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10th ESBEM

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**10th International Conference on Entrepreneurship
Studies, Business, Economy, and Management Science**

Conference theme:

"Catalyzing Resilience Through Tech-Driven, Inclusive,
and Sustainable Entrepreneurship"

Virtual Conference:
March 10, 2026

Book of Abstract Conference Proceeding

10th International Conference on Entrepreneurship Studies, Business, Economy, and Management Science (10th ESBEM)

Theme: "Catalyzing Resilience Through Tech-Driven, Inclusive, and Sustainable Entrepreneurship"

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FOREWORD

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Research Synergy Foundation is a digital social enterprise platform that focuses on developing the Global Research Ecosystem towards outstanding global scholars. We build collaborative networks among researchers, lecturers, scholars, and practitioners globally for the realization of knowledge acceleration and to contribute more to society and humanity. Over 2017–2025, Research Synergy Foundation has achieved measurable outputs and extensive global reach, including: 45,000 members from 87 countries, 244 international conferences organized, 2,240 scientific reviewers globally, 2,200 published articles, publishes 22 reputable indexed international journals, 2,474 research interests, networks spanning 7,190 universities/institutions/affiliations, and broad multidisciplinary engagement.

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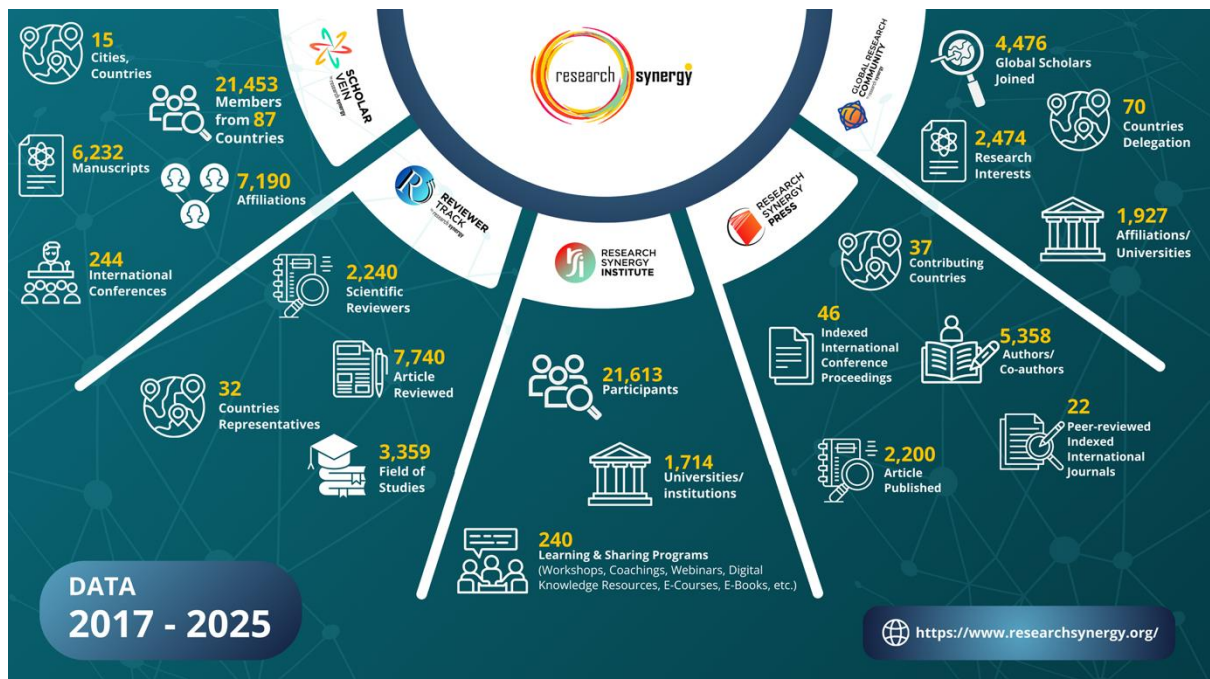
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(Scopus Q1, Q2):

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Reputable peer-reviewed indexed international journal, published by RSF Press:

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Research Synergy Foundation Global Research Ecosystem from 2017-2025

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ORGANIZING COMMITTEE

Conference Chair

Dr. Prameshwara Anggahegari
National Research and Innovation Agency (BRIN)

Co-Conference Chair

Assoc. Prof. Dr. Hendrati Dwi Mulyaningsih
Founder & CEO of Research Synergy Foundation

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Assoc. Prof. Revenio Jalagat, Jr. - Al-Zahra College for Women, Oman

Assoc. Prof. Dr. Revenio Jalagat, Jr. – Al-Zahra College for Women, Oman

Dr. Normaizatul Akma Saidi - Universiti Malaysia Kelantan, Malaysia

Prof. Salihu Abdulwaheed Adelabu - Ibrahim Badamasi Babangida University, Lapai, Nigeria

CONFERENCE CHAIR MESSAGE

Distinguished Participants and Guest,
Excellencies, Ladies, and Gentlemen

Good morning and a warm welcome to all esteemed speakers, respected presenters, honored guests, and dedicated members of our global academic community. It is with great appreciation and enthusiasm that I welcome you to the **10th International Conference on Entrepreneurship Studies, Business, Economy, and Management Science (10th ESBEM)**.

This year's conference carries the inspiring theme: **“Catalyzing Resilience Through Tech-Driven, Inclusive, and Sustainable Entrepreneurship.”** This theme reflects our shared aspiration to respond to today's challenges through research-driven innovation, strengthen resilience across sectors, and foster meaningful collaboration within our Global Research Ecosystem.

We are deeply honored to be supported by our dedicated organizing team and conference contributors who guide the conference sessions and activities throughout the day, including:

- **Assoc. Prof. Dr. Hendrati Dwi Mulyaningsih** – (Founder & CEO of Research Synergy Foundation) - Co-Conference Chair of 10th ESBEM.
- **Mochamad Arief Abdillah, S.T., M.S.M.** (Managing Director of Research Synergy Press, Research Synergy Foundation) - who will lead the Mini Workshop session.
- **Dr. Arbia Hlali (Taibah University, Saudi Arabia)** - serving as our esteemed Session Chair for the online presentation sessions.

The 10th ESBEM is proudly organized to provide an inclusive and accessible virtual platform for researchers and practitioners worldwide. Your presence here as speakers, presenters, and global participants embodies the spirit of scholarly collaboration. Through today's sessions, we hope this conference becomes a vibrant space for intellectual exchange, constructive dialogue, and impactful partnerships that continue beyond this event.

On behalf of the organizing committee, I extend my deepest gratitude to all session chairs, presenters, partners, and participants for your valuable contributions to the success of the **10th ESBEM**.

May this conference be enriching, inspiring, and transformative for each of you. I wish you great success in your online presentations, discussions, and collaborations.

Best regards,

Dr. Prameshwara Anggahegari
Conference Chair of 10th ESBEM

CONFERENCE CHAIR



Dr. Prameshwara Anggahegari

National Research and Innovation Agency (BRIN)

Prameshwara Anggahegari is an Indonesian academic and researcher recognized for her contributions to social entrepreneurship, sustainability, and community development studies. She serves as a Researcher at the Research Centre for Cooperative, Corporation, and People's Economy at the National Research and Innovation Agency (BRIN) and also teaches at the School of Business and Management, Institut Teknologi Bandung (ITB), where she completed her doctoral studies in management with a focus on female social entrepreneurship and social value creation. Her scholarly work centers on understanding how women entrepreneurs generate social impact, mobilize social capital, and contribute to inclusive and sustainable development.

Beyond academia, she actively engages in community-based empowerment initiatives. She serves as a Community Engagement Specialist at Teras Hijau Project, an empowerment movement in Indonesia dedicated to reducing food insecurity in Bandung. The initiative promotes urban farming practices driven by low-income housewives living in high-density areas, strengthening household resilience, food access, and community solidarity through participatory and grassroots approaches.

She also participates in numerous government initiatives as a member of the Social Expert Team, contributing her expertise to policy-related discussions on empowerment, gender inclusion, and sustainable development. In addition, under the Research Synergy Foundation, she serves as the Director of the Reviewer Track, a global platform aimed at empowering academicians and peer reviewers through capacity building and scholarly collaboration.

Her current research interests focus on gender, social entrepreneurship, and empowerment, particularly in emerging economy contexts where community-driven innovation plays a crucial role in addressing structural inequalities.

CO-CONFERENCE CHAIR



Assoc. Prof. Dr. Hendrati Dwi Mulyaningsih
Founder & CEO of Research Synergy Foundation

Associate Professor. Dr. Hendrati Dwi Mulyaningsih is the chairperson and founder of Research Synergy Foundation that has shown great commitment on creating Global Network and Research Ecosystem. This GNR ecosystem has been developing since 2017 up to the present and having increasing numbers of the member up to more than 35.000 from all around the globe. Her passion in how to create impact and co creation value among all the stake holder of RSF has made her focus on upholding integrity in the scientific process through enhancement of RSF's support- support system as like Reviewer track, Scholarvein, Research Synergy Institute and Research Synergy Press. Thus, her work in this area has made her as the Nominee of Impactful Leadership Awards from Tallberg Foundation Sweden 2019 and 2024

As lecturer, she has been working in the University since 2008 – at present in Indonesia as Associate Professor and she hold her Doctoral Science of Management graduated from School of Business and Management Institute of Technology Bandung (SBM-ITB) and she has strong interest to her research project as well as her research field in Social Entrepreneurship, Social Innovation and Knowledge Management.

As researcher, her work studies and research on this research field made her be invited as reviewer in many reputable Scopus and WOS indexed journals and as keynote speaker in many International Conferences in Philippines, Thailand, Malaysia, Indonesia, Australia, Japan, and US. She also has shown her great passion on writing her research study into some books chapter, papers and contemporary scientific articles that has already been published in Springer, Emerald, Taylor and Francis and in many reputable international publishers. The terrific association between her professional experiences as researcher, lecturer, the certified Trainer & Coach combined with her wider horizon on networking in the research area made her establish the strong commitment on having global learning platform to accelerate knowledge through many workshops and research coaching in Research Synergy Institute as one of RSF's support system.

SPEAKER



Mochamad Arief Abdillah, S.T., M.S.M.

**Managing Director of Research Synergy Press,
Research Synergy Foundation**

Mochamad Arief Abdillah, S.T., M.S.M., is a Master of Science in Management graduate from the School of Business and Management, Institut Teknologi Bandung (SBM ITB). During his study, he contributed to multiple collaborative projects, including a Feasibility Study of Cloud Computing Architecture conducted with LPIK ITB and NTT Data Japan. He also served as a Research Officer for a joint project between LAPI ITB and Plan International, supporting research activities and project implementation.

After graduating from SBM ITB, he has built his career in industry, with professional experience across the healthcare sector as well as infrastructure and construction/contracting companies. His background combines research-based project work with practical exposure to complex, multi-stakeholder industry environments.

CLOSING SPEECH



Santi Rahmawati, S.T., M.S.M.

**Founder & Chief of Operating Officer
Research Synergy Foundation**

Santi is a Founder and Chief of Operating Officer (COO) of the Research Synergy Foundation (RSF). She actively engaged with scholars around the world for strengthening the Global Research Ecosystem. As the Director of Scholarvein, she creates, maintains, and develops the integrated system for managing international scientific conference and forum since 2017 up to 2025 and already give benefit to more than 21.453 participants coming from >87 countries. With the combination of engineering and management science educational background, she has built the optimum workflow for scholars to contribute more to the society and humanities. Santi holds her bachelor's degree of industrial engineering from Universitas Indonesia (UI). Furthermore, she had received her Master of Science Management (focusing on Entrepreneurship and Technology Management) from Institut Teknologi Bandung (ITB) in 2015. Santi has appointed as a Gateway Advisor in F1000Research (Scopus Q1). She has already been an editor of three published books (both published by Routledge, Taylor & Francis), a reviewer in many reputable international journals, an author and co-authored multiple international research articles and book chapters.

SESSION CHAIRS



Dr. Arbia Hlali

Taibah University, Saudi Arabia

Dr. Arbia Hlali, hold a PhD economics science, she worked as assistant professor in different universities in Tunisia and other countries, currently she work as an assistant professor at the Taibah university, Suadi Arabia, her research are related in general to management and economics, in particular supply chain management, transport and logistics, sustainability, digital transition, and among others.

CONFERENCE PROGRAM

Tuesday | March 10, 2026

https://esbem.com/		Organized by : 
CONFERENCE PROGRAM 10th International Conference on Entrepreneurship Studies, Business, Economy, and Management Science (10th ESBEM) VIRTUAL CONFERENCE: February 24, 2026		
<i>Tuesday, 10 March 2026</i>		
Time (UTC+7)	Dur'	Activity
Main Room: <i>*Please note that ALL conference TIME is in Jakarta Time/ WIB/ UTC+7. Please check your time zone.</i>		Join Zoom Meeting https://us06web.zoom.us/j/89831935423?pwd=EyjKdQkDGTMKNcMWFbXgmE0M2BFmTH.1 OR https://bit.ly/10thESBEM Meeting ID: 898 3193 5423 Passcode: 10thesbem
8:50 - 9:00	0:10	Participant Login and Join Virtual Conference by ZOOM
9:00 - 9:15	0:15	Welcome Address and Conference Publication Announcement by MC
9:15 - 9:25	0:10	Welcome Remarks of 10th ESBEM Dr. Prameshwara Anggahegari Conference Chair of 10th ESBEM National Research and Innovation Agency (BRIN)
9:25 - 9:40	0:15	Global Research Ecosystem Introduction Santi Rahmawati, MSM Founder & Chief Operating Officer of Research Synergy Foundation
9:40 - 9:45	0:05	E-Group Photo
9:45 - 10:30	0:45	Mini Workshop from Research Synergy Press: Mochamad Arief Abdillah, S.T., M.S.M. Managing Director of Research Synergy Press, Research Synergy Foundation "From Submission to Publication: A Practical Walkthrough of the International Journal Editorial Process"
10:30 - 10:35	0:05	Announcement and preparation of Academic Online Parallel Presentation Session
Academic Online Presentation Session: Main Room, Breakout Room		
10:35 - 10:40	0:05	Session Chair Introduction of Online Presentation : Main Room: Dr. Arbia Hlali - Taibah University, Saudi Arabia
10:40 - 12:40	2:00	Online Presentation Day - maximal 8 presenters 15 minutes/presenter
12:40 - 12:55	0:15	Awarding Certificate of Presentation, Testimonial, and Post-conference information announcement
12:55 - 13:15	0:20	Short Break, and Best Presenters score recapitulation for 10th ESBEM
13:15 - 13:30	0:15	Awarding Ceremony Best Presentation Session Chairs Recognition
13:30 - 13:35	0:05	Closing Speech of 10th ESBEM Santi Rahmawati, MSM Founder & Chief Operating Officer of Research Synergy Foundation
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Tuesday, March 10, 2026

10th ESBEM - Main Room

Join Zoom Meeting

<https://us06web.zoom.us/j/89831935423?pwd=EvjKdQkDGTMKNCMWfbXgmE0M2BFmTH.1>

OR

<https://bit.ly/10thESBEM>

Meeting ID: 898 3193 5423

Passcode: 10thesbem

Time: 10:30 - 12:40 (UTC+7) *Please note that ALL conference TIME is in Jakarta time UTC+7. Please check your time zone.

Session Chair: Dr. Arbia Hlali - Taibah University, Saudi Arabia

Track Sustainability Studies

Paper ID	Presenter	Paper Title
ESB26106	Muhammad Ahsan Iqbal, Asifa Muhammad Sabir	Towards Sustainability: The Role of Waste Management, Environment, and Digitalization
ESB26101	Slamet Rahmat Topo Susilo	Micro, Small, and Medium Enterprises (MSMEs) and Sustainable Business Practices in Indonesia :A Systematic Literature Review
ESB26109	Adamu Abubakar Muhammad	Enhancing Value-Based Education through Curriculum Reform: A Comparative Analysis of Social Studies and Islamic Studies in Nigeria

Track Disaster Management

Paper ID	Presenter	Paper Title
ESB26108	Bala Babangida	Zakat and Waqf as Shock-Absorbers: Assessing Their Role in Mitigating Household Vulnerability after Fuel Subsidy Removal in Nigeria

Track Management Science

Paper ID	Presenter	Paper Title
ESB26104	Ramahda Alika	Bridging the Attitude-Behavior Gap in Slow Fashion Consumption Among Indonesian College Students Through Soft Systems Methodology (SSM) Approach

Track Entrepreneurship

Paper ID	Presenter	Paper Title
ESB26107	Adamu Abubakar Muhammad	Designing an Interdisciplinary TEL Framework Linking Islamic Studies, Social Studies, and English for Sustainable Entrepreneurship

Track Business Analysis

Paper ID	Presenter	Paper Title
ESB26110	Okanlawon Eden Olusegun	Exploring Diversity and Inclusion Practices on Survival of Small and Medium Enterprises (SMEs) in Oyo State, Nigeria

Track: Disaster Management

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Zakat and Waqf as Shock-Absorbers: Assessing Their Role in Mitigating Household Vulnerability after Fuel Subsidy Removal in Nigeria

| Usman Jibril Mikail¹, Adamu Abubakar Muhammad¹, Abdulkareem Tijjani Ahmad²,
Bala Babangida¹, Ikilima Abubakar Shariff³

¹Federal University of Kashere, Gombe State, Nigeria ²Yusuf Maitama Sule Federal University of Education, Kano, Nigeria ³Gombe State University, Nigeria

Abstract

Background – Nigeria's withdrawal of fuel subsidies, aimed at fiscal efficiency, has increased transportation expenses, food prices, and inflation, disproportionately affecting low- and middle-income people. While Zakat and Waqf have potential as community-level safety nets, empirical evidence on their usefulness in reducing post-subsidy home vulnerability is scarce, demanding further research.

Purpose – This study assesses Zakat and Waqf as tools for reducing household vulnerability in Nigeria following the elimination of gasoline subsidies, focusing on their impact in income stabilization, consumption smoothing, and livelihood support. It also studies the institutional and operational elements that influence their effectiveness, with the goal of providing evidence-based recommendations for enhancing faith-based social protection throughout economic transition.

Design/methodology/approach – This qualitative study combined a literature review and documentary analysis to examine Zakat and Waqf in mitigating household vulnerability after fuel subsidy removal in Nigeria. Eighty-five sources from academic databases and policy repositories (2010–2025) were analyzed using thematic and qualitative content analysis. Deductive and inductive coding identified patterns in governance, distribution, institutional constraints, and resilience pathways, with triangulation enhancing analytical rigor.

Findings – Zakat and Waqf helped to reduce household vulnerability in Nigeria after fuel subsidies were removed through cash transfers, food aid, healthcare, education support, microenterprise awards, and Qard al-Hasan loans. The impact was greater in northern states with official Zakat boards. Effectiveness was dependent on governance, coordination, and integration with social protection, whereas decentralized, informal systems had limited reach, showing both resilience potential and institutional restrictions.

Research limitations – The study faces methodological limitations. It relies predominantly on secondary sources, which may contain reporting bias and inconsistent impact measures. Data availability varies across institutions, limiting comparative robustness. Its qualitative, documentary approach also restricts causal inference regarding poverty reduction and resilience outcomes, underscoring the need for primary and longitudinal evaluations.

Originality/value – This study employs a novel post-subsidy shock lens to examine Islamic social finance in Nigeria, focusing on Zakat and Waqf as adaptive fiscal response mechanisms. It presents a governance-based scaling paradigm that connects philanthropy instruments to resilience pathways ranging from immediate assistance to income stabilization and community development, thus connecting moral economy and social protection theories.

Keywords: Economic Suffering, Fuel Subsidy, Islamic Charity, Nigeria, Vulnerable.

Track: Entrepreneurship

Supported by :



Designing an Interdisciplinary TEL Framework Linking Islamic Studies, Social Studies, and English for Sustainable Entrepreneurship

| Adamu Abubakar Muhammad¹, Gaji Maiwada Abubakar², Nafisa Kabir Galadanci²,
Zubaida Yahya Ahmad², Abdulkareem Tijjani Ahmad²

¹Federal University of Kashere, Gombe State, Nigeria ²Yusuf Maitama Sule Federal University of Education,
Kano, Nigeria

Abstract

Background – Entrepreneurship education in developing countries frequently stresses technical abilities while neglecting ethical reasoning, civic awareness, and communication skills, limiting sustainability and inclusivity. Prior research on technology-enhanced learning (TEL) has primarily addressed skill development in isolation, with little emphasis on integrating Islamic moral economy, Social Studies, and English to foster holistic entrepreneurial competencies. There is limited empirical evidence on multidisciplinary TEL frameworks that incorporate ethical, sociocultural, and communicative skills for inclusive youth entrepreneurship in Northern Nigeria.

Purpose – This study investigates how technology-enhanced learning (TEL) might act as a catalyst for sustainable and inclusive entrepreneurship by incorporating Islamic moral economy concepts, Social Studies pedagogy, and English communication skills. It seeks to evaluate TEL's impact on measurable outcomes such as entrepreneurial intention, ethical reasoning, communication competence, and to compare these results to those obtained through traditional, non-digital entrepreneurship education approaches in Northern Nigerian secondary schools.

Design/methodology/approach – The mixed-method used in Northern Nigerian secondary and postsecondary schools included 240 students and 24 teachers who compared TEL (n=120) to traditional education (n=120) over 12 weeks. Data from questionnaires, interviews, and observations were evaluated using t-tests, ANOVA, and thematic coding, with triangulation ensuring a thorough assessment of entrepreneurial, ethical, digital, and communication competencies

Findings – Participants in the TEL group reported higher entrepreneurial desire, ethical awareness, digital literacy, and communication confidence than their traditional counterparts. Survey and interview data indicated improved engagement with ethical decision-making exercises and digital business simulations, while thematic analysis of classroom observations revealed enhanced collaboration and communication skills, though outcomes are still self-reported and context-specific.

Research limitations – The study is limited by its geographic focus on Northern Nigeria, which may affect the generalizability of findings. Additionally, reliance on self-reported measures and a 12-week intervention with variable implementation across schools may constrain the ability to draw definitive conclusions about long-term or widespread impacts of the TEL framework.

Originality/value – This study is unique as it proposes and evaluates an interdisciplinary TEL entrepreneurial education model that incorporates Islamic moral economy concepts, Social Studies pedagogy, and English communication competencies. It provides a practical paradigm for inclusive, value-driven entrepreneurship education in underserved contexts that connects ethical reasoning, civic awareness, and digital literacy to improve student entrepreneurial preparedness.

Keywords: Inclusive Entrepreneurship, Technology-Enhanced Learning, Islamic Moral Economy, Social Studies, English Language Education.

Track: Management Science

Supported by :



Bridging the Attitude-Behavior Gap in Slow Fashion Consumption Among Indonesian College Students through Soft Systems Methodology (SSM) Approach

| Ramahda Alika¹, Atik Aprianingsih¹, Santi Novani¹

¹Institut Teknologi Bandung

Abstract

Background – The research addresses a critical and persistent problem in sustainable consumption, specifically the pronounced attitude-behavior gap evident among Generation Z in Indonesia. Despite expressing strong environmental values, their purchasing behavior remains dominated by fast fashion due to entrenched economic, social, and structural market barriers. A key research gap is the lack of ecosystem-level, systemic diagnosis within the Indonesian slow fashion context.

Purpose – This study aims to move beyond individual-level explanations by systemically diagnosing the root causes of this gap and to co-create an intervention model with actionable stakeholder pathways that realign interactions within the broader fashion service ecosystem.

Design/methodology/approach – Soft Systems Methodology was employed through three half-day participatory workshops with 10 purposively sampled stakeholders which include students, brands, policymakers, educators, and influencers. Workshop data were documented via transcripts and visual artifacts, then analyzed through thematic coding. This process facilitated the co-creation of a Rich Picture, a CATWOE-based root definition, and a Conceptual Model for intervention.

Findings – The analysis reveals that the gap is sustained by key systemic constraints such as high cost, social conformity pressure, and regulatory lag which collectively undermine perceived behavioral control. Prioritized interventions emerging from the conceptual model include a multi-stakeholder governance consortium and integrated educational campaigns.

Research limitations – The study is constrained by its qualitative and context-specific design, which limits generalizability. The Soft Systems Methodology does not yield statistically generalizable outcomes, and the proposed intervention model requires empirical testing and longitudinal validation.

Originality/value – This research contributes a novel systemic reframing of the attitude-behavior gap as a service ecosystem failure. It provides a scalable, participatory framework where scalability lies in the transferable process rather than generalizable findings for diagnosing and addressing complex sustainability challenges in emerging markets, thereby bridging theory and practice.

Keywords: Slow Fashion, Attitude-Behavior Gap, Soft Systems Methodology (SSM), Sustainable Consumption, Service Ecosystem

Track: Business analysis

Supported by :



Exploring Diversity and Inclusion Practices on Survival of Small and Medium Enterprises (SMEs) in Oyo State, Nigeria

| Okanlawon Eden Olusegun

Ladoke Akintola University of Technology Ogbomosho

Abstract

Background – The study explores the impact of diversity and inclusion practices on survival of Small and Medium Enterprises (SMEs) in Oyo State, Nigeria. Diversity and inclusion are viewed from five (5) independent variables to determine the impact of SMEs survival in Oyo State

Purpose – Specifically, the study examines the impact of age practice, gender practice, ethnic practice, skills and experience practice and social inclusion on survival of SMEs in Ibadan Municipal Councils of Oyo State, Nigeria. The population of the study comprises of the Chief Executive Officers (CEO) cum Managing Directors (MD) of SMEs in Ibadan Municipal Councils of Oyo State, Nigeria. The study is premised on stratified sampling technique to select sample of One Hundred (100) respondents. Data gathered from the field were analyzed using SPSS version 23.

Design/methodology/approach – The study is premised on stratified sampling technique to select sample of One Hundred (100) respondents. Data gathered from the field were analyzed using SPSS version 23. The data is analyzed, using multiple regression analysis. The result shows that the five (5) independent variables have a significant impact on SMEs survival in Ibadan Municipal Councils of Oyo State, Nigeria.

Findings – The results of the said variables were significant in order of age practice ($p = .000$), gender practices ($p = .000$), ethnic practice ($p = .000$), skills and experience practice ($p = .000$), and social inclusion ($p = .006$). The study, therefore, concludes that age practice, gender practice, ethnic practice, and skills & experience have a significant positive relationship with the survival of SMEs in Ibadan Municipal Councils of Oyo State, Nigeria.

Research limitations – No limitations

Originality/value – The value presented are original value documented during the survey carried out during the study

Keywords: age practice, gender practice, skill & experience practice, ethnic practice and SMEs survival.

Track: Sustainability Studies

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Towards Sustainability: The Role of Waste Management, Environment, and Digitalization

| Muhammad Ahsan Iqbal¹, Asifa Muhammad Sabir²

¹Rawalpindi Women University, Pakistan ²Lecturer, Sir Syed CASE Institute of Technology, Islamabad, Pakistan

Abstract

Background – The twenty-first century's imperative for sustainable development places solid waste management (SWM) as a critical challenge, particularly in rapidly urbanizing developing economies such as Pakistan, which annually produces over 48.5 million tons of waste. This situation leads to significant environmental and societal issues, highlighting the need for SWM to move beyond a mere operational function to a strategic enabler of sustainability transitions. Environmental practices and digitalization are emerging as key mediators that can amplify the impact of SWM on sustainable development.

Purpose – This study aims to examine how effective solid waste management translates into sustainable development outcomes and to explore whether two key capabilities environmental practices and digitalization mediate this relationship.

Design/methodology/approach – A quantitative, cross-sectional research design was employed, utilizing a structured survey administered to 406 employees from seven Water and Sanitation Service Companies (WASAs) in Khyber Pakhtunkhwa, Pakistan. Data analysis involved Structural Equation Modeling (SEM) to assess direct and mediating effects, supplemented by bootstrapping procedures for robust confidence intervals.

Findings – The results reveal a significant positive association between effective solid waste management and sustainable development. Both environmental practices, such as compliance, pollution prevention, and training, and digitalization, including tracking, route optimization, e-ticketing, and data dashboards, significantly mediate this relationship. The study also found that the combined mediating effect of both environmental practices and digitalization was stronger than either factor alone, indicating that integrating ecological and digital dimensions maximizes sustainability payoffs.

Research limitations – This study's use of cross-sectional data restricts the ability to infer causality, providing associations rather than temporal sequences. Additionally, the research was confined to WASAs in Khyber Pakhtunkhwa, Pakistan, which may limit the generalizability of the findings to other regions or developing countries. Lastly, reliance on self-reported survey responses introduces a potential for common method bias, despite mitigation measures.

Originality/value – 11%

Keywords: Solid Waste Management, Sustainable Development, Digitalization, Environmental Practices, Circular Economy and Municipal Services.

Micro, Small, and Medium Enterprises (MSMEs) and Sustainable Business Practices in Indonesia: A Systematic Literature Review

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¹National Research and Innovation Agency (BRIN)

Abstract

Background – Micro, Small, and Medium Enterprises (MSMEs) play a critical role in Indonesia's economic development, employment generation, and poverty reduction. However, increasing environmental degradation, social inequality, and regulatory pressures have raised concerns regarding the sustainability of MSME business practices. Despite the growing body of literature on sustainable business and green entrepreneurship, this research on how sustainability principles are adopted, interpreted, and implemented by Indonesian MSMEs remains fragmented and inconclusive.

Purpose – This study aims to systematically review and synthesize existing scholarly literature on sustainable business practices among MSMEs in Indonesia, with particular attention to environmental, social, and economic dimensions of sustainability business. The main research problem addressed is the lack of an integrated understanding of sustainability drivers, barriers, and outcomes within the Indonesian MSME context.

Design/methodology/approach – Using a qualitative Systematic Literature Review approach, peer-reviewed journal articles published between range 5 years latest were identified through major academic databases from Scopus with keywords/strings MSMEs and Sustainability Business then analyzed using thematic content analysis.

Findings – The findings are organized into key thematic clusters, including policy support, resource constraints, institutional pressures, and innovation capability (regulation, market pressure), dominant barriers in scope finance, capability and knowledge to strengthen evidence.

Research limitations – This study is limited by its reliance on secondary literature, exclusion of grey sources, and lack of primary empirical data, which may constrain contextual depth and generalizability to strength empirical sustainability case.

Originality/value – The novelty of this study lies in its comprehensive qualitative synthesis that integrates sustainability theory with empirical evidence specific to Indonesian MSMEs, offering a structured conceptual framework to guide future research and policy development MSME business.

Keywords: MSME, Sustainable Business, Environmental

Enhancing Value-Based Education through Curriculum Reform: A Comparative Analysis of Social Studies and Islamic Studies in Nigeria

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Abstract

Background – Nigeria's socio-educational challenges, including moral degradation and teenage radicalism, necessitate a comprehensive value-based curriculum reform. While Social Studies and Islamic Studies aim to foster ethical citizenship and national unity, their separate teaching diminishes the coherence between civic and Islamic moral teachings. Existing integration efforts are largely theoretical, lacking sufficient classroom application and failing to address systemic issues like teacher capacity and curricular overload.

Purpose – This study explores the integration of Social Studies and Islamic Studies in Nigeria, emphasizing value-based education in secondary schools. It aims to create an evidence-based framework that combines *maqāṣid al-sharī'ah* with civic education concepts, offering recommendations for curriculum developers, educators, and policymakers to enhance value-based education outcomes in Nigerian schools.

Design/methodology/approach – This study employs a qualitative comparative design to investigate Social Studies and Islamic Studies integration for value-based teaching in six Nigerian secondary schools. Curriculum materials, interviews, and 12-week classroom observations with 22 participants are all included in the data. Thematic and content analysis, based on *maqāṣid al-sharī'ah* and civic principles, yielded rigorous, triangulated findings.

Findings – The study discovers that, despite shared moral objectives, Social Studies and Islamic Studies are taught in disparate methods. Key concerns include independent teaching, which results in simultaneous moral messaging, unharmonized overlap in ideals such as civic responsibility, and institutional constraints such as strict timelines and limited teacher training. To improve value-based education, an integrative structure based on *maqāṣid al-sharī'ah* is proposed, including common outcomes and theme modules.

Research limitations – Despite rigorous methodology, the study has limitations. Conducted in six schools across two geopolitical zones, findings are analytically transferable but not statistically generalizable. Short-term interviews and observations may overlook long-term dynamics, and responses may reflect social desirability bias. Focus on Muslim-majority schools limits broader applicability, and the proposed framework requires pilot testing.

Originality/value – This study adds to scholarship and practice by providing classroom-level insights regarding curricular integration in Nigeria. Based on *maqāṣid al-sharī'ah*, it establishes an ethical foundation for integrating Islamic moral values with civic education. It also provides an evidence-based integrative framework that bridges theory and practice while driving value-based teaching in secondary schools.

Keywords: Conceptualization, Curriculum Reform, Islamic Studies, Social Studies, Value-based Education.

CLOSING SPEECH

Excellencies, Presenter, Attendees Ladies and Gentlemen,

I am truly honored and delighted to deliver the closing remarks for the **10th International Conference on Entrepreneurship Studies, Business, Economy, and Management Science (10th ESBEM)**. This remarkable virtual conference has been organized by **Research Synergy Foundation**. To enhance accessibility and academic collaboration, this event is supported by **Scholarvein, Reviewer Track, Research Synergy Institute, Research Synergy Press, Global Research Community, and F1000Research**.

The organizing committee expresses its deepest gratitude for the active engagement and enthusiastic participation of everyone today. All sessions conducted through our virtual rooms were carried out smoothly, enriched with online presentations, discussions, and coordination from all committees, session chairs, and participants.

This year's conference has highlighted the importance of strengthening studies and perspectives in entrepreneurship, business, economy, and management science. The diverse research contributions presented throughout the **10th ESBEM** demonstrate how research can support development within our global ecosystem.

The knowledge-sharing and constructive dialogues we witnessed reflect our shared commitment to advancing research that supports resilience, innovation, inclusivity, and sustainability. These exchanges also open opportunities for collaboration among researchers and institutions.

Beyond the academic sessions, the **10th ESBEM** has served as a platform for building professional networks and strengthening partnerships. We are confident that the relationships formed and the ideas exchanged during this conference will continue to develop after the event concludes.

On behalf of the organizing committee, I extend my heartfelt appreciation to our co-conference chair **Assoc. Prof. Dr. Hendrati Dwi Mulyaningsih**, our mini workshop speaker **Mochamad Arief Abdillah, S.T., M.S.M.**, our session chair **Dr. Arbia Hlali**, presenters, and all participants for your contributions. I also express sincere gratitude to the entire committee team for their efforts in ensuring the success of the **10th ESBEM**.

Thank you once again for your participation and commitment. We look forward to welcoming you to our future conferences and continuing this collaborative journey together. Until then, I wish you continued success in your research and professional endeavors.

Best regards,

Dr. Prameshwara Anggahegari
Conference Chair of 10th ESBEM

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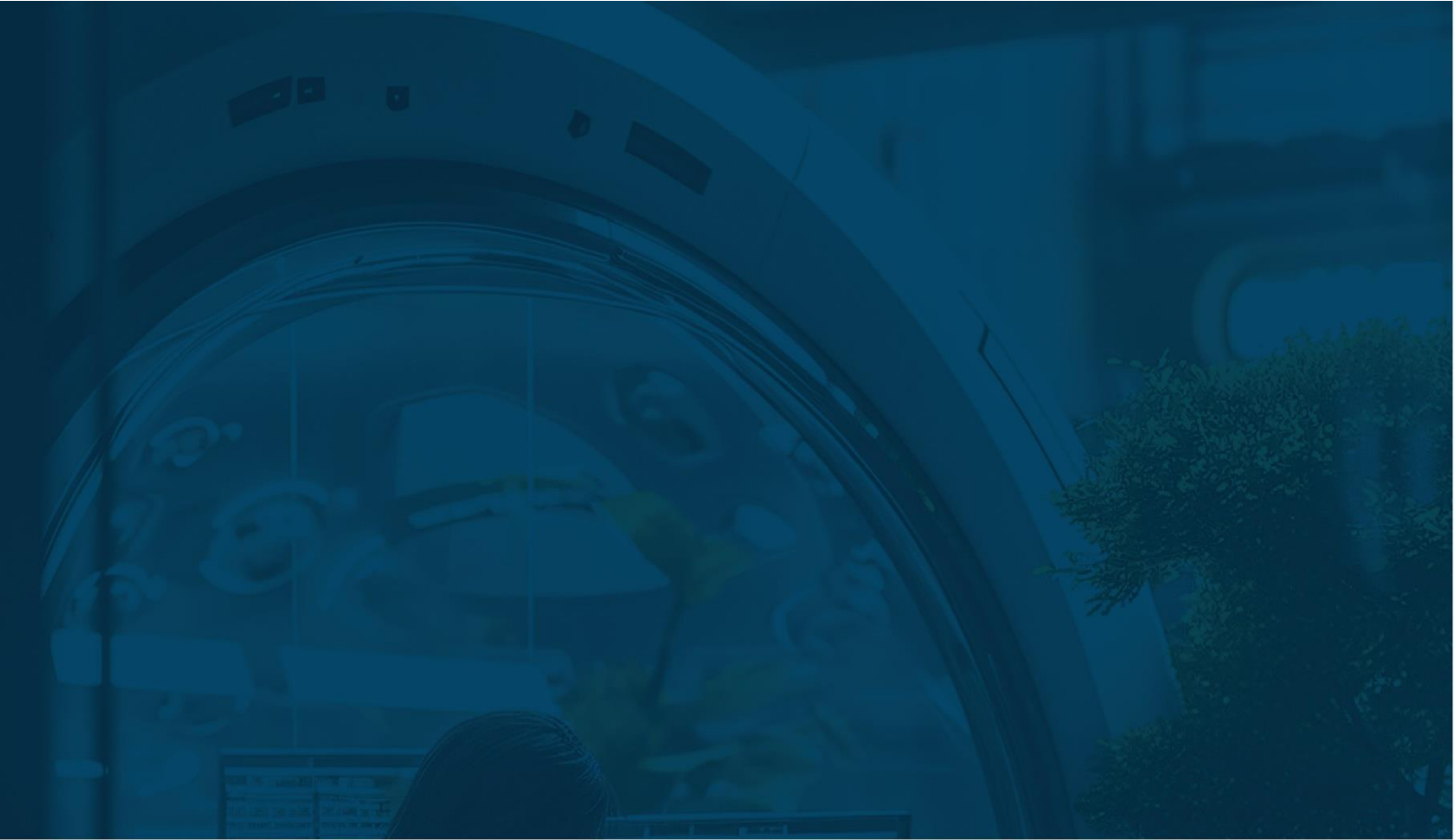
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