

28th International Business Research Conference

PROGRAM

8 – 9 September 2014

Theme: “Research for Change”

**Venue: Novotel Barcelona City Hotel
Avenida Diagonal 201
(Entrada por Ciutat de Granada)
HB004414, 08018 BARCELONA, SPAIN**

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Please Carefully Read all Instructions Below

• How to Complete Registration?

When you reach the hotel, please proceed to level -1 (minus 1) which is under the ground level of the hotel. The registration desk will be located outside room Glòries C.

Please report either to Dr. Mohammad Hoque and/or Mrs. Khaleda Akhter 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)
- Conference Program
- Lunch Coupons- (these will be at the back of your name card pockets)

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 (we will NOT accept Euros or any other currencies) 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 credit cards.** Please collect your envelope which will contain all of the abovementioned materials.

The name badge is required for all participants/spouse/guests to participate in all sessions/events, refreshments, buffet lunch, receptions, tea/coffee breaks and dinner.

• Presentation Rooms and Conference Secretariat

We will use presentation room **Glòries C** located on Level -1. There will be signs posted to help you locate the rooms and the conference secretariat. You may ask the hotel reception if you require assistance in locating us.

• 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 at the conference venue. However you may obtain wifi password from the reception desk of the hotel at extra cost which is payable by you.**

- **What About Tea/Coffee Break and Lunch?**

Break-foods and Tea/coffee in the morning and afternoon will be served in **presentation room**. Lunch will be provided at the **Claravía Restaurant** located on Level 0. We will have a reserved section for seating in the restaurant for our conference delegates. When entering the restaurant, please hand over your lunch voucher, that will be at the back of your name tag, to our representative who will be standing at the front of the restaurant. Please take note that this is a buffet lunch with selection of many different foods catered to all. The area is a smoke-free environment and please respect this requirement.

*****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.**

- **Conference Proceedings**

As informed previously, conference proceedings with ISBN 978-1-922069-60-3 will be provided electronically. Please visit www.wbiworldconpro.com to view your paper after 6 September 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. Those who have not yet paid for their registration, your paper will only be published in the proceedings once the payment has been made/ received by us.

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.

- **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 the conference team. The name of the winners will be announced via email 2 - 3 weeks after the conference. Papers selected as “Best Papers” will be published in the Journal of Business and Policy Research, after compliance to the editorial review report. If you do not wish to publish the paper in this journal please advise us. The winners will receive an award certificate and fellowship certificate from the World Business Institute.

- **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 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 you who have paid for publication of your paper in our journals, you will receive Editorial Review Report (ERR) within 5-6 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 Dr. Hoque on +614 11 496 791(Australian mobile number)

- **Correspondence After Conference**

If you have any concerns or questions after the conference, please contact Ms. Nuha Jahan via our email address njahanwbi@gmail.com. Please do not send any email to admin@romeconfo.com as this email address will be unmonitored after 9 September 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 28th International Business Research Conference is proud to welcome delegates from 26 countries of the world.

Algeria, Australia, Brazil, Indonesia, Iran, Italy, Jordan, Kazakhstan, Korea, Latvia, Lithuania, New Zealand, Nigeria, Norway, Pakistan, Poland, Saudi Arabia, South Africa, Spain, Taiwan, Thailand, Tunisia, Turkey, UK, USA, Vietnam.

- **Conference Team**

Conference Coordinator: 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
Technical Manager: Mr. Salman UI Hoque, WBI, Australia

Conference Program Outline

Registration Desk Located in front of Room Glòries C, Level -1 (minus 1)

Presentation Rooms: Glòries C

Monday 8 September 2014

8.00 AM - 5.00 PM	Conference Registration In front of Room Glòries C, Level -1 (minus 1)
8.45 AM - 10.45 AM	Paper Presentations: Management Track: Glòries C Room
10.45 AM – 11.15 AM	Morning Tea Break Glòries C Room
11.15 AM – 1.00 PM	Paper Presentations: Economics Track: Glòries C Room
1.00 PM - 2.30 PM	Lunch Claravía Restaurant, Level 0
2.00 PM – 4.00 PM	Paper Presentations: Management & Marketing Track: Glòries C Room
4.00 PM – 4.15 PM	Afternoon Tea Break Glòries C Room
4.15 PM – 6.15 PM	Paper Presentations: Accounting, Banking, Economics & Finance Track: Glòries C Room

Conference Program Outline (cont...)

Registration Desk Located in front of Room Glòries C, Level -1 (minus 1)

Presentation Rooms: Glòries C

Tuesday 9 September 2014

8.30 AM - 3.00 PM	Conference Registration In front of Room Glòries C, Level -1 (minus 1)
8.45 AM - 10.30 AM	Paper Presentations: Economics & Finance Track: Glòries C Room
10.30 AM – 11.00 AM	Morning Tea Break Glòries C Room
11.00 AM – 1.00 PM	Paper Presentations: Multidisciplinary Track: Glòries C Room
1.00 PM - 2.00 PM	Lunch Claravía Restaurant, Level 0
2.00 PM – 3.45 PM	Paper Presentations: Economics and Finance Track: Glòries C Room
3.45 PM – 4.00 PM	Afternoon Tea Break Glòries C Room

~~~ End of Conference ~~~

Monday 8 Sept 2014	8.45 AM – 10.45 AM	Glòries C Room
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Session: Management

Session Chair: Dr. Michael Segon, RMIT University, Australia

405: Training Package on Cultural Tourism Business Management: Phranakhon Cultural Center, Phranakhon Rajabhat University, Thailand: Chinawong Sringam, Phranakhon Rajabhat University, Thailand.

411: International Market Selection of Non Profit Firms; a Proposition Development Study: Buddhika SA, University of Agder, Norway.

426: The Main Factors of the Development of Small Enterprises in Kazakhstan: Nurseit Nurlan Aitkaliuly, Kazakh-British Technical University, Kazakhstan.

422: Business Ethics: A Way to Identify Fraud from the Basics: José-Luis Casado-Sánchez, José-María Palacios-De-Liñán and Beatriz Ruizazcárate-Martínezcañavate, Universidad Politécnica de Madrid, Spain.

413: Regional Core Competence on The Basis Of Small Scale Industries (Ssis): Case Of Makassar City, Indonesia: Palmarudi Mappigau and Haris Maupa, Hasanuddin University, Indonesia.

409: Bribery and Corruption: Modus Operandi or Unethical Practice?: Jeremy Pearce, University of Lincoln, UK, Michael Segon and Chris Booth, RMIT, Australia.

Monday 8 Sept 2014	10.45 AM – 11.15 AM	Glòries C Room
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“Morning Tea Break”

Monday 8 Sept 2014	11.15 AM – 1.00 PM	Glòries C Room
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Session: Economics

Session Chair: Mr. Rafael Vasconcelos, Getulio Vargas Foundation, Brazil

209: The Agri-Food Exports of the New EU Member States: A Constant Market Share Analysis: Łukasz Ambroziak, National Research Institute, Poland.

214: Developing Nuclear Energy Market: Case of Turkey: Ali Duran Uzun and İrfan Kalayci, Inonu University, Turkey.

215: Macroeconomic Determinants of Corporate Failures in Tunisia: An Econometric Time Series Approach: Letaief Aziza, University of Strasbourg, France

211: The Long-run Relationship between the Financial System and Economic Growth: New Evidence from Iran: Abbas Alavi Rad and Fatemeh Etemadmoghaddam, Islamic Azad University, Iran.

220: Competitive Pressure: A Channel to Reduce the Output per Worker Gap Between Countries: Stefânia Grezzana and Rafael Vasconcelos, Getulio Vargas Foundation, Brazil.

Monday 8 Sept 2014	1.00 PM – 2.00 PM	Claravía Restaurant
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“Lunch Break”

Monday 8 Sept 2014	2.00 PM – 4.00 PM	Glòries C Room
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Session: Management and Marketing

Session Chair: Dr. Syed Rashid Hussain Shah, University of Management and Technology, Pakistan

417: The Service Quality-Customer Satisfaction Nexus: A Study Of Employees and Students Perceptions in Kenyan Private Universities: Eric E. Mang’unyi and Krishna K. Govender, University of KwaZulu-Natal and Regenesys Business School, South Africa.

410: Employment Decisions Amongst Seasonal Worker in the Japanese Ski Industry: Michael Segon and Chris Booth, RMIT, Australia.

506: Factors Influencing Online Shopping: An Empirical Study i (Ali, 2014)n Pakistan: Khadija Ejaz Khan, Lahore School of Economics, Pakistan.

513: Brand Making Process in B to B Companies - Case Study: Tam Iran Khodro Company: Mahmood Samiee Nasr, Mohsen Mahmoudzadeh and Shahab Moosavi, Islamic Azad University, Iran.

514: Customer Loyalty Plan at Residencia Gómez-Pardo, Universidad Politécnica de Madrid: José-Luis Casado-Sánchez, Rafael Escobar-Orellana and Carmen Ruizazcárate-Varela, Universidad Politécnica de Madrid, Spain.

510: The Impact of Large Retail Stores on Purchase Behaviour of Emerging Market Shoppers: Pakistan Retail Industry: S. Rashid Hussain Shah and Sumera Syed, University of Management and Technology, Pakistan.

Monday 8 Sept 2014	4.00 PM – 4.15 PM	Glòries C Room
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“Afternoon Tea Break”

Session: Accounting, Banking, Economics and Finance

Session Chair: Dr. Mohammad Hoque, World Business Institute, Australia

105: Perceptions of Environmental Accounting in the Jordanian Pharmaceutical Industries (Applications and Disclosure): Munther Al-Nimer, Applied Science University, Jordan

605: Earnings Management Via Loan Loss Provisions: A Comparison of Us and Russian Bank Behavior: Gavin Kretzschmar, Barcelona Business School, Spain and Serzhan Nurgozhin, University in Almaty, Kazakhstan.

221: Misallocation in Brazilian Manufacturing Sector: Rafael Vasconcelos, Getulio Vargas Foundation, Brazil.

302: The Effects of Margin Changes on the Composition of Traders and Market Liquidity: Evidence from the Taiwan Futures Exchange: Robin K. Chou, National Chengchi University, Taiwan, George H. K. Wang, George Mason University, United States and Yun-Yi Wang, Feng Chia University, Taiwan.

305: Thai Outward Direct Investment: Trends, Patterns and Determinants: Tientip Subhanij and Chitchanok Annonjarn, Bank of Thailand, Thailand.

314: Trade Network and Cultural Distance in Cross-border Acquisitions: An Empirical Analysis with U.S. Acquiring Firms: Seung Hun Han and Eun Jin Jo, Korea Advanced Institute of Science and Technology, Korea.

Session: Economics and Finance

Session Chair: Prof. José-Luis Casado-Sánchez, Universidad Politécnica de Madrid, Spain

201: Multifractal Analysis of the Algerian Dinar: US Dollar Exchange Rate: Sami Diaf and Rachid Toumache, High National School of Statistics and Applied Economics, Algeria.

219: Sticky Cost Behavior: Quantity Based Approach: Sejoong Lee, The University of Hong Kong, Hong Kong and Jinbae Kim, Changseop Rhee, Korea University, Korea.

310: Digital Provide: from Information Asymmetry to ICT Impacts on Bond Market Development. Lithuania Case: Ieva Astrauskaitė, Vilnius University, Lithuania.

315: Leverage and Liquidity of Latvian Companies: The Way Through Crisis: Anzelika Berke-Berga and Inna Dovladbekova, Riga Stradiņš University, Latvia.

311: Tips and Tricks about Financial Ratios: How to Anticipate Unpleasant Surprises: José-Luis Casado-Sánchez, Beatriz Ruizazcárate Martínezcañavate and José María Palacios de Liñán, Universidad Politécnica de Madrid, Spain.

Tuesday 9 Sept 2014	10.30 AM – 11.00 AM	Glòries C Room
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“Morning Tea Break”

Tuesday 9 Sept 2014	11.00 AM – 1.00 PM	Glòries C Room
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Session: Management and Marketing

Session Chair: Dr. Palmarudi Mappigau, Hasanuddin University, Indonesia

407: Canonical Correlation Investigation of the Effect of Job Stress on Job Satisfaction and Job Performance: A Study of Pakistani Private University Teachers: Shama Razi and Mehvish Umer, Lahore School of Economics, Pakistan.

402: The Role of Continuous Training to Deal with the Needed Skills in the New Challenges: Empirical Study on Saudi Universities: Rashed M Alshareef, University of Tabuk, Saudi Arabia.

502: Validating the Impact of Factors on Acceptance of Online Advertising for Turkish Consumers: Anil Dal, Anadolu University, Turkey.

517: E-CRM Impact on Customer’s Satisfaction in B to B Context: Aida Matri Ben Jemaa, High Institute of Management of Tunis, Tunisia.

510: "The impact of Large Retail Stores on Purchase Behaviour of Emerging Market Shoppers": Pakistan Retail Industry: S. Rashid Hussain Shah and Ms. Sumera Syed, University of Management and Technology (UMT), Pakistan.

505: Mother-in-law Figure in Turkish Advertising: Sibel Kurt, Anadolu University, Turkey.

Tuesday 9 Sept 2014	1.00 PM – 2.00 PM	Claravía Restaurant
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“Lunch Break”

Session: Accounting, Economics and Finance**Session Chair: Mr. Naziru Suleiman, Abubakar Tafawa Balewa University, Nigeria****104: Internal Audit and the Effectiveness and Efficiency of Operations in Hospitals:** Naziru Suleiman, Abubakar Tafawa Balewa University, Nigeria.**102: Organisational Performance and Management Accounting Innovations:** Davood Askarany, University of Auckland, Newzealand.**213: ACA (Affordable Care Act) Shared Responsibility Penalty, and Premium Tax Credit for Individuals:** Thomas Zupanc, St. Cloud State University, USA.**308: Rating Actions: Reliable Information or Regulatory Constraint after the Subprime Crisis?:** Eleonora Isaia, Marina Damilano and Cristina Rovera, University of Torino, Italy.**312: Influence of the Quality of Remuneration Committee on Management Compensation Plan Design and Performance:** Mohammadreza Mehrabanpour, University of Tehran, Iran.**“Afternoon Tea Break”****~~~ End of Conference ~~~**

List of Participants

Paper No.	Author Name	University	Country
201	Mr. Sami Diaf	High National School of Statistics and Applied Economics	Algeria
409 and 410	Dr. Michael Segon	RMIT University	Australia
220 and 221	Mr. Rafael Vasconcelos	Getulio Vargas Foundation	Brazil
413	Dr. Palmarudi Mappigau	Hasanuddin University	Indonesia
211	Dr. Abbas Alavi Rad	Islamic Azad University, Abarkouh Branch	Iran
513	Dr. Mahmoud Samiei Nasr	Islamic Azad University, South Branch	Iran
312	Dr. Mohammadreza Mehrabanpour	University of Tehran	Iran
308	Prof. Eleonora Isaia	University of Torino	Italy
105	Dr. Munther Al-Nimer	Applied Science University	Jordan
605	Mr. Serzhan Nurgozhin	KIMEP University	Kazakhstan
426	Dr. Nurlan Nurseit	Kazakh-British Technical University (KBTU)	Kazakhstan
219	Dr. Jinbae Kim	Korea University	Korea
314	Ms. Eunjin Jo	Korea Advanced Institute of Science and Technology (KAIST)	Korea
315	Dr. Anželika Berķe-Berga	Riga Stradiņš University	Latvia
310	Ms. Ieva Astrauskaitė	Vilnius University	Lithuania
102	Dr. Davood Askarany	University of Auckland	New Zealand
104	Mr. Naziru Suleiman	Abubakar Tafawa Balewa University	Nigeria
411	Mr. Amila Buddhika Sirisena	University of Agder	Norway
407	Ms. Shama Razi	Lahore School of Economics	Pakistan
506	Mrs. Khadija Ejaz Khan	Lahore School of Economics	Pakistan
510	Dr. Syed Rashid Hussain Shah	University of Management and Technology	Pakistan
510	Ms. Sumera Syed	University of Management and Technology	Pakistan
407	Mr. Khurram Malik		Pakistan

209	Dr. Łukasz Ambroziak	The Institute of Agricultural and Food Economics- National Research Institute	Poland
Observer	Dr. Sultan Alkhtani	King Khalid University	Saudi Arabia
402	Assoc. Prof. Dr Rashed Alshareef	University of Tabuk	Saudi Arabia
417	Prof. Krishna Govender	University of KwaZulu- Natal and Regenesys Business School	South Africa
311, 422 and 514	Prof. José-Luis Casado-Sánchez	Universidad Politécnica de Madrid	Spain
302	Prof. Robin Chou	National Chengchi University	Taiwan
305	Dr. Tientip Suhanij	Bank of Thailand	Thailand
405	Dr. Chinawong Sringam	Phranakhon Rajabhat University	Thailand
observer	Dr. Sasivimol Meeampol	Kasetsart University	Thailand
Observer	Miss. Ausa Wongsorntham	Kasetsart University	Thailand
Observer	Miss. Phanthipa Srinammuang	Kasetsart University	Thailand
Observer	Dr. Pornpan Damrongsukniwat	Kasetsart University	Thailand
Observer	Ms. Pitipee Ruammake	Thammasat University	Thailand
Observer	Asst. Prof. Vimol Rodpeth	Kasetsart University	Thailand
215	Ms. Aziza Lataief	University of Sousse	Tunisia
517	Dr. Aida Matri Ben Jemaa	High Institute of Management	Tunisia
214	Mr. Ali Duran Uzun	Inonu University Social Science Institute	Turkey
214	Assoc. Prof. Dr. Irfan Kalayci	Inonu University	Turkey
505	Mrs. Sibel Kurt	Anadolu University	Turkey
502	Miss. Anil Dal	Anadolu University	Turkey
409 and 410	Dr. Jeremy Pearce	University of Lincoln	UK
213	Prof. Thomas Zupanc	St. Cloud State University	USA
Observer	Mrs. Quan Nguyen Anh	Vinaphone Company	Vietnam
Observer	Mrs. Huong Tran Thi Thu	Vinaphone Company	Vietnam