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Content Details:

Mark Lokanan (Main Author) *Associate professor,* *Royal Roads University* *BC,Canada* **Sana Ramzan (Additional Author)** *Royal Roads University* *BC,Canada*	The Use application of Machine Learning to Study Fraud in the Accounting Literature

Abstract

This study aims to objectively synthesize the volume of accounting literature on financial statement fraud using a systematic literature review research method (SLRRM). This paper analyzes the vast financial statement fraud literature based on inclusion and exclusion criteria. This criteria filters articles published in the accounting fraud domain and peer-reviewed quality journals based on the Australian Business Deans Council (ABDC) journal ranking. A reverse search of analyzing the abstracts of the articles further filters the search to 96 peer-reviewed articles. After examining the 96 articles, the current literature continuously evolves from statistical to computational approaches such as artificial intelligence (AI) and machine learning (ML) for financial statement fraud prediction and detection. This evolution of the literature was because of the effect of micro and macro variables on financial statement fraud and the inadequacy of audit procedures to predict and detect fraud. The findings also concluded that A* peer-reviewed journals accepted articles that showed a complete picture of performance measures of computational techniques in their results. Therefore, this paper contributes to the literature by providing insights to researchers about why ML articles on fraud do not make it to top accounting journals and which computational techniques are the best algorithms for predicting and detecting financial statement fraud.

Keywords:

H.M. Jahirul Haque (1 st Author) *Professor and Senior Advisor (BOT),* *Canadian University of Bangladesh* **Hasan M Sami (2 nd Author)** *Senior Lecturer, School of Business,* *Canadian University of Bangladesh* **Quazi M. Ahmed (Corresponding Authors)** *Lead Consultant & CEO,* *FutureLeaders*	Increasing the rate of economic contribution in the Service Sector of Bangladesh by enhancing skill sets of employees

Abstract

Forty seven percent graduate professionals are unemployed according to the recent survey of Bangladesh Bureau of Statistics (BBS). It has been confirmed by Ansari & Bradshaw through local urbanization that many western countries are lacking qualified working individuals in the areas of software quality assurance, business analytics, web development and design, graphic design, digital marketing and so on. This research would investigate empirical evidences of some south Asian economies, like Sri Lanka, Vietnam and Singapore in their service sector development. In context of Bangladesh, it's observed that nearly half a million registered freelancers have contributed by adding only $100 million annually in Bangladesh's GDP. Our research would propose a sustainable solution to transform Bangladeshi graduates into skillful workforces for the service sector of Bangladesh. The proposed research would show tangible evidences of some successful organizations like BJIT Ltd, Technovista Inc, BrainStation 23 Ltd, Datasoft Inc, Datapath Inc and various others which are contributing to the Bangladeshi economy positively. Due to lower per unit labor cost, the intended work projects get delivered with a much lower price. This low labor cost and regulated quality service assurance has given Bangladesh an edge over other western high labor cost competitors. It's been observed through various project management evaluation process that about 20-30% cost efficiency could be attained by increasing efficiency of the employees of service sector and thus more such tasks could be inaugurated for overall Economic benefit of Bangladesh. This research would focus how the project management and expert work process guidelines can make service sector more efficient in Bangladesh through FDI, Outsourcing and various other ways.

Anne Mastamet Mason
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South Africa

Cumulated body shape and measurements of African women with unique body shapes for better ready-to wear clothing

Abstract

The current supply of ready-to-wear clothing for women in Africa is geared towards the perfect figure, which is described as one in which the bust is 8 cm smaller than the hip. The reason for this is that African sizing has been adopted from the Western world. Africa is home to many people with different sizes, body types and statures. South of the Sahara and along the African equator live medium to tall, slender to well-built people. People in central Africa tend to be medium to tall and of medium to good build. Along the Tropic of Capricorn and below, people in Africa tend to be shorter and of medium build. Generally, most African women are curvy, although women in southern Africa tend to be curvier, like the historic South African slave icon Sartjie Baartman, whose unique body shape led her into slavery during her lifetime and even after her death. Many studies have shown that many female consumers are dissatisfied with ready-to-wear clothing. Clothing retailers also report that many garments are returned because of incorrect sizing and poor fit. The problems associated with clothing fit in Africa are related to the lack of up-to-date anthropometric data on the African population and the use of adjusted size charts based on different body types, sizes, and measurements. Size charts must be current and relevant to consumers in a target market. In addition, pattern-making principles should be aligned with relevant anthropometric data such as body measurements and body shapes. Given the lack of up-to-date anthropometric data in Africa, retailers and fashion designers need to collect body measurements and body shapes using appropriate methods so that the data collected can be transformed over time into up-to-date charts that are useful for appropriate clothing. Up-to-date data will ultimately increase consumer satisfaction with their clothing and reduce returns in retail stores. This paper describes procedures used in gathering data and transposing pattern methods for appropriate clothing production.

Key words: Cumulated body measurements, African body shapes, ready-to wear clothing

Ramatoulie Whan Banutu-Gomez *Research Assistant Banutu Business College* *Lamin Kombo North, West Coast Region, The Gambia*	The Role of Leadership in Developing and Managing Ethics in an Organization

Abstract

The purpose of this research, is to understand ethics in an organization, developing ethics program, topics embedded in ethics in the organization, implementation of ethics within an organization, and leader's role in sustaining ethics in an organization. A leader must entail a wide range of skill sets and knowledge to be successful in the scope of developing and managing ethics in an organization. This research utilizes quantitative research method. We designed and distributed survey questionnaires. We also conducted lots of literature review. Through our research, we have derived data and presents it in a meaningful manner to represent how leaders develop and manage ethics in an organization. After surveying employees from a variety of companies, we found that there is a direct correlation of the significance of the leadership role in creating code of ethics, in the implementation and management of ethics within an organization. It is revealed that leaders need to construct and maintain the ethics program, while leading by example and conduct ethical behaviors regularly. The results also revealed that leaders with positive ethical behavior do impact the employees and organization. Thus, leaders have to creatively implement effective strategies to sustain ethics in organization. Furthermore, the results revealed that 34% of respondents supported that their organization must create more training and have team meetings to discuss unethical issues that may be occurring and to listen to everyone's input and opinion. The results revealed that Managing and maintaining ethics in the workplace is a constant battle and that it should be the responsibility of each employee in the organization.

Key Words: Leadership, Code of ethics, Program, Organization, and Implementation.

Mohsen Ayyash
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Gender Composition Effects on the Gender Pay Gap in Palestine: a multilevel modeling approach

Abstract

Inequality in the wage paid between men and women is a global phenomenon faced by the world. The problem is more severe in developing countries due to the social-cultural factor. Palestine is one of the countries experiencing a gender pay gap whereby various studies consistently showed that men are advantaged over women in the Palestinian labor market. Therefore, this study aims to investigate the impact of occupational gender composition on wage levels in the Palestinian labor market utilizing data of the Palestinian Labor Force Survey (PLFS) over the period 2014 to 2020. The current study applied two-level wage model using two-digit occupational classifications. The findings reported evidence of wage inequality due to occupational groups which account for about 23.4% of wage differentials. Moreover, on average, wages in male-dominated occupations are higher than those in gender-integrated and female-dominated occupations, which supports the devaluation hypothesis. The results also indicated that men enjoyed wage advantage over women, regardless of occupational gender composition supporting the universal male advantage hypothesis. Moreover, the size of the gender pay gap is wider in occupations dominated by females as compared to other gender-typed occupations. Besides, a significant portion of the between-occupation wage gap in the Palestinian labor market is mainly explained by workers' characteristic including place of work, industrial and employment sector, region, work status, and marital status. The study suggested reducing the gender wage gap through equal pay enforcement and programs to encourage women participation in the labor market.

Keywords: gender, occupational wage inequality, Multilevel modeling, Palestine

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The role of Information Technology in optimization of electricity market management

ABSTRACT

Information technology (IT) in optimization of electricity consumption is one of the important factors in electricity distribution systems today. The electricity market is a system for buying and selling electricity in the form of supply and demand to determine the price of electricity in the new structure of the electricity industry, unlike its old structure. That production and distribution management was single management, the mentioned systems operate independently. The irregular and non-linear nature of load consumption due to various factors has caused the load consumption to be not very accurately predictable and part of the excess energy produced is practically wasted. One of the new methods to prevent this energy loss is to use in this study while examining this method, its efficient role in the development of the electricity market and the optimal distribution of electrical energy is examined. Keywords— Information Technology, Electricity market management, Optimization

I. INTRODUCTION

Today, forecasting and optimizing energy distribution to reduce electricity consumption is a special factor in electrical energy management. Estimation of household electricity demand in British cities in 1937-1937 is one of the oldest studies in the field of forecasting and optimizing electricity consumption. In 1962, a study was conducted to estimate the demand for household electricity in the United States [1]. Researchers in the field of load consumption forecasting concluded that short-term and long-term energy consumption demand should be considered separately. Due to the effective factors in electricity consumption such as different seasons of the year, length of day and night, weather conditions, social events, sports, politics, and many other unforeseen factors have caused the prediction of electricity consumption as a non-function Be linear and more deteriorate [1-3]. Despite the efforts made to predict the load, there is still a long way to achieve the desired results in this field, so forecasting methods alone cannot be completely useful in this field. The world's first smart grid was introduced in March 2008. And the city of Balder, Colorado, USA won the title of the first city with an intelligent electricity distribution grid. The goal of the designers is to use intelligent technology around the three main axes of subscribers, equipment, and communications [4].

II. THE NEED TO OPTIMIZE AND MANAGE ELECTRICITY CONSUMPTION

Implementation of smart grids will be related to the management of electricity consumption. Energy consumption management is a set of methods and strategies that are used to optimize energy consumption. However, due to the widespread use of electricity in human life, It's due to its many benefits. Most of the consumption management processes are related to the management of electricity consumption. In this way, both the supplier and the consumer of electricity will achieve more profit in this field [5]. In various optimization sciences, it selects the optimal elements from a set of achievable alternatives. In other words, it seeks to find the best achievable value of a goal function defined for a given range of different

values. Minimize or maximize a real function, by making sure. Real values or integers from a set of values Electricity may be optimized today as the most important energy in the world because the construction and operation of power plants and related distribution companies require high costs. The cost of constructing power generation, transmission, and distribution facilities is $ 200 per kilowatt-hour, and the cost of designing and constructing power generation and distribution facilities can take several years. Until a power plant and distribution grid reach the operational stage, on the other hand, after the operation, the costs related to fuel supply, repairs and maintenance, and other annual costs of power plants is about one-fifth of the initial investment that is spent on construction, so reduce and Optimizing the production and distribution of electricity is significantly economically viable. It is one of the subscribers in the electricity market, This will have many benefits through the electricity market.
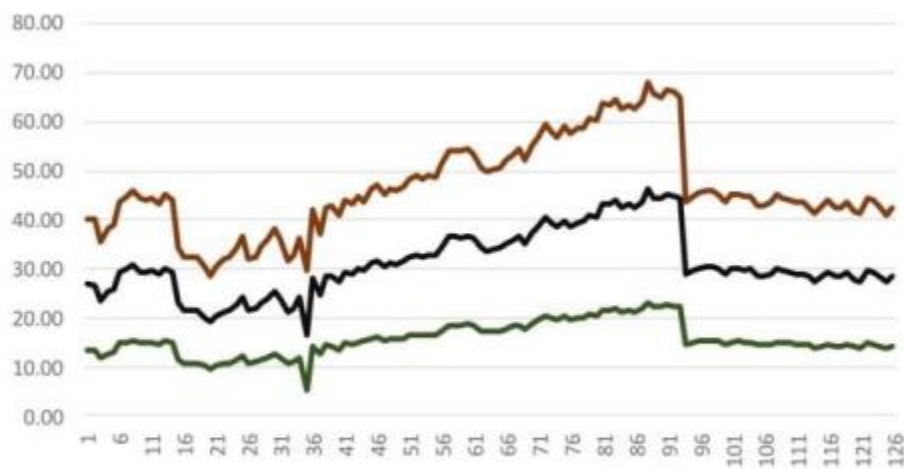
III. SMART POWER GRID

Intelligent power companies are two-way interconnected companies in which information exchange plays a key role in the energy distribution process. Figure 1 shows a view of an intelligent electricity grid. Combining the processing capabilities of computers with information and communication technology with and power systems and energy distribution [6- 7]. Upgrading existing non-intelligent hardware systems to efficiently and economically distributed two-way companies, in which the productivity of investments in the electricity industry will increase significantly, is one of the main goals of smart distribution companies. Reliability and stability of the grid are other goals of using these technologies. The most central goal is to provide electricity and meet the growing needs of customers with minimal damage to the environment. On the other hand, the system can collect information to make decisions in critical situations and prevent unwanted blackouts in the system. Intelligent power distribution will not only transfer information from the grid to the subscriber in two ways but also the flow of electricity will be two-way and the grid will have the ability to be an electricity market of thousands of manufacturers and sellers. These vendors are transformed into renewable energy sources such as wind energy, solar cells, geothermal energy, or through the method of storing energy at low load hours and selling it during peak hours to enter the retail electricity market. Intelligent technology can make fundamental changes in the production, transmission, distribution, and use of electricity along with economic and environmental benefits that ultimately lead to meeting customer needs and the availability of reliable and sustainable electricity. Electricity is displayed to inform an intelligent electricity grid for the next three days [8]. Inventory in most supply chains is a crucial factor. The main goal is to balance the inventory level. Too much inventory disrupts and delays the schedule, and too much inventory adds to unnecessary costs. Purchasing is the link between an organization and its suppliers. This task is to obtain goods or services used to produce products or provide services to customers of the organization. Purchasing selects electricity from suppliers, negotiates contracts, forms alliances, and acts as a link between suppliers and various domestic divisions therefore ,the Information technology (IT) is vital role .In diagram 1, the horizontal axis represents the time in terms of hours and the vertical axis represents the estimated load consumption in terms of megawatts. Smart electricity companies must make decisions based on charts about the distribution of electricity in different regions the green one curve demonstrates the first day and the black one curve demonstrate the second day and the brown one curve demonstrates the third day.
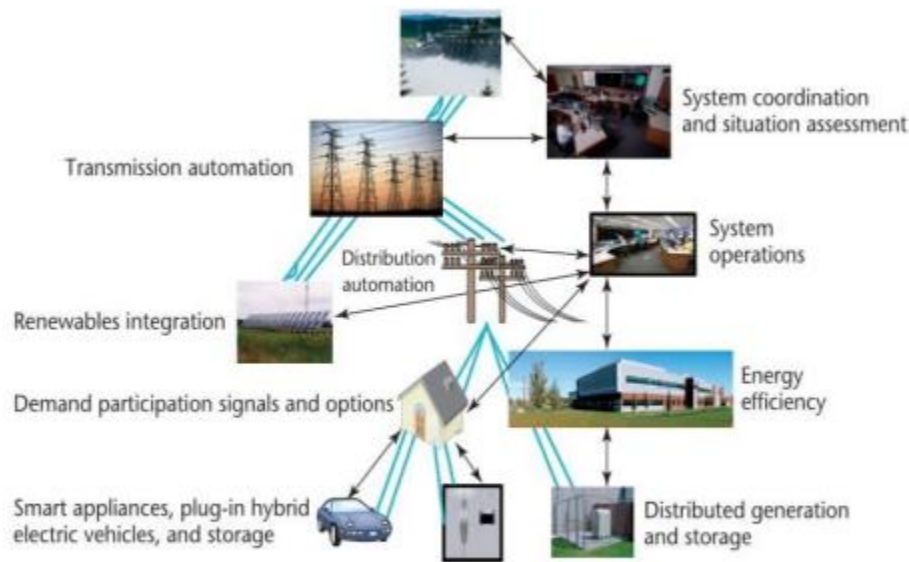
Figure 1: Management of smart grid Scheme

As per Figure 1, the links through the sections of grids provide by thank to infrastructures of information technology (IT), which could acquire the data from each central server.

Diagram 1: forecasting of load in 3 days ahead

Diagram 1: forecasting of load in 3 days ahead

IV. FEATURES OF SMART POWER GRIDS MANAGEMENT

A. Most Participation in shopping and electricity sales communications

Active participation of consumers and subscribers with distribution companies in electricity markets has many benefits for companies and electricity distribution and production companies. Smart electricity companies provide the necessary information on the amount of consumption and cost of electricity consumption to the consumer and Consumers are emerging in new electricity markets. The flow of accurate information between

power companies and consumers enables them to change the amount of energy consumed based on the balance between demand power and local generation resources and the existing power grid.
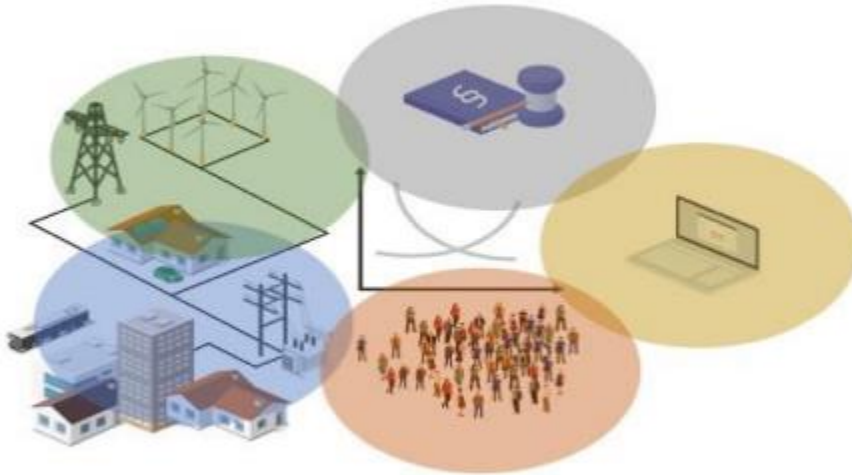
Figure 2: Communication of electricity markets in various sections

The infrastructures of communication dealing with all importance facilities in order to optimize the costs and consumption. One goal of implementing Information Technology (IT) over local electricity markets is to enable distribution of generation. This means installing, generally smaller, capacities in a larger number of locations in the grid. The goal is to better utilize local resources (e.g. available wind and solar capacities) and decrease distribution and transmission cost, based on, the main sources of challenges in establishing and operating local electricity markets were identified to be five factors as shown in Figure 2:
• optimal utilization of distributed supply
• efficient and secure operation and technical implementation of localized markets
• socioeconomic aspects and human interaction
• existing and emerging legal boundaries

B. Provide more services by Information Technology (IT)
T Smart power companies enable two-way communication between buyers and sellers of electricity, from subscribers to power companies

C. Optimization of energy supply
Given that an intelligent power grid can power both main and large power plants and energy generators sporadically at the consumer site, although large power plants, including advanced nuclear power plants, still play a key role in the smart power grid which is why the links of Information Technology(IT) between generators and demand side management could provide this, Therefore, it can be used a large number of small r production sources such as solar, wind generators, geothermal energy, advanced batteries, sea wave energy and fuel cells in the grid.

D. Increase reliability of Information technology (IT) in power quality assurance

Monitoring and control of smart electricity companies, immediately considering the quality of power will lead to lower costs and potential losses. This may occur in consumers and also this safely saves energy by using modern control methods to monitor the main sources of suppliers, the possibility of timely detection, and how to deal with factors that have reduced power quality. Including severe fluctuations. Lightning provides a sudden increase in power, transmission line errors, and harmonic sources. Using these companies, different levels of power quality can be accessed at various prices.

### E. Implementation of smart grids by communication

The virtual electricity market is similar to the concepts that exist in computer systems and especially in the Internet space. Getting the production method, and even the supply method, is used dramatically in terms of location. Naturally, to achieve such a goal, information and communication technology must play a key role. Information and telecommunications should be strengthened. After providing the necessary infrastructure, it is time to equip other devices that produce and consume electricity with sensors and converters for receiving and sending information [10]. The International Telecommunication Union (ITU) in the last century as an independent and international organization to coordinate the activities of public and private organizations in the field of services and companies Telecommunication and Technology Development is responsible for regulating, standardizing, coordinating, and developing telecommunications at the international level. This study introduces the structure and tasks of the various ITU departments. Telecommunication standardization, restructuring and establishment of ITU study groups, guiding to study groups, necessary guidance to the Director of Telecommunication Standardization and preparation and compilation of Series A recommendations regarding working and organizational methods of the International Telecommunication Union for more coordination Improving and optimizing the issue of smart grid communication for these smart power companies have set standards. ITU standards for smart power companies are shown in Table 1.

Items	SGs and aspects	
(1) Capability of IP base transport	SG11	Signalling protocol
	SG13	NGN aspect
	SG15	Transport capability
(2) OAM function	SG15	Ethernet OAM
(3) Protection and restoration	SG15	Physical layer, PON, Ethernet protection
(4) Traffic engineering and QoS control	SG11	Protocol support for NGN QoS
	SG12	SLA (Application level, IP level)
	SG13	QoS control framework based on NGN
	SG15	IP home network and access network QoS
(5) Connectivity and routing	SG11	Signalling protocol
(6) Access technology	SG15	Technology in Physical layer
(7) In-home networking	SG15	Technology for physical layer and data link layer
(8) Network security	SG17	Conventional security and CYBEX
(9) Network management	N/A	
(10) End networked device management	SG15	Home network remote management
	SG16	USN applications and services
(11) Data management	N/A	

Table1:information of ITU standards for smart grid

This step is by installing smart sensors on other important nodes of the distribution grid and establishing a two-way communication grid, synchronizing and integrating smart systems with communication protocols,

creating special services for subscribers, and detecting system failure in realtime. , Disconnection and connection of electricity in the form of electricity, load adjustment, at the same time selective, alignment and integration with real-time distribution and super-distribution control companies and exchange of information to fully interact in the grid are among the main activities to establish a complete intelligent power distribution grid. Buy energy from small subscribers, which of course is more based on renewable energy. And comprehensive storage resources and combined power and heat power plants and the establishment of two-way communication of information and electricity with electricity generating companies are important parameters in the implementation and operation of the smart electricity grid.
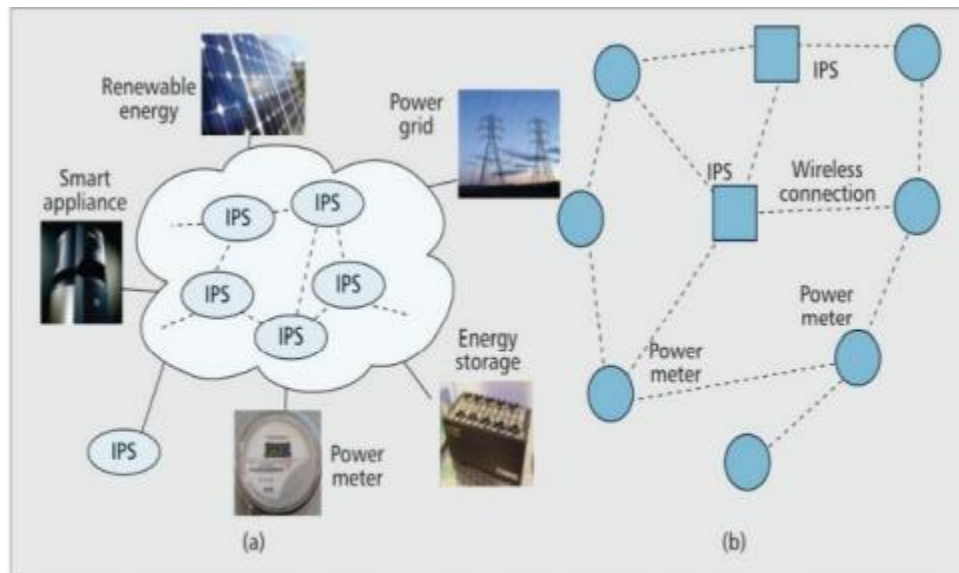
Figure 3: Infrastructure of information technology (IT) in micro grid

Figure 3 shows the implementation of an intelligent power grid. As shown in the figure, information and electrical energy are the two main arteries for an intelligent power grid in a unified and coordinated manner [11].

V. CONCLUSION

In this study, we examine the application of intelligent Information Technology (IT) in energy markets companies. Electricity in the development of the electricity market and the optimal distribution of electricity. Electric smart grids were introduced as two-way companies that use Information and Communication Technology (ICT) to minimize power consumption and at the same time improve the quality of power. These networks have various advantages such as maximum participation of consumers in buying and selling electricity. Providing more services, optimizing the energy supply sector, increasing the reliability of power quality, and managing the electricity distribution network in the event of a crisis, of course, in addition to all the benefits of these networks must also consider the importance of infrastructure to set up such a system, Therefore, the use of this system requires long-term planning and high costs to build infrastructure, taking into account the benefits of using these networks along with research and experiments in many developed countries in the use of this technology. It is suggested that those involved in the country's energy industry plan, implement, and operate this technology in the country as soon.

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Jasdeep Kaur *PhD. Research Scholar* *Department of Journalism & Mass Communication* *Punjabi University, Patiala*	Social Marketing Campaigns by SONY in India - A Case Study

ABSTRACT

Sony India Pvt Limited is a wholly owned subsidiary of Sony Corporation in Japan, has positioned itself as a premium brand across product categories such as television, digital imaging, personal audio, home entertainment, car audio, gaming and professional solutions. Sony India has been working to contributing towards the marginalized sections of society to build a better future for the people by implementing several welfare schemes. Social marketing campaigns of SONY focus on several areas such as education, providing shelter, rehabilitation of the differently-abled, sustainability and the environment, and heritage protection. This study will find out the various strategies and activities taken by SONY for the fulfilment of their social goals.

Keywords: Social Marketing, SONY, Campaigns, Corporate Social Responsibility, India.

I. **INTRODUCTION**

The Social marketing approach is to influence the individual behaviour that will contribute to societal gains. Social marketing helps the society by providing quality of life, providing good education, healthy food and safe environment for the social welfare to its citizens. It has been playing a vital role for making positive impacts on social, cultural and economic problems by informing and shaping the policies and by planning strategies for social programs. The need of social marketing is growing day by day for Industrial sectors for getting more revenues through social campaigns. According to **Lee, Kotler** (**2011**) in their book "**Social Marketing: Influencing behaviour for good**" explains about the concept of Social Marketing that it is a process that uses marketing principles and techniques to influence target audience behaviours that will benefit society as well as the individual. This strategically oriented discipline relies on creating, communicating, delivering, and exchanging offerings that have positive value for individuals, clients, partners, and society at large. This paper explains the role of SONY in providing help to the society through their education, health, environment and heritage protection campaigns.

II. **SIGNIFICANCE OF THE PROBLEM**

This study "Social Marketing Campaigns by SONY in India - A Case Study" aims to explore various social issues raised by SONY in India through media interventions and their corporate communication goals. In 2016 Sony India received Bureaucracy Today- CSR Excellence Award for Promoting Rural Development: Sony Model Village Development Project at Alawalpur and Education: Sony Hole-In-the-Wall Project in India. Sony India won this award by competing 365 organizations for their social development contribution among the society. This award was given by the eminent panel from ASSOCHAM, FICCI, CII, Information and Broadcasting Ministry, Public Service Commission. (www.indiacsr.in/)

III.   **OBJECTIVE**

1. Social issues on which special focus is laid upon by the SONY.

Time span of the study   is **May 2022**

IV.   **RESEARCH METHODOLOGY**

From the view point of the objective Case Study research method is selected for the study. The researcher has selected seven social campaigning projects for this study. These projects are namely such as **SHEOWS old age home, NIIT: Hole in the Wall ,WWF: Conservation of Endangered Species, Village Development: Alwalpur, VVMVP/MR: Supporting Youth Sports, Cultural Project (Heritage Protection) with Art of Living and Xiborg: Sports Project for Disabled.**

According to **Yin** (**2009)** in his book "**Case study research, design and method**" about case studies that it can be used to explain, describe or explore events or phenomena in the everyday contexts in which they occur. the case study approach lends itself well to capturing information on more explanatory 'how', 'what' and 'why' questions, such as 'how is the intervention being implemented and received on the ground?'.

Data Collection: The data collection here thus involves archival (content) such as annual reports, newspapers articles and journals etc.