

GLOBAL CONFERENCE ON
BUSINESS AND FINANCE

CONFERENCE
PROGRAM

The Institute for Business and Finance Research

*Kailua-Kona, Hawaii
January 3-6, 2010*

Global
IBFR
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**Welcome to Kailua-Kona, Hawaii!
Have a productive and fun Conference!**

**Please Note That Admittance to the Networking and Awards Events Require
an Admission Ticket**

**Your Identification Badge is required for admission to All Conference
Functions**

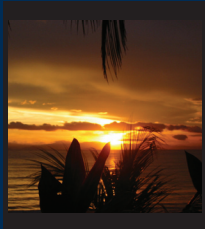
**Para Ingresar a los eventos de Premiación y Networking Usted Necesita un
Tiquete de admission
Por Favor Utilice su Gafete/Tarjeta de Identificación Durante Todas las
Funciones del Congreso**

**Bienvenidos a Kailua-Kona, Hawaii
Deseamos que el Congreso sea Productivo!**

Letter from the Editor

Welcome to Hawaii

*Welcome
Bienvenidos*



On behalf of the Staff and the IBFR, I welcome you to Hawaii and the 2010 Global Conference on Business and Finance. We hope you have a productive conference and enjoy your time in Hawaii. If we can be of any assistance to you during your time in Hawaii please do not hesitate to contact us.

We all know that college professors must balance their teaching, research, and service obligations. Finding the right forum to share and obtain feedback on our research, new teaching techniques, and innovative administrative processes can be challenging at times. The Institute for Business and Finance Research was created to facilitate your work by providing an environment conducive to knowledge and experience sharing. We encourage the academic community to come and share their work at our conferences and Journals. We welcome articles which are of interest to scholars and practitioners in all fields of business, economics and related fields.

The 2010 Costa Rica GCBF represents a long term commitment to bring individuals from around the world together to share their ideas and promote research on business and finance. The response to the conference has been outstanding. We wish to thank you for selecting the GCBF as your research outlet. We also wish to thank the many people that have contributed to making the conference a success. We are delighted to report that the conference is truly a global conference. We have participants from all corners of the globe at this academic conference. These individuals come from a variety of high quality institutions and will present work on a broad mix of academic issues.

We are proud to announce two upcoming conferences. Our ninth conference will be held in San Jose, Costa Rica, May 25-28, 2010. Our tenth conference will be held in Las Vegas, Nevada, January 2-5, 2011 at the newly renovated Flamingo Hotel. We hope that you are able to join us at these events.

We hope you take the time to enjoy the hotel facilities as well as to take in The Big Island and the surrounding countryside. Hawaii is a wonderful destination with much to offer. We recognize that in addition to presenting research and participating in the conference activities, it is also important to relax and rejuvenate yourself. Have some fun! You deserve it! We hope that you will go home refreshed and with a sense of accomplishment.

Warmest Regards,

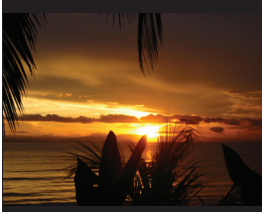
Mercedes Jalbert
Conference Chair

Carta del Editor

Bienvenidos a Hawaii

Welcome

Bienvenidos



El Instituto y su personal les da la bienvenidos a Kailua-Kona, Hawaii y al 2010 Global Conference on Business and Finance. Esperamos que su participación sea productiva y que disfruten Hawaii.

Todo profesor de educación superior debe encontrar un balance entre su rol como educador, investigador y como servidor a su comunidad y su universidad. Encontrar un foro donde podamos compartir y obtener retroalimentación sobre nuestra investigación, nuevas técnicas de educación, procesos administrativos innovadores es retador. El Institute for Business and Finance Research (IBFR) fue creado para facilitar el trabajo del profesional en educación superior, profesional del sector públicos y profesional del sector privado al crear una plataforma global conducente al enriquecimiento de nuestro conocimiento a través de:

1. La exposición de trabajos investigativos en todas las áreas académicas de las ciencias administrativas, ciencias económicas, financieras, etc.;
2. La exploración de nuevos avances tecnológicos, teóricos, pedagógicos;
3. El intercambio de conocimiento en una plataforma verdaderamente global.

El Congreso 2010 GCBF representa un compromiso a larga plazo para unir a nuestros colegas de todos los continentes en nuestros congresos y compartir nuestras ideas, investigación y cultura en una plataforma bilingüe. Deseamos agradecer su participar, la cual hace realidad nuestro objetivos; el realizar un Congreso realmente Global con participación de educadores y profesionales de todos partes del mundo.

Con gran alegría anunciamos nuestros próximos Congresos en San Jose, Costa Rica, 25-28 de Mayo de 2010. Nuestra congreso de Estados Unidos se realizara en Las Vegas, Nevada del 2 al 5 de enero de 2011 en el Hotel Flamingo Las Vegas. Será un placer el contar con su participación nuevamente.

Deseamos que disfruten su estancia en el Hotel y que tengan la oportunidad de explorar Hawaii. Sabemos que además de exponer sus trabajos, es también importante tomar tiempo para relajarse, rejuvenecerse y conocer sobre otras culturas, tradiciones, etc. Esperamos que al regresar a sus hogares e instituciones se sientan rejuvenecidos y satisfechos con sus alcances y aprendizaje durante el Congreso.

Estamos para asistir durante el congreso y el futuro.

Saludos Cordiales,

Mercedes Jalbert

Conference Chair

The Institute for Business and Finance Research

The Institute for Business and Finance Research (IBFR) seeks to promote the study of business, finance, and related issues. The Institute also seeks to make accessible this wealth of information to the global higher-education and business communities. The Institute does this by sponsoring The Global Conference on Business and Finance. We also publish eight journals: *The International Journal of Business and Finance Research*, *International Journal of Management and Marketing Research*, *Global Journal of Business Research*, *Accounting and Taxation*, *Review of Business & Finance Case Studies*, *Business Education and Accreditation*, *Agribusiness Research* and *Revista Internacional Administración y Finanzas*. We work under the principle of providing positive support toward getting your work published.

The Global Conference on Business and Finance

The Institute Sponsors the Global Conference on Business and Finance (GCBF). The GCBF provides the academic community with an opportunity to share their research, ideas, and discuss administrative issues. It also offers a great opportunity for networking and placement. Conference participants are able to:

- Network with other professionals
- Present your research at an international conference
- Receive feedback on your research
- Publish an abstract of your paper in the refereed proceedings
- Compete for the Outstanding Research Award
- Compete for the Best Paper in Session Award
- Have your paper considered for publication in a peer reviewed journal.
- Network with potential employers and employees

The Global Conference on Business and Finance Proceedings (ISSN: 1931-0285 on CD and ISSN 1941-9589 Online) The Global Conference on Business and Finance Proceedings are peer reviewed. Abstracts, short versions or full papers that are presented at the Global Conference on Business and Finance can be published in the refereed proceedings.

Journals

Journal Announcements

We are delighted to report that *The International Journal of Business and Finance Research* is now ranked by the Australian Business Deans Council www.abdc.edu.au. They rank the journal as comparable to a number of very prestigious peer journals. We anticipate all of our journals will begin to catch the attention of ratings organizations in the near future.

The IBFR sponsors seven peer-reviewed journals:

- The International Journal of Business and Finance Research (IJBFR)
ISSN # 1931-0269
- International Journal of Management and Marketing Research (IJMMR)
ISSN # 1933-3153
- Global Journal of Business Research (GJBR)
ISSN 1931-0277
- Accounting and Taxation (AT)
ISSN 1944-592X
- Review of Business & Finance Case Studies
ISSN 2150-3338
- Business Education and Accreditation (BEA)
ISSN 1944-5903
- Agribusiness Research (ABR)
ISSN 1944-5911
- Revista Internacional Administración & Finanzas (RIAF)
ISSN 1933-608X

All our Journals are peer-reviewed. Articles in all areas of business, economics, business education and related fields are welcome for publication consideration. Both theoretical and empirical papers are reviewed for possible publication. Papers may be academic or applied in nature. Submitted articles should be well written and free of spelling and grammar errors. Only original articles that are not under consideration for any other publication are considered for publication in the journals.

Please visit our web site for information about our journals indexing, ranking, distribution at www.theibfr.com/journal.htm (EBSCOHost, Econlit, e-JEL and JEL on CD, Cabell's and Ulrich's Periodical Directory, etc)

For additional information on the journals or proceedings, including manuscript submission instructions, please visit our website at www.theIBFR.com

Revistas Académicas

The Institute for Business and Finance Research patrocina ocho revistas académicas Revista: *Internacional Administración & Finanzas (RIAF)*, *The International Journal of Business and Finance Research (IJBFR)*, *International Journal of Management and Marketing Research (IJMMR)*, *Global Journal of Business Research (GJBR)* *Accounting and Taxation (AT)*, *Business Education and Accreditation (BEA)*, *Agribusiness Research y Review of Business & Finance Case Studies (RBFCS)*.

Trabajos de investigación teóricos, empíricos o aplicados en administración de empresas, finanzas, economía, contabilidad, gerencia, mercadeo, estadísticas, producción, sistemas de información, derecho laboral, planeamiento estratégico, política empresarial, teoría monetaria, comercio internacional, derecho comercial, temas en educación superior, avances en técnicas de educación y apoyo didáctico, acreditación o certificación, promoción y desarrollo académico, administración pública y disciplinas afines son bienvenidos.

Proceso de Revisión

Todo trabajo de investigación enviado para consideración es sujeto a un double-blind-review process. Visite nuestro sitio web www.theIBFR.com para obtener información adicional.

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ISSN # 1931-0269**

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The International Journal of Business and Finance Research (ISSN: 1931-0269) publishes high-quality articles in all areas of finance, accounting and economics. Theoretical, empirical and applied manuscripts are welcome for publication consideration. All papers submitted to the Journal are double-blind reviewed. The Journal is distributed in print and through SSRN and EBSCOhost Publishing, with nation-wide access in more than 70 countries. The Journal is listed in Cabell's directories and Cabell online. The Journal is also indexed in the American Economic Association's Econlit, e-JEL, and JEL on CD, Ulrich's Periodicals Directory, and The Australian Business Deans Council.

International Journal of Management and Marketing Research (IJMMR)
ISSN # 1933-3153

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The International Journal of Management and Marketing Research (ISSN: 1933-3153) publishes high-quality articles in all areas of management and marketing. Theoretical, empirical and applied manuscripts are welcome for publication consideration. All papers submitted to the Journal are double-blind reviewed. The Journal is distributed in print and through SSRN and EBSCOhost Publishing, with nation-wide access in more than 70 countries. The Journal is listed in Cabell's directories, Cabell online, and Ulrich's Periodicals Directory.

Global Journal of Business Research (GJBR)
ISSN 1931-0277

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The Global Journal of Business Research (ISSN: 1931-0277) publishes high-quality articles in all areas of business, finance, accounting, economics, management, marketing and related fields. Theoretical, empirical and applied manuscripts are welcome for publication consideration. All papers submitted to the Journal are double-blind reviewed. The Journal is distributed in print and through SSRN and EBSCOhost Publishing, with nation-wide access in more than 70 countries. The Journal is listed in Cabell's publishing opportunity directories and Cabell online. The Journal is also indexed in the American Economic Association's Econlit, e-JEL and JEL on CD and Ulrich's Periodicals Directory.

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ISSN 1944-592X

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ISSN 1944-5903

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Revista Internacional Administration y Finanzas
ISSN 1933-608X

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FUTURE CONFERENCES

We hope that you are able to join us at these upcoming events

San Jose, Costa Rica 2010

The 2010 Summer Global Conference on Business will be held in San Jose, Costa Rica
The conference runs from May 25-28, 2010

Las Vegas, Nevada, United States 2011

The 2011 Winter Global Conference on Business and Finance will be held in Las Vegas,
Nevada, U.S. The conference runs from January 2-5, 2011.

Congresos Futuros**2010 GCBF United States
San Jose, Costa Rica**

El Congreso Global de Administración y Finanzas 2010 se realizará en San Jose, Costa
Rica del 25 al 28 de Mayo de 2010

2011 GCBF Las Vegas, Nevada Estados Unidos

El Congreso Global en Administración y Finanzas, Estados Unidos se realizara en Las
Vegas Nevada del 2 al 5 Enero de 2011.

SCHEDULE OF EVENTS

Sunday, January 3 2010 Domingo 3 de Enero, 2010	
2:00 PM to 7:00 PM	Conference Registration /Registro Conferencia (Kahalu'u 1)
2:00 PM to 7:00 PM	Internet Session Begins/ Inicio Sesión Internet (Kahalu'u Lanai & Kahalu'u 1)
4:00 PM to 6:00 PM	Conference Reception (hour' dourves and drinks will be provided)/(Kahalu'u Lanai & Kahalu'u I) Recepción al Congreso, bocadillos y bebidas seran servidas (Kahalu'u Lanai & Kahalu'u I)
Monday, January 4, 2010 Miercoles 4 de Enero 2010	
7:30 AM to 11:00 AM	Conference Registration/Registro Conferencia (Kahalu'u 1)
8:00 AM to 5:00 PM	Internet Session/Sesión Internet Kahalu'u Lanai & Kahalu'u 1)
8:00 AM to 9:50 AM	Concurrent sessions/Sesiones simultaneas (Kahalu'u 2-4)
9:30 AM	Coffee Break/Refrigerio(Kahalu'u 1)
10:00 AM to 11:50 AM	Concurrent sessions/Sesiones simultaneas (Kahalu'u 2-4)
11:45 AM to 1:00 PM	Lunch break (on your own)
1:00 PM to 2:50 PM	Concurrent sessions/Sesiones simultaneas (Kahalu'u 2-4)
2:30 PM	Coffee Break/Refrigerio(Kahalu'u 1)
3:00 PM to 4:50 PM	Concurrent sessions/Sesiones simultaneas (Kahalu'u 2-4)
Tuesday, January 5, 2010 Martes 5 de Enero 2010	
7:30 AM to 11:00 AM	Conference Registration/Registro Conferencia (Kahalu'u 1)
8:00 AM to 5:00 PM	Internet Session/Sesión Internet (Kahalu'u 1)
8:00 AM to 9:50 AM	Concurrent sessions/Sesiones simultaneas (Kahalu'u 2-4)
9:30 AM	Coffee Break/Refrigerio(Kahalu'u 1)
10:00 AM to 11:50 AM	Concurrent sessions/Sesiones simultaneas (Kahalu'u 2-4)
11:45 AM to 1:00 PM	Networking lunch (Kama'aina Terrace)
2:30 PM	Coffee Break/Refrigerio(Kahalu'u 1)
1:30 PM to 3:20 PM	Concurrent sessions/Sesiones simultaneas (Kahalu'u 2-4)
Wednesday January 6, 2010 Miercoles 6 de Enero 2010	
7:30 AM to 11:00 AM	Conference Registration/Registro Conferencia (Kahalu'u 1)
8:00 AM to 5:00 PM	Internet Session / Inicio Sesión Internet (Kahalu'u 1)
8:00 AM to 9:50 AM	Concurrent sessions/Sesiones simultaneas (Kahalu'u 2-4)
9:30 AM	Coffee Break/Refrigerio(Kahalu'u 1)
10:00 AM to 11:50 AM	Concurrent sessions/Sesiones simultaneas (Kahalu'u 2-4)
12:30 AM to 2:30 PM	Luncheon Award Ceremony/Ceremonia de Premiación (Kama'aina Terrace)
2:30 PM	Conference Ends/Conferencia Finaliza

Presentation Equipment

The conference rooms will each be equipped with a LCD projector, computer and screen. The computers are equipped with Windows Vista and Microsoft Office 2007. One document camera (Elmo) for presenting plain paper documents and most transparencies is available on advanced reservation on a first come first served basis. Please bring your pin drive with data for use with our equipment. In addition, you may connect your computer to the system to display the screen if you so choose. Use of our equipment with your equipment and files is at your own risk. Meeting rooms will **not** be equipped with internet access.

Equipo para Presentación

Las salas de sesiones estarán equipadas con computadora, y un proyector LCD “video beam.” Al utilizar nuestro LCD proyector con su computadora, usted asume todo riesgo de daño a su equipo o archivo o a nuestro equipo. Las salas sesiones **no** estarán equipadas con conexión a internet. Usted solo necesitar traer su Pin Drive con su presentación en PowerPoint.

Paper Sessions

Internet Sessions

The internet sessions take place continuously throughout the conference. To review the presentations online please visit our website at: www.theIBFR.com/internet.htm. You may also view the presentations in the binders located in the registration area. Please take a moment to review the papers and to provide feedback to the authors using the forms contained in the session binders.

CONTINUOUS	INTERNET SESSION ROOM: KAHALU'U LANAI & KAHALU'U I	
SESSION TRACK		Accounting
SESSION CHAIR		Terrance Jalbert, The IBFR
	ENGLISH	<p><i>Did FASB 157 Cause the Financial Crisis?</i> Peter Harris, New York Institute of Technology</p> <p><i>A Roadblock to US Adoption of IFRS is LIFO Inventory Valuation</i> Anne B. Fosbre, Georgian Court University Paul B. Fosbre, New Jersey City University Ellen Kraft, Richard Stockton College of New Jersey</p> <p><i>Tax Evasion as a Crime: A Survey of Perception in Yemen</i> Khaled S. Y. Aljaaidi, Universiti Utara Malaysia (UUM)</p> <p><i>The Entrance of Court Management in the Courts through the Use of the Social Balance: The Italian Experience</i> Obaldo Comite, University of Calabria</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU'U LANAI & KAHALU'U I	
SESSION TRACK		Accounting
SESSION CHAIR		Terrance Jalbert, The IBFR
	ENGLISH	<p><i>The Ethics of Tax Evasion: A Survey of Bachelor Accounting Students at Hadhramout University of Science and Technology (Hust) in Yemen</i> Khaled S. Y. Aljaaidi, Universiti Utara Malaysia (UUM)</p> <p><i>Comprehensive Income under the Crisis: Empirical Evidence for IBEX-35 Companies</i> Francisco Sousa F., University of Cantabria-Spain Ma. Mercedes Carro A., University of Cantabria-Spain</p> <p><i>CPA'S Duties toward Fraud Detection and Reporting: Taiwan Regulations</i> Chih-shun Hsu, Tamkang University</p> <p><i>Does Openness Matter? Market Reactions and Information Content in Profit Warnings</i> Yao Zhang, Hong Kong University of Science and Technology Rencheng Wang, Hong Kong University of Science and Technology</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK	Accounting & Economics	
SESSION CHAIR	Terrance Jalbert, The IBFR	
	ENGLISH	<p><i>Application of Multicriterial Performance Measurement and Their Influence on Corporate Governance- Empirical Study in Czech Republic</i> Libuse Soljakova, University of Economics-Prague</p> <p><i>Models of Corporate Governance in Limited by Shares Companies with Particular Reference to the Dualistic System</i> Maurizio Rija, University of Calabria Paolo Tenuta, University of Calabria</p> <p><i>The Impact of Tax Evasion on the Romanian Economy and How to Combat It through the Fiscal Policy</i> Ionica Holban (Oncioiu), Alexandru Ioan Cuza University of Iasi and Academy of Economics Studies from Bucharest Georgeta Stoica Marcu, Tomis University of Constanta</p> <p><i>The Household Saving Formation and the Demographic Transition in Italy</i> Angela Coscarelli, University of Calabria Domenica Federico, University of Calabria Antonella Notte, University of Calabria</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK	Accounting	
SESSION CHAIR	Terrance Jalbert, The IBFR	
	ENGLISH	<p><i>Crisis Management in the Public Administration</i> Ionica Holban (Oncioiu), Alexandru Ioan Cuza University of Iasi and Academy of Economics Studies from Bucharest Nelu Mocanu, The Free International University of Moldova Gabriela C. Oncioiu, Lucia Blaga HighSchool</p> <p><i>Intangible Asset Evaluation Models between Reality and Myth</i> Nicoleta Radneantu, Romanian-American University Emilia Gabroveau, Romanian-American University Simona Grigore, Romanian-American University Roxana Stan, Romanian-American University</p> <p><i>Strategic Implications of the Financial Statements Analysis for A Better Market Competitiveness of the Enterprise</i> Zoran Minovski, University “St. Cyril and Methodius Aleksandar Kocevski, The World Bank</p> <p><i>Weather and Earnings Response Coefficients: International Evidence</i> Chien-Ju Lu, Yuan Ze University Chen-Lung Chin, National Chengchi University Yuanchen Chang, National Chengchi University</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK		Multidisciplinary
SESSION CHAIR		Terrance Jalbert, The IBFR
	ENGLISH	<p><i>Skills Needed in Today’s Workplace: Feedback from Alumni and Employers of an Undergraduate Business School</i> Diane M. Holtzman, Richard Stockton College of New Jersey Ellen Kraft, Richard Stockton College of New Jersey</p> <p><i>Internal Service Quality in State Secondary Schools</i> Prabha Ramseook-Munhurrun, University of Technology, Mauritius Perunjodi Naidoo, University of Technology, Mauritius Pushpa Nundlall, University of Technology, Mauritius</p> <p><i>Business Demography Dynamics in Portugal: a Survival Analysis</i> Alcina Nunes, Instituto Politécnico de Braganca Elsa Sarmiento., Universidade de Aveiro</p> <p><i>The Effective Tax Rate of Natural Person Income in the Czech Republic and Its Development</i> Karel Brychta, Brno University of Technology</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK		Economics
SESSION CHAIR		Terrance Jalbert, The IBFR
	ENGLISH	<p><i>The Influence of Knowledge Spillover and Absorptive Capacity on Innovation of High-tech Industry Cluster</i> Hongtao Liu, Dalian University of Technology Yan Zhu, Futures Brokerage Company Ltd.</p> <p><i>Step Forward to the Economic Growth of the Country: Analysis on Mining Sector Development</i> Amrita Batchuluun, Asia University Joung Yol Lin, Asia University</p> <p><i>Managing Business Uncertainties Through Sensitivity Analysis</i> Mihaela Herciu, Lucian Blaga University of Sibiu Claudia Ogorean, Lucian Blaga University of Sibiu</p> <p><i>Labor Migration in the Global Economic Recession - Case Study: Romania</i> Cosmin Marinescu, The Academy of Economic Studies, Bucharest</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK		Multidisciplinary
SESSION CHAIR		Terrance Jalbert, The IBFR
	ENGLISH	<p><i>A Model of Correlation between the Budget-Funded Actual Expenditures on Public Order and the Gross Domestic Product in Romania</i> Catalina C. Huba (Stefanescu), The Academy of Economic Studies, Bucharest</p> <p><i>Case Study: Development of Bio Bio Franchise on Croatian Market</i> Senka Borovac Zekan, University Centre for Professional Studies in Split</p> <p><i>Estimation of Technical Progress in Zimbabwe Mining Sector (1977 - 1997): An Economic Perspective</i> Lyman Mlambo, University of Zimbabwe</p> <p><i>The Stability of Rents and Returns as a Source of Internal Financing for Appalachian Coal Producers</i> C. W. Yang, Clarion University of Pennsylvania Ken Hung, Texas A&M International University</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK		Finance
SESSION CHAIR		Terrance Jalbert, The IBFR
	ENGLISH	<p><i>The Consequences of the Current Economic Crisis on the Redefinition of the European Union Concept Regarding the Prevention and Limitation of Terrorist Actions</i> George-Viorel Voinescu, The Academy of Economic Studies, Bucharest</p> <p><i>Large Systems Theory and Crisis Precursors</i> Vladimir V. Prelov, Russian Academy of Sciences</p> <p><i>The Effects of Rights Issue Announcement on Stock Price Behavior in Malaysia Stock Exchange (Bursa Malaysia)</i> Lye Leng Kan, Multimedia University</p> <p><i>The Impact of Stock Spams on Volatility</i> Taoufik Bouraoui, Paris X Nanterre University</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK		Finance
SESSION CHAIR		Terrance Jalbert, The IBFR
	ENGLISH	<p><i>Flat-rate Expenses under the Czech Act on Income Taxes</i> Karel Brychta, Brno University of Technology</p> <p><i>Searching for Tax-Evasive Transfer Pricing in Multinational Enterprises</i> Tomas Buus, University of Economics-Prague Jaroslav Brada, University of Economics-Prague</p> <p><i>Risk Management, Essential Condition for Ensuring Organizations Business Continuity in the Current Financial Crisis Context</i> Neacsu Petronella Viorica, The Academy of Economic Studies, Bucharest</p> <p><i>Market Concentration Measures and Investment Decisions in Mexican Manufacturing Firms</i> Celina López-Mateo, Universidad de Guadalajara Antonio Ruiz-Porras, Universidad de Guadalajara</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK		Finance
SESSION CHAIR		Terrance Jalbert, The IBFR
	ENGLISH	<p><i>Derivatives and Poverty Eradication in India: The Brighter Side of Financial Products</i> Amneet Singh, Indian Institute of Management, Bangalore, India</p> <p><i>A Comparison of Defined Benefit and Optional Retirement Plan Rates of Return in Higher Education</i> Norbert Michel, Nicholls State University Shari Lawrence, Nicholls State University John Lajaunie, Nicholls State University Shawn Mauldin, Nicholls State University</p> <p><i>The Consequences of the Environmental Deterioration upon the European Union’s Economy</i> Mirela Draghicescu, The Academy of Economic Studies, Bucharest</p> <p><i>The Presentation of Intellectual Capital in The Context of Financial Crises: Stakes, Achievements and Limitations</i> Ionica Holban (Oncioiu), Alexandru Ioan Cuza University of Iasi and Academy of Economics Studies from Bucharest Anca Nedea, The Free International University of Moldova</p> <p><i>Evaluating the Different Contributions on Intellectual Capital and Firms’ Return of Market Performance</i> William Shu-Lien Chang, Ming-Chuan University</p>

CONTINUOUS		INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I
SESSION TRACK		Multidisciplinary
SESSION CHAIR		Terrance Jalbert, The IBFR
	ENGLISH	<p><i>Adoption of Internet Banking by French Consumers Adoption Characteristics</i> Carlos R. Sanchez S., Groupe ESC Clermont Jean-Baptiste Gallié, Groupe ESC Clermont</p> <p><i>E- Government and It Based Economy Model - An Effective Theory? (Albania Ministry of Finance - Case of Treasury System)</i> Kozeta Sevrani, University of Tirana Klodiana Gorica, University of Tirana Ani Dasho, Ministry of Finance-Albania</p> <p><i>Operational Programs Management the Particulars in Romania</i> Daniela Florescu, Romanian Banking Institute</p> <p><i>Customer Perceptions of Service in Taiwan Online-Banking Industry</i> Hsueh-Ying Wu, Aletheia University Tzu-Yi Yang, Hwa Hsia Institute of Technology Cheng-Ta Lee, Northwestern Polytechnic University Hsing-Yun Chang, Central Taiwan University of Science and Technology</p>

CONTINUOUS		INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I
SESSION TRACK		Management
SESSION CHAIR		Terrance Jalbert, The IBFR
	ENGLISH	<p><i>Intangible Resources Like Determinants of the Accelerated Internationalization of The Jalisco’s SMEs</i> Carlos Fong Reynoso, Universidad de Guadalajara Luis E. Ocampo F., Universidad de Guadalajara</p> <p><i>The Benefits of Respecting Ergonomic Requirements within Virtual Workplaces</i> Aurel Manolescu, The Academy of Economic Studies, Bucharest Viorel Lefter, The Academy of Economic Studies, Bucharest Elvira Nica, The Academy of Economic Studies, Bucharest Alexandra Mironescu, Romanian American University Gheorghe H. Popescu, Dimitrie Cantemir University, Bucharest</p> <p><i>Family Firms: Evolution and Ownership Control Type in Listed Spanish Firms</i> Alejandro Hernández T., Universidad de Zaragoza Carmen Galve G., Universidad de Zaragoza</p> <p><i>The Missing Link to Good Corporate Governance in Malaysia</i> Aida Maria Ismail, Victoria University-Melbourne Anona Armstrong, Victoria University-Melbourne Colin Clark, Victoria University-Melbourne</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK		Management & Marketing
SESSION CHAIR		Terrance Jalbert, The IBFR
	ENGLISH	<p><i>The Emphasis of Technical Progress through the Endorsement of Ergonomics Core Elements</i> Viorel Lefter, The Academy of Economic Studies, Bucharest Aurel Manolescu, The Academy of Economic Studies, Bucharest Elvira Nica, The Academy of Economic Studies, Bucharest Alexandra Mironescu, Romanian American University Gheorghe H. Popescu, Dimitrie Cantemir University, Bucharest</p> <p><i>The effect of the Characteristics of the Owners’ Property Rights and the adoption of Organizational Innovations on Vertical Integration Decision in Cooperatives</i> Idana Salazar T., University of La Rioja Carmen Galve G., Universidad de Zaragoza</p> <p><i>Analyzing the Influence of Brand Personality of India’s Most Trusted Brand (2009) to Perceived Quality</i> Sangeeta Trott , ITM Business School</p> <p><i>The Evolution of Entrepreneurship Research in Europe</i> Ionica Holban (Oncioiu), Alexandru Ioan Cuza University of Iasi and Academy of Economics Studies from Bucharest Matei Agathon Dan, Tomis University of Constanta Florin Razvan Oncioiu, University of Agronomic Sciences and Veterinary Medicine of Bucharest</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK		Multidisciplinary
SESSION CHAIR		Terrance Jalbert, The IBFR
	ENGLISH	<p><i>The Electronic Markets in the New Economy</i> Ionica Holban (Oncioiu), Alexandru Ioan Cuza University of Iasi and Academy of Economics Studies from Bucharest Oana Ion Bocanete, Tomis University of Constanta</p> <p><i>The History of Banking Technologies in the UK: Patterns of Technological Investment Decision-making and Expertise</i> Georgios Samakovitis, New York College</p> <p><i>Patient Safety Management Systems by Administrative Archives</i> Pietro G. Lovaglio, Bicocca University-Milan</p> <p><i>Brand Image of Mauritius: Perspective of European Tourists</i> Perunjodi Naidoo, University of Technology Mauritius Prabha Ramseook-Munhurrun, University of Technology Mauritius Ramesh Durbarray, University of Bedfordshire, UK</p>

CONTINUOUS		INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I
SESSION TRACK		Finance
SESSION CHAIR		Mercedes Jalbert, The IBFR
	SPANISH	<p><i>El Financiamiento Como Factor de Competitividad para el Productor de Trigo del Valle de Mexicali, Baja California, México</i> Cruz E. Macias T., Universidad Autónoma del Estado de Baja California Leonel Rosiles L., Universidad Autónoma del Estado de Baja California Santiago Pérez A., Universidad Autónoma del Estado de Baja California</p> <p><i>Costos de Producción en Agronegocios</i> Francisco G. Peterson V., Universidad Autónoma del Estado De Baja California María B. Murillo P., Universidad Autónoma del Estado de Baja California Claudia V. Álvarez V., Universidad Autónoma del Estado de Baja California</p> <p><i>Las Perspectivas del Sector Automotriz en el Área de Autos Usados en Mexicali Baja California, Como Consecuencia de la Entrada en Vigor del Tratado de Libre Comercio de América del Norte en el 2009</i> Cesar Sánchez O., Universidad Autonoma del Estado de Baja California Jesús F. Gutiérrez O., Universidad Autónoma del Estado de Baja California Lourdes A. González T., Universidad Autónoma del Estado de Baja California</p> <p><i>Modelo de Gestión Financiera en la Industria de la Pesca de Pelágicos Menores en Ensenada, B.C. 2008-2009</i> Ma. de Lourdes Solís T., Universidad Autónoma del Estado de Baja California Blanca R. García R., Universidad Autónoma del Estado de Baja California Saul Méndez H., Universidad Autónoma de Baja California</p>

CONTINUOUS		INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I
SESSION TRACK		Multidisciplinary
SESSION CHAIR		Mercedes Jalbert, The IBFR
	SPANISH	<p><i>La Copropiedad y Sus Beneficios Fiscales en México</i> Celia C. Cámez C., Universidad Autónoma del Estado de Baja California Cruz E. Macias T., Universidad Autónoma del Estado de Baja California Leonel Rosiles L., Universidad Autónoma del Estado de Baja California</p> <p><i>Análisis Comparativo del Grado de Rigidez Laboral en Latinoamérica y España</i> Manuel A. Ibarra C., Universidad Autónoma del Estado De Baja California Bertha A. Contreras C., Universidad Autónoma del Estado de Baja California, México Lourdes A. González T., Universidad Autónoma del Estado de Baja California, México</p> <p><i>Mercadotecnia de Servicios</i> Alma Delia Inda, Universidad Autónoma del Estado de Baja California Raúl González N., Universidad Autónoma del Estado de Baja California</p> <p><i>Análisis de la Presión Social (Mobbing) en el Hospital General de Tecomán, Colima, México</i> Hugo M. Moreno Z., Universidad De Colima Alfredo S. Cárdenas V., Universidad De Colima Víctor Aparicio R., Universidad De Colima Héctor Priego H., Universidad De Colima Oscar Mares B., Universidad De Colima</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK		Multidisciplinary
SESSION CHAIR		Mercedes Jalbert, The IBFR
	SPANISH	<p><i>Creación de Empresas de Base Tecnológica: Obtención de Recursos Estratégicos en las Junturas Críticas</i> Carlos Fong Reynoso, Universidad de Guadalajara Moisés A. Alarcón O., Universidad de Guadalajara</p> <p><i>La Aportación de las Mujeres a la Economía Familiar en México, Caso: Microempresarias Comercializadoras de Alimentos en Mexicali, Baja California</i> Erika Estrada O., Universidad Autónoma del Estado de Baja California Cruz E. Macías T., Universidad Autónoma del Estado de Baja California Leonel Rosiles L., Universidad Autónoma del Estado de Baja California</p> <p><i>Beneficios Fiscales de la Previsión Social en México</i> Esther Cruz L., Universidad Autónoma del Estado de Baja California Cruz E. Macías T., Universidad Autónoma del Estado de Baja California Leonel Rosiles L., Universidad Autónoma del Estado de Baja California</p> <p><i>Análisis del Proceso de Apertura Comercial de México 1994-2008</i> Manuel A. Ibarra C., Universidad Autónoma del Estado De Baja California Lourdes A. González T., Universidad Autónoma de Baja California Raúl González N., Universidad Autónoma del Estado de Baja California</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK		Issues in Higher Education
SESSION CHAIR		Mercedes Jalbert, The IBFR
	SPANISH	<p><i>El Sistema de Gestión de la Calidad en el Proceso de Titulación de la Facultad de Contaduría Pública</i> Rafaela Martínez M., Universidad Autonoma de Puebla Monserrat Vera M., Universidad Autónoma de Puebla Gerardo Vera M., Universidad Autónoma de Puebla</p> <p><i>Análisis Cuantitativo de Evaluación Docente: Estrategia Encaminada a Incrementar la Calidad de Programas De Estudio en las IES: Caso Universidad Autónoma de Baja California, México</i> Adelaida Figueroa V., Universidad Autónoma del Estado de Baja California Ana C. Bustamante V., Universidad Autónoma del Estado de Baja California Raquel O. Roa R., Universidad Autónoma del Estado de Baja California Dolores Félix, Universidad Autónoma del Estado de Baja California</p> <p><i>Planeación Estratégica para la Mejora de la Competitividad Académica, caso FCAT</i> Jesús M. Santos V., Universidad de la Colima Oscar Mares B., Universidad de Colima Arquímedes S. Arcega P., Universidad de Colima Victor Aparicio R., Universidad de Colima María de los Angeles Cervantes, Universidad de Colima</p> <p><i>El Sentido de Pertenencia de los Alumnos de la Universidad Autónoma de Baja California y la Influencia en su Formación Integral</i> Julio C. León P., Universidad Autónoma del Estado de Baja California Sósima Carrillo, Universidad Autonoma del Estado de Baja California</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK	Issues in Higher Education	
SESSION CHAIR	Mercedes Jalbert, The IBFR	
	SPANISH	<p><i>Maratón de Conocimientos, Estrategia Encaminada A Enriquecer el Quehacer Académico en Área Fiscal: ANFECA (Asociación Nacional De Facultades Y Escuelas De Contaduría Y Administración) Zona 1, México</i> Adelaida Figueroa V., Universidad Autónoma del Estado de Baja California</p> <p><i>Perfil Valorar de los Estudiantes de la Facultad de Ciencias Administrativas</i> Ana C. Bustamante V., Universidad Autónoma del Estado de Baja California María B. Murillo P., Universidad Autónoma del Estado de Baja California Sandra J. Saldivar G., Universidad del Estado de Baja California Olga L. Gutiérrez G., Universidad Autónoma del Estado de Baja California Ignacio A. Mendoza M., Universidad Autónoma del Estado de Baja California Verónica P. Urias M., Universidad Autónoma del Estado de Baja California</p> <p><i>Organismo Acreditador, Garantizador de la Calidad en Programas Educativos Reconocidos: Facultad de Ciencias Administrativas, IES Mexicana</i> Adelaida Figueroa V., Universidad Autónoma del Estado de Baja California Ricardo Ching Wesman, Universidad Autónoma del Estado de Baja California Santiago Pérez A., Universidad Autónoma de Baja California</p> <p><i>Centro de Innovación Tecnológica y Desarrollo Industrial</i> Claudia V. Álvarez V., Universidad Autónoma del Estado de Baja California María B. Murillo P., Universidad Autónoma de Baja California Francisco G. Peterson V., Universidad Autónoma de Baja California</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK	Management	
SESSION CHAIR	Mercedes Jalbert, The IBFR	
	SPANISH	<p><i>Proceso de Reclutamiento y Selección de Personal en Micros y Pequeñas Empresas Dedicadas a la Consultoría Contable Establecidas en Mexicali, B.C.</i> Alejandra Hernández R., Universidad Autónoma del Estado de Baja California Ana C. Bustamante V., Universidad Autónoma del Estado De Baja California Santiago Pérez A., Universidad Autónoma del Estado de Baja California Sósima Carrillo, Universidad Autónoma del Estado de Baja California</p> <p><i>El Impacto de la Información para el Fortalecimiento de la Imagen Institucional: Caso, Facultad De Ciencias Administrativas, UABC</i> Raquel O. Roa R., Universidad Autónoma del Estado de Baja California Olga L. Gutiérrez G., Universidad Autónoma del Estado de Baja California Sandra J. Saldivar G., Universidad del Estado de Baja California</p> <p><i>Síndrome de Burnout en una Institución Educativa Medida con la Escala de Maslach (1986)</i> Blanca R. García R., Universidad Autónoma del Estado de Baja California Román I. Lizarraga B., Universidad Autónoma del Estado de Baja California Ignacio A. Mendoza, Universidad Nacional Autónoma de Mexico Adalberto Avelar GR., Universidad Autónoma del Estado de Baja California</p> <p><i>El Estudio de la Extracción Petrolera Como Determinante en el Crecimiento y Desarrollo Económico de los Habitantes de Ciudad del Carmen Campeche, México</i> Carmela Montiel, Universidad Autónoma del Carmen</p>

CONTINUOUS	INTERNET SESSION ROOM: KAHALU’U LANAI & KAHALU’U I	
SESSION TRACK	Multidisciplinary	
SESSION CHAIR	Mercedes Jalbert, The IBFR	
	SPANISH	<p><i>Capital Estructural: Activo Intangible Primordial en el Desarrollo de las Pymes de Alta Tecnología</i> Blanca L. Marquez, Universidad Autónoma de Ciudad Juárez</p> <p><i>El Reciclado de Vehículos y su Relación con el Desarrollo Sustentable de la Región Fronteriza de Mexicali, Baja California, México</i> Cesar Sánchez O., Universidad Autonoma de Baja California Jesús F. Gutiérrez O., Universidad Autonoma de Baja California Lourdes A. González T., Universidad Autonoma de Baja California</p> <p><i>Proyecto Estrategias para Fomentar el Empleo en Zonas Rurales y Aprendizaje Situado</i> Lucila Páez T., Universidad Autónoma del Estado de Baja California Griselda Guillen O., Universidad Autónoma de Baja California Mariana M. Valenzuela M., Universidad Autónoma del Estado de Baja California</p> <p><i>Diagnóstico para la Implementación de un Plan Motivacional en Comisión Nacional Forestal</i> Manuel A. Ibarra C., Universidad Autónoma del Estado De Baja California Bertha A. Contreras C., Universidad Autónoma de Baja California Kristal Valdes M., Universidad Autónoma de Baja California</p> <p><i>Efectos de la Crisis Mundial en la Cuenta de Capital de la Balanza de Pagos en México</i> Guadalupe A. Cardoso M., Universidad Autónoma de Ciudad Juárez</p>

Onsite Sessions

You are welcome to attend any and all of the onsite sessions.

		MONDAY, JANUARY 4, 2010	
8:00 AM - 9:50 AM		ROOM: KAHALU’U 2	
SESSION TRACK		Business Education	
SESSION CHAIR		Carlos Fong Reynoso, Universidad de Guadalajara	
	SPANISH	<p><i>Clima Laboral en el Área Financiera de una Institución de Educación Superior: Propuesta de un Instrumento de Medición</i> Víctor M. Alcántar E., Universidad Autónoma del Estado de Baja California Sonia E. Maldonado R., Universidad Autónoma del Estado de Baja California José L. Arcos V., Universidad Autónoma del Estado de Baja California</p> <p><i>Propuesta de Estructuración del Programa Educativo en la Licenciatura en Administración basado en la Planeación Educativa del Centro Universitario UAEM-Amecameca</i> Stephany M. García G., Centro Universitario UAEM Amecameca Omar E. Terán V., Centro Universitario UAEM Amecameca Ranulfo Pérez G., Centro Universitario UAEM Amecameca Luis Brunett P., Centro Universitario UAEM Amecameca Ofélia Márquez M., Centro Universitario UAEM Amecameca Antonieta E. Aguirre A., Centro Universitario UAEM Amecameca Nayeli Juárez M., Centro Universitario UAEM Amecameca</p> <p><i>The Use of Case Studies in Preparing Postgraduate Dissertations on Small and Medium Sized Firms</i> Carlos Fong Reynoso, Universidad de Guadalajara</p>	
9:50 AM - 10:00 AM		SESSION BREAK RECESO SESION	

	MONDAY, JANUARY 4, 2010		
8:00 AM - 9:50 AM	ROOM: KAHALU’U 3		
SESSION TRACK	Accounting		
SESSION CHAIR	Randy Serrett, University of Houston - Downtown		
	ENGLISH	<p><i>Audit Committee Involvements in Auditor-Client Interactions: The Congruency of Audit Committee, Chief Financial Officer and External Auditor Perceptions</i> Zalailah Salleh, Universiti Malaysia Terengganu Jenny Stewart, Griffith University</p> <p><i>Association Between Disclosure, Financial Distress and Gender Diversity: Finnish Evidence</i> Aminah Nalikka, University of Vaasa, Finland Erkki K. Laitinen, University of Vaasa, Finland</p> <p><i>Client Assessment of Professional Services Quality of Public Accounting Firms</i> Robin McCoy, University of San Diego Jan Taylor Morris, Sam Houston State University</p> <p><i>Breaking Up Is Hard to Do: Identifying Alimony for Tax Purposes</i> Randy Serrett, University of Houston - Downtown Steve Thompson, Texas State University</p>	
9:50 AM - 10:00 AM		SESSION BREAK RECESO SESION	

	MONDAY, JANUARY 4, 2010		
8:00 AM - 9:50 AM	ROOM: KAHALU’U 4		
SESSION TRACK	Multidisciplinary		
SESSION CHAIR	Victor Lewis, National University		
	ENGLISH	<p><i>Assessing the Cost-Benefit of Police Officer Staffing: Do Cities with Higher Police Officer to Citizen Ratios Have Less Crime?</i> James Guffey, National University- Campus Sacramento</p> <p><i>Patterns of Localization Strategies of Korean Foreign Direct Investment and Their Impacts on Firms’ Performance</i> Mannsoo Shin, Korea University Boine Kim, Korea University</p> <p><i>Unintended Consequences of Innovation</i> Linda Naimi, Purdue University</p> <p><i>Intellectual Property Protection for the Entrepreneur -Copyright Law in the United States</i> Robert J. Greenberg, Yeshiva University</p> <p><i>Will Huge Budget Deficits Affect the American Criminal Justice System</i> Victor Lewis, National University James Larson, National University Kenneth D. Kay, National University</p>	
9:50 AM - 10:00 AM		SESSION BREAK RECESO SESION	

	MONDAY, JANUARY 4, 2010		
10:00 AM - 11:50 AM	ROOM: KAHALU’U 2		
SESSION TRACK		Management	
SESSION CHAIR		Esther E. Corral Q. , Universidad Autónoma del Estado de Baja California	
	SPANISH	<p><i>Estructura de Observatorio de Micro Pequeñas y Medianas Empresas para el Sector de Servicios en la Región Oriente del Estado de México</i> Pedro Huerta S., Centro Universitario UAEM Amecameca Omar E. Terán V., Centro Universitario UAEM Amecameca Ranulfo Pérez G., Centro Universitario UAEM Amecameca Luis Brunett P., Centro Universitario UAEM Amecameca Ofélia Márquez M., Centro Universitario UAEM Amecameca Antonieta E. Aguirre A., Centro Universitario UAEM Amecameca Nayeli Juárez M., Centro Universitario UAEM Amecameca</p> <p><i>Comercio Electrónico Como Estrategia Impulsora de las Exportaciones en México</i> Yessica Helgueros A., Universidad Tec Milenio</p> <p><i>La Aplicación del Proceso Administrativo en las Micro y Pequeñas Empresas</i> Esther E. Corral Q., Universidad Autónoma del Estado de Baja California Loreto M. Bravo Z., Universidad Autónoma del Estado de Baja California Plácido Valenciana M., Universidad Autónoma del Estado de Baja California</p>	
11:50 AM - 1:00 PM			SESSION BREAK RECESO SESION

MONDAY, JANUARY 4, 2010		
10:00 AM - 11:50 AM	ROOM: KAHALU'U 3	
SESSION TRACK	Finance	
SESSION CHAIR	Gulser Meric, Rowan University	
ENGLISH	<p><i>Global Financial Crisis and the Performance of Country Index Funds in the October 9, 2007-March 9, 2009 Bear Market</i> Ilhan Meric, Rider University Christine Lentz, Rider University Wayne Smeltz, Rider University Gulser Meric, Rowan University</p> <p><i>Stock Index and Exchange Rate Interactions in Thailand</i> Wanrapee Banchuenvijit, University of the Thai Chamber of Commerce</p> <p><i>A New Hedge Fund Replication Method with the Dynamic Optimal Portfolio</i> Akihiko Takahashi, The University of Tokyo Kyo Yamamoto, The University of Tokyo</p> <p><i>Variety Enterprises Corporation (VEC) - Capital Budgeting Decision</i> Ilhan Meric, Rider University Kathleen Dunne, Rider University Sherry F. Li, Rider University Gulser Meric, Rowan University</p>	
	11:50 AM - 1:00 PM	SESSION BREAK RECESO SESION

MONDAY, JANUARY 4, 2010		
10:00 AM - 11:50 AM	ROOM: KAHALU'U 4	
SESSION TRACK	Multidisciplinary	
SESSION CHAIR	Peter Geczy, National Institute of Advanced Industrial Science and Technology	
ENGLISH	<p><i>We-Commerce - Towards a New Platform for Virtual Commerce</i> Andreas Klein, University of Duisburg-Essen Parimal Bhagat, Indiana University of Pennsylvania</p> <p><i>Sample Statistic in Agriculture to Save Money</i> Rogerio C. Traballi, Universidade Paulista - UNIP Ieda Kanashiro Makiya, Universidade Paulista - UNIP</p> <p><i>The Effect of Service Quality to Traveler Retention in Cultural Tourism Activity</i> Li Yueh Andy Chen, MingDao University Chen-Mei Li, MingDao University Ying Lee, MingDao University</p> <p><i>Human-Oriented Deployment and Innovation of Portal Services</i> Peter Geczy, National Institute of Advanced Industrial Science and Technology (AIST) Noriaki Izumi, National Institute of Advanced Industrial Science and Technology (AIST) Koiti Hasida, National Institute of Advanced Industrial Science and Technology (AIST)</p>	
	11:50 AM - 1:00 PM	SESSION BREAK RECESO SESION

	MONDAY, JANUARY 4, 2010	
1:00 PM - 2:50 PM	ROOM: KAHALU’U 2	
SESSION TRACK		Management and Business Education
SESSION CHAIR		Susan Silverstone, National University
	ENGLISH	<i>Global Climate Change and Business: The Role of the Global Recession, Government and Risk</i> Honorio Todino, Thompson Rivers University
		<i>Education and Gender Equity</i> Pavla Rehorová, Technical University of Liberec
		<i>The Development and Implementation of a Shared Governance Plan for Assessment</i> Susan Silverstone, National University E. George Beckwith, National University Debra Bean, National University
2:50 PM - 3:00 PM	SESSION BREAK RECESO SESION	

MONDAY, JANUARY 4, 2010	
1:00 PM - 2:50 PM	ROOM: KAHALU'U 3
SESSION TRACK	Finance and Economics
SESSION CHAIR	Davorin Kracun, University of Maribor-Slovenia
	<p><i>Average Cost Single-Stage Capacity and Inventory Models: An Analysis Using a Vanishing Discount Approach</i> Woonghee Tim Huh, University of British Columbia Ganesh Janakiraman, University of Texas-Dallas Mahesh Nagarajan, University of British Columbia</p> <p><i>General Computation Schemes for a High-Order Asymptotic Expansion Method</i> Akihiko Takahashi, The University of Tokyo Kohta Takehara, The University of Tokyo Masashi Toda, The University of Tokyo</p> <p><i>Debt Financing and Corporate Governance: An Empirical Study Based on Listed Companies in China</i> Wenqing Huang, Jinan University</p> <p><i>Dynamics and Level of Consumer Prices in a Comparative Approach</i> Davorin Kracun, University of Maribor-Slovenia Timotej Jagric, University of Maribor Darja Borsic, University of Maribor Jani Beko, University of Maribor</p>
2:50 PM - 3:00 PM	SESSION BREAK RECESO SESION

Monday, JANUARY 4, 2010	
1:00 PM - 2:50 PM	ROOM: KAHALU'U 4
SESSION TRACK	Management and Marketing
SESSION CHAIR	Li Yueh Andy Chen, MingDao University
	<p><i>Predictive Effects of Supervisor Trustworthiness Attributes on Trust-In-Supervisor</i> June M. L. Poon, Universiti Kebangsaan Malaysia</p> <p><i>The Value of Olympic Sponsorship: Gold, Silver or Bronze?</i> Robert D. Evans Jr., Texas A&M International University</p> <p><i>Leadership in the Hotel Industry: Where Are We?</i> Karen Blotnicky, Mount Saint Vincent University Candace Blayney, Mount Saint Vincent University</p> <p><i>A Model of the Relationship between Service Quality, Traveler Value and Traveler Retention in Cultural Tourism Activity</i> Li Yueh Andy Chen, MingDao University Ying Lee, MingDao University Chen-Mei Li, MingDao University</p>
2:50 PM - 3:00 PM	SESSION BREAK RECESO SESION

	MONDAY, JANUARY 4, 2010	
3:00 PM - 4:50 PM	ROOM: KAHALU'U 2	
SESSION TRACK	Multidisciplinary	
SESSION CHAIR	Omar E. Terán V. , Centro Universitario UAEM Amecameca	
	SPANISH	<p><i>Creación de un Modelo de Competencias para una Corporacion de Ciencia y Tecnologia Perteneciente a la Industria Naval, Maritima y Fluvial de Colombia</i> Olga L. Jaramillo N., Universidad Del Norte</p> <p><i>La Competitividad Sistémica a Nivel Micro Como Estrategia para el Sector Metalmeccánico en Tecate B.C. México</i> Lourdes E. Apodaca, Universidad Autónoma del Estado de Baja California Ma. Del Carmen Alcalá Á., Universidad Autónoma del Estado de Baja California Alejandro Rojas M., Universidad Autónoma del Estado de Baja California José Rodríguez R., Universidad Autónoma del Estado de Baja California</p> <p><i>Tecnologías de Información y Comunicación (TIC's) y la Gestión de Desastres</i> Omar E. Terán V., Centro Universitario UAEM Amecameca Ranulfo Pérez G., Centro Universitario UAEM Amecameca Ofélia Molina M., Centro Universitario UAEM Amecameca Luis Brunett P., Centro Universitario UAEM Amecameca Antonieta E. Aguirre A., Centro Universitario UAEM Amecameca Nayeli Juárez M., Centro Universitario UAEM Amecameca</p>
		SESSION BREAK RECESO SESION

	MONDAY, JANUARY 4, 2010	
3:00 PM - 4:50 PM	ROOM: KAHALU’U 3	
SESSION TRACK		Finance
SESSION CHAIR		Lucia Gibilaro, University of Bergamo
	ENGLISH	<p><i>The Importance of the Efficiency Indicators in the Formation of Government Expenses</i> Lucija Kavale, University of Latvia Erika Zubule, Rezekne Higher Education Institution</p> <p><i>Tax Planning and Corporate Governance: Effects on Shareholders’ Valuation</i> Nor Shaipah Abdul Wahab, University of Southampton Kevin Holland, University of Southampton</p> <p><i>The Determiners of the Virtual Financial Communication of Small and Medium-Sized Firms Quoted On Unregulated Belgian Markets</i> Laetitia Pozniak, University of Mons Mélanie Croquet, University of Mons Laurent Arnone, University of Mons Angy Geerts, University of Mons</p> <p><i>What Does Predict the Firm’s Net Trade Credit Position? Evidence from the Italian Market</i> Lucia Gibilaro, University of Bergamo Gianluca Mattarocci, University of Rome “Tor Vergata”</p>
		SESSION BREAK RECESO SESION

	MONDAY, JANUARY 4, 2010	
3:00 PM -4:50 PM	ROOM: KAHALU’U 4	
SESSION TRACK		Economics & Finance
SESSION CHAIR		Catur Sugiyanto, Universitas Gadjah Mada
	ENGLISH	<p><i>Modeling Persistence, Asymmetry, and Dynamic Correlations in Exchange Rates: Numeraire Currencies Do Matter</i> Kin-Yip Ho, Swinburne University of Technology</p> <p><i>Impact of Small Business Administration Lending on State-level Economic Performance: A Panel Data Analysis</i> Bienvenido S. Cortes, Pittsburg State University</p> <p><i>Remittance and the School Participation Rates, Case Central Lombok, West Nusatenggara</i> Catur Sugiyanto, Universitas Gadjah Mada</p>
		SESSION BREAK RECESO SESION

	TUESDAY, JANUARY 5, 2010		
8:00 AM - 9:50 AM	ROOM: KAHALU’U 2		
SESSION TRACK	Management		
SESSION CHAIR	Aurora I. Máynez G., Universidad Autónoma de Ciudad Juárez		
	SPANISH	<p><i>La Sucesión en las Empresas Familiares del Sector Textil en Tijuana, B. C. México</i> M. Virginia Flores O., Universidad Autónoma del Estado de Baja California Alfonso Vega L., Universidad Autónoma del Estado de Baja California Jesús A. Robles G., Universidad Autónoma del Estado de Baja California</p> <p><i>Las Estrategias de Dirección y su Relación con el Uso de la TIC´s en las Pequeñas Empresas de la Región Centro del Estado de Coahuila</i> Elvira Velarde L., Universidad Autónoma de Coahuila Zóchitl Araiza G., Universidad Autónoma de Coahuila Nidia E. Hernández C., Universidad Autónoma de Coahuila Lluvia C. Tobías S., Universidad Autónoma de Coahuila</p> <p><i>La Transferencia de Conocimiento Tácito Como Base Fundamental de la Ventaja Competitiva Sostenible</i> Aurora I. Máynez G., Universidad Autónoma de Ciudad Juárez Judith Cavazos A., Universidad Popular Autónoma del Estado de Puebla</p>	
9:50 AM - 10:00 AM		SESSION BREAK RECESO SESION	

	TUESDAY, JANUARY 5, 2010		
8:00 AM - 9:50 AM	ROOM: KAHALU’U 3		
SESSION TRACK	Finance		
SESSION CHAIR	Daoping (Steven) He, San Jose State University		
	ENGLISH	<p><i>An Analysis of the Effect of U.S. Stock Market to Vietnam Stock Market: The Case of S&P 500 and Dow Jones Indices to Vn-Index</i> Luu Tien Thuan, Chung Yuan Christian University</p> <p><i>Analysis of the Damages of the Financial Crisis 2008 on the Financial State of Japanese Listed Firms and Stock Market Performance</i> Kangrong Tan, Kurume University Shozo Tokinaga, Kyushu University</p> <p><i>Forecasting FOREX Volatility in the Times Of Turbulence</i> Rajesh Mohnot, Middlesex University Dubai</p> <p><i>Sticky SG&A Cost Behavior and its Changes in Japan</i> Daoping (Steven) He, San Jose State University Jenny Teruya, University of Hawaii Takashi Shimizu, Waseda University</p>	
9:50 AM - 10:00 AM		SESSION BREAK RECESO SESION	

	TUESDAY, JANUARY 5, 2010		
8:00 AM -9:50 AM	ROOM: KAHALU’U 4		
SESSION TRACK	Multidisciplinary		
SESSION CHAIR	Juan C. Zapata V., Universidad Pontificia Bolivariana		
	SPANISH	<p><i>Rendimientos Crecientes y su Relación con el Crecimiento Económico Regional en México 1980-2004</i> Lourdes A. González T, Universidad Autónoma de Baja California Cesar Sánchez O., Universidad Autónoma de Baja California Jesús F. Gutierrez O., Universidad Autónoma de Baja California</p> <p><i>Eficiencia La Productividad en el Trabajo</i> Raúl González N., Universidad Autónoma del Estado de Baja California Manuel A. Ibarra C., Universidad Autónoma del Estado De Baja California Alma Delia Inda, Universidad Autónoma del Estado de Baja California</p> <p><i>La Integración De La Dirección De Recursos Humanos Con La Estrategia Organizacional En Las Empresas Afiliadas a Ascort</i> Juan C. Zapata V., Universidad Pontificia Bolivariana</p>	
9:50 AM - 10:00 AM		SESSION BREAK RECESO SESION	

	TUESDAY, JANUARY 5, 2010	
10:00 AM - 11:50 AM	ROOM: KAHALU’U 2	
SESSION TRACK	Management & Marketing	
SESSION CHAIR	Carmen Castrejón M., Universidad de Guanajuato	
	SPANISH	<p><i>Tipología de la Cooperación Interempresarial Atendiendo a las Necesidades Que Impulsan a las Empresas a Colaborar: Caso de la Industria Metalmeccánica de la Región Centro del Estado de Coahuila</i> Zóchitl Araiza G., Universidad Autónoma de Coahuila Elvira Velarde L., Universidad Autónoma de Coahuila Amalia Zarate V., Universidad Autónoma de Coahuila</p> <p><i>La Competitividad Empresarial y el Factor Humano de las Organizaciones</i> Virginia López T., Universidad Autónoma del Estado de Baja California Ma. Enselmina Marín V., Universidad Autónoma del Estado de Baja California Sonia E. Maldonado R., Universidad Autónoma del Estado de Baja California</p> <p><i>Comercialización de Productos de Centros de Investigación</i> Carmen Castrejón M., Universidad de Guanajuato</p>
11:50 AM - 1:30 PM		SESSION BREAK RECESO SESION

	TUESDAY, JANUARY 5, 2010	
10:00 AM - 11:50 AM	ROOM: KAHALU’U 3	
SESSION TRACK		Finance
SESSION CHAIR		Bruce A. Costa, The University of Montana
	ENGLISH	<i>The Usage of Anti-dumping by US against Chinese Imports: Wooden Bedroom Furniture Case Study</i> Runying Chen, East Carolina University
		<i>Information Analysis and Target Simulation</i> Vladimir V. Prelov, Russian Academy of Sciences
		<i>The Role of Foreign Investors on the Performance of H-share Firms</i> Louis T. W. Cheng, Hong Kong Polytechnic University T. Y. Leung, City University of Hong Kong
		<i>Enhanced Performance Measurement of Mutual Funds: Running the Benchmark Index Through the Hurdles</i> Bruce A. Costa, The University of Montana Keith Jakob, The University of Montana
11:50 AM - 1:30 PM	SESSION BREAK RECESO SESION	

	TUESDAY, JANUARY 5, 2010	
10:00 AM - 11:50 AM	ROOM: KAHALU’U 4	
SESSION TRACK		Management
SESSION CHAIR		Chris Ehiobuche, Berkeley College
	ENGLISH	<i>Skills Development Policy Reforms in the Post-Democratic South Africa: Challenges and Opportunities for Change</i> Maelekanyo Christopher Tshilongamulenzhe, University of South Africa
		<i>Employee Satisfaction-Strategic Factor, Which Increases Safety of Company Information</i> Renata Myskova, University of Pardubice Ilona Obrsalova, University of Pardubice
		<i>MBA Share in the U.S. Graduate Management Education Market</i> Marina Murray, Graduate Management Admission Council (GMAC)
		<i>Medley of Organizational Change Models: An African Perspective</i> Chris Ehiobuche, Berkeley College Chizoba “Zee” Madueke, University of Phoenix Online
11:50 AM - 1:30 PM	SESSION BREAK RECESO SESION	

	TUESDAY, JANUARY 5, 2010	
1:30 PM - 3:20 PM	ROOM: KAHALU'U 2	
SESSION TRACK	Management & Marketing	
SESSION CHAIR	Josefa Melgar B., Universidad Autónoma de Ciudad Juárez	
	SPANISH	<p><i>Análisis Estratégico para el Desarrollo de la Micro, Pequeña y Mediana Empresa en el Estado de Coahuila, México</i> Manuel Medina E., Universidad Autónoma de Coahuila Francisco Ballina R., Universidad Nacional Autónoma de México José D. Barquero C., Fundación Universitaria ESERP Liliana Guerrero R., Universidad Autónoma de Coahuila</p> <p><i>Estrategias para Fortalecer el Sector del Mueble y la Madera: El Caso de Tijuana-Rosarito, B. C., México</i> Alfonso Vega L., Universidad Autónoma del Estado de Baja California M. Virginia Flores O., Universidad Autónoma del Estado de Baja California M. Marcela Solís Q., Universidad Autónoma del Estado de Baja California Samuel Gómez P., Universidad Autónoma del Estado de Baja California</p> <p><i>Principales Detonadores de la Compra en Amas de Casa de Clase Media en Tiendas de Autoservicio, Como Insumo para la Estrategia Comercial</i> Adolfo R Rodríguez S, Universidad de Guanajuato Carmen Castrejón M., Universidad de Guanajuato</p> <p><i>Efectos del Downsizing en la Satisfacción Laboral y el Compromiso de los Supervisores de Producción: Caso de la Industria Maquiladora de Ciudad Juárez, Chihuahua, México</i> Josefa Melgar B., Universidad Autónoma de Ciudad Juárez Fernando Matias R., Universidad de Granada Marie Leiner De La C., Universidad Autónoma de Ciudad Juárez</p>
		SESSION BREAK RECESO SESION

TUESDAY, JANUARY 5, 2010	
1:30 PM - 3:20 PM	ROOM: KAHALU'U 3
SESSION TRACK	Issues in Higher Education
SESSION CHAIR	Berta E. Madrigal T., Universidad de Guadalajara
SPANISH	<p><i>El Uso de Planes de Negocios en Apoyo a Microempresarios Como Estrategias de Aprendizaje en Estudiantes Universitarios</i> Norma L. Vizcarra V., Universidad Tecnológica de Tijuana (UTT) Lourdes E. Apodaca, Universidad Autónoma del Estado de Baja California Santiago González V., Universidad Tecnológica de Tijuana Dora R. Guerrero M., Universidad Tecnológica de Tijuana Silvia Hernández S., Universidad Autónoma de Baja California</p> <p><i>Análisis Cualitativo de la Transparencia de las Instituciones de Educación Superior Públicas Mexicanas</i> Sonia E. Maldonado R., Universidad Autónoma del Estado de Baja California Víctor M. Alcántar E., Universidad Autónoma del Estado de Baja California Ana Ma. Guillén J., Universidad Autónoma de Baja California</p> <p><i>Discusión Teórica Sobre Medición del Capital Humano en la Economía Del Conocimiento</i> Berta E. Madrigal T., Universidad de Guadalajara Miguel Cervantes, Universidad de Guadalajara</p>
	SESSION BREAK RECESO SESION

TUESDAY, JANUARY 5, 2010	
1:30 PM - 3:20 PM	ROOM: KAHALU'U 4
SESSION TRACK	Business Law and Marketing
SESSION CHAIR	Ramon Corona, National University-San Diego
ENGLISH	<p><i>Rethinking the Shareholder Value Paradigm in the Aftermath of the Financial Crisis - the UK Perspective</i> Shuangge Wen, The University of Liverpool</p> <p><i>Enlarge the Corporate Responsibility in the Midst of Financial Turmoil: More Socially Responsible Corporations?</i> Jingchen Zhao, Kingston University London</p> <p><i>An Exploration into Student Satisfaction with Internship Experiences in Marketing</i> Pola Gupta, Wright State University David J. Burns, Xavier University Jaime Schiferl, Wright State University</p> <p><i>Information System, Demand, and Provision of Health Services Case West Nusatenggara, Indonesia</i> Tiar Mutiara Shantiuli, Universitas Gadjah Mada Sri Yani Kusumastuti, TRISAKTI University Awaluddin Laode, Universitas Gadjah Mada</p> <p><i>Is the Treasure Hunt Strategy Working for Costco?</i> Ramon Corona, National University-San Diego Nelson Altamirano, National University-San Diego</p>
	SESSION BREAK RECESO SESION

	WEDNESDAY, JANUARY 6, 2010		
8:00 AM - 9:50 AM	ROOM: KAHALU’U 2		
SESSION TRACK	Management and Marketing		
SESSION CHAIR	Liliana Guerrero R., Universidad Autónoma de Coahuila		
	SPANISH	<p><i>La Importancia de la Competitividad de las MIPYMES en la Economía Mexicana</i> Sandra López Ch., Universidad Autónoma de Coahuila Ignacio González S., Universidad Nacional Autónoma de México (UNAM) Alfredo Rocafort N., Fundación Universitaria ESERP Manuel Medina E., Universidad Autónoma de Coahuila</p> <p><i>Aprendizaje Organizacional en las MIPYMES</i> Jorge Hernández P., Instituto Tecnológico de Ciudad Juárez Ricardo Melgoza R., Universidad Autónoma de Ciudad Juárez José de Jesús Espinoza, Instituto Tecnológico de Ciudad Juárez</p> <p><i>La Competitividad del Sector Textil: El Caso de las Empresas Familiares de Tijuana, B.C.</i> M. Virginia Flores O., Universidad Autónoma del Estado de Baja California Alfonso Vega L., Universidad Autónoma del Estado de Baja California Blanca R. García R., Universidad Autónoma del Estado de Baja California</p> <p><i>La Excelencia en la Gestión Empresarial a Través del Marketing de Clientes en un Entorno de Elecciones</i> Alfredo Rocafort N., Fundación Universitaria ESERP José D. Barquero C., Fundación Universitaria ESERP Liliana Guerrero R., Universidad Autónoma de Coahuila Gema García L., Fundación Universitaria ESERP</p>	
9:50 AM - 10:00 AM		SESSION BREAK RECESO SESION	

WEDNESDAY, JANUARY 6, 2010	
8:00 AM - 9:50 AM	ROOM: KAHALU'U 3
SESSION TRACK	Accounting and Finance
SESSION CHAIR	Devrim Yaman, Western Michigan University
	<p><i>Predictive Power of Joint Venture Reporting Methods - Is the IASB on the Right Way?</i> Susanne Leitner-Hanetseder, Johannes Kepler University Linz</p> <p><i>Accounting Quality, Stock Price Delay and Future Stock Returns</i> Jeffrey L. Callen, University of Toronto Mozaffar Khan, Massachusetts Institute of Technology Hai Lu, University of Toronto</p> <p><i>Measuring the Creditworthiness of Small Farm Borrowers</i> Alan Reichert, Cleveland State University Ray Posey, Mount Union College</p> <p><i>Convertible Bond Design and Long-Run Operating Performance</i> Devrim Yaman, Western Michigan University</p>
9:50 AM - 10:00 AM	SESSION BREAK RECESO SESION

WEDNESDAY, JANUARY 6, 2010	
8:00 AM - 9:50 AM	ROOM: KAHALU'U 4
SESSION TRACK	Multidisciplinary
SESSION CHAIR	Maelekanyo Christopher Tshilongamulenzhe, University of South Africa
	<p><i>Teaching IFRS: Enliven Your Class with Expert Guest Speakers in Real-time or Via Cyber-Space</i> Norbert Tschakert, San Diego State University Mark Holtzblatt, Roosevelt University</p> <p><i>Environmental Damages Valuation - Example of Central Europe Region</i> Ilona Ohrslova, University of Pardubice Renata Myskova, University of Pardubice</p> <p><i>Online Learning Communities to Recruit and Retain Students in Business Information Systems</i> Anu A. Gokhale, Illinois State University</p> <p><i>Contributing Factors Leading to the Rise and Demise of General Motors</i> Jolene Bon-Jorno McFarlane, Sam Houston State University Balasundram Maniam, Sam Houston State University</p> <p><i>Tackling the Challenge of Intermediate Skills Shortage through Occupational Learning: Lessons and Experience from a Developing Economy</i> Maelekanyo Christopher Tshilongamulenzhe, University of South Africa</p>
9:50 AM - 10:00 AM	SESSION BREAK RECESO SESION

	WEDNESDAY, JANUARY 6, 2010	
10:00 AM - 11:50 AM	ROOM: KAHALU’U 2	
SESSION TRACK	Multidisciplinary	
SESSION CHAIR	Chandrika Kelso, National University	
	ENGLISH	<p><i>Telerehabilitation for OIF/OEF Returnees with Combat Related Traumatic Brain Injury</i> Kris Siddharthan, James A Haley Veterans Hospital</p> <p><i>Moving On, Letting Go : An Analysis of UK Family Businesses</i> Lucinda K. Dargavel, Cardiff University</p> <p><i>Witnessing Violence: Child Abuse without Bruises</i> Chandrika Kelso, National University Thomas A. Green, National University</p>
11:50 AM - 12:30 PM		SESSION BREAK RECESO SESION

WEDNESDAY, JANUARY 6, 2010	
10:00 AM - 11:50 AM	ROOM: KAHALU'U 3
SESSION TRACK	Economics and Finance
SESSION CHAIR	Tam Vu, University of Hawaii-Hilo
	<p><i>A System Engineering Modeling and Simulation Analysis of the US Economy to Determine Projections of Mandatory Expenses and Interest on the US Debt and Their Effect on the Stability and Prosperity of the US Economic System</i> Gerard D. Valle, Stevens Institute of Technology</p> <p><i>Contemporary Monetary Policy Regimes and the Developmental State Model in Southern Africa</i> Athenia B. Sibindi, University of South Africa</p> <p><i>The Global Financial Crunch: Impact, Responses and Remedies for African Economies</i> Yahya Rahman Mujeeb, Intercontinental Bank- Ghana Limited</p> <p><i>Income Inequality and Education in China</i> Tam Vu, University of Hawaii-Hilo</p>
11:50 AM - 12:30 PM	SESSION BREAK RECESO SESION

WEDNESDAY, JANUARY 6, 2010	
10:00 AM - 11:50 AM	ROOM: KAHALU'U 4
SESSION TRACK	Finance
SESSION CHAIR	Alan Reichert, Cleveland State University
	<p><i>Dynamic of Financial Innovation and Performance of Banking Firms: Tunisian Banking Industry</i> Abir Mabrouk, Higher Institute of Business and Economic Studies Chokri Mamoghli, Higher Institute of Business and Economic Studies</p> <p><i>Do Active Mutual Funds Mimic the Index During a Bull Market?</i> Henry I. Silverman, Roosevelt University</p> <p><i>Is Liquidity Really a Priced Risk Factor?</i> Robert Kieschnick, University of Texas at Dallas Douglas O. Cook, University of Alabama Onur Arugaslan, Western Michigan University</p> <p><i>Terms of Lending for Small Business Lines of Credit: The Unique Role of Loan Guarantees</i> Ray Posey, Mount Union College Alan Reichert, Cleveland State University</p>
11:50 AM - 12:30 PM	SESSION BREAK RECESO SESION

OTHER PARTICIPATING INDIVIDUALS**NON PRESENTING PARTICIPANTS**

We would like to especially thank the following individuals who will be attending the conference. We appreciate your support and contributions to the conference.

Sarita de los Santos, Ingenieria Civil,S.A.

Alicia M. Bravo C., Promocion de Inversiones y Construcciones, S.A.

Martin Bugeja, University of Technology, Sydney

Zeqir Zeqiri, Government of the Republic of Macedonia

Ben P. Ballay, University of Mary Hardin-Baylor

Naser Ameti, Government of the Republic of Macedonia

Izet Rizaku, Government of the Republic of Macedonia

Ilham Ismani, Government of the Republic of Macedonia

Issac Vermillion, USC Norman Topping Student Aid Fund

Bolarinwa Babalola

Nader A. Alharbi, Oklahoma City University

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SESSION CHAIRS

The Conference Organizers wish to thank to following individuals for serving as session chairs:

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Li Yueh Andy Chen, MingDao University
Omar E. Terán V., Centro Universitario UAEM Amecameca
Lucia Gibilaro, University of Bergamo
Catur Sugiyanto, Universitas Gadjah Mada
Aurora I. Máñez G., Universidad Autónoma de Ciudad Juárez
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Josefa Melgar B., Universidad Autónoma de Ciudad Juárez
Berta E. Madrigal T., Universidad de Guadalajara
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Liliana Guerrero R., Universidad Autónoma de Coahuila
Devrim Yaman, Western Michigan University
Maelekanyo Christopher Tshilongamulenzhe, University of South Africa
Chandrika Kelso, National University
Tam Vu, University of Hawaii-Hilo
Alan Reichert, Cleveland State University

AWARDS**Academic Leadership Award**

This award is given in recognition of an ongoing commitment to faculty development and in appreciation of research support provided to the academic communities. Congratulations to:

**Mechanical Engineering Research Institute
Russian Academy of Sciences**

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University of Tirana**

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**Business School
Korea University**

**Facultad de Contaduría Pública
Benemérita Universidad Autónoma de Puebla**

**School of Business
Georgian Court University**

**Faculty of Economy
University of Calabria**

**Departamento de Administración de empresas
Universidad del Norte**

Graduate Management Admission Council (GMAC)

**School of Sustainable Development and Tourism
University of Technology, Mauritius**

Outstanding Research Award Winners

The following papers have been awarded the Outstanding Research Award. Congratulations to the authors for their hard work and quality manuscripts. Winners of the Outstanding Research Award will be offered publication in one of our Journals. About 17 percent of submitted papers were given the Award. We offer our sincere congratulations to the award winners.

International Journal Of Business And Finance Research

Convertible Bond Design and Long-Run Operating Performance
Devrim Yaman, Western Michigan University

The Effects of Rights Issue Announcement on Stock Price Behavior in Malaysia Stock Exchange (Bursa Malaysia)
Lye Leng Kan, Multimedia University

Impact of Small Business Administration Lending on State-level Economic Performance: A Panel Data Analysis
Bienvenido S. Cortes, Pittsburg State University

An Analysis of the Effect of U.S. Stock Market to Vietnam Stock Market: The Case of S&P 500 and Dow Jones Indices to Vn-Index
Luu Tien Thuan, Chung Yuan Christian University

General Computation Schemes for a High-Order Asymptotic Expansion Method
Akihiko Takahashi, The University of Tokyo
Kohta Takehara, The University of Tokyo
Masashi Toda, The University of Tokyo

Terms of Lending for Small Business Lines of Credit: The Unique Role of Loan Guarantees
Ray Posey, Mount Union College
Alan Reichert, Cleveland State University

Evaluating the Different Contributions on Intellectual Capital and Firms' Return of Market Performance
William Shu-Lien Chang, Ming-Chuan University

What Does Predict the Firm's Net Trade Credit Position? Evidence from the Italian Market
Lucia Gibilaro, University of Bergamo
Gianluca Mattarocci, University of Rome "Tor Vergata"

International Journal of Management and Marketing Research

Adoption of Internet Banking by French Consumers Adoption Characteristics
Carlos R. Sanchez S., Groupe ESC Clermont
Jean-Baptiste Gallié, Groupe ESC Clermont

Leadership in the Hotel Industry: Where Are We?
Karen Blotnick, Mount Saint Vincent University
Candace Blayney, Mount Saint Vincent University

Is the Treasure Hunt Strategy Working for Costco?
Ramon Corona, National University-San Diego
Nelson Altamirano, National University-San Diego

Brand Image of Mauritius: Perspective of European Tourists

Perunjodi Naidoo, University of Technology Mauritius
Prabha Ramseook-Munhurrun, University of Technology Mauritius
Ramesh Durbarry, University of Bedfordshire, UK

Accounting & Taxation***Tax Evasion as a Crime: A Survey of Perception in Yemen***

Khaled S. Y. Aljaaidi, Universiti Utara Malaysia (UUM)

The Stability of Rents and Returns as a Source of Internal Financing for Appalachian Coal Producers

C. W. Yang, Clarion University of Pennsylvania
Ken Hung, Texas A&M International University

The Determiners of the Virtual Financial Communication of Small and Medium-Sized Firms Quoted On Unregulated Belgian Markets

Laetitia Pozniak, University of Mons
Mélanie Croquet, University of Mons
Laurent Arnone, University of Mons
Angy Geerts, University of Mons

Sticky SG&A Cost Behavior and its Changes in Japan

Daoping (Steven) He, San Jose State University
Jenny Teruya, University of Hawaii
Takashi Shimizu, Waseda University

A System Engineering Modeling and Simulation Analysis of the US Economy to Determine Projections of Mandatory Expenses and Interest on the US Debt and Their Effect on the Stability and Prosperity of the US Economic System

Gerard D. Valle, Stevens Institute of Technology

Global Journal of Business Research***The Effective Tax Rate of Natural Person Income in the Czech Republic and Its Development***

Karel Brychta, Brno University of Technology

Did FASB 157 Cause the Financial Crisis?

Peter Harris, New York Institute of Technology

Global Financial Crisis and the Performance of Country Index Funds in the October 9, 2007-March 9, 2009 Bear Market

Ilhan Meric, Rider University
Christine Lentz, Rider University
Wayne Smeltz, Rider University
Gulser Meric, Rowan University

A New Hedge Fund Replication Method with the Dynamic Optimal Portfolio

Akihiko Takahashi, The University of Tokyo
Kyo Yamamoto, The University of Tokyo

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