AND ARTIFICIAL INTELLIGENCE IN CREATING CONTEMPORARY WOMEN'S BOW BAGS INSPIRED BY TRADITIONAL OMANI MOTIFS

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The designer is always looking for new sources of innovative ideas through which he can come out into society with distinctive products that are unique in both functional and aesthetic aspects. The current research aims to utilize advanced contemporary technology, namely laser cutting and engraving technology, to employ it in the production of women bow bags, which is manufactured from faux leather, the traditional Omani motifs are the aesthetic basis in the design of the product which adopting modularity style, therefore, the study aims to combine several approaches together to produce a unique product that serves the Omani consumer and is also considered a distinct tourism promotion. The idea of the current study aims to explore the possibility of applying these innovative approaches together: Modularity, laser technology, traditional inspiration, AI generated design and bow bags products. Finally, measurement questionnaire is applied to three samples: One is fashion design specialists, the second is to potential consumers and the third to tourists at Nizwa, a historical city in Oman. Some exploration experimental samples were conducted with the aim of exploring the possibility of applying the experiment. The study follows the applied experimental approach; the descriptive approach is used to identify the properties of the technology used and its capabilities and Omani traditional motifs.

Keywords: *Traditional Omani Motifs, Modular Design approach, Fashion Accessories, Bow Bags, Tourist souvenirs, Laser cutting, Engraving*



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