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The conference documents practical and theoretical results which make a fundamental contribution for the development of Advanced Nanoscience and Technology.

### **Highlights of ANaNO 2024 include:**

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- International Conference on Humanities, Art and Social Studies (HAS 2024)
- 2<sup>nd</sup> International conference on Bioinformatics and computational studies (ICBCS 2024)
- 3<sup>rd</sup> International Conference of Multidisciplinary & Interdisciplinary Bioscience (MIBIO 2024)

### **Registration Participants**

Non-Author / Co-Author / Simple Participants (no paper)

**100 USD (With proceedings)**

Here's where you can reach us: [anano@anano2024.org](mailto:anano@anano2024.org)(or) [ananoconf@yahoo.com](mailto:ananoconf@yahoo.com)

## **Accepted Papers**

### **THE IMPACT OF FINANCIAL TECHNOLOGY INNOVATIONS ON THE DEVELOPMENT OF ACCOUNTING MEASUREMENT TO ENHANCE CAPITAL MARKETS TO REDUCE TAX AVOIDANCE WHEN DEALING WITH THE ELECTRONIC TAX SYSTEM."AN EMPIRICAL STUDY"**

Nabil Abd El-Raouf Ebrahim, Vice of Dean Higher Institute of Computers and Information Technology, Egypt – Cairo

#### **ABSTRACT**

Many countries of the world have turned to the use of financial technology in advanced economies, as this trend imposed by the fourth technology revolution that the world has known in recent years has allowed to improve the quality of financial services provided to the public of customers, reduce their cost, and provide them to the class of customers that were previously financially excluded. FinTech applications have replaced the human factor in financial institutions and financial systems in general, from managing financial risks, providing financial services to clients, and other tasks that require processing a huge amount of information and data, in a way that enhances the role played by financial technology innovations in Preparing and presenting the financial statements of companies providing these services quickly and with high accuracy in accordance with the requirements of the International Financial Reporting Standards (IFRS), in a way that contributes to reducing financial corruption and audit failures, and limits tax avoidance, and that financial technology innovations lead to adaptation with electronic tax systems, and the researcher prepared An applied study on a sample of financial technology companies, and it became clear to the researcher the existence of a set of challenges represented in accounting and tax problems, the researcher provided solutions to them, and the researcher prepared a field study on the same sample, and it was found from the statistical study, the rejection of the study's hypotheses and therefore there are no differences between the categories The study was based on the outputs of the SPSS program, Chi-Square, and the study ended with a set of results and recommendations.

#### **KEYWORDS**

Financial technology, tax avoidance, accounting measurement.

### **EXHIBITION USERS GROWTH IN DIGITAL ERA: AISARS MODEL FROM CHINA**

Xuehan, Lioo Zifei, Wu Zhenghao, Li Yushi, Xiao Jiajin, Zhejiang International Studies University, China

#### **ABSTRACT**

Globally, human beings are ushering in a new digital era. The digital economy is comprehensively and profoundly affecting human production and life with unprecedented speed and strength. As a major scene of trade and consumption, the international exhibition industry is experiencing a round of unprecedented digitalization. This paper discusses the digital transformation path of exhibition user growth model, proposes an innovative model of exhibition user growth based on the characteristics of the digital era, and adopts empirical research methods and digital exhibition tools to carry out a preliminary validation of its adaptability and application scenarios, which preliminarily solves the three major pain points in user growth, broadens the idea of user growth, and proves the validity of the innovative model and the bright application prospect.

#### **KEYWORDS**

Digital Era, Digital transformation, Exhibition, User Growth, AISARS Model, ExpoNow.

### **DECODING THE EUPHEMISM OF EUTHANASIA**

Brendan, Chijindu Onyemegbulem, Seat of Wisdom Seminary, Owerri

#### **ABSTRACT**

The current era in the history of humanity has been dotted with increasingly moral degeneration and brutal secularization. The value of life has encountered lots of challenges with this increasing technological preference and secularization from the same harbingers of life. Hence, the dignity of human life is one of the epochal negligence that springs from this secularization. Euthanasia has in its light become one of the outlets for perpetuating this unhealthy development. This concept "euthanasia" has continued to capture the minds of scholars in ethics, medicine and religion;

attracting arguments and counter arguments in a bid to give an objective analysis. All struggles tend to create a marriage between the different opposing views of this concept. While some scholars have optimistic view of this, many others have continued to decry the mayhem and evil laden in this act and its socio-religious influences it has continued to attract. This work aims at synthesizing the opinions of various scholars in this regard and the need to disabuse our mindset on the tag “mercy killing” to decode the euphemism in the euthanasia.

**KEYWORDS**

Euphemism, Euthanasia

**DECEPTION AND RACISM IN THE TUSKEGEE SYPHILIS STUDY**

Yeji Jeon, Korea International School, South Korea

**ABSTRACT**

During the twentieth century (1932-1972), white physicians representing the United States government conducted a human experiment known as the Tuskegee Syphilis Study on black syphilis patients in Macon County, Alabama. The creators of the study, who supported the idea of black inferiority and the concept that black people’s bodies functioned differently from white people’s, observed the effects of a disease called syphilis on untreated black patients in order to collect data for further research on syphilis. Black individuals involved with the study believed that they were receiving treatment, although in truth, treatments for syphilis were purposely held back from them. Not only this, but fluids from their bodies, such as blood and spinal fluid, were extracted to serve as research material without their awareness of the purpose of the collection. The physicians justified their approach by positioning it as mere observation, asserting that they were not actively intervening with the patients participating in the experiment. However, despite their claims of passivity, these white physicians engaged in various morally improper actions, including deceit, which ultimately resulted in the deaths of numerous black patients who might have had a chance at survival.

**KEYWORDS**

Informed consent, Racism, paternalism, Unfair subject selection in research, Maleficence, Truth-Telling and justice.

**REVIVING TRADITION THROUGH INNOVATION: EXPLORING THE CULTURAL GENE POOL OF WUQIANG NEW YEAR PAINTING AND INTEGRATION INTO MODERN DESIGN**

Liu Haoran, Hassan Alli, Faculty of Design and Architecture, Universiti Putra Malaysia, Serdang Selangor Malaysia

**ABSTRACT**

This study aims to explore the inheritance and innovation of traditional Chinese folk art, taking Wuqiang New Year paintings as an example for in-depth research. By refining the inheritance genes of Wuqiang New Year paintings and combining them with modern design concepts, we explore how to give them new innovative genes. Adopting the theoretical framework of genealogy, we systematically analyze the familial development lineage of Wuqiang New Year Paintings, establish the framework of the DNA model of Wuqiang New Year Paintings, and propose a feature classification method based on the model. The results show that for the inheritance and development of traditional culture and art, it is crucial to combine modern design concepts and give them new innovative genes. This study not only helps to improve the survival and development ability of Wuqiang New Year paintings in contemporary society, but also can provide reference and inspiration for the protection and inheritance of other similar traditional cultural arts.

**KEYWORDS**

Cultural gene, DNA, Chinese folk art, Wuqiang New Year Painting.