

ISSN : 2661 – 7153

E-ISSN: 8982-2716

الإيداع القانوني: جانفي 2018



مجلة الدراسات التجارية والاقتصادية المعاصرة

مجلة علمية دولية محكمة، تصدر عن الملحقة
الجامعية قصر الشلالة، جامعة ابن خلدون-
تيارت (الجزائر)

جويلية 2025

المجلد (08) العدد (02)

JCBES Journal of Contemporary Business & Economic Studies vol(08) N°: 01 January 2025

Volume(08) Number (02)

Jully 2025

JOURNAL OF *Contemporary Business and Economic Studies*

JCBES



Ibn Khaldoun university -Tiaret

Ksar Challala annex

Journal of Contemporary Business and Economic Studies

A specialized international scientific journal

Volume (08) Issue (02) July 2025

Serial version No. 19

ISSN : 2661 – 7153 E- ISSN : 8972 – 2716

Legal Deposit: January 2018

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**Journal of Contemporary Business
and Economic Studies**

Journal of Contemporary Business and Economic Studies

An international scientific journal, specialized in publishing in the fields of economic sciences, commercial sciences and management sciences, Published by the University Annex « Kasr Chellala » Ibn Khaldoun University – Tiaret, People's Democratic Republic of Algeria

ISSN : 2661 – 7153

E- ISSN : 8972 – 2716

Legal Deposit: January 2018

Volume (08) Issue (02) July 2025

Serial version No. 19

The correspondence

Editor-in-chief Of JCBES

Kasr Chellala annex, Ibn Khaldoun university Tiaret , ALGERIA

Website:

www.jcbes.org

E-mail of the journal:

revuejcbes@yahoo.com revuejcbes@univ-tiaret.dz

The account of the journal on ASJP:

<https://www.asjp.cerist.dz/en/PresentationRevue/617>

**Distribution and subscription office
University Annex Library, Ksar Chellala**

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Opening Editorial

In this issue, **24 articles** have been accepted for publication, reflecting a diverse range of research themes and analytical approaches.

The **first article**, titled *"Evaluating Core Components of Audit Strategy: Insights from Emerging Market Auditors"* by **Abbas Benlarbi** and **Mustapha Naama**, investigates the effectiveness of key audit strategy components—Risk Assessment, Control Testing, Substantive Testing, and Analytical Procedures—in achieving comprehensive and efficient audits. Using data-driven hypothesis testing, all null hypotheses were rejected, confirming the crucial roles these components play in modern auditing. While perceived as effective, their implementation faces challenges such as data variability, high costs, and limited integration of advanced analytics. The study calls for improved auditor training, adoption of emerging technologies, and process optimization to bridge the gap between theory and practice.

The **second article**, *"The Asymmetric Impact of Oil Price Shocks on the Budget Deficit: Evidence from a Nonlinear Autoregressive Distributed Lag (NARDL) Model"*, by **Behiani Ridha**, explores the asymmetric effects of oil price shocks on Algeria's fiscal deficit. Applying the NARDL model to data from 1990 to 2023, the study reveals that negative oil price shocks have a strong long-term impact by significantly widening the deficit, whereas positive shocks have a weaker effect. In the short term, the effects are symmetric and statistically insignificant. These findings underscore the urgent need for structural reforms, revenue diversification, and enhanced fiscal resilience in Algeria.

The **third article**, *"The Impact of ICT and R&D on Economic Growth in MENA Countries"* by **Farah Fadoua** and **Hadroug Ahmed**, analyzes the role of Information and Communication Technology (ICT) and Research and Development (R&D) in fostering economic growth across ten MENA countries between 1990 and 2022. Utilizing key indicators such as GDP per capita, gross fixed capital formation (GFCF), and gross enrollment ratios, the study finds that ICT and R&D have a statistically insignificant impact in both the short and long run. However, robustness checks using CCEMG and AMG techniques confirm a significant positive impact of GFCF. The gross enrollment ratio, however, does not show a meaningful effect.

The **fourth article**, *"Artificial Intelligence Adoption in European Union Enterprises (2024): An Empirical Analysis of Usage Patterns by Size, Sector, Technology Type, and Functional Purpose"*, by **Soufyane Kheloufi**, analyzes AI adoption trends in EU enterprises based on a 2024 survey of 157,000 entities. The findings show that 13.48% of EU enterprises have adopted AI, with significant disparities based on firm size and sector. Large enterprises (41.17%) and the information and communication sector (48.72%) lead adoption, emphasizing the importance of resources and data intensity. Text mining is the most commonly used AI tool, mainly for

marketing and administrative optimization. The study recommends targeted policies to support SME adoption and encourages Algerian institutions to conduct similar national surveys for strategic planning.

The **fifth article**, "*The United States' Experience in Utilizing Blockchain to Enhance Data Security in Internal Auditing*", by **Abdelhak Ziani** and **Kheira Medjdoub**, examines how blockchain can enhance data security in internal auditing processes. The study highlights blockchain's ability to ensure data integrity, automate auditing tasks, and provide real-time assurance. Case studies from both federal agencies and private firms illustrate its implementation. Despite its potential, the study notes challenges related to regulatory compliance, high implementation costs, and infrastructure readiness.

The **sixth article**, "*Adopting Program and Performance Budgeting as an Alternative to the Traditional Budget: A Strategic Vision for Fiscal Discipline and Deficit Reduction in the Algerian Budget (Canada's Experience as a Model)*", by **Ismail Sari**, **Abdelkader Haouari**, and **Sadek Hadi**, advocates for replacing traditional budgeting in Algeria with program and performance-based budgeting, in line with Organic Law 18-15. Using Canada's experience as a benchmark, the authors argue that this model enhances spending efficiency and fiscal discipline. Based on a descriptive-analytical method with supporting data, the study concludes that adopting this budgeting approach can help Algeria manage its fiscal resources more effectively and meet its medium- and long-term economic goals.

The **seventh article**, "*Analysis of Telecom Churn in Algeria: A Case Study of Ooredoo Using R*", by **Balouli Houssame Eddine**, focuses on customer churn analysis in the Algerian telecom sector, specifically Ooredoo. Using machine learning models in R—Decision Trees and Support Vector Machines—the study identifies churn predictors and builds models for forecasting customer attrition. The Decision Tree model outperforms the SVM model, providing more accurate churn predictions.

The **eighth article**, "*Artificial Intelligence as a Strategic Tool in Digital Marketing: From Theory to Practical Models*", by **Khaoula Kacimi Elhassani** and **Samia Assenine**, examines how AI transforms digital marketing in the era of digital transformation and e-commerce growth. The study reveals that AI improves marketing efficiency, customer targeting, and user experience. Recommendations include investment in technical infrastructure, capacity building, ethical oversight, and performance measurement systems, all of which are crucial to maintaining a competitive edge in digital markets.

The **ninth article**, "*Assessment of the Global Islamic Finance Industry Development: An Analytical Statistical Study (2016–2023)*", by **Krache Housseem** and **Leftaha Souad**, presents a descriptive analysis of global Islamic finance using data from the IFDI reports. The study tracks the

evolution of key indicators and sub-indicators from 2016 to 2023, finding that while the IFDI grew between 2016 and 2021, it declined in 2022–2023 due to revisions in evaluation criteria. Nevertheless, 23 out of 24 sub-indicators showed consistent positive growth, with annual averages ranging from 1.07% to 17.62%.

The **tenth article**, "*Bibliometric Analysis of the Relationship Between Digital Culture and Digital Marketing (2010–2024)*", by **Assma Lezghed** and **Abderraouf Lezghed**, provides a comprehensive bibliometric review of studies on digital culture and digital marketing published in the Scopus database from 2010 to 2024. The findings emphasize the role of digital technology in commerce and sustainability. The study also maps knowledge clusters, citation patterns, and future research trends in the field.

The **11th article**, "*Challenges of Integrating Artificial Intelligence in Corporate Decision-Making Processes*", by **RABIA Lamia** and **BENNOUR Latifa**, explores how artificial intelligence is emerging as a strategic lever in corporate decision-making within the context of the Fourth Industrial Revolution. Through a comprehensive literature review and comparative case analysis of companies such as Amazon, Unilever, IBM Watson Health, and Target, the study tracks the transition from traditional hierarchical decision-making models to automated systems grounded in advanced data analytics. The results identify five functional types of AI in decision-making—predictive, descriptive, generative, reactive, and prescriptive—highlighting their contributions in terms of speed, accuracy, and objectivity. However, challenges such as data quality, algorithmic opacity, and organizational resistance persist. The study recommends a multidimensional governance framework addressing organizational, ethical, and technical aspects to maximize AI benefits while managing associated risks.

The **12th article**, "*Economic and Technological Drivers of Sustainable Agriculture: Evidence from a Developing Country Context*", by **Tartar Saif Eddine** and **Helimi Sarra**, investigates the economic and technological factors influencing sustainable agricultural development in Algeria from 1991 to 2023. Using a descriptive approach to define key concepts and an empirical method based on the Autoregressive Distributed Lag (ARDL) model, the study analyzes time-series data to assess the relationship between these factors and agricultural development. The findings reveal that sustainability in Algerian agriculture is primarily driven by the availability and interaction of economic and technological inputs, which have symmetrically influenced agricultural output during the study period.

The **13th article**, "*Modeling the Inflation Rate in Algeria for the Period 1980–2023 Using Multiple Linear Regression: A Comparison Between Classical (OLS) and Bayesian (BA) Estimation*", by **Labou Nadia** and **Mohammed Abdelaaziz**, examines the determinants of inflation in Algeria using multiple linear regression. The model includes variables such as the real exchange rate (Dinar/USD), oil price fluctuations, real interest rates, and changes in the export-to-

GDP ratio. Parameters were estimated using both Ordinary Least Squares (OLS) and Bayesian (BA) methods to assess convergence between the two approaches. The findings confirm that both estimation techniques yield similar results, reinforcing the robustness of the model and offering insights into Algeria's inflation dynamics over four decades.

The **14th article**, *"Natural Gas and Energy Transition in Algeria: Sovereignty, Security, and Strategy in a Changing Global Order"*, by **MOUSLI Abdenadir**, assesses the strategic importance of natural gas within Algeria's energy system amid global transitions and geopolitical tensions. Utilizing a multidisciplinary approach that incorporates institutional analysis, statistical review, and energy policy evaluation, the study underlines natural gas's centrality to both domestic energy needs and export revenues. However, it warns of rising domestic consumption and underinvestment jeopardizing Algeria's energy sovereignty. Without a coherent transition plan incorporating energy efficiency, subsidy reform, and renewable energy development, the country risks undermining its sustainable development goals. The study concludes with strategic policy recommendations to enhance Algeria's energy governance.

The **15th article**, *"Reality and Challenges of Islamic Banking Windows in Algeria – The Case of the Islamic Banking Window at the Banque Extérieure d'Algérie (BEA) as a Model"*, by **Daham Abdelkader** and **Kouidri Khedidja**, explores the current state and challenges of Islamic banking in Algeria. Focusing on Islamic windows within conventional banks, particularly at BEA, the study examines legal and regulatory barriers to providing interest-free financial services. It discusses laws such as 18-02 and 20-02 governing participatory banking and Islamic financial operations. The study emphasizes the role of Islamic windows in mobilizing informal savings and integrating them into the formal financial system. The findings suggest that these mechanisms contribute meaningfully to financial inclusion and economic development in Algeria.

The **16th article**, *"Requirements for Establishing a Takaful Insurance System in Algeria"*, by **Yacine Merah**, analyzes the prerequisites for implementing Takaful (Islamic insurance) in Algeria. Through a structured questionnaire administered to 52 professionals in the insurance sector, the study quantifies key implementation factors. Statistical analysis reveals the necessity of adapting the national accounting system to accommodate Takaful's unique features, ensuring proper contract enforcement, and establishing a Sharia-compliant supervisory authority. It also underscores the importance of promoting a positive societal perception of Takaful to encourage broader acceptance and trust.

The **17th article**, *"SMEs as Catalysts for Entrepreneurial Growth in Algeria: Analyzing the Determinants of Investment, Policies, Challenges, and Future Prospects"*, by **AMOKRANE Mounir** and **BOUAZIZ Brahim**, investigates the role of small and medium-sized enterprises (SMEs) in supporting entrepreneurial activity in Algeria. The study examines variables such as annual investment flows, sectoral transition trends, and market competitiveness using a descriptive

and analytical approach. Covering the period from 2003 to 2021, the findings indicate that SME investment fluctuated in tandem with policy reforms and market dynamics. The services sector emerged as the most competitive, signaling a shift toward a service-based economy. The authors advocate for a business-friendly environment and targeted incentives to sustain entrepreneurship and revitalize underperforming enterprises.

The **18th article**, *"The Current State and Future Prospects of CBDCs and Tokenization: Case Study of China"*, by **Anissa Cedra**, explores the impact of Central Bank Digital Currencies (CBDCs) and tokenization on modern financial systems. Through a comparative analysis of China's e-CNY and Jamaica's Jam-Dex programs, the study evaluates these technologies' potential for improving monetary efficiency and financial inclusion. Drawing from regulatory literature and real-world case studies, the findings reveal that CBDCs can enhance transaction efficiency and connectivity, yet concerns remain regarding regulatory ambiguity, liquidity risks, and cybersecurity. The paper concludes with strategic recommendations for policymakers and financial institutions aiming to integrate CBDCs and tokenized assets within conventional frameworks.

The **19th article**, *"The Reality and Causes of Poverty in Algeria, 1999–2019: An Evaluative Study"*, by **Mostefai Khadidja** and **Haouas Amine**, analyzes the multifaceted nature of poverty in Algeria over a 20-year span. Utilizing statistical and socio-economic indicators, the study identifies root causes such as wealth inequality, high unemployment, and inflation-driven income disparities. Despite robust economic growth at the turn of the millennium, poverty rates remained persistently high due to unequal distribution of development benefits. The authors recommend targeted education reforms, increased social spending, and improved infrastructure to reduce poverty and achieve more equitable development across rural and urban regions.

The **20th article**, *"The Role of Healthcare in Achieving Sustainable Development Goals"*, by **Ghaoues Soufiane** and **Kharroubi Nawal**, evaluates the central role of healthcare systems in promoting sustainable development. The study investigates emerging healthcare trends, including the adoption of telemedicine, and assesses challenges related to funding, infrastructure, and access. It outlines the historical and contemporary context of healthcare provision in Algeria and emphasizes the need for increased investment, training of medical personnel, and promotion of research. The study concludes that healthcare reform is essential for improving quality of life and achieving broader developmental goals.

The **21st article**, *"The Role of Industrial Clusters in Enhancing Innovation: An Analysis of the Biotechnology Experience in Germany"*, by **BENSAADI Djamel** and **BOUGABA Ouerdia**, examines how industrial clusters promote innovation, with a focus on the German biotechnology sector. The study combines a literature review with an analytical evaluation of innovation support policies and knowledge transfer mechanisms. It finds that biotechnology clusters significantly enhance the conversion of scientific knowledge into industrial applications, bolstering national

competitiveness. Challenges related to sustainability and innovation diffusion are discussed, with recommendations for strengthening public-private partnerships, securing long-term financing, and fostering a more effective innovation ecosystem.

The 22nd article, "*Entreprise Internationale et Gestion Stratégique à l'Ère Numérique*", by **Djamel Eddine Laouisset**, delves into the rapidly evolving dynamics of the digital age and its implications for international business and strategic management. The study provides an overview of the digital landscape and investigates both the challenges and opportunities arising from this disruptive era. As digital transformation continues to reshape global markets, organizations must demonstrate strategic foresight and adaptability to navigate the multifaceted challenges it presents. The article emphasizes the need for innovative approaches to remain competitive and strategically agile in an increasingly digitized global environment.

The 23rd article, "*أثر مدخلات الإنتاج الأجنبية على القيمة المضافة للقطاع الزراعي في السودان (1990-2021)*", by **إبراهيم علي جماع الباشا**, evaluates the impact of foreign production inputs on the added value of Sudan's agricultural sector over the period 1990 to 2021. The study addresses the central question of whether foreign inputs—such as funding from the International Fund for Agricultural Development, fertilizer imports, and labor—contribute positively to agricultural value-added. Utilizing both descriptive and econometric methods, the results confirm a significant positive relationship. The study recommends enhancing workforce training to improve the use of modern agricultural technologies and establishing health centers near farming areas to support agricultural productivity.

The 24th article, "*تقييم أثر تطبيق آليات حوكمة الشركات على سعر السهم بالسوق المالية بالتطبيق على الشركات*", by **إسماعيل عثمان شريف** and **شريف محمد عبد الحميد الشيخ**, investigates the extent to which corporate governance mechanisms are applied in Saudi joint-stock companies and their impact on stock prices in the Saudi financial market. Employing both descriptive and inductive approaches, the study analyzes financial statements from a selected sample of companies. The findings reveal no direct significant relationship between governance elements—such as board size, board independence, legal compliance, and audit quality—and stock price. However, the study suggests an indirect influence, where improved governance can enhance company reputation and performance, thereby increasing investor confidence and share value. It recommends periodic evaluations of governance practices to refine corporate governance frameworks and improve market performance.

Editorial Committee