Annual Paris Business and Social Science Research Conference

PROGRAM

7 – 8 August 2014

Theme: "Research for Advancement"

Venue: Crowne Plaza Hôtel Paris-Republique, 10 Place de la République, 75011 Paris, France Phone: +33 1 43 14 44 44

Proudly sponsored by:





World Business Institute, Australia
American Research and Publication International, USA
Journal of Business and Policy Research
World Journal of Social Science
International Review of Business Research Papers
Global Economy and Finance Journal
World Review of Business Research
Global Review of Accounting and Finance
Journal of Accounting Finance and Economics
Journal of Islamic Finance and Business Research
World Journal of Management

Please Carefully Read all Instructions Below

• How To Reach The Conference Venue

By Car: from the A1 Motorway take the exit "Porte de la Chapelle" and follow "Paris Centre" and "République". From the A3 or A4 Motorway Take the exit "Porte de Bagnolet" and follow "République"

By Plane: 30 km from Charles de Gaulle Airport on the A1 motorway and 20 km from Orly Airport on the A6 motorway.

From the airport Charles de Gaulle: Take the line RER B, just check on the screen if you see the stop Gare du Nord where you will find train stations. You will find that trains run from different directions from Gare Du Nord and each train has a number. Take Train No. 5 at Gare du Nord, direction Place d'Italie, and stop at the station République. Then take the way out "Avenue de la République".

From Orly Airport: Take the Orlyval until Antony, and then the Itain line RER B to Gare du Nord. And then take the train no. 5, direction Place d'Italie, and stop at the station République. Take the way out "Avenue de la République".

By Metro: Station République on train no (either of these) 3, 5,8, 9 and 11.

By Bus: Station République on Bus lines (either) 20,54, 56, 65 and 75

Travel time by Train: less than 15 minutes from "Gare de Lyon", "Gare de l'Est", "Gare du Nord", and "Gare Austerlitz.

• How to Complete Registration?

Upon arrival at the conference venue, please proceed to the Conference Center located on 1st Floor of the hotel to complete your registration. There will be signage /written direction to help you to locate us. However, if you are still unsure, please see the front desk of hotel and ask them for directions to the Conference Center or Sully/Soubise room on 1st Floor. Please note that registration desk will be open from 8.15 AM on Thursday 7 August and from 8.45 AM on Friday 8 August.

Please report either to Ms. Nuha Jahan and/or Mr. Tanzil Hoque for your registration. If you have already fully paid for the registration, you will receive a yellow envelope which will contain the following items:

- Your Name Tag
- Payment Receipt
- Participant Certificate (please note that only attending authors will receive a participant certificate for ethical reasons, Co-authors will not receive this certificate unless they pay for registration and attend the conference. Please also note that the Participant certificate does not include the paper title or the authors of the paper. It is just a certificate to prove that you did attend and participate in the conference). If you are attending as an observer only, your certificate will be in the envelope. If you are presenting a paper, your certificate will be given to you at the end of your session by your session chair (after you have presented the paper).
- Conference Program
- Lunch Coupon (this will be at the back of your name tag. If you have paid for only 1 day registration then you will receive lunch coupon for only the day you will be presenting)

If you have not yet paid your registration fees, please complete your cash payment on arrival. We do not accept any other mode of payment except cash in American dollars and please bring exact money as no change will be given there and hope you will not negotiate with us for other mode of payment such as bank cheque or cards. Please collect your envelope which will contain all of the abovementioned materials.

Name Badge

The name badge is required for all participants/spouse/guests to participate in all sessions/events, refreshments, buffet lunch, receptions, tea/coffee breaks. Please bring lunch coupons for collection by our team members before you take lunch. If you lose them, see either conference team at the registration desk.

***Please note that you cannot exchange your lunch vouchers from Day 2 to Day 1 or vice versa to feed other guests as the catering is strictly limited.

Conference Proceedings

As informed previously, conference proceedings with ISBN 978-1-922069-57-3 will be provided electronically. Please visit www.wbiworldconpro.com to view your paper after 5 August 2014. Please read the instructions there and then view or download your and/or other authors' papers. Please note that a number of authors have asked only for the abstract of their paper to be published in the proceedings or did not want their published at all in the proceedings. Those who have not yet paid for their registration, your paper will only be published in the proceedings once the payment has been made.

The proceedings will be there for a number of years which is visited by the readers from the globe. We remind the authors that we will upload the paper or abstract as per the option you have indicated in the registration form. Once your paper or abstract is uploaded, you cannot change it again in any form unless you pay US\$100 for any change.

• Presentation Rooms

On both days we will be using presentation room - **Sully/Soubise**Presentation room is located in the Conference Center located on 1st floor of the Hotel.

• What You Should Bring Along For Your Presentation

OPTIONAL:

Please bring in 15-20 copies of your (printed) paper (power point slides or full paper) for distribution at your session to other participants (this is optional).

MANDATORY:

Please print out at least 1 copy of your full paper and hand it to the chair of the session at the beginning of your presentation.

If you do not provide a copy of the full paper to the session chair or the conference organisers, we will be unable to email you an evaluation report for your paper.

Each author will have about 15 minutes for presentation and 5 minutes for questions and discussion. We suggest you to spend less time (not more than 5 minutes) on introduction and literature review sections of your paper. Please focus and spend more time (the remaining 10 minutes) on your model, data, result analysis/findings and significance or implication of your research.

Every room has LCD and laptop computer and please bring your pen-drive or USB stick for power-point presentation. However, we do not guarantee that they will work without any failure. Please do not embarrass us by asking for pen-drive as we do not prove this.

In the past, we have faced issues where authors have put their USB in their unaccompanied luggage which did not arrive with them or they have emailed the presentation to themselves. We highly recommend that you carry your USB with you at all times and not put it with your unaccompanied luggage and that you also do not just email the presentation to yourself. You should save your presentation on a USB stick as well.

***Please ensure that you save your presentation file both in 2003 and 2007/2010 versions incase the computers do not support the latest version. If you have only a 2007 version and the laptops provides only 2003 office software, we will not take any responsibility for converting your presentation from 2007 to 2003.

***Please note that we do not offer any internet access in the presentation rooms. However, you may ask the hotel reception about the use of their business centre and or wifi access password (this may come at a cost to you).

• What About Tea/Coffee and Lunch Break

Tea/coffee and light food will be served twice (morning and afternoon) near the registration desk. The lunch will be served in **Le Dix restaurant on Ground Floor** of the hotel. Lunch will start from 1 PM sharp on Thursday 7 August and from 12.30 PM on Friday 8 August and will finish at 2 PM on both days. Please check your lunch ticket and bring those as these will be collected at the lunch venue. If you lose them, please contact the staff at the registration table. **We will have reserved section seating in the restaurant.**

***PLEASE NOTE: If you do not attend lunch on either day 1 or day 2, you cannot use the other coupon to feed your family members or friends as we have a set number of people we have ordered the lunch for on the 2 separate days.

• Best Paper Award

Best paper is selected on the basis of 1. Originality 2. Research Rigor 3. Contribution to the body of knowledge and 4. Relevance to current and emerging issues. The papers are considered on the basis of the evaluation by the reviewers and the assessment made by the members of the panel. Panel members will observe and assess the presentation of the short-listed authors and then report to conference team. The name of the winners will be announced via email 2-3 weeks after the conference. The winners will receive an award certificate and fellowship into WBI.

• Paper Evaluation Report (PER) and Editorial Review Report (ERR)

Unlike other conferences in the world, we provide written feedback on your paper in the form of Paper Evaluation Report (PER). This report will be sent to the authors via email within 2-3 months after the conference. Please do not contact us in between this time regarding these reports. However, if you do not receive them by this deadline, then contact us via email: njahanwbi@gmail.com

Please note that even if you have paid to attend the conference but you do not present the paper at the conference, then you will not receive a PER for your paper. Similarly, if you collect your registration envelope pack but do not present your paper, the department in your university will be notified.

For those of who have paid for publication of their papers in our journals, you will receive Editorial Review Report (ERR) within 5 months after the conference, in addition to the PER.

• Publication of Your Paper (Please read carefully)

All accepted papers recommended by the reviewer (see your acceptance letter point number 2 to know the name of the journal) for a particular journal will be published provided that you have paid submission fee and complied to the review report, editorial comments, feedback at the conference and journal's guidelines. You are required to send us your revised full paper (after compliance to the PER and ERR and editorial observations, comments, if any, you received at the conference) within 2 months after we send you the ERR.

If your invitation and acceptance letter does not mention any journal name, it means that your paper was not accepted for any of our journals, However, if you improve your paper according to the feedback you receive at the conference and/or via review report, we can reconsider the paper for journal publication at that stage. Please note that it is not guaranteed that your paper will be selected for a journal even after the revisions.

If you have already paid publication fee, you **must indicate in red ink** the new or additional materials you have added or inserted in compliance to written feedback and/or comments at the time of revision. We will endeavour, though not guaranteed, to publish your paper within six-nine months after the conference if you comply fully to all requirements and requests. No reminder notice will be sent. If you do not send your revised paper by the deadline or if you failed to comply in full to the review reports within the due time set by us and do not comply to our any request for reorganising the paper as per journals' guidelines or fail to make the paper camera-ready or do not respond to our emails within 6 months after the conference, your paper will not be published and no money or fee will be refunded.

If your paper has already been accepted for our journal and you have not paid any publication fees but are interested to publish can make cash payment at the registration desk. The cost of Print and online publication is USD \$300 or for online publication only is USD \$200. If you would like to pay at a later time, then please contact Nuha Jahan via njahanwbi@gmail.com to arrange this.

• Who to Contact

For any issues relating to conference matters please contact Ms. Nuha Jahan on +614 31 647 951 (Australian mobile number)

• Correspondence After Conference

If you have any concerns or questions after the conference, please contact us via our email address njahanwbi@gmail.com. Please do not send any email to admin@parisconfo.com as this email address will be unmonitored after 8 August 2014.

• Future Conferences

If you would like to join our future conferences, please continuously visit our website www.wbiworld.org to find out more information. You can also follow us on facebook by liking our page "World Business Institute" or follow Nuha Jahan on Linked in by sending her a request.

• List of Participating Countries

The World BSSR Conference is proud to welcome delegates from the following **18 countries** of the world:

Canada Croatia **France** Germany Ghana **Hong Kong** India Indonesia Iran Japan **Oman** Qatar Saudi Arabia Taiwan R.O.C Turkey UAE UK **USA**

• Conference Team

Chief Coordinator: Prof. Dr. Mohammad Hoque, WBI, Australia

Events/ Publication Director: Ms. Nuha Jahan, WBI, Australia

Marketing Director: Mr. Tanzil Hoque, WBI, Australia

Managing & Finance Director: Mrs. Khaleda Akhter, WBI, Australia

Conference Admin & Proceedings Editor: Mr. Md. Mahbubul Hoque, RAPI, Bangladesh

Technical Manager: Mr. Md. Salman Hoque, WBI, Australia

Conference Program Outline

Presentation Room: Sully/Soubise

1st Floor, Conference Center

Crowne Plaza Hotel République, Paris, France
Registration: 1st Floor Foyer, Conference Center

Thursday 7 August, 2014

8.15 AM - 3.00 PM Conference Registration

1st Floor Foyer, Conference Center

9.00 AM - 10.45 AM Paper Presentations:

Sully/Soubise Room:

Accounting & Finance Track

10.45 AM – 11.15 AM Morning Tea Break

1st Floor Foyer, Conference Center

11.15 AM – 1.00 PM Paper Presentations:

Sully/Soubise Room:

Management & Marketing Track

1.00 PM - 2.00 PM Hot Lunch Break

Le Dix Restaurant, Ground Floor

2.00 PM - 3.45 PM Paper Presentations:

Sully/Soubise Room:

Banking & Economics Track

3.45 PM - 4.00 PM Afternoon Tea Break

1st Floor Foyer, Conference Center

Conference Program Outline (Cont...)

Presentation Rooms: Sully/Soubise 1st Floor, Conference Center Crowne Plaza Hotel République, Paris, France Registration: 1st Floor Foyer, Conference Center

Friday 8 August, 2014

8.45 AM - 3.00 PM Conference Registration

1st Floor Foyer, Conference Center

9.00 AM - 10.45 AM Paper Presentations:

Sully/Soubise Room:

Accounting, Economics and Finance Track

10.45 AM – 11.15 AM Morning Tea Break

1st Floor Foyer, Conference Center

11.15 AM – 12.30 PM Paper Presentations:

Sully/Soubise Room:

Management Track

12.30 PM - 2.00 PM Hot Lunch Break

Le Dix Restaurant, Ground Floor

2.00 PM - 3.45 PM Paper Presentations:

Sully/Soubise Room:

Economics Track

3.45 PM - 4.00 PM Afternoon Tea Break

1st Floor Foyer, Conference Center

~~~ End of Conference ~~~

Session: Accounting & Finance

Session Chair: Mr. Salem Alhababsah, Durham University, UK

309: Do Developed Markets affect Emerging Markets? Evidences from GCC Region: Mohamed Abdelaziz Eissa, Qatar University, Qatar.

312: Technology Upgrades in Emerging Equity Markets: Effects on Liquidity, Trading Activity and Volatility: Mustafa Kemal Yılmaz, Orhan Erdem, Veysel Eraslan and Evren Arık, Borsa Istanbul, Turkey.

320: Analyst Proximity and Earnings Management: Ginger Wu, Federal Reserve Board, United States.

310: Do Momentum, Value, and Size Premia Predict the Economic Growth: Mohammed M Elgammal, Qatar University, Qatar.

107: Corporate Governance Quality and Audit Pricing: Evidence from Developing Contexts: Salem Alhababsah, David Mccalum Oldroyd and Amir Michael, Durham University Business School, UK,

Thursday 7 August 2014

10.45 AM - 11.15 AM

1st Floor Fover

"Morning Tea Break"

Thursday 7 August 2014

11.15 AM - 1.00 PM

Sully/Soubise Room

Session: Management and Marketing

Session Chair: Prof. Arka Kumar Das Mohapatra, Sambalpur University, India

405: Emotional Intelligence as Determinants of Workplace Performance: Evidence from Indian Industries: Arka Kumar Das Mohapatra, Sambalpur University, India.

408: Mitigating Supply Chain Risk through Building Critical Agile Supply Chain Capabilities: An-Yuan Chang, National Formosa University, Taiwan.

412: Architectural Innovation and Performance: On the Role of Knowledge **Management:** Ala'a Azzam, Christos Tsinopoulos, Paul Hughes and Carlos Sousa, Durham University Business School, England.

420: Communicating Product Categories to the Audience through Dialogue: Akira Yoshinari, Aichi Institute of Technology, Japan.

501: Hedonic Behavior in Middle Income Society in Indonesia: Permata Wulandari, Muthia Pramesti, Niken Iwani Surya Putri, University of Indonesia, Jakarta and Iin Mayasari, University of Paramadina, Jakarta.

| Thursday 7 August 2014 | 1.00 PM - 2.00 PM | Le Dix Restaurant, |
|------------------------|-------------------|--------------------|
| | | Ground Floor |

"Lunch Break"

| Thursday 7 August 2014 | 2.00 PM - 3.45 PM | Sully/Soubise Room |
|------------------------|-------------------|--------------------|
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Session: Banking and Economics

Session Chair: Prof. David Lei, Southern Methodist University, USA

602: Board Composition and the Risk-taking for U.S. Property and Liability Insurers: Wen-chang Lin, National Chung Cheng University, Taiwan and Yi-hsun Lai, National Yunlin University of Science and Technology, Taiwan.

608: The Monetary and Non-Monetary Incentives Impact on Job Satisfaction: Evidence from Bosnia and Herzegovina Banking Sector: Adisa Delic, Emira Kozarevic and Beriz Civic, University of Tuzla, Bosni and Amela Peric, Australian Securities Exchange and University of Sydney, Australia.

204: Possible Barriers and Threats to Foreign Direct Investment (FDI) in Saudi Arabia: Pegged Exchange Rate & Political Risks- Evaluation of the Strategic Solutions: Mohammed Binkhamis and Yulia Rodionova, De Montfort University, United Kingdom.

215: The Impact of Exchange Rate Changes on the Trade Balance in Canada-China Relationship, a J-Curve Analysis: Liu Fang, Tina Yu, Tianjin University of Technology, China and Mohammad Mahbobi, Thompson Rivers University, Canada.

221: Toyota India: 'One Best Way' or 'Equifinality'? Trapped between a Rock and a Hard Place: Reynold James, Zayed University, United Arab Emirates.

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| Thursday 7 August 2014 | 3.45 PM - 4.00 PM | 1 st Floor Foyer |
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"Afternoon Tea Break"

| Friday 8 August 2014 | 9.00 AM - 10.45 AM | Sully/Soubise Room |
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Session: Accounting, Economics and Finance

Session Chair: Mr. Gyabaa Freeman, Kwame Nkrumah University of Science and Technology, Ghana

101: Effects of Ethical Climate by Functional Specialization in a Chinese Accounting Firm: William E. Shafer, Dean Tjosvold, Lingnan University, Hong Kong and Margaret C. C. Poon, City University of Hong Kong, Hong Kong.

105: Voluntary Forecasts discloser in Saudi Arabia: Sultan Alkhtani, King Khalid University, Saudi Arabia.

321: Empirical Estimation of Intraday Yield Curves on the Italian Electronic Interbank Credit Market – eMID: Anastasios Demertzidis and Vahidin Jeleskovic, University of Kassel, Germany.

205: The Tourism Industry in Iran's Foreign Exchange Earnings Forecast Using Artificial Neural Network: Arefeh.Mohaghegh, Islamic Azad University, Iran.

211: Adaptation of the Hedonic Valuation Method: To Investigate the Value of Non-Market Climate Related Goods in Imperfectly Competitie Markets: Laura Beaudin, Bryant University, United States and Ju-Chin Huang, University of New Hampshire, United States.

| Friday 8 August 2014 10.45 AM – 11.15 AM | | 1 st Floor Foyer |
|--|---------------------|-----------------------------|
| | "Morning Tea Break" | |
| Friday 8 August 2014 | 11.15 AM – 12.30 PM | Sully/Soubise Room |

Session: Management

Session Chair: Dr. Golam Mostafa Khan, Sultan Qaboos University, Oman

415: What is an International Joint Venture? The Odd Case of the International Herald Tribune: H. Marc Porter, Kedge Business School, France.

413: Young Enterprising Millennial, Climate Change Policy Management and the Research Lens of Social Science: A Cosmopolitan Analysis of Sustainable Entrepreneurship: Surabhi Gupta, National Law University, National Law University, India, Jyotsna Bhatnagar, Management Development Institute, India and Nakul Gupta, Indian Institute of Management, India.

416: The Relational View and Prestige: Beauty and Newspapers: H. Marc Porter, Kedge Business School, France.

402: RAK Ceramics: World's Largest Ceramic Tiles and Sanitary Wares Manufacturer Takes Their Brands to the World: Golam Mostafa Khan, Sultan Qaboos University, Oman.

| Friday 8 August 2014 | 12.30 PM – 2.00 PM | Le Dix Restaurant, |
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| | | Ground Floor |

"Lunch Break"

Session: Economics

Session Chair: Dr. Laura Beaudin, Bryant University, USA

202: Are There Nonlinearities in the Interaction of Equity and Real Estate Prices?: Petra Posedel, Marina Tkalec and Maruška Vizek, Institute of Economics, Croatia.

208: Effects of Globalization in India: SWOT Analysis: Nand Lal, H.P University, India.

213: Estimating the Economic Cost of HIV/AIDS in Rural Ghana: Gyabaa Freeman, Kwame Nkrumah University of Science and Technology, Ghana.

222: Spatial Panel Models for the Efficiency Analysis of the Heterogeneous Healthcare Systems in the World: Vahidin Jeleskovic and Benjamin Schwanebeck, University of Kassel, Germany.

206: Earnings Management Checked between Changes in Profit Margins and Asset Turnover Ratio: Arefeh Mohaghegh, Islamic Azad University, Iran and Amir Bolandpour, Mahan Air, Iran.

Friday 8 August 2014 3.45 PM – 4.00 PM 1st Floor Foyer

"Afternoon Tea Break"

~~~ End of Conference ~~~

## **List of Participants**

| 215         Dr. Mohammad Mahbobi         Thompson Rivers University         Canada           observer         Dr. Raoul Graf         Montreal         Canada           202         Dr. Maruska Vizek         Institute of Economics Zagreb         Croatia           608         Mr. Jean Milunovic         Financière de l'Echiquier         France           415 and         France         France           416         Mr. H. Marc Porter         Kedge Business School         France           321 and         Dr. Vahidin Jeleskovic         University of Kassel         Germany           213         Mr. Gyabaa Freeman         Kwame Nkrumah University of Science and Technology         Ghana           101         Prof. William Shafer         Lingnan University         Hong Kong           105         Mr. Kak Umar Das Mohapatra         Sambalpur University         India           405         Mohapatra         Sambalpur University         India           413         Prof. Nakul Gupta         National Law University         India           413         Miss. Surabhi Gupta         National Law University         India           413         Mr. Nand Lal         H.P University         India           413         Mr. Name Permata Wulandari         Islamic Azad University                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Paper No. | Author Name              | University                    | Country      |
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| observer         Dr. Raoul Graf         Montreal         Canada           202         Dr. Maruska Vizek         Institute of Economics Zagreb         Croatia           608         Mr. Jean Milunovic         Financière de l'Echiquier         France           415 and 416         Mr. H. Marc Porter         Kedge Business School         France           321 and 222         Dr. Vahidin Jeleskovic         University of Kassel         Germany           213         Mr. Gyabaa Freeman         Kwame Nkrumah University of Science and Technology         Ghana           101         Prof. William Shafer         Lingnan University         Hong Kong           405         Mr. Karka Kumar Das Mohapatra         Sambalpur University         India           413         Prof. Nakul Gupta         Kashipur         India           413         Miss. Surabhi Gupta         National Law University         India           413         Mrs. Permata Wulandari         University of Indonesia         India           205         Mr. Nand Lal         H P University         India           205         Ms. Arefeh Mohaghegh         Semnan Branch         Iran           206         Mr. Amir Bolandpour         Mahan Airline         Iran           420         Yoshinari         Aichi I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 215       | Dr. Mohammad Mahbobi     | Thompson Rivers University    | Canada       |
| 202         Dr. Maruska Vizek         Institute of Economics Zagreb         Croatia           608         Mr. Jean Milunovic         Financière de l'Echiquier         France           415 and 416         Mr. H. Marc Porter         Kedge Business School         France           321 and 222         Dr. Vahidin Jeleskovic         University of Kassel         Germany           213         Mr. Gyabaa Freeman         Kwame Nkrumah University of Science and Technology         Ghana           101         Prof. William Shafer         Lingnan University         Hong Kong           405         Mohapatra         Sambalpur University         India           413         Prof. Nakul Gupta         National Law University         India           413         Miss. Surabhi Gupta         National Law University         India           413         Mrs. Permata Wulandari         University of Indonesia         India           501         Mrs. Permata Wulandari         University of Indonesia         India           205         Mr. Arrier Bolandpour         Mahan Airline         Iran           205         Mr. Arrier Bolandpour         Mahan Airline         Iran           420         Yoshinari         Aichi Institute of Technology         Japan           402         Dr. Golam                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |           |                          | Universite du Quebec a        |              |
| Mr. Jean Milunovic   Financière de l'Echiquier   France                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | observer  | Dr. Raoul Graf           | Montreal                      | Canada       |
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| 416     Mr. H. Marc Porter     Kedge Business School     France       321 and     Dr. Vahidin Jeleskovic     University of Kassel     Germany       213     Mr. Gyabaa Freeman     Science and Technology     Ghana       101     Prof. William Shafer     Lingnan University     Hong Kong       405     Prof. Arka Kumar Das Mohapatra     Sambalpur University     India       413     Prof. Nakul Gupta     National Law University     India       413     Miss. Surabhi Gupta     National Law University     India       208     Mr. Nand Lal     H.P University of Indonesia     Indonesia       501     Mrs. Permata Wulandari     University of Indonesia     Indonesia       205 and 206     Ms. Arefeh Mohaghegh     Semnan Branch     Iran       206     Mr. Amir Bolandpour     Mahan Airline     Iran       420     Prof. Akira     Aichi Institute of Technology     Japan       402     Dr. Golam Mostafa Khan     Sultan Qaboos University     Oman       310     Dr. Mohammed Elgammal     Qatar University     Qatar       309     Eissa     Qatar University     Qatar       309     Eissa     Qatar University     Saudi Arabia       300     Dr. Abdullah Alhamdan     King Saud University     Saudi Arabia       30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |           | Mr. Jean Milunovic       | Financière de l'Echiquier     | France       |
| Dr. Vahidin Jeleskovic   University of Kassel   Germany                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           |                          | l                             |              |
| Dr. Vahidin Jeleskovic   University of Kassel   Germany                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |           | Mr. H. Marc Porter       | Kedge Business School         | France       |
| Mr. Gyabaa Freeman   Science and Technology   Ghana                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           | Dr. Vahidin Jalaakavia   | University of Kassal          | Cormony      |
| 213Mr. Gyabaa FreemanScience and TechnologyGhana101Prof. William ShaferLingnan UniversityHong Kong405Prof. Arka Kumar Das<br>MohapatraSambalpur UniversityIndia413Prof. Nakul GuptaNational Law UniversityIndia413Miss. Surabhi GuptaNational Law UniversityIndia208Mr. Nand LalH.P University of IndonesiaIndonesia501Mrs. Permata WulandariUniversity of IndonesiaIndonesia205 and<br>205 and<br>206Ms. Arefeh Mohaghegh<br>Ms. Arefeh Mohaghegh<br>Semnan BranchIran206Mr. Amir Bolandpour<br>Assoc. Prof. Akira<br>YoshinariAichi Institute of Technology<br>Alchi Institute of TechnologyJapan310Dr. Golam Mostafa Khan<br>310Sultan Qaboos UniversityOman310Dr. Mohammed Elgammal<br>ObserverQatar UniversityQatar0bserverDr. Mohammed BosbaitQatar UniversityQatar0bserverDr. Ahmed AlmohaimeedKing Saud UniversitySaudi Arabia105Dr. Sultan AlkhtaniKing Saud UniversitySaudi Arabia105Dr. Sultan AlkhtaniKing Khalid UniversitySaudi Arabia105Prof. Wen-chang LinNational Chung Cheng<br>UniversityTaiwan<br>R.O.C408Prof. An-Yuan ChangNational Formosa UniversityTurkey201Dr. Reynold JamesZayed UniversityUAE204Mr. Mohammed BinkhamisDe Montfort UniversityUK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 222       | Dr. Variidiri Jeleskovic |                               | Germany      |
| Prof. William Shafer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 213       | Mr. Gyahaa Ereeman       |                               | Ghana        |
| Prof. Arka Kumar Das Mohapatra  Prof. Nakul Gupta  Alia Miss. Surabhi  |           | •                        |                               |              |
| Mohapatra   Sambalpur University   India                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 101       |                          | Lingilari Oniversity          | Tiong Rong   |
| Indian Institute of Management, Kashipur   India                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 405       |                          | Sambalour University          | India        |
| 413Prof. Nakul GuptaKashipurIndia413Miss. Surabhi GuptaNational Law UniversityIndia208Mr. Nand LalH.P UniversityIndia501Mrs. Permata WulandariUniversity of IndonesiaIndonesia205and<br>206Islamic Azad University,<br>Semnan BranchIran206Ms. Arefeh MohagheghSemnan BranchIran206Mr. Amir Bolandpour<br>Assoc. Prof. Akira<br>YoshinariAichi Institute of Technology<br>Assoc. Prof. Akira<br>YoshinariJapan420Dr. Golam Mostafa KhanSultan Qaboos UniversityOman310Dr. Mohammed ElgammalQatar UniversityQatarDr. Mohamed Abdelaziz<br>EissaQatar UniversityQatarObserverDr. Ahmed AlmohaimeedKing Saud UniversitySaudi ArabiaObserverDr. Ahmed AlmohaimeedKing Saud UniversitySaudi ArabiaDr. Abdullah AlhamdanWiniversitySaudi Arabia105Dr. Sultan AlkhtaniKing Khalid UniversitySaudi Arabia105Dr. Sultan AlkhtaniKing Khalid UniversitySaudi Arabia1062Prof. Wen-chang LinNational Formosa UniversityTaiwan<br>R.O.C408Prof. An-Yuan ChangNational Formosa UniversityR.O.C312Mr. Veysel EraslanBorsa IstanbulTurkey221Dr. Reynold JamesZayed UniversityUAE204Mr. Mohammed BinkhamisDe Montfort UniversityUK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 403       | IVIONAPANA               |                               | IIIuia       |
| 208Mr. Nand LalH.P UniversityIndia501Mrs. Permata WulandariUniversity of IndonesiaIndonesia205 and<br>206Ms. Arefeh MohagheghIslamic Azad University,<br>Semnan BranchIran206Mr. Amir BolandpourMahan AirlineIran420YoshinariAichi Institute of TechnologyJapan402Dr. Golam Mostafa KhanSultan Qaboos UniversityOman310Dr. Mohammed ElgammalQatar UniversityQatar309EissaQatar UniversityQatarobserverDr. Mohammed BosbaitUniversitySaudi ArabiaobserverDr. Ahmed AlmohaimeedKing Saud UniversitySaudi ArabiaImam Mohammed Ibn Saud<br>UniversitySaudi Arabia105Dr. Sultan AlkhtaniKing Khalid UniversitySaudi Arabia602Prof. Wen-chang LinNational Chung Cheng<br>UniversityTaiwan<br>R.O.C408Prof. An-Yuan ChangNational Formosa UniversityR.O.C312Mr. Veysel EraslanBorsa IstanbulTurkey221Dr. Reynold JamesZayed UniversityUAE204Mr. Mohammed BinkhamisDe Montfort UniversityUK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 413       | Prof. Nakul Gupta        |                               | India        |
| Mrs. Permata Wulandari   University of Indonesia   Indonesia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 413       | Miss. Surabhi Gupta      | National Law University       | India        |
| Islamic Azad University, Semnan Branch   Iran                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 208       | Mr. Nand Lal             | H.P University                | India        |
| Islamic Azad University, Semnan Branch   Iran                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 501       | Mrs. Permata Wulandari   | University of Indonesia       | Indonesia    |
| 206Ms. Arefeh MohagheghSemnan BranchIran206Mr. Amir BolandpourMahan AirlineIran420Assoc. Prof. Akira<br>YoshinariAichi Institute of TechnologyJapan402Dr. Golam Mostafa KhanSultan Qaboos UniversityOman310Dr. Mohammed ElgammalQatar UniversityQatar309EissaQatar UniversityQatarobserverDr. Mohammed BosbaitUniversitySaudi ArabiaobserverDr. Ahmed AlmohaimeedKing Saud UniversitySaudi ArabiaDr. Abdullah AlhamdanImam Mohammed Ibn Saud<br>UniversitySaudi Arabia105Dr. Sultan AlkhtaniKing Khalid UniversitySaudi Arabia602Prof. Wen-chang LinNational Chung Cheng<br>UniversityTaiwan<br>R.O.C408Prof. An-Yuan ChangNational Formosa UniversityR.O.C312Mr. Veysel EraslanBorsa IstanbulTurkey221Dr. Reynold JamesZayed UniversityUK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 205 and   |                          |                               |              |
| Assoc. Prof. Akira Yoshinari Aichi Institute of Technology Japan  Dr. Golam Mostafa Khan Jultan Qaboos University Oman  Oman  Dr. Mohammed Elgammal Opr. Mohammed Abdelaziz Eissa Opr. Mohammed Bosbait Opr. Ahmed Almohaimeed Opr. Ahmed Almohaimeed Opr. Abdullah Alhamdan Opr. Abdullah Alhamdan  Opr. Abdullah Alhamdan  National Chung Cheng University Opr. An-Yuan Chang Opr. An-Yuan Chang Opr. Appan  National Formosa University Oman  Aichi Institute of Technology Japan  Oman  Opran  Opran  Qatar  University  Qatar  Imam Mohammed Ibn Saud University Saudi Arabia  Saudi Arabia  National Chung Cheng University R.O.C  Taiwan R.O.C  Taiwan R.O.C  Taiwan Austrianal  Antional Formosa University R.O.C  Taiwan Austrianal  Antional Formosa University R.O.C  Turkey  Dr. Reynold James Zayed University UK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |           | Ms. Arefeh Mohaghegh     |                               | Iran         |
| 420YoshinariAichi Institute of TechnologyJapan402Dr. Golam Mostafa KhanSultan Qaboos UniversityOman310Dr. Mohammed ElgammalQatar UniversityQatar309EissaQatar UniversityQatarobserverDr. Mohammed BosbaitImam Mohammed Ibn Saud<br>UniversitySaudi ArabiaobserverDr. Ahmed AlmohaimeedKing Saud UniversitySaudi ArabiaDr. Abdullah AlhamdanImam Mohammed Ibn Saud<br>UniversitySaudi Arabia105Dr. Sultan AlkhtaniKing Khalid UniversitySaudi Arabia602Prof. Wen-chang LinNational Chung Cheng<br>UniversityTaiwan<br>R.O.C408Prof. An-Yuan ChangNational Formosa UniversityR.O.C312Mr. Veysel EraslanBorsa IstanbulTurkey221Dr. Reynold JamesZayed UniversityUK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 206       | Mr. Amir Bolandpour      | Mahan Airline                 | Iran         |
| Dr. Golam Mostafa Khan  Dr. Mohammed Elgammal  Dr. Mohammed Elgammal  Dr. Mohammed Abdelaziz  Eissa  Qatar University  Qatar  Dr. Mohammed Bosbait  Dr. Mohammed Bosbait  Dr. Mohammed Bosbait  Dr. Mohammed Bosbait  Dr. Ahmed Almohaimeed  Dr. Ahmed Almohaimeed  Dr. Abdullah Alhamdan  Dr. Abdullah Alhamdan  Dr. Abdullah Alkhtani  Dr. Sultan Alkhtani  National Chung Cheng  University  Saudi Arabia  National Chung Cheng  University  Prof. An-Yuan Chang  National Formosa University  R.O.C  Taiwan  Taiwan  Taiwan  R.O.C  Taiwan  Tai |           | Assoc. Prof. Akira       |                               |              |
| Dr. Mohammed Elgammal Dr. Mohammed Elgammal Dr. Mohammed Abdelaziz Eissa Qatar University Qatar  Dr. Mohammed Abdelaziz Eissa Qatar University Qatar  Dr. Mohammed Bosbait Dr. Mohammed Bosbait Dr. Ahmed Almohaimeed Wing Saud University Saudi Arabia  Imam Mohammed Ibn Saud University Saudi Arabia  Dr. Abdullah Alhamdan University Saudi Arabia  Taiwan R.O.C  Prof. Wen-chang Lin  National Chung Cheng University Taiwan R.O.C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 420       |                          | Aichi Institute of Technology | Japan        |
| Dr. Mohamed Abdelaziz Eissa  Dr. Mohammed Bosbait  Dr. Mohammed Bosbait  Dr. Mohammed Bosbait  Dr. Ahmed Almohaimeed  Dr. Ahmed Almohaimeed  Dr. Abdullah Alhamdan  Dr. Abdullah Alhamdan  Dr. Abdullah Alhamdan  Dr. Sultan Alkhtani  Dr. Sultan Alkhtani  National Chung Cheng University  Frof. Wen-chang Lin  Dr. Abdullah Alhamdan  National Formosa University  R.O.C  Taiwan R.O.C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 402       | Dr. Golam Mostafa Khan   | Sultan Qaboos University      | Oman         |
| Dr. Mohammed Bosbait   Imam Mohammed Ibn Saud   Saudi Arabia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 310       | Dr. Mohammed Elgammal    | Qatar University              | Qatar        |
| observerDr. Mohammed BosbaitUniversitySaudi ArabiaobserverDr. Ahmed AlmohaimeedKing Saud UniversitySaudi ArabiaImam Mohammed Ibn Saud<br>UniversitySaudi Arabia105Dr. Sultan AlkhtaniKing Khalid UniversitySaudi Arabia602Prof. Wen-chang LinNational Chung Cheng<br>UniversityTaiwan<br>R.O.C408Prof. An-Yuan ChangNational Formosa UniversityR.O.C312Mr. Veysel EraslanBorsa IstanbulTurkey221Dr. Reynold JamesZayed UniversityUAE204Mr. Mohammed BinkhamisDe Montfort UniversityUK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 309       |                          | Qatar University              | Qatar        |
| observerDr. Ahmed AlmohaimeedKing Saud UniversitySaudi Arabia105Dr. Abdullah AlhamdanImam Mohammed Ibn Saud UniversitySaudi Arabia105Dr. Sultan AlkhtaniKing Khalid UniversitySaudi Arabia602Prof. Wen-chang LinNational Chung Cheng UniversityTaiwan R.O.C408Prof. An-Yuan ChangNational Formosa UniversityR.O.C312Mr. Veysel EraslanBorsa IstanbulTurkey221Dr. Reynold JamesZayed UniversityUAE204Mr. Mohammed BinkhamisDe Montfort UniversityUK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |           |                          | Imam Mohammed Ibn Saud        |              |
| Dr. Abdullah Alhamdan  Dr. Abdullah Alhamdan  Dr. Sultan Alkhtani  National Chung Cheng University  Prof. Wen-chang Lin  Value of Mr. Veysel Eraslan  Dr. Reynold James  Zayed University  Imam Mohammed Ibn Saud University  Saudi Arabia  National Chung Cheng University  R.O.C  Taiwan R.O.C  University  UAE  UAE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | observer  | Dr. Mohammed Bosbait     | University                    | Saudi Arabia |
| Dr. Abdullah Alhamdan  University  Saudi Arabia  Dr. Sultan Alkhtani  King Khalid University  Saudi Arabia  National Chung Cheng  Taiwan  R.O.C  Taiwan  408  Prof. An-Yuan Chang  National Formosa University  R.O.C  Taiwan  And  Turkey  Dr. Reynold James  Zayed University  UAE  Mr. Mohammed Binkhamis  De Montfort University  UK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | observer  | Dr. Ahmed Almohaimeed    | King Saud University          | Saudi Arabia |
| Dr. Sultan Alkhtani  Br. Sultan Alkhtani  Control  Contro |           |                          | Imam Mohammed Ibn Saud        |              |
| National Chung Cheng Prof. Wen-chang Lin University R.O.C Taiwan Prof. An-Yuan Chang National Formosa University R.O.C Taiwan R.O.C Turkey Dr. Reynold James De Montfort University UK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           | Dr. Abdullah Alhamdan    | University                    | Saudi Arabia |
| National Chung Cheng Prof. Wen-chang Lin University R.O.C Taiwan Prof. An-Yuan Chang National Formosa University R.O.C Taiwan R.O.C Turkey Dr. Reynold James De Montfort University UK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |                          |                               |              |
| 602 Prof. Wen-chang Lin University R.O.C Taiwan 408 Prof. An-Yuan Chang National Formosa University R.O.C 312 Mr. Veysel Eraslan Borsa Istanbul Turkey 221 Dr. Reynold James Zayed University UAE 204 Mr. Mohammed Binkhamis De Montfort University UK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 105       | Dr. Sultan Alkhtani      | ·                             |              |
| 408 Prof. An-Yuan Chang National Formosa University R.O.C 312 Mr. Veysel Eraslan Borsa Istanbul Turkey 221 Dr. Reynold James Zayed University UAE 204 Mr. Mohammed Binkhamis De Montfort University UK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |           | 5 ( ) ( )                |                               |              |
| 408Prof. An-Yuan ChangNational Formosa UniversityR.O.C312Mr. Veysel EraslanBorsa IstanbulTurkey221Dr. Reynold JamesZayed UniversityUAE204Mr. Mohammed BinkhamisDe Montfort UniversityUK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 602       | Prof. Wen-chang Lin      | University                    |              |
| 312Mr. Veysel EraslanBorsa IstanbulTurkey221Dr. Reynold JamesZayed UniversityUAE204Mr. Mohammed BinkhamisDe Montfort UniversityUK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 408       | Prof. An-Yuan Chang      | National Formosa University   |              |
| 221Dr. Reynold JamesZayed UniversityUAE204Mr. Mohammed BinkhamisDe Montfort UniversityUK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |           | •                        | •                             |              |
| 204 Mr. Mohammed Binkhamis De Montfort University UK                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           | •                        |                               | ·            |
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| 412      | Mrs. Ala'a Azzam  | Durham University             | UK  |
|----------|-------------------|-------------------------------|-----|
| 211      | Dr. Laura Beaudin | Bryant University             | USA |
| 320      | Mrs. Ginger Wu    | Federal Reserve Board         | USA |
| observer | Prof. David Lei   | Southern Methodist University | USA |