Abdalmuttaleb M. A. Musleh Al-Sartawi Abdulnaser Ibrahim Nour *Editors*

Artificial Intelligence and Economic Sustainability in the Era of Industrial Revolution 5.0



Studies in Systems, Decision and Control

Volume 528

The series "Studies in Systems, Decision and Control" (SSDC) covers both new developments and advances, as well as the state of the art, in the various areas of broadly perceived systems, decision making and control-quickly, up to date and with a high quality. The intent is to cover the theory, applications, and perspectives on the state of the art and future developments relevant to systems, decision making, control, complex processes and related areas, as embedded in the fields of engineering, computer science, physics, economics, social and life sciences, as well as the paradigms and methodologies behind them. The series contains monographs, textbooks, lecture notes and edited volumes in systems, decision making and control spanning the areas of Cyber-Physical Systems, Autonomous Systems, Sensor Networks, Control Systems, Energy Systems, Automotive Systems, Biological Systems, Vehicular Networking and Connected Vehicles, Aerospace Systems, Automation, Manufacturing, Smart Grids, Nonlinear Systems, Power Systems, Robotics, Social Systems, Economic Systems and other. Of particular value to both the contributors and the readership are the short publication timeframe and the worldwide distribution and exposure which enable both a wide and rapid dissemination of research output.

Indexed by SCOPUS, DBLP, WTI Frankfurt eG, zbMATH, SCImago.

All books published in the series are submitted for consideration in Web of Science.

Abdalmuttaleb M. A. Musleh Al-Sartawi · Abdulnaser Ibrahim Nour Editors

Artificial Intelligence and Economic Sustainability in the Era of Industrial Revolution 5.0



Editors
Abdalmuttaleb M. A. Musleh Al-Sartawi
College of Business and Finance
Ahlia University
Manama, Bahrain

Abdulnaser Ibrahim Nour Department of Accounting, Faculty of Business and Communication An-Najah National University Nablus, Palestine, State of

ISSN 2198-4182 ISSN 2198-4190 (electronic) Studies in Systems, Decision and Control ISBN 978-3-031-56585-4 ISBN 978-3-031-56586-1 (eBook) https://doi.org/10.1007/978-3-031-56586-1

© The Editor(s) (if applicable) and The Author(s), under exclusive license to Springer Nature Switzerland AG 2024

This work is subject to copyright. All rights are solely and exclusively licensed by the Publisher, whether the whole or part of the material is concerned, specifically the rights of translation, reprinting, reuse of illustrations, recitation, broadcasting, reproduction on microfilms or in any other physical way, and transmission or information storage and retrieval, electronic adaptation, computer software, or by similar or dissimilar methodology now known or hereafter developed.

The use of general descriptive names, registered names, trademarks, service marks, etc. in this publication does not imply, even in the absence of a specific statement, that such names are exempt from the relevant protective laws and regulations and therefore free for general use.

The publisher, the authors and the editors are safe to assume that the advice and information in this book are believed to be true and accurate at the date of publication. Neither the publisher nor the authors or the editors give a warranty, expressed or implied, with respect to the material contained herein or for any errors or omissions that may have been made. The publisher remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.

This Springer imprint is published by the registered company Springer Nature Switzerland AG The registered company address is: Gewerbestrasse 11, 6330 Cham, Switzerland

Paper in this product is recyclable.

Preface

Countries seek to achieve sustainable development, particularly economic sustainability through practices that enable long-term economic growth and extend the positive effects of this growth to the environmental, social, and cultural aspects of society. Economic sustainability emphasizes achieving economic growth in terms of volume and quality while also maintaining the health and stability of societal growth and the human ecosystem. Economic sustainability aims to preserve capital and labor, to improve the standard of living, the effective use of assets, along with maximization of profits. The principles of economic sustainability can hence be considered in line with the elements of Industry 5.0. Both seek to and include the welfare and well-being of workers, individuals, and the society. This publication accordingly focuses on topics related to the role of technology and AI in advancing the welfare and well-being of the society.

The publication *Artificial Intelligence and Economic Sustainability in the Era of Industrial Revolution 5.0* has provided a platform for interdisciplinary research from multiple perspectives, disciplines, and researchers. The publication covers topics in the fields of technology, economics, accounting, finance, and knowledge management especially from the perspective of the more human-centric society—Society 5.0.

This publication consists of 99 chapters. The call for papers sought submissions in full research papers and hence attracted many submissions which were reviewed in a double-blind process by academics in the relevant fields.

This book provides insight on important areas related to artificial intelligence, sustainable development, and Society 5.0. The papers present a wide range of topics including block cipher, entrepreneurship and AI, AI and stock trading decisions, digital transformation, knowledge management, chatbot engineering, cybersecurity, and smart metering system.

As editors, we would like to take this opportunity to thank our reviewers for refereeing the chapters as well and their contributions toward the improvement of quality and content of the chapters. Particular thanks go to our authors and reviewers for the quality of the papers. We are grateful for receiving papers and submissions from two conferences, (1) The Fifth Scientific Conference of the College of Economics

vi Preface

and Social Sciences 2023 (CESS) and (2) The International Conference on Global Economic Revolutions 2022. Finally, we would like to thank the executive editor of CESS 2023, **Dr. Islam Abdeljawad**, for his hard work and support in organizing the conference, leading the editorial team, and reviewing the final accepted papers for publication.

Manama, Bahrain Nablus, Palestine, State of October 2023 Abdalmuttaleb M. A. Musleh Al-Sartawi Abdulnaser Ibrahim Nour

Introduction

The Fifth Industrial Revolution or 'Industry 5.0' has been dubbed as the digital revolution with a *soul*. In this senses, Industry 5.0 addresses the technocentric limitations of Industry 4.0. Sustainable technologies, human-centric artificial intelligence, and manufacturing simulation are essential for implementing the key elements of Industry 5.0 which include **human-centricity**, **sustainability**, **and resilience**. Countries seek to achieve sustainable development, particularly economic sustainability through practices that enable long-term economic growth and extend the positive effects of this growth to the environmental, social, and cultural aspects of society. Economic sustainability emphasizes achieving economic growth in terms of volume and quality while also maintaining the health and stability of societal growth and the human ecosystem. Economic sustainability aims to preserve capital and labor, to improve the standard of living, the effective use of assets, along with maximization of profits [1]. The principles of economic sustainability can hence be considered in line with the elements of Industry 5.0. Both seek to and include the welfare and well-being of workers, individuals, and the society.

Industry 5.0 is an effort to address the human impacts of the Fourth Industrial Revolution. In light of the rapid developments of the Industrial Revolution 5.0, the importance of this conference to achieve a sustainable economy is embodied in several aspects. As the limited natural resources threaten the sustainability of the economy, the development of new operations and investment in various resources is a necessity for the long-term sustainability of any business activity [2].

On the other hand, preserving human life is important, as climate change causes damages that impede the human ability to continue living, so reducing energy consumption and adjusting the food production approach provides an opportunity for the growth and stability of future generations. Also on this list are discovery and innovation [3]. When the environment gets worse, it becomes harder to come up with new ideas and find new parts that can be used to make products and services that help the economy.

In Society 5.0, organizations need to seize both national and international market opportunities through reliable employees who can effectively and efficiently utilize

viii Introduction

digital technology [4]. It is the role of organizations, through strategies, policies, and training, to increase employee engagement and voice.

Abdalmuttaleb M. A. Musleh Al-Sartawi 2023

References

- 1. Musleh Al-Sartawi, A.M., Hussainey, K., Razzaque, A.: The role of artificial intelligence in sustainable finance. J. Sustain. Financ. Investment 1–6 (2022)
- Fukuda, K.: Science, technology and innovation ecosystem transformation toward society 5.0. Int. J. Prod. Econ. 220, 107460 (2020)
- Al-Sartawi, A.M.M., Razzaque, A., Kamal, M.M. (eds.): Artificial Intelligence Systems and the Internet of Things in the Digital era: Proceedings of EAMMIS 2021, vol. 239. Springer Nature (2020)
- Wahyuningtyas, R., Disastra, G., Rismayani, R.: Toward cooperative competitiveness for community development in economic society 5.0. J. Enterprising Communities People Places Glob. Economy 17(3), 594–620 (2023)

Contents

Management: The Evidence of Palestinian Director of Education During the Covid-19 Pandemic	1
Analysing the Impact of Social Security Corporation's Procedures during the COVID-19 Pandemic on the Financial Performance of Jordanian Commercial Banks Listed on the Amman Stock Exchange Mohamed Ibrahim Mugableh	15
Board Committees and Voluntary Disclosure: Evidence from Palestine	25
Enhancing Code Understandability Through a Heuristic Rules Analysis for Small Software Vendors Deana Al-omari, Issam Jebreen, Ahmad Samhan, Ahmad Nabot, Ahmad Al-Qerem, Amer Abu Salem, and Louai Maghrabi	39
Exploring the Impact of Predictive Analytics on Decision Making and Efficiency in the Banking Industry Ashraf Bany Mohammed, Raghad Al-Rafaia, Dhia Qasim, Manaf Al-Okaily, and Abdalmuttaleb Al-Sartawi	61
The Determinants of Capital Structure of Insurance Companies: Evidence from Emerging Markets Islam Abdeljawad, Mousa shehadeh, and Hasan Farhood	81
The Nexus Between Management Strategies and Fintech Adoption: An Empirical Study Dmaithan Abdelkarim Almajali, Ayman Abdalmajeed Alsmadi, Khaled Khalaf Salem Alzureikat, Najed Alrawashdeh, Manaf Al-Okaily, and Aws Al-Okaily	95

x Contents

The Impact of Board Characteristics on the Level of Voluntary Disclosure: Evidence from Palestinian Listed Companies Raed Abdelhaq, Aladdin Dwekat, Sameh Atout, and Abdulnaser Ibrahim Nour	107
CSRD in the Arab World: The Role of Audit Quality Muiz Abu Alia, Aladdin Dwekat, Tasneem Ismail, Dania AL-Saber, and Lana Salman	123
The Role of Peer-to-Peer Lending Platforms in Expanding Financial Inclusion Mohammad Ali Al-Afeef, Ayman Abdalmajeed Alsmadi, Manaf Al-Okaily, and Abdalmuttaleb Al-Sartawi	137
The Determinants of Profitability of Insurance Companies: Evidence from Developing Countries Islam Abdeljawad and Hasan Farhood	151
Resilience and Well-Being Among Health Care Workers in Jerusalem Governorate Ahmad Abulibdeh, Shadi Khalil Abualkibash, and Filasteen Ismael Nazzal	165
Public Finance Management Under the Conditions of Martial Law: Ukrainian Case Oksana Hordei, Marina Riabokin, Yevgen Kotukh, Olena Novytska, Natalia Kozii, and Olha Kuchma	177
The Library: Where Knowledge and Inspiration Meet Noor Abutayeh, Luma Fakhir, and Mohammed Angawi	187
Predictive Model Analytics Using Data Mining and Machine Learning: A Case Study on Forecasting GCC Power Demand	195
Determinants of Competitive Advantage in Palestine Insurance Industry Al Motasem Al Masoud	211
Impact of Free Cash Flows on Financial Performance in Jordanian Commercial Banks: An Analytical Study Tareq Hammad Al Mubaydeen, Khadra Ahmad Al Naimat, Riham Al Kabbji, Faeyz Abuamria, Mousa Ajouz, and Ruaa Binsaddig	223
Exploring the Effectiveness of Different Embedding Methods for Toxicity Classification Essam Al-Daoud, Ghassan Samara, Mutaz Rsmi Abu Sara, Sameh Taqatqa, and Mohammad Kanan	233

The Rise of Open Banking: Analyzing Consumer Trust and Data Privacy Concerns	243
Loai N. Alhawamdeh, Ayman Abdalmajeed Alsmadi, Manaf Al-Okaily, and Abdalmuttaleb Al-Sartawi	243
Competitive Advantage and Electronic Marketing in the Digital Age	259
The Determinants of Solvency for Insurance Companies Listed on the Palestine Exchange Zena Fares and Abdulnaser Ibrahim Nour	271
The Legal Regulation of the Intermediaries in the Stock Market, and Their Civil and Criminal Liability Ghassan Khaled and Noor Adas	283
A Comparative Analysis of Large, Mid and Small Cap Mutual Funds Performance in India C. H. Madhavi Latha and Sreedevi	301
The Effect of Using Modern Cost Accounting Methods in Enhancing Profits' Continuity: A Comparative Study on Islamic and Commercial Banks in Jordan	311
Corporate Governance and the Value Relevance of Accounting Information: Evidence from the Palestine Exchange Muiz Abu Alia, Aladdin Dwekat, Alaa Jarrar, Lama Makhool, Tala Douglus, and Rana Esteiteh	323
Evaluating the Impact of Entrepreneurship Education on the Development of Creative Thinking Among University Students in Jordan Majed A. Masadeh, Samer AlMajaly, Razan AlBasha, Rasha Alkhatatbeh, Waed Mhedat, Rawan Siaj Jubeh, and Abdullah Aljarodi	337
Empirical Analysis of Growth of the IT Sector in India and Its Sustainability in the Future Ayush Deo, Dhruva Raythatha, Ishita Butaney, Khadijah Syed, Praket Aggarwal, and Mahendra Parihar	349
The Impact of Internal Auditing on the Effectiveness of Information Technology Governance in Insurance Companies Listed on the Palestine Exchange Kayed M. Tanbour, Abdulnaser Ibrahim Nour, and Shady M. Abu Halawa	359

xii Contents

COVID-19 and Palestinian Stock Market Returns: An ARDL Approach	379
Muiz Abu Alia, Islam Abdeljawad, Batool Berawi, Waleed Al-Araj, and Reyam Mustafa	319
Role of Artificial Intelligence (AI) in Accounting Information Systems in Detecting Fraud Lena Mustafa Mahmoud Zayed, Mahmoud Ibrahim Nour, Kayed Al Attar, Haitham Almubaideen, and Gharam Ali Mohammad Abdelaziz	397
Auditor's Attitude Towards the Adoption of Audit Data Analytics: An Application of Technology Acceptance Model Menna T. A. Sabek, Ehab. K. A. Mohamed, and Hala M. G. Amin	411
An Assessment of Obfuscated Bad Rabbit Ransomware Detection and Prevention Methods Mohammad Aljaidi, Mohammad Hassan, Ghassan Samara, Ayoub Alsarhan, Raed Alazaidah, Sattam Almatarneh, Hamzah Aljawawdeh, and Syed Muqtar Ahmed	435
Towards Serverless & Microservices Architecture: Strategies, Challenges, and Insights into Technology Hamzeh Aljawawdeh, Mohammad Aljaidi, and Louai Maghrabi	447
E-commerce Regulation Prospects in Palestine: Requirements and Consequence	459
The Extent of Fulfilling the Requirements of Inclusion of Special Needs Children in Jordanian Kindergartens Reda S. M. Al-Mawadieh, Intisar Turki Aldarabah, Abdulsalam Alj-aafreh, Ali Ratib Alawamreh, and Mohammed Angawi	479
Evaluating Technical Efficiency of Insurance Firms Operating in Jordan and Palestine Mohammad Rida Hirzallah, Abdulnaser Ibrahim Nour, Gassan Daas, and Mahmoud Ibrahim Nour	491
The Effect of Applying Forensic Accounting Techniques in Revealing Income Smoothing Practices in Jordanian Commercial Banks Tareq Hammad Almubaydeen, Ahmad Helmi Akel, Riham alkabbji, Amjad Alkhatib, and Ruaa Binsaddig	511
Critical Knowledge in HR Development to Transfer from Industry 4.0 to Industry 5.0	521

The Effect of Qualitative Characteristics of Useful Financial Information on Investment Decisions Haider Mohammed Ali Baniata	531
The Impact of Covid-19 on Conservatism for Palestinian Firms Listed at PEX Ghassan Daas and Yasmeen Omar	549
A Comparison Study for Test Case Management Tools Zaid Alyabroodi, Sara Abuasal, Asma'a Bassam Alamareen, Malak Hamad Al-mashagbeh, and Mohammed Angawi	563
An Analytical Study to Reveal the Development of Basic Concepts of the Management and Economics Curriculum for the Secondary Stage in Palestine Abdel-Ghani Saifi, Sam Alfoqahaa, and Adla Tahlish	571
Artificial Intelligence Applications for Marketing Abdulsadek Hassan, Faheema Abdulla Mohammed, and Abdulrahman Yaqoob Seyadi	607
Financial Distress Determinants: Empirical Evidence from Insurance Companies Operating in Palestine and Jordan Muath Asmar and Hasan Farhood	619
Does Solvency Management Affect Firm Value? Evidence from Emerging Countries Mohammed Zakaria Soda and Majd Ahmad Saleh Al-Shyyab	633
Impact of Covid-19 Pandemic on the Small Medium Entity Growth: Evidence from GCC Azzam Hannoon and Abdalmuttaleb Al-Sartawi	647
The Effect of the Application of the International Accounting Standard No. 36 (Impairment in the Value of Assets) on the Assessment of the Enterprise's Ability to Continue as a Going Concern in the Industrial Companies Listed on the Amman Stock Exchange Tareq Hammad Almubaydeen, Ali Nemer Faris Mohammad, Riham Alkabbji, Mohammad Shadid, and Ruaa Binsaddig	651
The Extent to Which Reserves and Provisions Were Affected in the Jordanian Financial Sector During the Corona Pandemic (Covid-19) Tareq Hammad Almubaydeen, Ahmad Mohammed Abu-Qteash, Nidal Mahmoud Al-Ramahi, Riham Alkabbji, Majed Alshrouf, and Ruaa Binsaddig	663

xiv Contents

Investigating NPC Path Finding Behaviors with Navigation Mesh and Grid Map Techniques Ahmad Al-qerem, Ali Mohd Ali, and Basem Abu Izneid	675
Building Domain Specific Sentiment Lexicon: Survey Ahmad Al-qerem, Ali Mohd Ali, and Basem Abu Izneid	689
The Effect of Low and High Frequent Term Removal on Documents Clustering	699
The Impact of Artificial Intelligence Use of Accounting Information Systems on Reducing Cloud Accounting Risks in Telecommunications Companies in Jordan Nidal Alramahi, Obada Alzagaybeh, Tareq Hammad Almubaydeen, and Ruaa Binsaddig	711
Embracing Cryptocurrency in the Financial Landscape: An Empirical Study Najed Alrawashdeh, Ayman Abdalmajeed Alsmadi, Majdi Alsaaideh, Dirar Abdelaziz Maaitah, Manaf Al-Okaily, and Aws Al-Okaily	721
The Effect of Using Social Media on Financial Literacy: A Focus on the Kingdom of Bahrain Yaqoob Alshameri, Zakeya Sanad, and Muhammad Rizky	735
What Determines the IPO Performance—A Short Run Analysis of Indian Market C. A. Sreedevi and C. H. Madhavi Latha	759
Career Decision-Making Self-efficacy Among Palestinian High School Students Fayez Mahamid, Marouf Shayeb, and Dana Bdier	771
Digital Transformation in Islamic Banking	781
The Impact of Artificial Intelligence on Organizational Communication Abdulsadek Hassan	793
Military Expenditure and Economic Growth: A Bibliometric Analysis During 1921–2022 Ayman Abdalmajeed Alsmadi, Anwar Al-Gasaymeh, Ala'a Fouad Al-Dweik, Najed Alrawashdeh, Manaf Al-Okaily, and Abdalmuttaleb Al-Sartawi	809

Contents xv

Gap Assessment of Implementing Information and Communication Technology on Tax Collection in Palestine: A Conceptual Review and Analysis of International Standards	835
Belal Aqel, Alia Tuqan, and Sameh Atout	
Do Board Characteristics Affect the Financial Performance of the Companies Listed on the PEX? Muath Asmar, Muiz Abu Alia, and Fawzi Hussein Ali	849
Determinants of Economic Performance in Emerging Countries: Evidence from Generalized Method of Moments Miral Samara, Anwar Al-Gasaymeh, Jassim Al-Gasawneh, Ayman Abdalmajeed Alsmadi, and Manaf Al-Okaily	863
The Moderating Effect of Governance on the Impact of Forensic Accounting on the Quality of Accounting Information Ghassan Daas and Shatha Zaid	877
Students' Satisfaction with the Specialization Library and Information Science's at the University of Jordan and Their Reasons for Choosing It Luma Fahkir Abdul Razzak, Khalid Ghaben, Mahdi Khaleel Adel Sweidan, Majid Alukhian, Somaya Alsuba, and Mohammed Ali	893
Characteristics of Audit Committees and Banking Sector Performance in GCC Ehab R. Elbahar, Magdi El-Bannany, and Mohamed El Baradie	907
Realities and Possibilities of Palestinian Entrepreneurial Ventures: A Comprehensive Study on Youth Entrepreneurship in the State of Palestine Rabeh Morrar, George Yerousis, Qais Iwidat, and Rani Shahwan	925
E-learning and the Future of Business Education: The Case of GCC Abdalmuttaleb Al-Sartawi and Azzam Hannoon	939
The Impact of COVID-19 on the Accounting Industry Abdul Aziz Abdul Rahman, Abdelrhman Meero, Saad Darwish, and Hayan Hamdan	945
Islamic Financial Ethics and Customer Loyalty in the Islamic Finance Industry: A Review of Literature and Future Directions	959

xvi Contents

Benefiting from the Available Online Catalogs in Jordanian University Libraries, an Evaluation Study Luma Fakhir Abdul Razzak, Ahmed Alfallah, Khalid Ghaben, and Mohammed Ali	975
The Sustainability of Earnings and the Impact of Income Smoothing on the Profitability of Companies: A Case of Palestine Ra'fat Jallad and Fatheyeh Hakam Najar	987
The Potential of HRD in Building Quality Services: The Case of the Palestinian Public Sector Rabeh Morrar, Rima Hussein, and Tasneem Asi	997
Intelligent Edge: The Intersection of Artificial Intelligence and Digital Communication—A Survey Ghassan Samara, Essam Al Daoud, Raed Alazaidah, Mais Haj Qasem, Mohammad Aljaidi, Mazen Alzyoud, and Halah Nasseif	1011
Could Financial Inclusion Decrease Bank's Risk? New Evidence from Palestine	1023
Deep Learning Based Object Detection on Gas Cylinders	1031
The Role of COVID-19 Pandemic in the Internal Audit Nature of Work According to Performance Standard (IIA 2100) in Jordanian Insurance Companies Sanaa. N. Maswadeh and Adam Ziad Ajlouni	1041
The Impact of Applying Governance on the Decisions-Making in Private Jordanian Universities Ahmad Nawafleh	1059
An Analysis of Television News Media and Its Impact on Public Life	1071
Corporate Social Responsibility and Customer Loyalty from a Literary Perspective Mahmoud Alghizzawi, Motteh S. Al Shibly, Abd Alrahman Ratib Ezmigna, Yousef Shahwan, and Ruaa Binsaddig	1083
The Impact of Green Human Resources Management Practices on the Organizational Ambidexterity: Jordan Food and Drug Administration Case Study	1095
Mohammed-Abed Altaee, Rima Adnan Subhi Saleh, Imad AlZeer, and Weam Tunsi	

Contents xvii

Analysing the Impact of Online Journey Determinants on Customer Digital Engagement: An Empirical Study in Jordan Muhammad Turki Alshurideh, Tamather Majed Shatnawi, Ala'a Al-Momani, Anber Abraheem Shlash Mohammad, AbedElkareem Alzoubi, Mazen Alzyoud, Najah Al-shanableh, Nancy S. Alajarmeh, Sulieman Ibraheem Shelash Al-Hawary, and Faraj Mazyed Faraj Aldaihani	1109
Public Libraries at the Central Region of Jordan and Obstacles Facing Them as Perceived by Library Users Mahdi Khaleel Adel Sweidan, Atef Youssef Odeh, Ribhi Mustafa Elayyan, and Mohammed Ali	1123
Impact of Knowledge Management Systems on Customer Perspective Faisal Asad Farid Aburub, Homam Abdulrazak-Ghazwan Al Rifai, Tariq Emad Arar, Muthnna Mohammad Khalaf Alkhawaldeh, Muhammad Turki Alshurideh, Sulieman Ibraheem Shelash Al-Hawary, Ala'a Al-Momani, Mazen Alzyoud, Nancy S. Alajarmeh, and Najah Al-shanableh	1137
Examination of the Factors Social TV Acceptance Among Arab Students Mohammad Habes, Amjad Safori, Abdul-Rahim Soliman Darwish, Suhib Yousef Bdoor, Halah Alsabatin, and Mohammad Kanan	1153
Competitive Advantage Through Analytical Capabilities: An Examination of the Relationship Between Business Analytics Capabilities and Competitiveness of Jordanian SMEs Rehan Tareq Al-Majali, Noor Hazlina Ahmad, Faisal Asad Farid Aburub, Nancy S. Alajarmeh, Tamather Majed Shatnawi, Mazen Alzyoud, AbedElkareem Alzoubi, Ala'a Al-Momani, and Sulieman Ibraheem Shelash Al-Hawary	1165
The Degree of Dependence of Faculty Members on Paper, Electronic and Internet Sources of Information in Zarqa University Library Khalid Ghaben, Luma Fakhir, Reda S. M. Al-Mawadieh, and Mohammed Ali	1179
Evaluating the Impact of E-accounting Systems on Firm Performance: A Structural Equation Modeling Approach Muhammad Yassein Rahahle, Ayman Ahmad Abu Haija, Mohammad Azzam, Suhaib Anagreh, Hussein Mousa Ahmad Maabreh, Seyed Ghasem Saatchi, Mohammad Sarram, Dina Adel Dawood, Sulieman Ibraheem Shelash Al-Hawary, and Ala'a Al-Momani	1193

xviii Contents

The Impact of Emotional Intelligence on the Effectiveness of Decision-Making—A Field Study: The Jordanian Microfinance Sector Majed A. Masadeh, Musa Mosleh Musa Qowar, and Ruaa Binsaddig	1211
Exploring the Roles and Practices of International Retailers in Implementing Sustainable Supply Chains to Attain Food Security in Jordan Saed Majed Zighan, Maryam Raed Alfasisi, Zeid Naiel Aissa Al-Fugaha, Fatima Lahcen Yachou Aityassine, Muthnna Mohammad Khalaf Alkhawaldeh, Muhammad Turki Alshurideh, Jamal Adel Sharairi, Sulieman Ibraheem Shelash Al-Hawary, Faraj Mazyed Faraj Aldaihani, and Ayman Ahmad Abu Haija	1225
The Impact of Strategic Intelligence on Crisis Management a Field Study: Jordanian Pharmaceutical Companies Majed A. Masadeh, Abdalmajeed Mohammad Abujoudeh, and Suzilawati Kamarudin	1241
General Surgery Practice and Challenges in Jordan During the Infectious Epidemic: A Qualitative Study Surgeons Perspective Main Naser Alolayyan, Sulieman Ibraheem Shelash Al-Hawary, Anber Abraheem Shlash Mohammad, Muhammad Turki Alshurideh, Abdullah Ibrahim Mohammad, Faraj Mazyed Faraj Aldaihani, Abdullah Matar Al-Adamat, Yasmin Ibrahim Safi, Ruba Mohammad Al-bataineh, and Mazen Alzyoud	1255
The Effect of Electronic Auditing in Improving the Quality of Accounting Information in the Jordanian Industrial Companies Listed on the Amman Stock Exchange Tareq Hammad Almubaydeen, Ibrahim Alnaji, Riham Alkabbji, Siraj Zahran, and Mohammad Kanan	1269
E-Commerce Adoption and Customer Loyalty Trends in Jordan: An Empirical Study at Online Retail Companies Mazen Alzyoud, Nancy S. Alajarmeh, Tamather Majed Shatnawi, Anber Abraheem Shlash Mohammad, AbedElkareem Alzoubi, Zeid Naiel Aissa Al-fugaha, Ala'a Al-Momani, Najah Al-shanableh, Sulieman Ibraheem Shelash Al-Hawary, and Faraj Mazyed Faraj Aldaihani	1281

Contents xix

How Big Data Governance Meets Financial Decision-Making: Evidence from Banking Sector in Emerging Economies Jamal Adel Sharairi, Seyed Ghasem Saatchi, Muhammad Yassein Rahahle, Hussein Mousa Ahmad Maabreh, Mohammad Sarram, Suhaib Anagreh, Muhannad Akram Nazzal, Mohammad Motasem Alrfai, Anber Abraheem Shlash Mohammad, and Sulieman Ibraheem Shelash Al-Hawary	1295
The Role of Marketing Services Provided by Free Zones in Attracting Foreign Investments. A Case of Jordan Zakaria Azzam, Sahar Arnoos, and Khalid Ali Alshohaib	1313
Assessing the Impact of Blockchain Characteristics on External Audit Quality in Jordanian SMEs Mohammad Sarram, Najah Al-shanableh, Suhaib Anagreh, Mohammad Motasem Alrfai, Muhammad Yassein Rahahle, Fatima Lahcen Yachou Aityassine, Seyed Ghasem Saatchi, Ayman Ahmad Abu Haija, Ala'a Al-Momani, and Sulieman Ibraheem Shelash Al-Hawary	1325
The Impact of Leadership Style on Improve Performance: A Comparative Approach Mahmoud Alghizzawi, Younes Megdadi, Motteh S. Al Shibly, Baker Ibrahim Alkhlaifat, Khaled Alzeaideen, and Mohammed Ali	1341
Level of Practice of Primary Stage Female Teachers in Al-Rusayfah District Regarding General Principles of Achievement Tests Reda S. M. Al-Mawadieh, Abdul Salam Al-Ja'afarah, Youssef Abu Shandi, Ibtissam Abu Malouh, Hala Alsabatin, and Ali Elrashidi	1355
Business Analytics and Entrepreneurial Success: A Study of the Influence of Data Analytics Capabilities on Startups' Performance in Jordan AbedElkareem Alzoubi, Mazen Alzyoud, Rehan Tareq Al-Majali, Najah Al-shanableh, Nancy S. Alajarmeh, Muthnna Mohammad Khalaf Alkhawaldeh, Ala'a Al-Momani, Fatima Lahcen Yachou Aityassine, Sulieman Ibraheem Shelash Al-Hawary, and Faraj Mazyed Faraj Aldaihani	1371

About the Editors

Abdalmuttaleb M. A. Musleh Al-Sartawi (Ph.D.) is Chairperson of the Accounting, Finance and Banking Department at Ahlia University, the Kingdom of Bahrain. He is ranked by the **Stanford University** as **one of the World's Top 2% Scientists** in 2022 and 2023. Moreover, he is Editor-in-Chief of the *International Journal of Electronic Banking* (IJEBank), Inderscience, and Associate Editor of the *Journal of Sustainable Finance and Investment*, Taylor & Francis.

Al-Sartawi received his **Ph.D.** in Accounting from the University of Banking and Financial Science (UBFS). He has presented and published many papers in regional and international conferences and journals. In addition, Al-Sartawi is **Chair and Editor of two international conferences**: the European, Asian, Middle Eastern, North African Conference on Management and Information Systems (EAMMIS) and the International Conference on Global Economic Revolutions (ICGER). He is Member of various **editorial boards and technical committees** in international refereed journals and conferences.

Al-Sartawi is **Member of several international organizations and associations** such as the European Accountants Association (EAA), Bahrain Economists Society, the Middle East Economic Association (MEEA), the International Islamic Marketing Association (IIMA), the Arab Academy for Banking and Financial Sciences, and the Palestinian Accounting Association.

Besides his experience in **teaching**, he is vastly experienced in local and **international quality standards and accreditation** requirements. He is responsible for developing and implementing the Bahrain Quality Assurance (**BQA**) and the National Qualifications Framework (**NQF**) systems at his department. In terms of international accreditation, he has experience in preparing reports as per **AACSB** standards, related to Assurance of Learning and intellectual contribution standards.

Al-Sartawi has worked closely with a number of international professional bodies in mapping his department's programs with professional certifications, resulting in several exemptions and accreditations such as **ACCA**, **CFA**, **and CIMA**. URL: https://www.scopus.com/authid/detail.uri?authorId=57191107039

Prof. Dr. Abdulnaser Ibrahim Nour obtained his B.A. in Accounting and Auditing in 1988 from Nagpur University, M.Com. in Accounting and Business Administration in 1990 from Pune University, India, and Ph.D. degree in accounting in 1996 from Rajasthan University, India, and worked following his post-graduation at Al-Isra University in Amman, Jordan, in the post of Assistant as well as Associate Professor. He remained in this job for a period of fourteen years from 1996 to 2005 after which he applied for and got the position of Dean of College of Business at Middle East University in Amman, Jordan, from August 2008 until September 2014. He worked as Dean Faculty of Graduate Studies in Zarga University, Jordan, for 2 years. He was then appointed as Dean of Business at Al-Ahliyya Amman University for almost 2 years and Deputy Dean and Chairman of the department for several times at different universities. He was appointed as Visiting Professor in Accounting at Al-Najah University, Nablus, on 1-9-2018. He has published more than 90 articles in both Arabic and English languages in local and international journals. He contributes well in local, regional, and international conferences, seminars, and workshops. He has published more than 8 books in accounting, finance, management, and sustainable development fields. URL: https://www.researchgate.net/profile/Abdulnaser Nour

Implementation of Digital Public Relations in Crisis Management: The Evidence of Palestinian Director of Education During the Covid-19 Pandemic



1

Ibrahim Ukka

Abstract This study aimed to investigate the application of digital public relations in crisis management. In particular, our focus was on studying whether the information communication strategies implemented by the Palestinian Director of Education During the Covid-19 Pandemic led to the Organization's successful crisis management. The Binary logit regression was applied to analyze the data collected from participants of the Palestinian Director of Education digital public relation information updates discussion forum. The findings revealed that pedagogy and mitigation information strategies are positively and significantly associated with Organization digital public relation application in crisis management. In contrast, Adoptive and Modification information strategies show a negative and significant association with Organization digital public relation application in crisis management. Hence, the study concludes that the Organization's implementation of Digital Public Relations in Crisis Management should study its chosen strategies to ensure clear and consistent information, careful information management, media management, direct communications, and actions.

Keywords Digital public relations · Crisis management · Information strategy · And COVID-19

1 Introduction

Many digital public relations studies emphasize how organizations apply communication to manage crises and performance and how audiences react to an organization's crisis response [22, 28, 38, 41–43]. However, organizations do not always face crises

Department of Communication and Digital Media, An-Najah National University, Nablus, Palestine

e-mail: Ibrahim.okh@najah.edu

© The Author(s), under exclusive license to Springer Nature Switzerland AG 2024 A. M. A. Musleh Al-Sartawi and A. I. Nour (eds.), *Artificial Intelligence and Economic Sustainability in the Era of Industrial Revolution 5.0*, Studies in Systems, Decision and Control, https://doi.org/10.1007/978-3-031-56586-1_1

I. Ukka (⊠)

alone. Sometimes audiences can actively participate in crisis communications while publicly defending the Organization [5]. In Addition, literature has acknowledged the effectiveness of organizational use of digital public relation mean as a strategy for crisis communication [7, 8, 10, 20]. Drawing on Situational Crisis Communication Theory (SCCT) [13], believers [31], the concept of shared meaning creation [3], and the search for framing [16], this paper investigates the effectiveness of the Palestinian director of education crisis communications strategy.

While there are often several sources of information on the crisis, organizations often design their canals of communication, among others, social media (for example, Facebook, Instagram, tweeter, LinkedIn, and so on) and websites, and use both digital media and traditional organizations (in forms of both earned and paid media) to spread the updates information related to the crisis. Whereas these canals give organizations some control of the information, compared to the media, they are often untrusted [6] and unpopular [32, 39, 49] amongst the audience as a source of information. From that perspective, online news media offer an exclusive setting for understanding how the organizations, the public, and the news media exchange online. For instance, [45, 46] argued that gatekeepers of news are the digital news media as they regulate the content of what is written. Also, digital news platforms tolerate interexchange between the organization members and public participation in debates [45]. Hence, because of the high reliability of digital media outlets and their capability to spread information to the public [6, 21], public relations practitioners in crisis realism intended to connect with these media and enhance the chances that their Organization's crisis management to be covered by journalists. However, the existing literature revealed that the media seldom fully reflect the evidence of the Organization's crisis management. Instead, the media usually cover selective organizations' crisis management strategies [4, 50] while framing the crisis as more severe than the organization desires [34]. And often, when this happens, the public familiar with the Organization participates with their comments to voice the Organization's position in the digital media or voice their opinion.

Empirical evidence shows that organization members and its digital news audience participation in the discussion have a significant effect on defending the Organization's crisis management strategy implemented during the crisis [27] and that they play an influential role in determining the discernment of news among the audience [23, 48]. Audience participation in the discussion can also encourage other readers' opinions on the media credibility [33, 40] information quality evaluation [18, 37], bias [2], and the will to seek news from the journalists [40]. Heinbach et al. [25] concluded that member and audience participation could influence the article's persuasion for more than two weeks after the information was read. This implies that member and public participation can have long-term effects on others. Moreover, organization members and public participation discussion is revealed to have a significant impact on the new audience's opinion of perceived responsibility, displaying the impact on the assessment of news and public in crisis management [29, 47, 51]. Hence, this paper aimed to investigate how Palestinian teachers and the

public participation in the discussion on the Palestinian director of education covid-19 health crisis management through digital media updates information following the Organization's implemented crisis management strategy.

2 Literature Review and Hypothesis Development

Several studies on crisis management have acknowledged that digital public relation is an emergency response strategy [1, 24, 26]. While some scholars, such [9, 13], defined crisis as the "perception of an unpredictable event that threatens significant stakeholder expectations in terms of health, safety, environment, and economics, and which can have a serious impact on an organization's performance and generate negative outcomes. Any crisis related to organizational management could negatively affect the quality of its relationships with the public [19] and harm the Organization's reputation and legitimacy [35].

To implement digital public relation crisis management to mitigate the threats that the crisis could cause, organizations often apply a variety of crisis communication responses. For example, [13] listed the common digital public relation crisis management into three types:

(1) Pedagogical information is information that tells people what to do to protect themselves from physical threats. Hence, we set the study's first hypothesis as follows:

Hypothesis 1: Pedagogical information strategy is positively associated with the organizational digital public relation crisis management success

(2) reputation restoration is divided into four subcategories: denial, Mitigation, reconstruction, and empowerment. Clusters are organized by defining the purpose of the public relation crisis management strategy on whether it changes the public perception of the crisis or the Organization [12]. The denial cluster aims to deny any criticism that challenges the Organization's response in digital public relation crisis management [12] and includes the offensive strategies of the accuser, simple denial [11, 13] and ignoring [30]. The mitigation cluster aims to sensitize and aware to the audience to the crisis and why the effect of the crisis is not as bad as the public might think [13] by downplaying the Organization's responsibility and also involving strategies such as excuses and justification [11]. The reconstruction cluster aims to reconsolidate the relationship between the Organization and the public. In this strategy, the Organization attempts to improve its reputation by approaching the public with material and symbolic assistance, including compensation and apologies from the reconstruction cluster [13]. In comparison, the empowerment strategy aims to reinforce and gain public approval for the Organization [13]. Remembering, Consent, Victimization [13], and Approval [30] are strategies in this cluster. Hence to investigate the relationship between an organization's digital public relation

4 I. Ukka

crisis management and its implemented reputation restoration strategy, we set the following four hypotheses:

Hypothesis 2a: Organizational denial strategy is positively associated with the organizational digital public relation crisis management success

Hypothesis 2b: Mitigation strategy is positively associated with the organizational digital public relation crisis management success

Hypothesis 2c: reconstruction strategy is positively associated with the organizational digital public relation crisis management success

Hypothesis 2d: empowerment strategy is positively associated with the organizational digital public relation crisis management success

(3) adaptive information helps the audience deal with the psychological threat of crisis [11]. The adaptive information category helps stakeholders psychologically manage the crisis and includes information about what exactly happened, how the Organization is addressing the crisis, and what needs to be done to prevent future crises [9]. Ulmer et al. [44] argue for a renewal strategy that focuses on the potential positive side of the crisis and ways to see the crisis as an opportunity. Hence, we set the following hypothesis to investigate the relationship between adaptive information strategy and the Organization's digital public relation crisis management.

Hypothesis 3: adaptive information strategy is positively associated with the organizational digital public relation crisis management success

And

(4) Similar to information modification, strategy or innovation helps stakeholders cope with the psychological stress of the crisis [9]. Hence, we set the following hypothesis to investigate the relationship between information modification strategy and the Organization's digital public relation crisis management.

Hypothesis 4: information modification strategy is positively associated with the organizational digital public relation crisis management success

2.1 Research Method and Materials

We used a binary logit research design to investigate the ODPR-CM grounded on a sample of 168 participants. The research data were collected through survey questionnaires of statewide teachers who have contributed to the discussion on the Palestinian director of education's covid-19 health crisis management through digital media updates information following the Organization's implemented crisis management strategy.

Respondents were selected based on their contribution to the discussion and knowledge of ODPR-CMand were encouraged to participate in research and provide high-quality, detailed information that they seemed could be taken into account in the study. In Addition, respondents were encouraged to suggest potential participants they feel are deemed to participate in the study. The pool of respondents is the audience participating in the Palestinian director of education covid-19 health crisis management through digital media updates information discussion forum.

Given the context of the study, while there were, among the audience, non-teacher participants, we screened the data, and the teachers from Universities, high schools, and junior high schools were selected to participate in this study. This choice was because (1) the operational staff members who are directly involved in implementing ODPR-CM and (2) they are deemed to have appropriate knowledge on the issue raised in this study. The sample includes teachers and administrative members of Palestinian Universities, high schools, and Junior high schools.

3 Research Procedure

The data collection process involved administrative procedures in obtaining the data file containing the biography and contact details of the participant on the Palestinian director of education digital media updates information platform. Thus, in the first step, a permission letter requesting access to the data of the participant's biography and contact data. After approval of our request for permission for data collection was sent to a contact person in charge of cooperation activities, an appointment for a meeting was taken during which we discussed in detail, the study aims and signed the ethical engagement for the use of the data. We also obtained useful advice on selecting the study participants, which was taken into account in this study. The reason was that the person might have a clear idea of the right people to participate in the study as he had regular contact with the participants that contributed to the discussion on the public relation discussion platform.

A Permission notice with the link to access the data was sent to me two weeks before our meeting with the person in charge of cooperation with a validity of three months. Within this time frame, we were able to contact the potential participants. At first, we sent emails to them requesting participation in the study with an attachment of the survey questionnaires. Two weeks after sending the emails, we followed up the request by phone to those who did not acknowledge receipt of our email. Anytime, a request was formulated to the respondent to suggest other potential participants who they feel are deemed to participate in the study. A total of 168 questionnaires were filed and returned to us out of 240 sent, making a 70% rate of participation. The descriptive statistic of the participants' demography is presented in Table 1.

6 I. Ukka

Table 1 Descriptives statistics

		Frequency	Percent	Cumulative percent
Gender	Male	107	63.7	63.7
	Female	61	36.3	100.0
Age	18–30	53	31.5	31.5
	31–40	64	38.1	69.6
	41–50	47	28.0	97.6
	51–60	4	2.4	100.0
Position	Administration	8	4.8	4.8
	Junior high school	15	8.9	13.7
	High school	43	25.6	39.3
	University	102	60.7	100.0
Work experience	1–5	36	21.4	21.4
	6–10	60	35.7	57.1
	11–20	48	28.6	85.7
	21–30	22	13.1	98.8
	31-+	2	1.2	100.0

4 Research Findings

The study applied a binary logit analysis to test participants that answered that the ODPR-CM strategy is positively associated with the Organization's crisis management success (coded 0 = negative association, 1 = positive association) as a function of seven continuous predictor variables (Pedagogical, denial, Mitigation, reconstruction, empowerment, adaptive, and modification strategy).

5 Model Fit

To fit the research model, we used chi-square tests to assess whether the model represents a significant increment in fit relative to a null/baseline/intercept-only model. The chi-square test result shows that the study model significantly improves fit relative to an intercept-only model, $\chi^2(7) = 3121.53$, with p = 0.000 < 0.05. In Addition, the logit model for positive association shown in Table 2 provides additional useful information that helps describe how well the study model is fitting. Specifically, it presents the degree to which the study model predicts the observed outcomes.

The overall percentage correct indicates the percentage of cases with an observed outcome correctly predicted (in terms of the outcome) by the model. In Table 3, the overall percentage is 91.67, indicating a good fit.

Table 2 Model fit statistics

Iteration 0: log-likelihood	=-102.28401	
Iteration 1: log-likelihood	=-48.649644	
Iteration 2: log-likelihood	=-42.208006	
Iteration 3: log-likelihood	=-41.523708	
Iteration 4: log-likelihood	=-41.516759	
Iteration 5: log-likelihood	=-41.516756	
Logistic regression	Number of obs $= 168$	
	LR $chi2(7) = 121.53$	
	Prob > chi2 = 0.0000	
Log likelihood = -41.516756	Pseudo R2 = 0.5941	

Table 3 Logistic model for ODPR-CM

	True		
Classified	D	~ D	Total
+	113	9	122
_	5	41	46
Total	118	50	168
Classified + if predicted $Pr(D) > 0.5$ True D defined as ODPR_CM! = 0			
Sensitivity		Pr(+ D)	95.76%
Specificity		Pr(− ~ D)	82.00%
Positive predictive value		Pr(D+)	92.62%
Negative predictive value		Pr(~D −)	89.13%
False $+$ rate for true \sim D		Pr(+ ~ D)	18.00%
False – rate for true D		Pr(- D)	4.24%
False + rate for classified +		Pr(~D +)	7.38%
False – rate for	classified -	Pr(D -)	10.87%
Correctly classified			91.67%

The Sensitivity denotes the percentage of cases observed to fall in the target group (Y=1; e.g., respondents) that indicated that the ODPR-CM is positively associated with organization crisis management success) whom the model is correctly predicted. i.e., it is an index of the model's Sensitivity to identify cases that fall into the target group correctly. In Table 2, the model's Sensitivity is =95.76%, indicating a good fit.

Moreover, the Specificity denotes the percentage of cases observed to fall into the non-target (or reference) category (e.g., respondents that indicated that the ODPR-CM is negatively associated with organization crisis management success) whom the model correctly predicted to fall into that group. In other words, it reflects the

8 I. Ukka

degree to which the model correctly identifies cases that do not fall into the target group. In TABLE 3, the model's Specificity is 82.00% indicating a good fit.

Overall, the predictive accuracy rate was very high at 91.67%. The model exhibits good Sensitivity since among those respondents who indicated that the ODPR-CM is positively associated with organization crisis management success, 95.79% were correctly predicted to indicate that the ODPR-CM is negatively associated with organization crisis management success based on the model. Moreover, the model exhibits good Specificity since among those respondents who indicated that the ODPR-CM is negatively associated with organization crisis management success, 82.00% were correctly predicted to indicate that the ODPR-CM is negatively associated with organization crisis management success.

Moreover, in logit regression, cases with higher leverage are more likely to be multivariate outliers concerning the predictors in the model [17]. As a result, they are also more likely (but not always) to exert greater influence on the model. We applied [36] size-adjusted thresholds for identifying a high leverage cases: 2p/n (more liberal identification of outliers) or p/n (more conservative identification of outlying values), where p = k + 1 and where k = number of predictors in the model.

Using 3p/n as the formula for computing the threshold for high-leverage cases, the threshold for the current analysis is: 3(8)/168 = 0.1429. Hence, Fig. 1 shows a few cases that may exceed our size-adjusted cutoff of 0.1429. But most cases have their leverage value under the size-adjusted cutoff of 0.1429. Since cases with higher leverage are those that are more likely to exert a stronger influence on the regression solution. Hence, in the current study, few cases may exert a greater influence on the regression solution. Nevertheless, it is not a given that a high-leverage case exerts strong influence since influence is a product of both leverage and discrepancy. In other words, a high-influence case will likely have both high leverage and a large residual.

6 Hypotheses Testing

Table 4 presents the unstandardized regression slopes, associated significance tests, and confidence intervals for the regression coefficients.

Given $\log it = \beta_0 + \beta_1 x_1 + \dots + \beta_1 x_k$, we see that the fitted value for the regression model has predicted logit (Y = 1) for the case in our study. This means that each unstandardized slope is interpreted more literally as a predicted change in logits (or $(\ln(Y = 1))$) per unit increment on a given predictor controlling for other predictors in the model.

Hence the results show in Table 4 that Pedagogical information strategy is a positive and significant predictor of the probability of respondents who indicated that the ODPR-CM is positively associated with organization crisis management success (b = 3.73 s.e. = 0.94, Wald Z = 3.98, p = 0.000). Hence the hypothesis 1 cannot be rejected. Denial information strategy is a positive but non-significant predictor of the probability of respondents who indicated that the ODPR-CM is positively associated