

The Institute for Business and Finance Research

**The 2007 Summer Global Conference on
Business and Finance**

Conference Program

**May 23 - May 26, 2007
San Jose, Costa Rica**

**Hotel Ramada Plaza
Herradura**

Global
IBFR

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**Please note that Admittance to the Awards Dinner Requires a
Dinner Ticket**

**Please Wear your Identification Badge to all Conference
Functions**

**Welcome to San Jose, Costa Rica!
Have a productive and fun Conference!**

**Para Ingresar a la Cena de Premiación Usted Necesita un Tiquete
Por Favor Utilice su Gafete/Tarjeta de Identificación Durante Todas las
Funciones del Congreso**

**Bienvenidos a San Jose, Costa Rica
Deseamos que el Congreso sea Productivo!**

Letter from the Conference Chair

On behalf of the Staff and the IBFR, I welcome you to San Jose, Costa Rica and the 2007 Global Conference on Business and Finance. We hope you have a productive conference and enjoy your time in Costa Rica. If we can be of any assistance to you during your time in Costa Rica 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 2007 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 fourth conference will be held January 9-12, 2008 as the Sheraton Waikiki Hotel in Honolulu, Hawaii. We will again be in Costa Rica in the Summer of 2008. We hope that you are able to join us at these future conferences.

We hope you take the time to enjoy the hotel facilities as well as to take in Costa Rica. Costa Rica is truly a splendid country 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

Mercedes Jalbert
Conference Chair

Carta del Editor

El Instituto y su personal les da la bienvenidos a Costa Rica y al *2007 Global Conference on Business and Finance* Esperamos que su participación sea productiva y que disfruten Costa Rica.

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 2007 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 Hotel Sheraton Waikiki, Honolulu Hawaii, isla de Oahu, Estados Unidos del 9 al 12 de enero del 2008 y Costa Rica en el 2008. Las fechas específicas para Costa Rica, las estaremos anunciando pronto. Será un placer el contar con su participación nuevamente.

Deseamos que disfruten su estancia en el Hotel Ramada Plaza Herradura y que tenga la oportunidad de explorar Costa Rica. Sabemos que además de exponer sus trabajos, es también importante tomar tiempo para relajarse, rejuvenecerse y conocer sobre otras culturas, tradiciones, etc. Diviértase, disfrute, usted lo merece. 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

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 *The International Journal of Business and Finance Research*, *International Journal of Management and Marketing Research*, *Global Journal of Business 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 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)

The Global Conference on Business and Finance Proceedings are a peer reviewed. Abstracts of papers presented at the Global Conference on Business and Finance are published in the proceedings.

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
- *Revista Internacional Administración & Finanzas* (RIAF), ISSN 1933-608X

Our Journals are peer-reviewed journals. 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.

Our English language journals are all scheduled for listing in the 11th editions of Cabell's publishing opportunity directories. For additional information on the Journals or Proceedings, including manuscript submission instructions, please visit our website at www.theIBFR.com

Editorial Advisory Boards

Jalbert, Mercedes, Managing Editor, The Institute for Business and Finance Research
Terrance Jalbert, Ph.D., Academic Editor, The Institute for Business and Finance Research

International Journal of Business and Finance Research

Huseyin Arasli, Ph.D., Eastern Mediterranean University
Robert J. Boldin, Ph.D., Indiana University of Pennsylvania
James E. Briley, Ph.D., University of The Cumberland
Chiaku Chukwuogor-Ndu, Ph.D., Eastern Connecticut State University
Erdoğan H Ekiz, The Hong Kong Polytechnic University
Mete Feridun, Cyprus International University
Gary M. Fleischman, Ph.D., University of Wyoming
Jorge Hernandez, Ph.D., Universidad Nacional Autónoma-Mexico
Paul D. Hutchison, Ph.D., University of North Texas
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Mark C. Johlke, Ph.D., Bradley University
Prem Lal Joshi, Ph.D., University of Bahrain
Salih Turan Katircioglu, Ph.D., E. Mediterranean University
Mustafa Mesut Kayali, Ph.D., Dumlupinar University
Linda Naimi, Ph.D., Purdue University
M.T. Naimi, Ph.D., Purdue University
Ilhan Ozturk, Cag University
Erico Wulf, Universidad de la Serena-Chile

Global Journal of Business Research

Jorge Hernandez, Ph.D., Universidad Nacional Autónoma-México
Prem Lal Joshi, Ph.D., University of Bahrain
Linda Naimi, Ph.D., Purdue University
M.T. Naimi, Ph.D., Purdue University
Ilhan Ozturk, Cag University
Luz Stella Pemberthy, Universidad del Cauca
Alfonso Rodríguez, Universidad Libre-Colombia
Erico Wulf, Universidad de la Serena-Chile

Future Conferences

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

January, 9-12, 2008 Sheraton Waikiki, Honolulu, Hawaii

The 2008 Global Conference on Business and Finance – United States. Join us for an exciting Hawaii winter get away!

Summer 2008 San Jose, Costa Rica

The 2008 Summer Global Conference on Business and Finance Costa Rica. We are working to finalize the dates and locations for this conference. Expect to see an announcement in the near future.

Futures Congressos

Enero 9 al 12, 2008 Sheraton Waikiki, Honolulu, Hawaii

El Congreso Global en Administración y Finanzas, Estados Unidos se realizara en la Isla de Oahu, Hawaii. Les esperamos en las Islas de Aloha

Congreso de Verano San Jose Costa Rica

El Congreso Global de Administración y Finanzas 2008 se realizará en Costa Rica, pronto anunciaremos el lugar y fechas

Schedule of Events

Wednesday, May 23, 2007 Miércoles, Mayo 23, 2007	
4:00 PM to 7:00 PM	Conference Registration/Registro Congreso - Snacks Will Be Provided
4:00 PM to 7:00 PM	Internet Session (El Patio Room/Salon el Patio)
Thursday, May 24, 2007 Jueves, Mayo 24, 2007	
7:15 AM to 11:00 AM	Conference Registration/Registro Conferencia (El Patio Room/Salon el Patio)
8:00 AM to 9:45 AM	Concurrent Sessions/Sesiones Simultaneas (Girasol Anturios, Azalia)
10:00 AM to 11:45 AM	Concurrent Sessions/Sesiones Simultaneas (Girasol Anturios, Azalia)
11:45 AM to 12:45 PM	Break/Receso
1: 00 PM to 2:45 PM	Concurrent Sessions/Sesiones Simultaneas (Girasol Anturios, Azalia)
Friday, May 25, 2007 Viernes, Mayo 25, 2007	
7:15 AM to 11:00 AM	Conference Registration/Registro Conferencia
8:00 AM to 9:45 AM	Concurrent Sessions/Sesiones Simultaneas (Girasol Anturios, Azalia)
10:00 AM to 11:45 AM	Concurrent Sessions/Sesiones Simultaneas (Girasol Anturios, Azalia)
11:45 AM to 12:45 PM	Break/Receso
1:00 PM to 2:45 PM	Concurrent Sessions/Sesiones Simultaneas (Girasol Anturios, Azalia)
6:30 PM	Award Ceremony at Sala Bouganvilla
Saturday, May 26, 2007 Sábado, Mayo 26, 2007	
8:00 AM to 9:45 AM	Single Session/Sesión Única (Girasol Anturios, Azalia)
8:00 AM to 9:45 AM	Single Session/Sesión Única (Girasol Anturios, Azalia)
11:00 to Early Evening	Tour to Sarchi/Grecia

Presentation Equipment

The conference rooms will each be equipped with a document camera (Elmo), LCD projector and screen. The equipment can project plain paper or transparencies. In addition, you may connect your computer to the system to display the screen. We **will not** be providing computers for use with the LCD projectors. If you wish to use the computer projector, you will need to provide your own laptop computer. Use of our LCD projectors with your equipment is at your own risk.

Equipo para Presentación

Las salas de sesiones estarán equipadas con un Proyector Standard para uso con **transparencias o láminas de acetato**. Se recomienda que usted traiga sus transparencias confeccionadas. El costo de confección de transparencias/láminas de acetato es muy alto en el business center de los hoteles. También se ofrecerá un proyector LCD para uso con computadora portátil. **Equipo de cómputo NO estará disponible en las salas de sesiones**. Si usted desea utilizar el proyector para computadora, por favor provea su propia computadora portátil. Al utilizar nuestro LCD proyector con su computadora, usted asume todo riesgo de daño a su equipo o al nuestro.

Las salas de sesiones estarán equipadas con un Proyector ELMO o cámara de documento y un proyector LCD “video beam” para uso con computadora portátil. Equipo de cómputo **no estará disponible** en las salas de sesiones. Si usted desea utilizar el proyector LCD por favor provea su propia computadora portátil. Al utilizar nuestro LCD proyector con su computadora, usted asume todo riesgo de daño a su equipo o al nuestro.

Paper Sessions

Wednesday, May 23, 2007	4 PM – 7 PM	Conference Center: Internet Session
Thursday, May 24, 2007	8 AM – 5 PM	Conference Center: Internet Session
Friday, May 25, 2007	8 AM – 3 PM	Conference Center: Internet Session
Saturday, May 26, 2007	8 AM – 10 AM	Conference Center: Internet Session

Session: Internet Session (Multidiscipline)

Language: English

Session Chair: Terrance Jalbert, JC Investments

The Long Run Abnormal Returns in Privatized Companies : Case of Tunisia

Ines Benali, University of Management SFAX Tunisia

Mondher Bellalah,

Impact of 'Varna System' of India on Contemporary Indian Business

Smita Mayuresh Sovani, Pune University

Building Builders: The Economics of Behind the Decline in American Engineering Enrollments

Farron Blanc, Imperial College London

Capital Controls: Impact on Foreign Direct Investment and Portfolio Investment in Malaysia: 1991-2004

Nelson Lajuni, Universiti Malaysia Sabah

Ooi Ai Yee, Universiti Malaysia Sabah

Mohd Fahmi Ghazali, Universiti Malaysia Sabah

Performance Indicators of The Sport Clubs

Jiří Strouhal, University of Economics

The Awareness of Having Life Insurance Policy: An Exploratory Study Among University Students in Labuan

Nelson Lajuni, Universiti Malaysia Sabah

Mohd Zulkeflee Abd. Razak, Universiti Malaysia Sabah

Jude W. Taunson, Universiti Malaysia Sabah

Mohd Fahmi Ghazali, Universiti Malaysia Sabah

Euro Adoption in Romania: from Strategy to Reality

Ramona Toma, Lucian Blaga University of Sibiu-Romania

Silvia Marginean, Lucian Blaga University of Sibiu-Romania

Bivariate Causality between Exchange Rates and Stock Prices in Malaysia

Mohd Fahmi Ghazali, Universiti Malaysia Sabah

Wahi Ismail, Universiti Teknologi MARA

Mohd Rushdan Yaso, Universiti Malaysia Sabah

Nelson Lajuni, Universiti Malaysia Sabah

Measuring the Performance of Non-Oil Exports on Economic Growth in Nigeria: An Impact Analysis.

Olawale Olateju, Lagos State University

Oludare Tolulope Adeyemi, Lagos State University

The Effect of Capital Structure on Profitability: An Empirical Analysis of Listed Firms In Nigeria

Rafiu Oyesola Salawu, Obafemi Awolowo University

Examining the Evidence Between Diversity and Firm Performance

Byron J. Hollowell, Penn State University

Consumers' Perceptions of Distributional and Procedural Price Fairness- A Choice-Bracketing Perspective

Anne Kleinschrodt, University of St. Gallen

Ill Sighted Visionaries

Leonel Di Camillo, Universidad Austral

Growth through Technology Innovation in Small and Medium Size Countries

Avi Messica, Holon Institute of Technology

A Theory of Linkage between Monetary Policy and Banking Failure in Developing Countries

Raulin Lincifort Cadet, Université de Rennes

Wednesday, May 23, 2007 4 PM – 7 PM Conference Center: Internet Session
Thursday, May 24, 2007 8 AM – 3 PM Conference Center: Internet Session
Friday, May 25, 2007 8 AM – 3 PM Conference Center: Internet Session
Saturday, May 26, 2007 8 AM – 12 PM Conference Center: Internet Session

Session: Internet Session (Multidiscipline)

Language: Spanish

Session Chair: Mercedes Jalbert, The Institute for Business and Finance Research

El Control de Gestión en las Operaciones de Recepción y Transferencia de Contenedores en el Puerto de la Guaira

Santiago León Ch., Universidad Marítima del Caribe

Determinantes de la Estrategia Medioambiental de las Pequeñas y Medianas Empresas: Un Estudio Local

Hector Luis Avila Baray, Instituto Tecnológico De Cd. Cuauhtemoc

Instituciones de Educación Superior y la Instrucción Turística: Caso del Noroeste Chihuahuense

Tomás J. Cuevas-Contreras, Universidad Autónoma de Ciudad Juárez

Ercilia Loera-Anchondo, Universidad Autónoma de Ciudad Juárez-ICSA

Eficiencia Empresarial y Entornos Insulares

Antonio Arbelo Alvarez, Universidad de la Laguna

Pilar Pérez Gómez, Universidad de la Laguna

Orientación Exportadora y Eficiencia Empresarial en la Industria Manufacturera en España

Pilar Pérez Gómez, Universidad de la Laguna

Antonio Arbelo Alvarez, Universidad de la Laguna

Felipe Manuel Rosa González, Universidad de la Laguna

Liderazgo en Acción. Su Análisis en las Pequeñas y Medianas Empresas (PYMES): Caso de Estudio: PYMES de la Ciudad de San Sebastián, España

Omaira Cecilia Martínez Moreno, Universidad Autónoma de Baja California-México

José Gabriel Ruiz Andrade, Universidad Autónoma de Baja California

Ricardo David Álvarez Rodríguez, Universidad Autónoma de Baja California-México

Análisis Cuantitativo Para la PyMe Manufacturera en la Zona Metropolitana de Guadalajara

Semei Leopoldo Coronado Ramírez, Universidad de Guadalajara

Luis Héctor Quintero Hernández, Universidad de Guadalajara

Thursday, May 24, 2007 8:00 AM – 9:45 AM Conference Room: Azalia

Session: Business Education and Management

Language: English

Session Chair: Abhijit Roy, University of Scranton

Experience and Strategic Impact of a Study Abroad Program to Costa Rica

Aristides Baraya, Southeastern Louisiana University

Dawn Wallace, Southeastern Louisiana University

Rusty Juban, Southeastern Louisiana University

Michael C. Budden, Southeastern Louisiana University

A Conceptual Framework used to assess the Viability of Corporate Social Responsibility Reporting in Trade Agreements

Daniel Tschopp, State University of New York at Buffalo

A Multi-Dimensional Approach to Integrating Sustainability Into a Supply Chain Curriculum: A Case Study

Steven Dunn, University of Wisconsin Oshkosh

Michael Godfrey, University of Wisconsin Oshkosh

Alleviating Poverty: Implications for Management Education

Abhijit Roy, University of Scranton

Mousumi Roy, Penn State University Worthington Scranton

Thursday, May 24, 2007 8:00 AM – 9:45 AM Conference Room: Anturios

Session: Finance

Language: English

Session Chair: E.M. Ekanayake, Bethune-Cookman College

Implications of European Trading for the New York Stock Exchange Open
Sunando Sengupta, Bowie State University

Specific Characteristics in Planning for Business Valuation
Lucie Zahradnickova, University of Economics-Prague

The Selection of The Discount Rate in Estimating Loss Given Default
Lucia Gibilaro, University of Bergamo
Gianluca Mattarocci, University of Rome-Tor Vergata

Effects of Federal Funds Rate Changes on Stock Prices
E.M. Ekanayake, Bethune-Cookman College
Robin Rance, Bethune-Cookman College
Mihalis Halkides, Bethune-Cookman College

Thursday, May 24, 2007 8:00 AM – 9:45 AM Conference Room: Girasol

Session: Multidisciplinary

Language: Spanish

Session Chair: Milagros Jaramillo Rivas, Universidad Marítima del Caribe

Análisis de Factores Que Intervienen en la Rotación de Personal: Caso de Una Empresa Maquiladora en la Cd. de Tehuacan Pue

Saraí González Rojas, Instituto Tecnológico de Orizaba

Angel Machorro Rodríguez, Instituto Tecnológico de Orizaba

Carlos Díaz Ramos, Instituto Tecnológico de Orizaba

Edmundo Resenos Díaz, Instituto Politécnico Nacional

Estudio de Caso de la Empresa Elaboradora de Dulces en Ameca Sede de la Región Valles, Nuevas Alternativas y Oportunidades en el Área Empresarial

Adriana del Carmen Rodríguez Guardado, Universidad de Guadalajara

Gloria Margarita Partida, Universidad de Guadalajara

María Ester Díaz Ruelas, Universidad de Guadalajara

Abraham Rico Rolón, Universidad de Guadalajara

Critica a la Teoría de las Ciencias Administrativas y su Impacto en la Trama de Relaciones Organización-Individuo-Sociedad

Milagros Jaramillo Rivas, Universidad Marítima del Caribe

Thursday, May 24, 2007 10:00 AM – 11:45 AM Conference Room: Azalia

Session: International Trade

Language: English

Session Chair: Raymond Cairo, University of Surrey

Export Controls and Their Effect on Business Operations

Debra Burke, Western Carolina University

LeVon E. Wilson, Georgia Southern University

Trade Creation and Trade Diversion of the Asian Regional Trade Agreements

E.M. Ekanayake, Bethune-Cookman College

Amit Mukherjee, The Richard Stockton College of New Jersey

Robin Rance, Bethune-Cookman College

Multilateralism in Trade at Life Support: Possible Scenarios to Resuscitate the Doha Round

Raymond Cairo, University of Surrey

Thursday, May 24, 2007 10:00 AM – 11:45 AM Conference Room: Anturios

Session: Finance and Accounting

Language: English

Session Chair: Danyelle Guyatt, University of Bath

Accounting Transparency for Post-Retirement Benefits: Could the New FASB Standard = Negative Equity?

Ann Galligan Kelley, Providence College

Margaret Ruggieri, Providence College

Household Asset Allocation Decision (HAAD): It's Impact on the Demand for Mangrove Forest Goods

Gladys Marquez-Navarro, Saint Louis University

Jacques Viaene, Ghent University

The Impact of Taxation on Share Prices in The Czech Republic

Pavel Kraus, University of Economics-Prague

A Study of Investment Beliefs and Behavioural Obstacles to Lengthening the Investment Horizon and Promoting Good Corporate Governance and Responsibility

Danyelle Guyatt, University of Bath

Thursday, May 24, 2007 10:00 AM – 11:45 AM Conference Room: Girasol

Session: Economics/Finance

Language: Spanish

Session Chair: Pol Santandreu i Gràcia, Universitat de Barcelona, Santandreu Consultors

Regulación Directa y Gestión Ambiental Hacia la Industria en México: Evaluación y Perspectivas

Graciela López Méndez, Universidad de Guadalajara-Jalisco

Mundo Material: Una Aproximación Desde la Antropología Económica a la Economía de Mercados y sus Implicaciones en el Desarrollo de la Administración

Juan Carlos Robledo Fernández, Universidad EAFIT-Medellin/Universidad Tecnológica de Bolivar-Cartagena

Análisis Comparativo del Uso de Categorizaciones en Indicadores de la Metodología CAMEL para la Banca Venezolana

Boris Ackerman, Universidad Simón Bolívar

La Valoración de Empresas y Establecimientos en el Sector Hotelero. Contemplando la Creación de Valor

Pol Santandreu i Gràcia, Universitat de Barcelona, Santandreu Consultors

Montserrat Casanovas Ramon, Universidad de Barcelona

Thursday, May 24, 2007 1:00 PM – 2:45 PM Conference Room: Azalia

Session: Marketing and Business Education

Language: English

Session Chair: Irfan Ahmed, Sam Houston State University

The Oranges: IBM Case Success Aligning Marketing and Sales

Cheryl G. Max, IBM

Paul Allen Salisbury, York College, City University of New York

Demand Estimation in Emerging Markets Problems and Solutions

Richard Rinkenburger, Ludwig-Maximilians-Universität München

Marko Sarstedt, Ludwig-Maximilians-Universität München

Manfred Schwaiger, Ludwig-Maximilians-Universität München

A Holistic Approach to Greening the Management Curriculum: A Framework for Action

Abhijit Roy, University of Scranton

Baby Boomers Blended Learning for the Millennial Student: Balancing the Scorecard of Online and Classroom Pedagogy

Kathleen Reddick, College of St. Elizabeth

Expatriate Populations and Consumption Behavior

Irfan Ahmed, Sam Houston State University

Thursday, May 24, 2007 1:00 PM – 2:45 PM Conference Room: Anturios

Session: Management

Language: English

Session Chair: Janet Walsh, Birchtree-HR, LLC

The Effects of Rater Experience on Susceptibility to Affect and Accuracy of Performance Appraisal Ratings

James A. Carey, Colorado State University - Pueblo

Ethics Education in MBA Programs: Effectiveness and Effects

Grady Bruce, California State University, Fullerton

Rachel Edgington, Graduate Management Admission Council

Ethical Conduct in Marketing – Overcoming an Alleged Oxymoron

Elisa Minou Zarbafi, European Business School-Germany

Julia Naskrent, University of Siegen-Germany

How to Link HR Activities to Business Strategy to Increase Revenue, Reduce Costs and Improve Operating Efficiency

Janet Walsh, Birchtree-HR, LLC

Thursday, May 24, 2007 1:00 PM – 2:45 PM Conference Room: Girasol

Session: Multidisciplinary

Language: Spanish

Session Chair: Luis Castrillo Lara, Universidad de Burgos-España

Actividades en Educación Superior en Apoyo de las Pequeñas Empresas

María Cristina Sánchez Romero, Instituto Tecnológico de Orizaba

Gabriela Cabrera Zepeda, Instituto Tecnológico de Orizaba

Operacionalización de la Perspectiva Aprendizaje y Crecimiento de un Cuadro de Mando de Recursos Humanos

Martha G. Ugueto M., Universidad Nacional Experimental del Táchira

Neyda Cardozo Sánchez, Universidad Nacional Experimental de Táchira

El Sector de Autopartes Mexicano y Alemán: Su Competitividad Ante el Tratado de Libre Comercio con la Unión Europea

Rosario Cota Yáñez, Universidad de Guadalajara

Karen Ochoa Valladolid, Universidad de Guadalajara

La Propiedad Familiar Como Mecanismo de Gobierno Disciplinador de la Dirección en las Empresas Mexicanas: Una Evidencia Empírica.

Luis Castrillo Lara, Universidad de Burgos-España

Juan Manuel San Martín Reyna, Universidad Autónoma de Tamaulipas-México

Friday, May 25, 2007 8:00 AM – 9:45 AM Conference Room: Azalia

Session: Multidisciplinary

Language: English

Session Chair: Bohumil Král, University of Economics-Prague

Women and Telecommunications Technologies: The International Impact

Mary Anne Nixon, Western Carolina University

James E. Kasprzak, National Defense University

Luxury Marketing in Postmodernity

Glyn Atwal, Groupe Ecole Supérieure de Commerce de Rennes

The Effects of Organizational Decline on The Firm's International Entry Mode Decisions

Yousuf Al-Busaidi, Sultan Qaboos University

Saleh Al Shebil, University of Texas-Arlington

The Mediating Effect of Informal Accountability for Others

Matthew T. Royle, Valdosta State University

Wayne A. Hochwarter, Florida State University

Angela T. Hall, Florida State University

Inspiration of the IFAC International Education Standards for the Enhancement of the Pre-qualification Education and Examination Systems: The Case of the Czech Republic

Bohumil Král, University of Economics-Prague

Libuše Müllerová, University of Economics-Prague

Friday, May 25, 2007 8:00 AM – 9:45 AM Conference Room: Anturios

Session: Finance Economics and Accounting

Language: English

Session Chair: Raoul J. Freeman, California State University-Dominguez Hills

Transfer of State Owned Enterprises to Private Company: Cost Benefit Analysis

Bijan Vasigh, Embry Riddle Aeronautical University

G. Rod Erfani, Transylvania University

Corporate Income Tax and Neutrality

Jaroslava Holeckova, University of Economics-Prague

Factors Affecting Performance in Introductory Financial Accounting and the Decision to Major in Accounting

Stuart H. Jones, University of Calgary

Michael Wright, University of Calgary

Assessment of E-Government Services

Raoul J. Freeman, California State University-Dominguez Hills

Friday, May 25, 2007 8:00 AM – 9:45 AM Conference Room: Girasol

Session: Business Education/Management

Language: Spanish

Session Chair: Omaira Cecilia Martínez Moreno, Universidad Autónoma de Baja California-México

Enfoque Basado en Software Libre para la Gestión de Sistemas de Información en la Pequeña y Mediana Industria

Arturo Hernández, Universidad Tecnológica Centroamericana

Rogger Vásquez, Universidad Tecnológica Centroamericana

El Control de Gestión Estratégico y la Gestión del Conocimiento: Un Caso de Estudio

Neyda Cardozo Sánchez, Universidad Nacional Experimental de Táchira

Freddy Pérez L., Universidad Nacional Experimental de Táchira

Cora Evelyn Infante Colmenares, Universidad Nacional Experimental del Táchira

Martha G. Ugueto M., Universidad Nacional Experimental del Táchira

Perfil de Competencias Para la Gestión del Desempeño del Docente Investigador en el Contexto Universidad Venezolana a Nivel de Postgrado

Milagros Jaramillo Rivas, Universidad Marítima del Caribe

Liderazgo en Acción. Su Análisis en las Pequeñas y Medianas Empresas (PYMES): Caso de Estudio: PYMES de la Ciudad de San Sebastián, España

Omaira Cecilia Martínez Moreno, Universidad Autónoma de Baja California

José Gabriel Ruiz Andrade, Universidad Autónoma de Baja California-México

Ricardo David Álvarez Rodríguez, Universidad Autónoma de Baja California-México

Friday, May 25, 2007 10:00 AM – 11:45 AM Conference Room: Azalia

Session: Business Education

Language: English

Session Chair: William Francisco, Austin Peay State University

*The Education of the Teachers for the Upper-secondary Schools in the Czech Republic
(With Special Regard to Economic Subjects)*

Alena Králová, University of Economics-Prague

*A Ten Year Analysis of Enrollment Gains at Mississippi Public Colleges and
Universities: What Factors Have Contributed to Gains in Enrollment?*

Cameron Montgomery, Delta State University

Personality Traits and Academic Attributes as Determinants of Academic Dishonesty

Christine N. Todd, Colorado State University-Pueblo

James A. Carey, Colorado State University-Pueblo

*See-Hear-Do versus Read-Do-Research: An Examination of an Alternative Method of
Instructional Delivery*

William Francisco, Austin Peay State University

Thomas G. Noland, Georgia Southern University

Debra Sinclair, Georgia Southern University

Friday, May 25, 2007 10:00 AM – 11:45 AM Conference Room: Anturios

Session: Multidisciplinary

Language: Spanish

Session Chair: Javier de León Ledesma, Universidad de Las Palmas de Gran Canaria - Campus Universitario de Tafira

Información Financiera Fiable: Auditorias de Calidad: Caso Español

Sonia M. García Delgado, Universidad del País Vasco

Izaskun Ipiñazar Petralanda, Universidad del País Vasco

Análisis Competitivo del Sector Panadero del Estado Táchira-Venezuela

Freddy Pérez L., Universidad Nacional Experimental de Táchira

Neyda Cardozo Sánchez, Universidad Nacional Experimental de Táchira

Cora Evelyn Infante Colmenares, Universidad Nacional Experimental del Táchira

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El Transporte Marítimo de Contenedores de Cara a los Nuevos Tiempos

Diamaris Silva de Napolitano, Universidad Marítima del Caribe

La Contabilidad Pública Como Instrumento de Control Presupuestario: El Gasto con Financiación Afectada

Javier de León Ledesma, Universidad de Las Palmas de Gran Canaria - Campus Universitario de Tafira

Friday, May 25, 2007 10:00 AM – 11:45 AM Conference Room: Girasol

Session: Finance

Language: Spanish

Session Chair: **Benjamin Castillo Osorio, Universidad del Sinú-Sede Monteria**

La Hipótesis Débil del Mercado Eficiente: Análisis Intradía del RSI en el Mercado Bursátil Español

Vicente Ruiz Herrán, Universidad del País Vasco

Arturo Rodríguez Castellanos, Universidad del País Vasco

Miguel Ángel Pérez Martínez, Universidad del País Vasco

Comportamiento Estacional en las Bolsas Europeas

Lourdes Jordán Sales, Universidad de Las Palmas de Gran Canaria

Rosa María Cáceres Apolinario, Universidad de Las Palmas de Gran Canaria

Octavio Maroto Santana, Universidad de Las Palmas de Gran Canaria

Alejandro Rodríguez Caro, Universidad de Las Palmas de Gran Canaria

Dinámica del Sector Empresarial en Córdoba y su Impacto en la Generación de Empleo

Benjamin Castillo Osorio, Universidad del Sinú-Sede Monteria

Friday, May 25, 2007 1:00 PM – 2:45 PM Conference Room: Azalia

Session: Finance Accounting and Economics

Language: English

Session Chair: Raunaq Pungaliya, The University of Iowa

Internet Banking in India-Consumer Concerns and Bank Strategies

P.K. Gupta, Jamia Millia Islamia

Latest Developments in Rules for Depreciation and Amortization for Federal Income Taxes

Darshan Wadhwa, University of Houston-Downtown

John Leavins, University of St. Thomas

A Panel Data Study of Per Capita GDP in Purchasing Power Parity (PPP) with Respect to a Few Selected Non-Financial Factors

Tejendra N. Kalia, Worcester State College

Wei-Pang Lee, Worcester State College

Gus N. Luperaslli, Worcester State College

Job Satisfaction: Level and Determinants in Male and Female of Pakistani Public Professionals

Shazia Almas, Quaid-i-Azam University

Tahir Saeed, Foundation University

Nazia Almas

The Value of Forecasting Realized Volatility Using Financial and Macroeconomic Factors in Dynamic Portfolio Choice

Raunaq Pungaliya, The University of Iowa

Greed is Good

Bill Shaw, University of Texas-Austin

Friday, May 25, 2007 1:00 PM – 2:45 PM Conference Room: Girasol

Session: Multidisciplinary

Language: Spanish

Session Chair: Lorena Vélez García, Universidad Autónoma de Baja California

La Internacionalización de la Empresa: El Modelo de las Diez Estrategias

Oskar Villarreal Larrinaga, Universidad del País Vasco/Euskal Herriko Unibertsitatea

La Exclusión Financiera: Una Aproximación a Través del Análisis de las Relaciones Bancarias

Alaitz Mendizabal Zubeldia, Universidad del País Vasco/ Euskal Herriko Unibertsitatea

Aitziber Olasolo Sogorb, Universidad del País Vasco/ Euskal Herriko Unibertsitatea

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Las Instituciones de Educación Superior y la Relevancia de la Conectividad Entre el Sector Gobierno, la Sociedad Civil y las Empresas Privadas

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Rafael López Onate

Oscar Ortega Velez, Secretario de Educación Pública/Estado de Baja California-Mexico

Saturday, May 26, 2006 8:00 AM – 9:45 AM Conference Room: Girasol

Session: Multidisciplinary

Language: English

Session Chair: Terrance Jalbert, JC Investments

The Influence of the Development of Reference Interest Rates in Choosing Investment and Debt Financial Tools for Corporations – Case of the Czech Republic in 1997-2002

Petr Polák, VŠB – Technical University of Ostrava-Czech Republic & Swinburne University of Technology-Melbourne

Kamil Kocurek, České Energetické Závody (ČEZ)-Praha Czech Republic

Power Struggle in the Distribution Channel: Case of the French Supermarkets

Roland Sabatier, Grupo ESC PAU

Faizul Huq, Ohio University

Anne Nelson, Groupe Ecole Superieure de Commerce-Pau, France

Scientific Planning & Control of Process Boiler Spares of a Paper Mill

A.K. Biswas, National Institute of Technology-Silchar

Manoj Kumar, National Institute of Technology-Silchar

Are Retail Banks Satisfying their Customers in Costa Rica

Laura Kozloski Hart, Lynn University

Jose Lopez Alarcón, Lynn University

Mercedes Jalbert, The IBFR

Terrance Jalbert, JC Investments

Alison Rampersad, Lynn University

Communication Accommodation Strategies in Supervisor-Supervisee Communication: Theoretical And Conceptual Development

Michael Willemyns, University of Wollongong in Dubai

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Victor J. Callan, The University of Queensland

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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 25 percent of submitted papers were given the Award. We offer our sincere congratulations to the award winners.

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Job Satisfaction: Level and Determinants in Male and Female of Pakistani Public Professionals
Nazia Almas
Tahir Saeed, Foundation University
Shazia Almas, Quaid-i-Azam University

REVISTA INTERNACIONAL ADMINISTRACION Y FINANZAS

La Propiedad Familiar Como Mecanismo De Gobierno Disciplinador De La Dirección En Las Empresas Mexicanas: Una Evidencia Empírica.

Luis Castrillo Lara, Universidad de Burgos-España

Juan Manuel San Martín Reyna, Universidad Autónoma de Tamaulipas-México

Análisis Competitivo del Sector Panadero del Estado Táchira-Venezuela

Freddy Pérez L., Universidad Nacional Experimental de Táchira

Neyda Cardozo Sánchez, Universidad Nacional Experimental de Táchira

Cora Evelyn Infante Colmenares, Universidad Nacional Experimental del Táchira

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Determinantes de la Estrategia Medioambiental de las Pequeñas y Medianas Empresas: Un Estudio Local

Hector Luis Avila Baray, Instituto Tecnológico De Cd. Cuauhtemoc

La Hipótesis Débil del Mercado Eficiente: Análisis Intradía del RSI en el Mercado Bursátil Español

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La Internacionalización de la Empresa: El Modelo de las Diez Estrategias

Oskar Villarreal Larrinaga, Universidad del País Vasco/Euskal Herriko Unibertsitatea

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Izaskun Ipiñazar Petralanda, Universidad del País Vasco

GLOBAL JOURNAL OF BUSINESS RESEARCH

Capital Controls: Impact on Foreign Direct Investment and Portfolio Investment in Malaysia: 1991-2004

Nelson Lajuni, Universiti Malaysia Sabah

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Margaret Ruggieri, Providence College

The Effect of Capital Structure on Profitability: An Empirical Analysis of Listed Firms In Nigeria

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A Study of Investment Beliefs and Behavioural Obstacles to Lengthening the Investment Horizon and Promoting Good Corporate Governance and Responsibility

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Internet Banking in India-Consumer Concerns and Bank Strategies

P.K. Gupta, Jamia Millia Islamia

Corporate Income Tax and Neutrality

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The Impact of Taxation on Share Prices in The Czech Republic

Pavel Kraus, University of Economics-Prague

Alleviating Poverty: Implications for Management Education

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Bivariate Causality between Exchange Rates and Stock Prices in Malaysia

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Mohd Rushdan Yaso, Universiti Malaysia Sabah

Nelson Lajuni, Universiti Malaysia Sabah

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IBM
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