

Dear GLOKALde Readers,

As we transition into the final quarter of 2024, we are excited to present the October issue of GLOKALde, where innovation in education continues to be at the forefront. This issue explores groundbreaking studies that emphasize the transformative potential of technology in education, from entrepreneurship in higher education to the fiscal advantages of distance learning.

The first article, "The Status of Distance Education Application in Türkiye in Terms of Taxation," authored by Meltem İrteş Gülşen, takes a unique perspective on the taxation implications of distance education. The study evaluates how distance education has emerged as a financially advantageous alternative to traditional education methods in Türkiye, especially in the post-pandemic era. By comparing taxation frameworks for face-to-face and online education, the research highlights the flexibility and cost-effectiveness of virtual learning environments, reflecting broader socio-economic impacts.

The second article, "Envisioning the Entrepreneurial University 2.0: A Foresight Study on Creativity and Digitalization," by Nida Mačerauskienė and Emre Dinçer, investigates the integration of creativity and digitalization within entrepreneurial university models. The study highlights how AI-powered tools are redefining educational approaches by enhancing personalized learning, fostering innovation, and addressing inequalities in digital adoption. Two forward-looking scenarios—the AI-Augmented Entrepreneurial University and the Digital Divide in Entrepreneurial Education—are examined, offering strategic recommendations to better equip students for entrepreneurial success in a digitalized world.

These articles not only provide valuable insights into the educational landscape but also challenge us to envision a more inclusive and innovative future. As digital tools and methodologies continue to evolve, they bring both opportunities and responsibilities for educators, policymakers, and institutions alike.

We extend our gratitude to the authors for their contributions and to our readers for their continued engagement. Our next issue will be released in April 2025, where we will feature more transformative research and discussions.

Warm regards,

Editors of GLOKALde

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