

Good Governance, Management Policies, and Management Achievement Affecting the Sustainability of the Government Pension Fund (GPF)

Pichamon Chansuchai¹, Chaithanaskorn Phawitpiriyakliti², Bundit Pungnirund³,
Tanapol kortana⁴, chompoo Saisama⁵
^{1,2,3,4} *Suan Sunadha Rajabhat University, Thailand*

*E-Mail: s60484945033@ssru.ac.th, chaithanaskorn.ph@ssru.ac.th, bundit.pu@ssru.ac.th,
tanapol.ko@ssru.ac.th, chompoo.sa@ssru.ac.th*

Abstract

Sustainable development is a way of conducting business on the basis of economic, social and environmental responsibilities. All activities of the organization must be conducted on the principle of sustainability and with sustainable results in order to create value, recognition, and trust for all stakeholders. The Government Pension Fund is a large government fund with a large number of members. It used to be an organization that was considered by society and its members on the matter of good governance. In order to gain confidence and trust from all stakeholders and to achieve the ultimate goal of remaining sustainable, the Government Pension Fund has improved its organization in order to become an organization of good governance. It has also operated according to the principles of good governance until the present. The objectives of this research were to study: 1) the levels of good governance, management policies, management achievement, and sustainability of the Government Pension Fund; 2) the influences of good governance, management policies, and management achievement on the sustainability of the Government Pension Fund; and 3) develop a model for the sustainability of the Government Pension Fund. This research employed a mixed research methodology combining quantitative and qualitative methods. For the quantitative research part, the research sample consisted of 420 members of the Government Pension Fund. The sample size was determined based on the criterion of 20 times the observed variables. They were selected via stratified sampling. Data were collected with the use of a questionnaire and analyzed with a structural equation model. As for the qualitative research component, in-depth interviews were conducted with 20 key informants consisting of experts and members of the Government Pension Fund. The data were analyzed with content analysis. The findings showed that: 1) good governance, management policy, management achievement, and sustainability of the Government Pension Fund were rated at the highest level; 2) good governance, management policy, and management achievement had influence on the sustainability of the Government Pension Fund, with a .05 level of statistical significance, and all of these factors could predict the results by 95 percent; and 3) the model for the sustainability of the Government Pension Fund, developed by the researcher, was called the UCIP Model, consisting of U (referring to utility), C (referring to corporate governance), I (referring to internal process perspective), and P (referring to performance). These research findings can create sustainability for the organizations by integrating 3 key elements, namely good governance, management policies and management achievement, to drive concretely throughout the organizations under the legal business operation, morality and code of conduct, along with setting up appropriate organizational management policies, and create management achievement by using the balanced scorecard strategic management tool to measure the performance and decision-making.

Keywords: Good Governance, Management Policy, Management Achievement, Sustainability, Government Pension Fund (GPF)

1. Introduction

The government pension fund is the institution that is responsible to perform the pension activities, within any country. In this regard, it is also noted that in the government sector, due to lack of discipline and other factors, the government pension fund has failed to satisfy the needs of people. In this way, different studies have concluded that the role of corruption, misleading and corrupt workforce activities including government machinery are responsible for this kind of crisis in the government pension fund system. Accordingly, the role of the workforce is critical because it is the key factor that is reducing the level of corporate organization, and acts performing for the welfare of the community. These problems need to be addressed because the crisis is not left behind, but developing over time, to increase the performance of organizational activities within any business organization.

Furthermore, good governance refers to the systematic performing of activities within the government department for efficient effective output (Eskandari, Dash Karimi, & Hojati, 2022). In the same way, good governance is necessary to eradicate all the challenges and perform the governing system in the organization for the benefit of the community and society at large (Ahmed, Zainol, & Mokhtar, 2022). Similarly, management policies refer to the policies of any business organization or institution that are responsible to take key decisions. According to Jatmiko and Amalia (2022), based on these policies, the whole structure of the organization work, and if the policies are best, and implemented appropriately, as result, the more effective output would be developed, for better performance in the organization. Moreover, if the organizations are failed to implement these policies accordingly, as result, the whole sector is failing crisis due to emerging routine challenges (Yeganegi, Alvani, & Memarzadeh, 2016).

However, these policies are framed by the constitution of the organization and have a vision and mission that is responsible for the community development and performing activities. On the other hand, management achievement refers to the achievement that is based on the set objective by any organization, and the working of management with the help of hierarchy to accomplish the set objective. It is a fact that achievement-centered management working is best for performing the managerial activities within any organization, to enhance the responsibility of management, to get achievement in the business sector. At the same time, according to Mokhtarzadeh, Hashemi, Waqfi, and Atae (2021), sustainability of the organization refers to the development of the organization, effectively and efficiently, by not compromising the values of individuals, to perform the activities excellently. Moreover, it is noted that the most sustainable development would be, as result, the more effective organization performing will help the community to satisfy their needs.

The objective of this study was to understand to what extent, good governance, management policies, management achievements are playing a key role in the sustainability of the organization. Importantly, this study has the objective to develop the model for the sustainable development of government pension funds. Furthermore, this study aims to define the relationship between the different variables presented in this study, which is critical for the managerial implications to improve business performance.

Furthermore, the significance of this study is that it has theoretical as well as practical implications for improving the sustainability of the government pension fund. To begin with, this study provides the managerial implication to ensure that the organizational performance of the government pension fund should be in a

sustainable way. At the same time, this study provides the theoretical framework to identify the relationship between good governance, management policies, management achievement,

and the sustainability of the government pension fund. Also, this study has important future recommendations that are important to consider for future research.

2. Literature Review

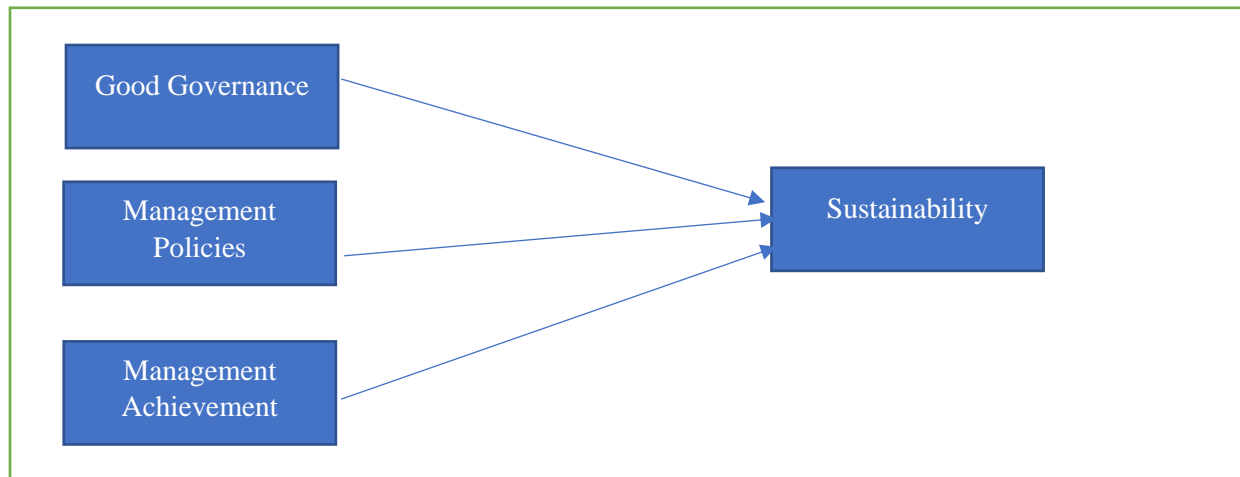


Figure 1. Theoretical Framework

This section of the study is based on the literature review according to the relationship between different variables (see Figure 1. Theoretical Framework). It is a fact that good governance has a key role in the development of the organization and conducting its activities. To begin with, good governance comes with the efficient performance of the team that is involved to work for the betterment of the organization and the benefit of society. Secondly, according to Julaei, Salavati, Ahmadi, and Mohammadi (2019), good governance is important because it has a critical influence on sustainable development. In this regard, sustainable development refers to the development with the positive approach in which people are provided with the opportunities to enhance their performance by not compromising the value of the other people and their opinions. However, when it comes to the organizational contact and the performance of the organization, sustainable development is a fundamental issue because most organizations are not working on the ideology of sustainable development, but these are just taking different shortcuts for business performance. In this way, improving good governance is necessary, because it is directly influencing the sustainability that is

critical in the modern world (Eskandari et al., 2022). On the one hand, the business organization or the institution of government or private sector that are working with the ideology of sustainability according to the vision and mission of the institution, in result the performance of these businesses all institution is improved. Oppositely, on the other hand, according to Mandal et al. (2022), the institutes of government or private sector that are not contributing to good governance and the function of the businesses are not based on sustainable policies, resulting in the performance and the morale of the institute is not appropriate for the community at large. In this way, according to Jerin et al. (2022), it has become the critical responsibility to ensure sustainability and sustainable development for effective business performance that is supported with good governance, not only in the private but in the government sector.

Hypothesis 1: There is a relationship between good governance and sustainability of the government pension fund.

Similarly, the management policies are important because these policies are framed to implement

for getting better performance in the government, as well as in the private sector. However, according to Anjum, Ming, and Puig (2022), in modern time it has become an issue for the organization to frame the policies because due to globalism, and different international laws the organization are seeking to understand the role of policies and try to implement policies in an effective way for better performance. Moreover, the policies are not only applicable but there are the factors that are supporting to implementation of these policies and at the same time, there are some other factors that are affected by top management policies (Briggs, Friedland, Nahmens, Berryman, & Zhu, 2022). Importantly, there is a critical role of management policy in sustainable development and sustainability in organizational functionality. To begin with, these policies are important because, based on these policies, the whole hierarchy of the organization works for the betterment and providing effective services to the community. Secondly, according to Latukha, Michailova, Ott, Khasieva, and Kostyuk (2022), these policies have strong implementation for the employed of the organizations to understand their critical role and the relationship between different factors to get satisfactory results. Moreover, the organization that is working based on management policies and the implementation of the policy in an effective way, in result the hierarchy of the organizations are providing satisfactory services to the people. However, on the other hand, the organizations that are failed to implement the management policy in these organizations are contributing less to sustainability, because the performance of the employees for the organization as a whole is field to achieve the set standard accordingly (Tuzlukaya, Şahin, & Cigdemoglu, 2022). In this manner, the responsibility on the top management of the organization is increased, because the organization is directly responsible for the effective management policies, and the evaluation of these management policies in the context of public organizations (Stefan et al., 2021). Importantly, the organization that is

implementing the management policies effectively, in result this organization or are working sustainably by not compromising on the resources or the values of the individual of the society.

Hypothesis 2: There is a relationship between management policies and the sustainability of the government pension fund.

In the same way, management achievement is contributing a lot to the sustainability of the organization because the organizations are working with the help of management. In this regard, the achievement of the management is directly related to the performance. It is because if the performance of the employee of the organization is according to the acceptable level, then the organization would work in the right direction, and the achievement according to the set objective is acceptable. However, according to Xu and Liu (2022), if the organization fails to achieve the objective with the help of employees, as result the performance of the organization would be decreased, and its role would be limited in a similar context. Also, the responsibility of the management is to understand the role of effective management and work in an understandable way that is supported by the management policies to achieve sustainability in the organizational performance (Firmansyah, Dharmawan, Kriswatriyono, & Wulandari, 2022). Importantly, getting sustainability in the organizational performance is not an easy task, but it takes time to develop and make the understandable recommendation for better performance in any community. Also, the management policies are supporting the management to achieve sustainability for the better performance of the organizations. However, this achievement is not limited to effective performance, but at the same time, it contributes in the sustainability and helpful for achieving the standardized objectives set by the vision and the mission.

Hypothesis 3: There is a relationship between management achievement and sustainability of the government pension fund.

3. Methodology

The questionnaire for this study was prepared by taking scale items from the previous studies. In the same way, the questionnaire was divided into two different sections. In section first one, all the demographic information was collected by the respondents, because it was important to understand from where the respondents belong. On the other hand, in the later section, the scale items for each variable were presented to get all the information related to each variable. However, the purpose of the questionnaire was to check the relationship between the hypotheses and identify the result for this study.

3.1 Data Collection

For this study, the data were collected by stratified sample design to understand the relationship between the variables. In this regard, the sample size was 420. To begin with, the respondents were introduced with the purpose of the study, and there were asked about their permission to provide the questionnaire.

Secondly, they were asked to fill out the questionnaire, with their true-to-life approach, to contribute to the worth of the study. Thirdly, all of their questions were answered, while responding to the questionnaire. In last, they have appreciated their responsiveness and the customer collected back to proceed with the study. The stratified sample of 420 members of the government pension fund was collected through questionnaire. Similarly, the 20 experts of the same organization were interviewed, and the data were analyzed with content analysis.

4. Findings

In this section of the study, the results of empirical variables including mean, standard deviation, and p-value are analyzed (see Table 1. Statistical test of empirical variables). Also, the factor loadings were checked to understand the reliability of the framework, and the variables (see Figure 2. Model). In the same way, the factor loading for all the variables was greater than 0.8 (see Table 2. Factor Loadings).

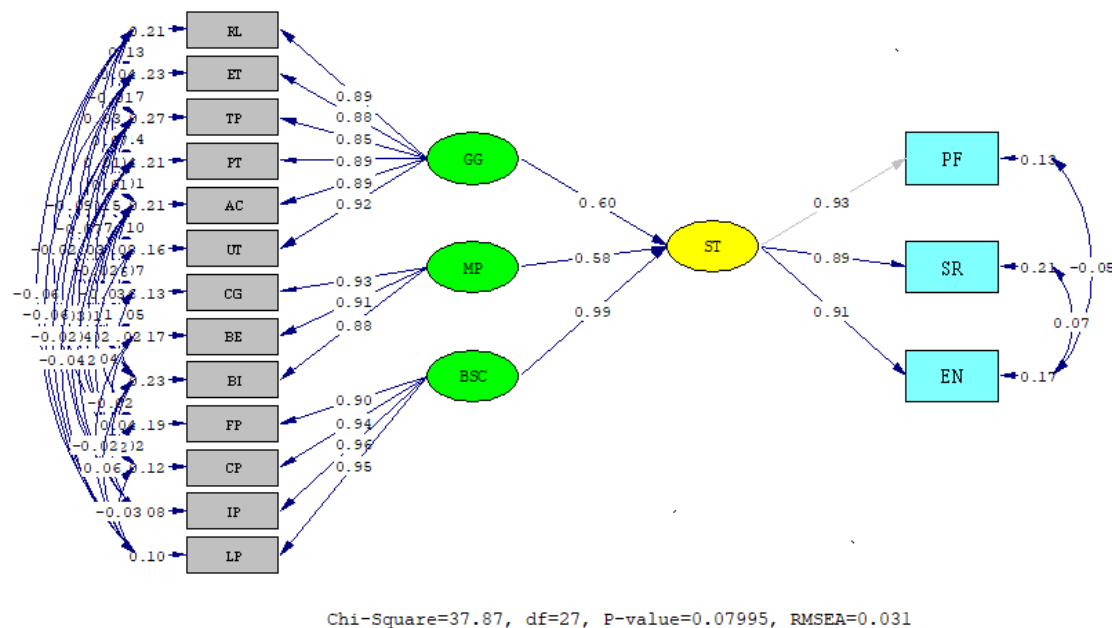


Figure 2. Model (n=420)

Table 1. Statistical test of empirical variables (n=420)

Variable	Mean	St. Dev	Skewness	Kurtosis	Chi-square	p-value
RL	4.56	0.56	-1.078	0.972	67.071	0.000
ET	4.53	0.59	-1.043	0.847	62.733	0.000
TP	4.67	0.52	-1.517	1.702	111.665	0.000
PT	4.65	0.53	-1.393	1.183	94.978	0.000
AC	4.58	0.57	-1.099	0.457	62.647	0.000
UT	4.58	0.54	-0.986	0.138	51.095	0.000
CG	4.60	0.56	-1.280	1.229	86.570	0.000
BE	4.59	0.59	-1.225	0.859	77.330	0.000
BI	4.59	0.58	-1.232	0.537	74.081	0.000
FP	4.51	0.59	-0.956	0.424	50.966	0.000
CP	4.56	0.56	-1.111	0.614	65.253	0.000
IP	4.52	0.58	-0.874	-0.075	42.088	0.000
LP	4.57	0.56	-1.039	0.196	55.592	0.000
PF	4.53	0.58	-0.965	0.323	50.743	0.000
SR	4.61	0.56	-1.206	0.574	72.736	0.000
EN	4.55	0.60	-1.127	0.636	66.766	0.000

Table 2. Factor Loadings (n=420)

Variable	Factor Loading (λ)	ρ_c	ρ_v
ST	0.87-0.95	0.940	0.841
GG	0.83-0.89	0.959	0.749
MP	0.81-0.97	0.930	0.821
BSC	0.91-0.94	0.962	0.851

$$\rho_c > 0.70, \rho_v > 0.50$$

ST = Sustainability, GG= Good governance, MP = Management Policy, BSC = Management Achievement

Also, with the help of adjusting the model, the relationship between the variables was tested to check their significance. In this regard, the direct effect of all the three independent variables good governance, management policies, and management achievement are significant with relation to the dependent variable Sustainability (see Table 3. Parameter estimation result of direct

effect coefficient, indirect effect, and total effect from adjusting model). Similarly, there was not a single indirect effect, because, in the framework, not a single mediation was available to mediate the relationship between the variables. Therefore, all the hypotheses are significant and have a strong relationship with each other.

Table 3. Parameter estimation result of direct effect coefficient, indirect effect, and total effect from adjusting model (n=420)

Dependent Variable	R2	Effect	Independent Variable		
			GG	MP	BSC
ST	0.95	DE	0.60** (3.40)	0.58** (3.39)	0.99** (11.03)
		IE	-	-	-
		TE	0.60** (3.40)	0.58** (3.39)	0.99** (11.03)

$\chi^2 = 37.87$, $df = 87$, $P\text{-value} = 0.07995$, Relative $\chi^2 = 0.435$, $GFI = 0.99$, $AGFI = 0.94$, $RMR = 0.003$, $SRMR = 0.010$, $RMSEA = 0.031$, $P\text{-Value for Test of Close Fit} = 0.92$, $NFI = 1.00$, $IFI = 1.00$, $CFI = 1.00$, $CN = 516.95$

** Statistically significant 0.05

ST = Sustainability, GG= Good governance, MP = Management Policy, BSC = Management Achievement

5. Discussion

To begin with, according to the results of H1, there is a significant relationship between good governance and the sustainability of government pension funds. In this regard, the organizations that are enhancing sustainability with the help of good governance the relations are contributing to sustainability at the largest scale. In this way, it is important to understand that sustainability not only comes with development but with the help of management good governance, can be achieved. However, to get good governance in the organizational context is not an easy job, but it demands high performance for sustainable development. According to Adesuwa and Joy (2022), in the countries, where good governance is achieved and the organizational performance of the public sector particularly the government pension fund organization sustainability is being increased in that organizations. Importantly, the public demands that there should be good governance for government pension funds because when the government level would be efficient, more performance would be delivered in the public sector for the welfare of the community at a larger scale. Moreover, according to Setyawan, Jurumia, Martono, and Yuniana (2022), not only with the help of good governance but with the help of effective governance and effective measurement for accountability and good governance sustainability can be achieved in the organizational context in the public sector. Similarly, this study highlights that the role of good governance is critical because it is fundamental for improvement in the sustainability that is required by the modern organization in the global arena.

Similarly, according to the results of H2, there is a significant relationship between the

management policies and the sustainability government pension fund. It is important to understand that the management policies are helpful and critical to improve the performance of the organization in the wider context because based on the policies the organization is functioning effectively. Moreover, according to Figueiredo, Veiga, Teixeira, and Fernandes (2022), it is also noted that the organization that is not valuing the management policies, these organization are failed to achieve sustainability with effective development. Importantly, management policies are needed to be developed by the effective and the corporate social responsibility team that should understand the role of sustainability in the management policies and draws the highlight that must be achieved by the management in conducting the business function (Acciarini, Borelli, Capo, Cappa, & Sarrocco, 2021). Also, according to Rishi (2022), these management policies are fundamental in sustainability not for only the government pension fund, but for every program that is for the welfare of the community. Particularly, effective management policies are responsible for effective and efficient results in the organizational context to develop a strong relationship between different variables, and with the help of different factors, sustainability in the global context can be achieved (Dentoni, Pinkse, & Lubberink, 2021). In this regard, the study concludes that the organization must focus on the management policies to implement effective policies with the help of top management, and the hierarchy to improve the performance of the organization which is critical for sustainable development (Khan, Ahmad, & Majava, 2021).

Moreover, according to the result of H3, there is a significant relationship between management achievement and sustainability in the government

pension fund. Indeed, management achievements are important to consider when it comes to organizational performance because the performance of an organization is directly dependent on the achievement of the management (Gupta, Kumar, & Wasan, 2021). In this regard, if the management of the government pension fund has set the objective to target these objectives for the welfare of the community, as result, effective management would help to develop more sustainable and successful organizational performance. Furthermore, according to Bianchi, Testa, Tessitore, and Iraldo (2022), the organization that is badly failed to ensure the critical role of management in the wider organizational context the achievement based on the set objectives, or not resulted in this way. However, if the management is working effectively in the right direction to achieve the set target, in result the organization would have the approach of sustainability and this sustainability would help for the betterment of the community for a long time.

6. Implementations

This study has theoretical implications because no earlier studies have discussed the role of management policies, management achievement, and good governance to improve the government pension fund organization performance with sustainability. To begin with, this study provides the theoretical framework that demonstrates the relationship between the variable that is taken to identify, to what extent the independent variables good governance, management policies, and management achievement are affecting the sustainability of the government pension fund. This contribution to the literature would help future researchers to understand the relationship between the variables based on this study. Moreover, the study also provides effective management techniques that are useful for enhancing sustainability in the government pension fund organization. Also, with the discussion provided based on hypotheses of this study, the management should ensure the role of good governance in the sustainability of

government pension fund because it is absolute that until and unless, good governance is not being practiced in the organizational context, then it would be a daydream to achieve the sustainability. Furthermore, this contribution to the literature would help future research is to not take these variables to understand the affecting variable in the sustainability of government pension fund, but to take another variable that is not discussed yet.

At the same time, this study has practical implications because the study has concluded that with the help of good governance and effective management policies, it is possible to get sustainability in the government pension fund. Moreover, the study highlights that there is a critical role of management achievement because these achievements are supported with the internal and external factors affecting the credibility, in result improvement are acceptable. In this regard, this study demonstrates that the management of government pension funds should consider the provided discussion of the study based on the relationship between the hypotheses to develop strategies for getting sustainability in the organizational context. Importantly, sustainability is required for the modern organization because for the benefit of the society, and the welfare of the community at large, sustainability should be considered in an effective way for the development. Therefore, the government pension fund organization should achieve sustainability with the help of effective management, to ensure credibility with the help of good governance and management policies.

7. Future Directions

This study highlights that future research should focus on the role of organizational behavior, corporate social responsibility, and public relations in the sustainability of the government pension fund. In this regard, no study has discussed these influencing factors to analyze the relationship of these variables in the management practices, and sustainable organization environment. In the same way, future research

must focus on the critical factor and hygiene for the government pension fund. Also, this study demonstrates that the relationship of the existing variables used in the theoretical framework should be considered for future research to define the relationship between the variables.

References

- Acciarini, C., Borelli, F., Capo, F., Cappa, F., & Sarrocco, C. (2021). Can digitalization favour the emergence of innovative and sustainable business models? A qualitative exploration in the automotive sector. *Journal of Strategy and Management*.
- Adesuwa, I., & Joy, A. O. (2022). Rules and routines as effective classroom management techniques on perceived students' academic achievement in shorthand in Edo state, Nigeria. *Indian Journal of Commerce and Management Studies*, 13(1), 1-7.
- Ahmed, A. H. A., Zainol, Z., & Mokhtar, N. (2022). An insight of accountability practices in non-governmental organizations (NGOs): The case of Yemen. *International Journal of Research in Business and Social Science* (2147-4478), 11(1), 178-186.
- Anjum, A., Ming, X., & Puig, L. C. M. (2022). Analysis of strategic human resource management practices in small and medium enterprises of South Asia *Research Anthology on Human Resource Practices for the Modern Workforce* (pp. 1021-1039); IGI Global.
- Bianchi, G., Testa, F., Tessitore, S., & Iraldo, F. (2022). How to embed environmental sustainability: The role of dynamic capabilities and managerial approaches in a life cycle management perspective. *Business Strategy and the Environment*, 31(1), 312-325.
- Briggs, B., Friedland, C. J., Nahmens, I., Berryman, C., & Zhu, Y. (2022). Industrial construction safety policies and practices with cost impacts in a COVID-19 pandemic environment: A Louisiana DOW case study. *Journal of Loss Prevention in the Process Industries*, 76, 104723.
- Dentoni, D., Pinkse, J., & Lubberink, R. (2021). Linking sustainable business models to socio-ecological resilience through cross-sector partnerships: A complex adaptive systems view. *Business & Society*, 60(5), 1216-1252.
- Eskandari, H., Dash Karimi, Y., & Hojati, A. (2022). Identifying the Effective Factors of Public Welfare Governance with a Social Justice Development Approach: A Qualitative Research. *Iranian Journal of Educational Society*, 14(2), 299-308.
- Figueiredo, R., Veiga, P. M., Teixeira, S. J., & Fernandes, C. I. (2022). Management Sustainability: Past, Present, and Future Trends. *International Journal of Social Ecology and Sustainable Development (IJSESD)*, 13(4), 1-20.
- Firmansyah, A., Dharmawan, L., Kriswatriyono, A., & Wulandari, Y. (2022). *Environmental Management System Toward Sustainable Development Goals Achievement Base on Community Empowerment in Peri-Urban*. Paper presented at the IOP Conference Series: Earth and Environmental Science.
- Gupta, H., Kumar, A., & Wasan, P. (2021). Industry 4.0, cleaner production and circular economy: An integrative framework for evaluating ethical and sustainable business performance of manufacturing organizations. *Journal of Cleaner Production*, 295, 126253.
- Jatmiko, B., & Amalia, S. N. (2022). *The Influence of the Internal Control System, Organizational Culture, Leadership Style, and Regional Financial Management System on the Implementation of Good Governance*. Paper presented at the International Conference on Sustainable Innovation Track Accounting and Management Sciences (ICOSIAMS 2021).
- Jerin, D. T., Sara, H. H., Radia, M. A., Hema, P. S., Hasan, S., Urme, S. A., . . . Quayyum, Z. (2022). An overview of progress towards implementation of Solid Waste

- Management policies in Dhaka, Bangladesh. *Heliyon*, e08918.
- Julaei, H., Salavati, A., Ahmadi, K., & Mohammadi, A. (2019). Explaining the Content Elements of a Good Governance-Based Performance Management Model in Public Agencies. *Management Researches*, 12(45), 187-210.
- Khan, I. S., Ahmad, M. O., & Majava, J. (2021). Industry 4.0 and sustainable development: A systematic mapping of triple bottom line, Circular Economy and Sustainable Business Models perspectives. *Journal of Cleaner Production*, 297, 126655.
- Latukha, M., Michailova, S., Ott, D. L., Khasieva, D., & Kostyuk, D. (2022). Gender, talent management and firm performance: MNCs' female-focused talent management practices in Russia. *Employee Relations: The International Journal*.
- Mandal, A., Majumder, A., Dhaliwal, S., Toor, A., Mani, P. K., Naresh, R., . . . Mitran, T. (2022). Impact of agricultural management practices on soil carbon sequestration and its monitoring through simulation models and remote sensing techniques: A review. *Critical Reviews in Environmental Science and Technology*, 52(1), 1-49.
- Mokhtarzadeh, K., Hashemi, M., Waqfi, N., & Ataei, M. A. (2021). " STUDY OF THE RELATIONSHIP BETWEEN INDEX OF GOOD GOVERNANCE AND THE PERFORMANCE OF RECRUITMENT DEPARTMENT OF THE ADMINISTRATIVE REFORMS AND CIVIL SERVICES COMMISSION OF AFGHANISTAN" PROVINCE TO BE STUDIED: HERAT. *International Journal of Information, Business and Management*, 13(2), 83-96.
- Rishi, P. (2022). Climate Change and Sustainability Behaviour Management *Managing Climate Change and Sustainability through Behavioural Transformation* (pp. 1-23): Springer.
- Setyawan, H., Jurumia, J., Martono, M., & Yuniana, R. (2022). *The Influence of a Culture of Cooperation, a Culture of Discipline and Classroom Management Skills on the Achievement of Strengthening 21st Century Literacy in SMA/K PE Learning*. Paper presented at the Conference on Interdisciplinary Approach in Sports in conjunction with the 4th Yogyakarta International Seminar on Health, Physical Education, and Sport Science (COIS-YISHPESS 2021).
- Stefan, D., Vasile, V., Oltean, A., Comes, C.-A., Stefan, A.-B., Ciucan-Rusu, L., . . . Timus, M. (2021). Women Entrepreneurship and Sustainable Business Development: Key Findings from a SWOT-AHP Analysis. *Sustainability*, 13(9), 5298.
- Tuzlukaya, Ş., Şahin, N. G. G., & Cigdemoglu, C. (2022). Extending peer-led team learning to management education: The effects on achievement, critical thinking, and interest. *The International Journal of Management Education*, 20(2), 100616.
- Xu, M., & Liu, Y. (2022). Achievement management system for university students based on cloud storage technology. *International Journal of Information and Communication Technology*, 20(1), 18-33.
- Yeganegi, S. A., Alvani, S. M., & Memarzadeh, G. (2016). Ranking indicators of good governance in effective organizations (Case Study: branches of Refah bank in Qazvin Province). *Public Policy In Administration*, 7(21), 1-9.