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ebes conferences have been intellectual hub for academic discussion in economics finance and business fields and provide network opportunities for participants to make long lasting academic cooperation this is the 23rd volume of the eurasian studies in business and economics ebes s official proceeding series which includes selected papers from the 36th ebes conference istanbul the conference was organized on july 1 3 2021 in hybrid mode with both online and in person presentation in the conference 141 papers by 311 colleagues from 49 countries were presented both theoretical and empirical papers in this volume cover diverse areas of business economics and finance from many different regions therefore it provides a great opportunity to colleagues professionals and students to catch up with the most recent studies in different fields and empirical findings on many countries and regions

there are few industries that have had a more profound impact on business and society over the last century than aviation this book is an accessible up to date introduction to the current state of the aviation industry which provides readers with

the tools necessary to understand the volatile and often complicated nature of airline finance understanding finance is critical in any industry however the financial track record of the airline industry places even more importance on effective financial management foundations of airline finance provides an introduction to the basics of finance including time value of money the valuation of assets and revenue management and the particular intricacies of airline finance where there can be wild fluctuations in both revenues and costs the third edition of this text has been extensively updated to reflect the many changes in the air transport industry that have taken place since the publication of the second edition and features an expanded chapter on aircraft leasing and many new international case examples this thorough introduction to aviation finance is valuable reading as a general introductory financial text or as reading in specialized airline finance classes

this is an open access book international conference on vocational education applied science and technology icveast formerly known as international conference on vocation for higher education icvhe is an annual event organized by the vocational education program universitas indonesia that aims to encourage innovative applied research in vocational higher education in 2022 we rebranded the conference to focus on being an international forum where scholars and practitioners share their ideas on vocational education especially within applied science and technology the rebranding from icvhe to icveast marks our fifth conference this year we present our sixth conference with the theme vocational 5 0 virtuosity collaboration for sustainability development and innovative technologies goals 5 0 collaboration for sustainability development is a crucial part of achieving a sustainable future it involves working with stakeholders such as governments businesses non governmental organizations and communities to develop and implement sustainable solutions these stakeholders can pool their resources knowledge and expertise by working together to create innovative solutions that benefit the environment and society the collaboration also helps ensure that all stakeholders are on the same page regarding sustainability goals and objectives by building relationships and trust between stakeholders collaboration can help to create a more sustainable future innovative technology goal 5 0 focuses on using technology to improve access to education and foster a culture of innovation and creativity it seeks to create a more equitable and inclusive learning environment by providing access to digital tools and resources for all students regardless of background or ability it also seeks to promote technology to support the development of 21st century skills such as critical thinking problem solving and collaboration finally it aims to ensure that technology is used to support the development of a safe and secure learning environment while encouraging responsible and ethical use vocational 5 0 is a collaborative effort to promote sustainable development and innovative technology goals it is designed to bring together experts from various fields including business education government and the non profit sector to identify and develop innovative solutions to global challenges through the use of data driven decision making and the application of new technologies vocational 5 0 seeks to create a more sustainable and equitable world the initiative also aims to foster collaboration between stakeholders create a platform for knowledge sharing and promote the use of technology to drive social economic and environmental progress by leveraging the collective expertise of its members vocational 5 0 is committed to achieving its sustainable development and innovative technology goals this icveast aims to be a respected international forum to discuss the recent improvement and challenges in vocational education nowadays and in the future from the research insight mainly applied research in the

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