

GLOBAL CONFERENCE ON  
BUSINESS AND FINANCE

# CONFERENCE PROGRAM

*KailuaKona, Hawaii  
January 2-5, 2018*

*The Institute for Business and Finance Research*

GLOBAL

IBFR

*TheIBFR.COM*

## Table of Contents

Letter from the Conference Chair.....	2
Conference Etiquette.....	4
The Institute for Business and Finance Research.....	5
Journals.....	6
Editorial Advisory Boards.....	8
Future Conferences.....	16
Schedule of Events.....	17
Summary of Onsite Sessions.....	18
Presentation Equipment.....	19
Paper Sessions.....	20
Non-Presenting Participants.....	37
Staff Members.....	37
Session Chairs.....	37
Awards.....	38
Index of Participants.....	43
Universities, Institutions and Firms Represented.....	46
Countries Represented.....	49

**Welcome to Hawaii!  
Have a productive and fun Conference!**

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

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

**Bienvenidos a Hawaii  
Deseamos que el Congreso sea Productivo!**

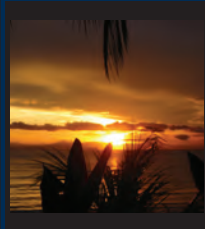
**Debe de Utilice su Gafete/Tarjeta de Identificación Durante Todas las  
Funciones del Congreso**

**Para Ingresar a los eventos de Premiación y Networking Usted Necesita un  
Tiquete de admission**

# *Letter from the Editor*

## Welcome to Kailua Kona, Hawaii

*Welcome  
Bienvenidos*



On behalf of the Staff and the IBFR, I welcome you to Kailua Kona, Hawaii and the 2018 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. 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 in our journals. We welcome articles which are of interest to scholars and practitioners in all fields of business, economics and related fields.

The 2018 Hawaii 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 event. 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 our next conference. Our 25th conference will be held in San Jose, Costa Rica from May 22-25, 2018. We hope that you are able to join us at this event.

We hope you take the time to enjoy the hotel facilities as well as to take in Hawaii. 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 Galbert*  
Conference Chair

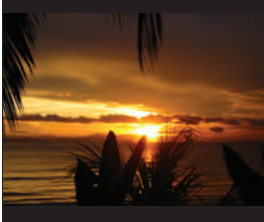


# *Carta del Editor*

## **Bienvenidos a Kailua Kona, Hawaii**

*Welcome*

*Bienvenidos*



El Instituto y su personal les da la bienvenidos a Kailua Kona, Hawaii y al 2018 Global Conference on Business and Finance. Esperamos que su participación sea productiva y que disfruten este destino.

Todo profesor de educación superior debe encontrar un balance entre su rol como educador, investigador, servicio a la comunidad y servicio a 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.

Los congresos 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 nuestros objetivos; el realizar un Congreso realmente global con participación de educadores y profesionales de todos partes del mundo.

Con gran alegría anunciamos nuestro próximo congreso. Nuestro XXV Congreso se realizara en San Jose, Costa Rica, del 22-25 de Mayo, 2018. Será un placer el contar con su participación nuevamente.

Deseamos que disfruten su estancia en el hotel y que tengan la oportunidad de explorar este destino. 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 asistirles durante el congreso y el futuro.

Saludos Cordiales,

*Mercedes Galbert*

Conference Chair

## **Conference Etiquette**

The Institute encourages the positive exchange of ideas. Spirited debate related to issues presented in conference sessions is welcome and encouraged. However, participants must frame all comments in a positive tone. Under no circumstances should participants make personally demeaning or insulting comments or make degrading comments about a presenter's work.

Business casual attire is appropriate for all events.

## **Conferencia Etiqueta**

El Instituto fomenta el intercambio positivo de ideas. Debate vigoroso relacionado con las temáticas presentadas en sesiones de la conferencia es bienvenidos y motivado. Sin embargo, los participantes deben enmarcar todos los comentarios en un tono positivo. Bajo ninguna circunstancia deben los participantes hacer comentarios degradantes sobre el investigador o su investigación o insultar al expositor.

Vestimenta casual de negocios es apropiada para todos los eventos.

## 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 Studies*, *Business Education and Accreditation*, *Revista Internacional Administración y Finanzas* and *Revista Global de Negocios*. 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 their research at an international conference
- Receive feedback on their research
- Publish a short version of their paper in the refereed proceedings
- Compete for the Outstanding Research Award
- Compete for the Best Paper in Session Award
- Have their paper considered for publication in a peer reviewed journal
- Network with potential employers and employees

The Global Conference on Business and Finance Proceedings (ISSN: 2168-0612 on Flash Drive and ISSN 1941-9589 Online) are peer reviewed. Short versions or full papers presented at the Global Conference on Business and Finance can be published in the refereed proceedings. The conference proceedings are distributed on USB Flash Drive, Online and through EbscoHost. The conference proceedings are indexed by Copernicus.

## Journals

### Journal Announcements

We continue to work hard to improve the quality and visibility of our journals. We are delighted to report that we will be launching our new website shortly. The new website includes many enhancements including a full listing of individual articles published in our journals. This new feature will improve the search engine rankings of your work and improve visibility. Several of our journals were recently included in a comprehensive journal ranking by Westminster College. In this ranking, *The International Journal of Business and Finance Research* and *Global Journal of Business Research* are ranked 2<sup>nd</sup> tier journals, (Rankings from 1-4, 1=best). Schulze, Warning and Wiermann (2008) rank *The International Journal of Business and Finance Research*, an “A” journal. Our journals are distributed in print, and electronically through EbscoHost, RePEC, SSRN and The IBFR Website. Our journal content is permanently archived with Portico.

The IBFR sponsors eight peer-reviewed journals:

- The International Journal of Business and Finance Research  
ISSN # 1931-0269 [print], 2157-0698 [online]
- International Journal of Management and Marketing Research  
ISSN # 1933-3153 [print], 2157-0205 [online]
- Global Journal of Business Research  
ISSN 1931-0277 [print], 2157-0191 [online]
- Accounting & Taxation  
ISSN 1944-592X [print], 2157-0175 [online]
- Review of Business & Finance Studies  
ISSN 2150-3338 [print], 2156-8081 [online]
- Business Education & Accreditation  
ISSN 1944-5903 [print], 2157-0809 [online]
- Revista Internacional Administración & Finanzas  
ISSN 1933-608X [print], 2157-3182 [online]
- Revista Global de Negocios  
ISSN 2328-4641 [print], 2328-4668 [online]

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 have not been published elsewhere and are not under consideration for any other publication are considered for publication in the journals.

Please visit our web site for information about our journal’s indexing, ranking and distribution at [www.theibfr.com/journal.htm](http://www.theibfr.com/journal.htm) (EBSCOHost, SSRN, RePEC, Econlit, e-JEL and JEL on CD etc.)

For additional information on the journals or proceedings, including manuscript submission instructions, visit our website at [www.theIBFR.com](http://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 (JBFR)*, *International Journal of Management and Marketing Research (JMMR)*, *Global Journal of Business Research (GJBR)* *Accounting and Taxation (AT)*, *Business Education and Accreditation (BEA)*, *Review of Business & Finance Studies (RBFS)* y *Revista Global de Negocios*.

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, turismo, 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.

Visite nuestro sitio [www.theibfr.com/publicaciones.htm](http://www.theibfr.com/publicaciones.htm) donde encontrara informacion detallada sobre las revistas, indexación, distribución, proceso de revisión etc.



## Editorial Advisory Boards

### The International Journal of Business and Finance Research (IJBFR) ISSN # 1931-0269 (print) and 2157-0698 (online)

Terrance Jalbert, Editor in Chief

Mercedes Jalbert, Managing Editor

---

#### Editorial Advisory Board

Turki Alzomaia

*King Saud University*

James E. Briley

*Northeastern State University*

Salem Lotfi Boumediene

*Montana State University Billings*

Surya Chelikani

*Quinnipiac University*

Yahn-Shir Chen

*University of Science and Technology*

E.M. Ekanayake

*Bethune-Cookman University*

Gary M. Fleischman

*Texas Tech University*

Zi-Yi Guo

*Wells Fargo Bank, N.A.*

Han-Ching Huang

*Chung Yuan Christian University*

Stoyu Ivanov

*San José State University*

Lynda S. Livingston

*University of Puget Sound*

Romilda Mazzotta

*University of Calabria*

Gulser Meric

*Rowan University*

Rajesh Mohnot

*Middlesex University*

Linda Naimi

*Purdue University*

Dev Prasad

*University of Massachusetts Lowell*

Charles Rambo

*University of Nairobi*

Eduardo Sandoval

*Universidad De Concepcion*

Jonathan Stewart

*Abilene Christian University*

Dirk Swagerman

*University of Groningen*

Ranjini Thaver

*Stetson University*

Gianfranco A. Vento

*Regent's College*

Matthew Walker

*Southwest Minnesota State University*

Devrim Yaman

*Western Michigan University*


---

The International Journal of Business and Finance Research (ISSN: 1931-0269 print ISSN: 2157-0698 online) has been published continuously since 2007. The Journal 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 blind reviewed. The Journal is distributed in print and electronically through Social Science Research Network (SSRN), EBSCOhost Publishing, Research Papers in Economics (RePEc) and The IBFR website. The Journal is permanently archived through Portico. The Journal is also indexed in the American Economic Association's Econlit, e-JEL, and JEL on CD. The Journal is ranked by Schulze, Warning and Wiermann (2008) Evaluation Agency for Research and Higher Education (AERES) France, International Development Informatics Association of Monash University, and Westminster College.

---

**International Journal of Management and Marketing Research (IJMMR)**  
**ISSN # 1933-3153 (print) and 2157-0205 (online)**

Terrance Jalbert, Editor in Chief

Mercedes Jalbert, Managing Editor

---

**Editorial Advisory Board**

Jeff Anstine  
*North Central College*

Raymond Cairo  
*University of Surrey*

Peter Geczy  
*National Institute of Advanced  
Industrial Science and Technology*

Qiang Gong  
*Southwestern University of Finance  
and Economics*

Venus Ibarra  
*Ateneo de Manila University*

Mark C. Johlke

*Bradley University*

Paul Pallab  
*University of Denver*

Charles Rambo  
*University of Nairobi*

Jorge Aníbal Restrepo Morales  
*Fundacion Universitaria Autonoma de  
las Americas*

Abhijit Roy  
*University of Scranton*

Ya-Hui Wang  
*National Chin-yi University of  
Technology*

---

The International Journal of Management and Marketing Research (ISSN: 1933-3153 print and 2157-0205 online) has been published continuously since 2008. The Journal 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 blind reviewed. The Journal is distributed in print and electronically through Social Science Research Network (SSRN), EBSCOhost Publishing, Research Papers in Economics (RePEc) and The IBFR website. The Journal is permanently archived through Portico. The Journal is ranked by Westminster College.

**Global Journal of Business Research (GJBR)**  
**ISSN 1931-0277 (print) and 2157-0191 (online)**

Terrance Jalbert, Editor in Chief

Mercedes Jalbert, Managing Editor

**Editorial Advisory Board**

Hussein Al-Tamimi  
*University of Sharjah*

Jeff Anstine  
*North Central College*

Giuseppe Galoppo  
*University of Tuscia - Viterbo*

Michael Godfrey  
*University of Wisconsin Oshkosh*

Jorge Hernandez P  
*Universidad Autónoma de Mexico*

Petr Marek  
*University of Economics-Prague*

Gulser Meric  
*Rowan University*

Zulal Denaux  
*Valdosta State University*

Rubén Molina Martínez  
*Universidad Michoacana de San  
Nicolás de Hidalgo*

Linda Naimi  
*Purdue University*

Matthew Royle  
*Valdosta State University*

Eduardo Sandoval  
*Universidad De Concepcion*

Paolo Tenuta  
*University of Calabria*

Erico Wulf  
*University of La Serena*

The Global Journal of Business Research (ISSN: 1931-0277 print and 2157-0191 online) has been published continuously since 2007. The Journal 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 blind reviewed. The Journal is distributed in print and electronically through Social Science Research Network (SSRN), EBSCOhost Publishing, Research Papers in Economics (RePEc) and The IBFR website. The Journal is permanently archived through Portico. The Journal is indexed in the American Economic Association's Econlit, e-JEL and JEL on CD. The Journal is ranked by Schulze, Warning and Wiermann (2008), Evaluation Agency for Research and Higher Education (AERES) France, and Westminster College.

**Accounting & Taxation (AT)**  
**ISSN 1944-592X (print) and 2157-0175 (online)**

Terrance Jalbert, Editor in Chief

Mercedes Jalbert, Managing Editor

**Editorial Advisory Board**

James E. Briley  
*Northeastern State University*  
Jeffrey L. Decker  
*California State University - Chico*  
Giuseppe Di Biase  
*University "G. D'Annunzio" Chieti and  
Pescara*  
Gary M. Fleischman  
*Texas Tech University*  
Glen Hansen  
*Utica College*  
Peter Harris  
*New York Institute of Technology*  
Krzysztof Kluza  
*Warsaw School of Economics (SGH)*

Nirosh Kuruppu  
*Sultan Qaboos University*  
Dauda Mohammed  
*Bayero University Kano-Nigeria*  
John J. Shon  
*Fordham University*  
Antonella Silvestri  
*University of Calabria*  
Jonathan Stewart  
*Abilene Christian University*  
Ronald Stunda  
*Valdosta State University*  
Gianfranco A. Vento  
*Regent's College*

Accounting & Taxation (ISSN: 1944-592X print and 2157-0175 online) has been published continuously since 2009. The Journal publishes high-quality articles in all areas of accounting, auditing, taxation and related fields. Theoretical, empirical and applied manuscripts are welcome for publication consideration. All papers submitted to the Journal are blind reviewed. The Journal is distributed in print and electronically through Social Science Research Network (SSRN), EBSCOhost Publishing, Research Papers in Economics (RePEc) and The IBFR website. The Journal is permanently archived through Portico. The Journal is ranked by Westminster College.

---

**Business Education & Accreditation (BEA)**  
**ISSN 1944-5903 (print) and 2157-0809 (online)**

Terrance Jalbert, Editor in Chief

Mercedes Jalbert, Managing Editor

---

**Editorial Advisory Board**

William Bealing  
*Shippensburg University*

Peter Geczy  
*National Institute of Advanced  
Industrial Science and Technology*

Katherine Kinkela  
*Iona College*

Andr as Kun  
*University of Debrecen*

Victor Lewis  
*National University*

Deneb El  Maga a Medina  
*Universidad Ju rez Aut noma de  
Tabasco*

Manuel Medina  
*Universidad Aut noma de Coahuila*

Linda Naimi  
*Purdue University*

Paul Pallab  
*University of Denver*

Francis Petit  
*Fordham University*

Siu Kay Pun  
*Nanyang Technological University,  
Singapore*

Juan Rositas-Martinez  
*Universidad Aut noma de Nuevo Le n*

Arup Sen  
*D'Youville College*

---

Business Education & Accreditation (ISSN: 1944-5903 print, and 2157-0809 online) has been published continuously since 2009. The Journal publishes high-quality articles in all areas of business education, accreditation and related fields. Theoretical, empirical and applied manuscripts are welcome for publication consideration. All papers submitted to the Journal are blind reviewed. The Journal is distributed in print and electronically through Social Science Research Network (SSRN), EBSCOhost Publishing, Research Papers in Economics (RePEc) and The IBFR website. The Journal is permanently archived through Portico. The Journal is ranked by Westminster College.

**Review of Business & Finance Studies**  
**ISSN: 2150-3338 (print) and 2156-8081 (online)**

Terrance Jalbert, Editor in Chief

Mercedes Jalbert, Managing Editor

**Editorial Board**

Juan Carlos Alicea Rivera  
*University of Puerto Rico*

Khaled Aljifri  
*United Arab Emirates University*

Jeff Anstine  
*North Central College*

Raymond Cairo  
*University of Surrey*

Benedict E. Dedominicis  
*The Catholic University of Korea*

Peter Geczy  
*National Institute of Advanced  
 Industrial Science and Technology*

Michael Godfrey  
*University of Wisconsin Oshkosh*

Peter Harris  
*New York Institute of Technology*

Katherine Kinkela  
*Iona College*

Susan J. Kowalewski

*Dyouville College*

Michael Mahoney  
*Wagner College*

Kalpana Pai  
*Saint Mary's College of California*

Francis Petit  
*Fordham University*

Laetitia Pozniak  
*University of Mons*

Rafael F. Romero  
*SUNY Polytechnic Institute*

Nisha Singh  
*Livingstone College*

Stefania Veltri  
*University of Calabria*

Yi-Fang Yang  
*Chang Jung Christian University*

Lucila Zárraga Cano  
*Universidad del Caribe*

Review of Business & Finance Studies (ISSN: 2150-3338 print and 2156-8081 online) has been published continuously since 2010. The Journal publishes high-quality studies in all areas of business finance and related fields. Empirical and theoretical papers as well as case studies are welcome. Case studies can be based on real-world or hypothetical situations. In addition, academic papers that address issues related to case teaching methodologies are welcome. All papers submitted to the Journal are blind reviewed. The Journal is distributed in print and electronically through Social Science Research Network (SSRN), EBSCOhost Publishing, Research Papers in Economics (RePEc) and The IBFR website. The Journal is permanently archived through Portico.

**Revista International Administration & Finanzas**  
**ISSN 1933-608X (print) 2157-3182 (online)**

Terrance Jalbert, Co-Editor in Chief

Mercedes Jalbert, Co-Editor in Chief

**Editorial Advisory Board**

Francisco Arturo Bribiescas Silva  
*Univ. Autónoma de Ciudad Juárez*  
 Mario Rene Chan Magaña  
*Univ. Tecnológica Regional del Sur*  
 María Del Rosario Demuner Flores  
*Univ. Autónoma del Estado de Mexico*  
 Carlos Fong Reynoso  
*Universidad De Guadalajara*  
 Jorge Hernandez P  
*Universidad Autónoma de Mexico*  
 Edila E. Herrera-Rodríguez  
*Universidad de Panamá*  
 Grettel Keane  
*Keane Consulting*  
 Virginia López T.  
*Univ. Autónoma de Baja California*  
 Rafael Marrero Díaz  
*University of Puerto Rico*  
 Rafaela Martínez Méndez  
*Universidad Autónoma de Puebla*

Aurora Irma Máynez Guaderrama  
*Univ. Autónoma de Ciudad Juárez*  
 Rubén Molina Martínez  
*Universidad Michoacana de San Nicolás de Hidalgo*  
 Victor Manuel Molina Morejon  
*Universidad Autónoma de Coahuila*  
 Juan Nicolas Montoya Monsalve  
*Universidad Nacional de Colombia*  
 Eduardo Sandoval  
*Universidad De Concepcion*  
 Jose Antonio Tello Avila  
*Universidad de Talca*  
 Omar Terán V.  
*Centro Univ. UAEM Amecameca*  
 Gianfranco A. Vento  
*Regent's College*  
 Erico Wulf  
*University of La Serena*

Revista Internacional Administración & Finanzas (RIAF) se publica en forma continua desde 2008. RIAF publica manuscritos de alta calidad en todas las áreas de las ciencias administrativas, contables y financieras. Artículos teóricos, empíricos y aplicados son bienvenidos para revisión y posible publicación. RIAF se publica siete veces al año por el Institute for Business and Finance Research. Todo trabajo de investigación enviado para consideración es sujeto a un "blind-review process." RIAF se distribuye en forma impresa y a través de Social Science Research Network (SSRN), EBSCOHost, Research Papers in Economics (RePEc) y el sitio del IBFR. RIAF esta indexada en The American Economic Association's Econlit, e-JEL y JEL on CD. La revista esta archivada en forma permanente con Portico.

**Revista Global de Negocios**  
**ISSN 2328-4641 (print) 2328-4668 (online)**

Terrance Jalbert, Co-Editor in Chief

Mercedes Jalbert, Co-Editor in Chief

---

**Editorial Advisory Board**

Ma. Zóchitl Araiza Garza  
*Universidad Autónoma de Coahuila-  
Monclova*

Ruben Araujo  
*Universidad del Zulia*

Luis Alfredo Argüelles Ma  
*Universidad Autónoma de Campeche*

Marisa Daniela Goytia  
*Universidad Nacional de Rosario*

Liliana Guerrero  
*Universidad Autónoma de Coahuila-  
Torreon*

Carmen Elisa Lerma Cruz  
*Universidad Autónoma de Occidente*

Sonia Elizabeth Maldonado-Radillo  
*Univ. Autónoma de Baja California*

Germán Aníbal Narváez Vásquez  
*Instituto Tecnológico y de Estudios  
Superiores de Monterrey*

José Manuel Osorio Atondo  
*Universidad Estatal de Sonora*

Carmen Ríos Figueroa  
*Universidad del Este*

Gianfranco A. Vento  
*Regent's College*

Graciela de las Mercedes Vidal Carvajal  
*Universidad La República*

Miguel Ángel Vargas del Ángel  
*Universidad Autónoma Chapingo*

---

Revista Global de Negocios (RGN) se publica en forma continua desde el 2013. RGN publica manuscritos de alta calidad en todas las áreas de las ciencias administrativas, contables y financieras. Investigaciones teóricas, empíricas y aplicadas son bienvenidas para revisión y posible publicación. RGN se publica dos veces al año por el Institute for Business and Finance Research. Todo trabajo de investigación enviado para consideración es sujeto a un "blind-review process." RGN se distribuye en forma impresa y a través de Social Science Research Network (SSRN), EBSCOHost, Research Papers in Economics (RePEc) and el sitio del IBFR. La revista esta archivada en forma permanente con Portico.



**FUTURE CONFERENCES**

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

**San Jose, Costa Rica, 2018**

The 2018 Summer Global Conference on Business and Finance will be held in San Jose, Costa Rica, May 23-26, 2018.

**Winter 2019**

We will be announcing the dates and location of our Winter 2019 Conference in the coming weeks.

**CONGRESOS FUTUROS****San Jose, Costa Rica, 2018**

El Congreso 2018 Verano GCBR se realizará en San Jose, Costa Rica, Mayo 22-25, 2018.

**Winter 2019**

Proximamente estaremos anunciando el destino y fechas para nuestro evento de invierno 2019

**SCHEDULE OF EVENTS**

<b>TUESDAY, January 2, 2018   Martes 2 de Enero, 2018</b>	
1:00 PM to 7:00 PM	Conference Registration /Registro Conferencia (Ballroom 1)
1:00 PM to 6:00 PM	Internet Session Begins/ Inicio Sesión Internet (Ballroom 1)
4:30 PM to 5:30 PM	Conference Reception (hour' dourves and drinks provided)/(Ballroom 1) Recepción al Congreso, bocadillos y bebidas seran servidas (Ballroom 1) Sponsored by The International Journal of Business and Finance Research
<b>WEDNESDAY, January 3, 2018   Miercoles 3 de Enero 2018</b>	
8:00 AM to 11:00 AM	Conference Registration/Registro Conferencia (Ballroom 1)
7:45 AM	Coffee Break (Ballroom 1)
8:00 AM to 5:00 PM	Internet Session/Sesión Internet (Ballroom 1)
8:00 AM to 9:50 AM	Concurrent sessions/Sesiones simultaneas (Conference Rooms 2,3,5 & 6)
9:30 AM	Coffee Break/Refrigerio (Ballroom 1)
10:00 AM to 11:50 AM	Concurrent sessions/Sesiones simultaneas (Conference Rooms 2,3,5 & 6)
11:50 AM to 1:50 PM	Networking and Award Presentation Luncheon / Almuerzo Networking & Premiacion (Ballroom 3 and 4) Sponsored by Business Education and Accreditation and Global Journal of Business Research
2:00 PM to 3:50 PM	Concurrent sessions/Sesiones simultaneas (Conference Rooms 2,3,5 & 6)
2:40 PM	Coffee Break/Refrigerio (Ballroom 1)
4:00 PM to 5:50 PM	Concurrent sessions/Sesiones simultaneas (Conference Rooms 2,3,5 & 6)
5:45 PM to 6:30	Ice Cream Social (Ballroom 1)
<b>THURSDAY, January 4, 2018   Jueves 4 de Enero 2018</b>	
8:00 AM to 11:00 AM	Conference Registration/Registro Conferencia (Ballroom 1)
7:45 AM	Coffee Break (Ballroom 1)
8:00 AM to 5:00 PM	Internet Session/Sesión Internet (Ballroom 1)
8:00 AM to 9:50 AM	Concurrent sessions/Sesiones simultaneas (Conference Rooms 2,3,5 & 6)
9:40 AM	Coffee Break/Refrigerio (Ballroom 1)
10:00 AM to 11:50 AM	Concurrent sessions/Sesiones simultaneas (Conference Rooms 2,3,5 & 6)
11:50 AM to 1:50 PM	Networking and Award Presentation Luncheon / Almuerzo Networking & Premiacion (Ballroom 3 and 4) Sponsored by Business Education and Accreditation and Global Journal of Business Research
2:00 PM to 3:50 PM	Concurrent sessions/Sesiones simultaneas (Conference Rooms 2,3,5 & 6)
6:00 PM	Editorial Advisory Board Meeting
<b>FRIDAY, January 5, 2018   Viernes 5 de Enero 2018</b>	
8:30 AM to 10:00 AM	Conference Registration/Registro Conferencia (Ballroom 1)
8:00 AM	Coffee Break (Ballroom 1)
9:00 AM to 10:00 PM	Internet Sessions/Sesión Internet (Ballroom 1)
9:00 AM to 10:00 AM	Concurrent sessions/Sesiones simultaneas (Conference Rooms 5 & 6)
10:00 AM to 11:50 AM	Concurrent sessions/Sesiones simultaneas (Conference Rooms 5 & 6)
11:50 AM to 1:00 PM	Pau Hana Luncheon / Almuerzo Pau Hana (Ballroom 3 and 4)
1:00 PM	Conference Ends/Conferencia Finaliza

**Summary of Onsite Sessions**

<b>ROOM</b>	<b>Conference Room 6</b>	<b>Conference Room 5</b>	<b>Conference Room 3</b>	<b>Conference Room 2</b>
<b>WEDNESDAY</b>				
<b>08:00 AM</b>	English Accounting	English Management	Spanish Management	
<b>10:00 AM</b>	English Accounting	English Management & Marketing	Spanish Business Education & Public Administration	Spanish Finance & Economics
<b>02:00 PM</b>	English Economics & Finance	English Tourism & Business Education	Spanish Marketing, Tourism & Business Education	
<b>04:00 PM</b>	English Finance & Economics	English Finance & Economics	Spanish MIS & Marketing	
<b>THURSDAY</b>				
<b>08:00 AM</b>	English Economics & Finance	English Management & Marketing	Spanish Multidiscipline	
<b>10:00 AM</b>	English Economics & Finance	English Management & MIS	Spanish Tourism, Management & Public Administration	
<b>02:00 PM</b>	English Business Education	English Accounting		
<b>FRIDAY</b>				
<b>09:00 AM</b>	English Business Education & Accounting			

## Presentation Equipment

The conference rooms will each be equipped with an LCD projector, computer and screen. The computers are equipped with Windows 7, Windows 8 or Windows 10. The computers will also have Microsoft Office 2010, 2013 or 2016 installed. Please bring your pin drive with data for use with our equipment. In addition, you can 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.

Document cameras (Elmo) for presenting plain paper documents will **not** be available. 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 (flash drive) con su presentación en PowerPoint.

## Paper Sessions

### Internet Sessions

Internet sessions take place continuously throughout the conference. To review the presentations online please visit our website at: [www.theIBFR.com/internet.htm](http://www.theIBFR.com/internet.htm). You can also view the presentations on the computers located in the registration area. Please take a moment to review the papers and to provide feedback to the authors, by sending an email to [internet@theibfr.com](mailto:internet@theibfr.com) with your comments. These comments will be forwarded to the author. **Bolded author names** indicate a presenting author(s).

INTERNET SESSION ROOM: Ballroom 1		TIME: CONTINUOUS
SESSION TRACK	MARKETING, MANAGEMENT, BUSINESS EDUCATION	
SESSION CHAIR	Terrance Jalbert, The IBFR	
ENGLISH	<i>Do Lifestyle Variables Help Predict Consumer Confidence?</i> <b>Michael Merz</b> , San Jose State University	
	<i>Driving Workforce Development with Credentialed Certificate Programs</i> Jason Caudill, King University	
	<i>Emotional Intelligence and Entrepreneurs</i> <b>Andree Swanson</b> , Ashford University Efiong Akwawao, Ashford University Paula Zobisch, Ashford University Richard Leventhal, Ashford University	

INTERNET SESSION ROOM: Ballroom 1		TIME: CONTINUOUS
SESSION TRACK	MANAGEMENT	
SESSION CHAIR	Terrance Jalbert, The IBFR	
ENGLISH	<i>Knowledge Networks Company and Innovation</i> <b>María Antonieta Monserrat Vera Muñoz</b> , Benemérita Universidad Autónoma de Puebla Jaqueline Gonzaga Garita, Benemérita Universidad Autónoma de Puebla	
	<i>Data-Oriented Business Models: Gaining Competitive Advantage</i> <b>Peter Géczy</b> , National Institute of Advanced Industrial Science and Technology (AIST), Japan	
	<i>Examination of Intercultural Competence among Japanese Professionals</i> Alex V. Matveev, City University of New York <b>Miwa Merz</b> , San Jose State University Ryoji Ito, Niigata University	

INTERNET SESSION ROOM: Ballroom 1		TIME: CONTINUOUS
SESSION TRACK	MARKETING, ECONOMICS, ACCOUNTING	
SESSION CHAIR	Terrance Jalbert, The IBFR	
ENGLISH	<i>Inventory Costing: A Comprehensive Case Study</i> Peter Harris, New York Institute of Technology Umapathy Ananthanarayanan, New York Institute of Technology	
	<i>The Relationship between Migration and the Footwear Industry in Guanajuato</i> Karla Liliana Haro-Zea, Benemérita Universidad Autónoma de Puebla	
	<i>Implications of Harmonious Core Competencies Suggested by the WSCUC, AACSB, AICPA and Pathways Commission to Accounting Educators</i> John Tan, California State University East Bay Micah Frankel, California State University East Bay Glen Taylor, California State University East Bay Sandy Luong, California State University East Bay	
	<i>Patients' Level of Participation in the Healthcare Services Process: The Effects of Disease Type and Perceived Risk</i> Miwa Merz, San Jose State University	
	<i>Accounting Fiduciary Duty in the Trump Era</i> Katherine Kinkela, Iona College	

INTERNET SESSION ROOM: Ballroom 1		TIME: CONTINUOUS
SESSION TRACK	PUBLIC ADMINISTRATION, ECONOMICS, ACCOUNTING	
SESSION CHAIR	Terrance Jalbert, The IBFR	
ENGLISH	<i>A Case Study: The Treatment of Leases and the Impact on Financial Ratios Under the Proposed New Lease Requirements Per ASU 842</i> Peter Harris, New York Institute of Technology Michael Benjamin, New York Institute of Technology	
	<i>Chiapaneca Handicraft as a Driver of Sustainable Local Development</i> Karla Liliana Haro-Zea, Benemérita Universidad Autónoma de Puebla Yadira Rosbinelly Haro-Zea, Benemérita Universidad Autónoma de Puebla Gudiel Roblero-Mazariegos, Universidad Linda Vista Samanta Sánchez Sánchez, Benemérita Universidad Autónoma de Puebla	
	<i>European State-building: National Self-determination vs. Political Economic Stabilization in the European Union's Common Security and Defense Policy</i> Benedict E. DeDominicis, Walden University	
	<i>Impact of Tapering of Quantitative Easing on Relationship between Domestic Financial Structure and Cross-border Funds Flow</i> Hiroshi Yutani, Kwansai Gakuin University	

INTERNET SESSION ROOM: Ballroom 1		TIME: CONTINUOUS
SESSION TRACK	PUBLIC ADMINISTRATION, MANAGEMENT	
SESSION CHAIR	Mercedes Jalbert, The IBFR	
SPANISH	<p><i>Calidad de Vida Laboral de los Empleados en el Sector Comercial</i>  <b>Cristina Del Pilar López Saldaña</b>, Universidad Autónoma de Coahuila                      Adriana Guadalupe Chávez Macías, Universidad Autónoma de Coahuila                      Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila                      Aranza María Contreras Tovías, Universidad Autónoma de Coahuila</p>	
	<p><i>Las Relaciones Públicas Como Disciplina Profesional y Comunicación Estratégica en las Organizaciones</i>  <b>Ma. del Carmen Arias Valencia</b>, Universidad Michoacana de San Nicolás de Hidalgo                      Yenisey Castro García, Universidad Michoacana de San Nicolás de Hidalgo                      Marcela Patricia Del Toro Valencia, Universidad Michoacana de San Nicolás de Hidalgo</p>	
	<p><i>Cambio Tecnológico Como Factor de Innovación en una Microfinanciera Oaxaqueña</i>  <b>María de Lourdes Vázquez Arango</b>, Universidad Autónoma "Benito Juárez" de Oaxaca  <b>Eric Amín Ramírez Castillo</b>, Universidad Autónoma "Benito Juárez" de Oaxaca                      Paul Jair García Contreras, Universidad Mesoamericana</p>	

INTERNET SESSION ROOM: Ballroom 1		TIME: CONTINUOUS
SESSION TRACK	MANAGEMENT, BUSINESS EDUCATION	
SESSION CHAIR	Mercedes Jalbert, The IBFR	
SPANISH	<p><i>Factores Asociados a la Aceptación de Cupo en una Carrera Universitaria</i>  <b>Betzabé del Rosario Maldonado Mera</b>, Universidad de Las Fuerzas Armadas ESPE                      José Javier Buenaño Cabrera, Universidad de Las Fuerzas Armadas ESPE                      Karla Viviana Benavides Espinosa, Universidad de Las Fuerzas Armadas ESPE</p>	
	<p><i>Capacidades Operativas y Ventaja Competitiva en Empresas Manufactureras de la Región Centro del Estado de Coahuila</i>  <b>Nidia Estela Hernández Castro</b>, Universidad Autónoma de Coahuila                      María Del Rosario Demuner Flores, Universidad Autónoma del Estado de México                      Zóchitl Araiza Garza, Universidad Autónoma de Coahuila                      Liza Mariana Villarreal Moreno, Universidad Autónoma de Coahuila</p>	
	<p><i>La Globalización en Mexico: Desde lo Universitario a lo Habitual</i>  <b>Leticia Sesento García</b>, Universidad Michoacana de San Nicolás de Hidalgo                      Griselda Sesento García, Universidad Michoacana de San Nicolás de Hidalgo                      Patricia Serna González, Universidad Michoacana de San Nicolás de Hidalgo</p>	
	<p><i>Análisis del Proceso de Control de Inventarios para Farmacias en Hospitales Públicos de la Ciudad de Guayaquil</i>  <b>Fabián Espinoza Bazán</b>, Universidad Guayaquil                      Rafael Ortiz Zambrano, Universidad Guayaquil                      Marisol Miranda Torres, Universidad Guayaquil</p>	

	<b>INTERNET SESSION ROOM: Ballroom 1</b>	<b>TIME: CONTINUOUS</b>
	<b>SESSION TRACK</b>	<b>MANAGEMENT, BUSINESS EDUCATION</b>
	<b>SESSION CHAIR</b>	<b>Mercedes Jalbert, The IBFR</b>
SPANISH	<i>Valoración de la Tutoría Universitaria: Desde la Mirada de los Agentes Implicados</i> <b>Zoila Margarita García Ríos</b> , Universidad Michoacana de San Nicolás de Hidalgo <b>Alma Rosa García Ríos</b> , Universidad Michoacana de San Nicolás de Hidalgo <b>Yenisey Castro García</b> , Universidad Michoacana de San Nicolás de Hidalgo <b>Ma. del Carmen Arias Valencia</b> , Universidad Michoacana de San Nicolás de Hidalgo	
	<i>Responsabilidad Social Universitaria Desde la Mirada de los Diferentes Actores Interesados</i> <b>José Javier Buenaño Cabrera</b> , Universidad de Las Fuerzas Armadas Espe <b>Betzabé del Rosario Maldonado Mera</b> , Universidad de Las Fuerzas Armadas Espe <b>Karla Viviana Benavides Espinosa</b> , Universidad de Las Fuerzas Armadas Espe	
	<i>Análisis de los Ambientes de Innovación de las Pymes de la Región Sureste de Coahuila: Caso Industria Metal Mecánica, Automotriz y Autopartes</i> <b>Baltazar Rodríguez Villanueva</b> , Universidad Autónoma de Coahuila <b>Orlando W. Gutiérrez Castillo</b> , Universidad Autónoma de Coahuila <b>Jesús Alberto Montalvo Morales</b> , Universidad Autónoma de Coahuila <b>Saidt Gabriel Alcalá Silva</b> , Universidad Autónoma de Coahuila	
	<i>Perspectiva Multidisciplinaria de las Pequeñas y Medianas Empresas del Sector Servicios del Estado de Morelos, México</i> <b>Yadira Toledo Navarro</b> , Universidad Politécnica del Estado de Morelos <b>Miguel Ángel Ruiz Jaimes</b> , Universidad Politécnica del Estado de Morelos <b>Alejandro Reyes Velázquez</b> , Universidad Politécnica del Estado de Morelos <b>Alejandra Fernández Hernández</b> , Universidad Politécnica del Estado de Morelos <b>Jorge A. Ruiz-Vanoye</b> , Universidad Autónoma del Estado de Hidalgo <b>Ocotlán Díaz-Parra</b> , Universidad Autónoma del Estado de Hidalgo	

	<b>INTERNET SESSION ROOM: Ballroom 1</b>	<b>TIME: CONTINUOUS</b>
	<b>SESSION TRACK</b>	<b>TOURISM, MARKETING, LAW</b>
	<b>SESSION CHAIR</b>	<b>Mercedes Jalbert, The IBFR</b>
SPANISH	<i>La Percepción de la Calidad del Servicio de los Clientes de Restaurantes de Comida China</i> <b>Marcela Reyes Pazos</b> , UABC <b>Cruz Elda Macías Terán</b> , UABC	
	<i>Nuevo Esquema de Facturación Electrónica en México</i> <b>Adriana Guadalupe Chávez Macías</b> , Universidad Autónoma de Coahuila <b>Maricela Carolina Peña Cárdenas</b> , Universidad Autónoma de Coahuila <b>Cristina Del Pilar López Saldaña</b> , Universidad Autónoma de Coahuila <b>Marlene Graciela Medina Vara</b> , Universidad Autónoma de Coahuila	
	<i>Comercio Electrónico en el Sector Hotelero de los Municipios de Oaxaca</i> <b>Eric Amín Ramírez Castillo</b> , Universidad Autónoma "Benito Juárez" de Oaxaca <b>María De Lourdes Vázquez Arango</b> , Universidad Autónoma "Benito Juárez" de Oaxaca <b>Abraham Martínez Helmes</b> , Universidad Autónoma "Benito Juárez" de Oaxaca <b>Harold Wilson Hernández Cruz</b> , Universitaria Agustiniana	



<b>INTERNET SESSION ROOM: Ballroom 1</b>		<b>TIME: CONTINUOUS</b>
<b>SESSION TRACK</b>	<b>BUSINESS EDUCATION</b>	
<b>SESSION CHAIR</b>	<b>Mercedes Jalbert, The IBFR</b>	
<b>SPANISH</b>	<i>Directrices Metodológicas para el Diseño de Incubadoras de Negocios en Instituciones de Educación Superior</i> Yolanda Saldaña Contreras, Universidad Autónoma de Coahuila <b>Fernando Miguel Ruíz Díaz</b> , Universidad Autónoma de Coahuila <b>Laura Leticia Gaona Tamez</b> , Universidad Autónoma de Coahuila Juan Jesús Nahuat Arreguín, Universidad Autónoma de Coahuila <b>Kelly Alejandra Muñoz Peña</b> , Universidad Autónoma de Coahuila	
	<i>Factores Asociados a la Aceptación de un Cupo en las Universidades de los Bachilleres de Manabí</i> <b>Karla Viviana Benavides Espinosa</b> , Universidad de Las Fuerzas Armadas ESPE <b>Betzabé del Rosario Maldonado Mera</b> , Universidad de Las Fuerzas Armadas ESPE <b>José Javier Buenaño Cabrera</b> , Universidad de Las Fuerzas Armadas ESPE	
	<i>Estudio Sobre la Comprensión Lectora en el Nivel Superior</i> <b>Yenisey Castro García</b> , Universidad Michoacana de San Nicolás de Hidalgo Alma Rosa García Ríos, Universidad Michoacana de San Nicolás de Hidalgo Marcela Patricia Del Toro Valencia, Universidad Michoacana de San Nicolás de Hidalgo	

<b>INTERNET SESSION ROOM: Ballroom 1</b>		<b>TIME: CONTINUOUS</b>
<b>SESSION TRACK</b>	<b>ECONOMICS</b>	
<b>SESSION CHAIR</b>	<b>Mercedes Jalbert, The IBFR</b>	
<b>SPANISH</b>	<i>Louis J. Lebret y el Estudio Sobre las Condiciones del Desarrollo de Colombia 1954- 1956</i> <b>Carlos Alberto Cano Plata</b> , Universidad de Bogotá Jorge Tadeo Lozano Diana Sofia Cárdenas Espinoza, Universidad de Bogotá Jorge Tadeo Lozano Anyi Marcela Hernández Rubio, Universidad de Bogotá Jorge Tadeo Lozano	
	<i>El Perfil del Trabajador en la Industria Maquiladora Exportadora de Ensenada, B.C.</i> Victor Daniel Melendres Carlos, Universidad Autónoma de Baja California <b>Mónica Fernanda Aranibar Gutiérrez</b> , Universidad Autónoma de Baja California	
	<i>Factores Determinantes para el Desarrollo y Competitividad de las Mipymes en la Región Guanajuato, México</i> <b>Martín Romero Castillo</b> , Escuela Nacional de Estudios Superiores Unidad León, Universidad Nacional Autónoma de México	

	<b>INTERNET SESSION ROOM: Ballroom 1</b>	<b>TIME: CONTINUOUS</b>
	<b>SESSION TRACK</b>	<b>FINANCE, ECONOMICS</b>
	<b>SESSION CHAIR</b>	<b>Mercedes Jalbert, The IBFR</b>
<b>SPANISH</b>	<i>El Endeudamiento Como Indicador de Rentabilidad Financiera en las Mipymes Turísticas de Campeche</i> <b>Luis Alfredo Argüelles Ma</b> , Universidad Autónoma de Campeche Román Alberto Quijano García, Universidad Autónoma de Campeche Mario Javier Fajardo, Universidad Autónoma de Campeche Fernando Medina Blum, Universidad Autónoma de Campeche Carlos Enrique Cruz Mora, Universidad Autónoma de Campeche	
	<i>Impacto de los Futuros de Acciones Sobre el Mercado Accionario Colombiano (Resultados Preliminares)</i> <b>Julián Alberto Rangel Enciso</b> , Universidad del Tolima Oscar Hernán López Montoya, Universidad del Tolima Enrique Ramírez Ramírez, Universidad del Tolima	
	<i>Financiamiento de las Mipymes para el Desarrollo y Competitividad en la Región Guanajuato, México</i> <b>Martín Romero Castillo</b> , Escuela Nacional de Estudios Superiores Unidad León, Universidad Nacional Autónoma de México	
	<i>Principales Causas por las Cuales las Pequeñas Empresas de Tecomán, Colima No Pueden Obtener un Financiamiento Externo en las Instituciones de la Banca Múltiple</i> <b>Héctor Priego Huertas</b> , Universidad de Colima Alejandro Rodríguez Vázquez, Universidad de Colima Juan Alfredo Lino Gamiño, Universidad de Colima Hugo Martín Moreno Zacarías, Universidad de Colima	

	<b>INTERNET SESSION ROOM: Ballroom 1</b>	<b>TIME: CONTINUOUS</b>
	<b>SESSION TRACK</b>	<b>FINANCE, ECONOMICS, BUSINESS EDUCATION</b>
	<b>SESSION CHAIR</b>	<b>Mercedes Jalbert, The IBFR</b>
<b>SPANISH</b>	<i>La Tecnología de la Información Empresarial en la Profesión de Negocios</i> <b>Leonor Gutiérrez González</b> , Universidad Autónoma de Coahuila Jimmy Armas Aguirre, Universidad Peruana en Ciencias Liliana Patricia Zavala Chacón, Universidad Autónoma de Coahuila	
	<i>Impacto de la Aplicación de la Unidad de Medida y de Actualización en la Tributación de Personas Físicas en México</i> <b>Gloria Alicia Nieves Bernal</b> , Instituto Tecnológico de Mexicali	
	<i>Beneficio de la Tasa 0% del Impuesto al Valor Agregado (IVA), en los Contribuyentes Dedicados al Empaque y Comercialización del Limón Mexicano en el Municipio de Tecomán, Colima</i> <b>Héctor Priego Huertas</b> , Universidad de Colima Alejandro Rodríguez Vázquez, Universidad de Colima Alfonso Alcocer Maldonado, Universidad de Colima Hugo Martín Moreno Zacarías, Universidad de Colima	

### Onsite Sessions

Registered and paid attendees are welcome to attend any and all of the onsite sessions. Bolded author names indicate the presenting author(s).

	<b>ROOM: Conference Room 6</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 8:00 - 9:50</b>
	<b>SESSION TRACK</b>	<b>ACCOUNTING</b>
	<b>SESSION CHAIR</b>	<b>Daniel Acheampong</b> , University of South Florida, USA
ENGLISH	<i>Trade-off between Real Activities Manipulation and Accrual Based Earnings Management in US Banking Industry</i> <b>Minyoung Noh</b> , Hawaii Pacific University	
	<i>Modelling Utility Financial Viability Using Logistic Regression: Evidence from State of Florida</i> <b>Daniel Acheampong</b> , University of South Florida, USA Tanya S. Benford, Florida Gulf Coast University	
	<i>Industry-average Earnings Management and IPO Pricing</i> Joseph R. Rakestraw, Florida Atlantic University Raman Kumar, Virginia Tech <b>John J. Maher</b> , Virginia Tech	

	<b>ROOM: Conference Room 5</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 8:00 - 9:50</b>
	<b>SESSION TRACK</b>	<b>MANAGEMENT &amp; MARKETING</b>
	<b>SESSION CHAIR</b>	<b>Mary Beth McCabe</b> , National University
ENGLISH	<i>Logistic Evaluation of Different Assembly Organizational Forms</i> <b>Carolin Felix</b> , Institute of Production Systems and Logistics (IFA)	
	<i>Influencing Factors for Designing and Organizing Assembly Systems</i> <b>Vivian K. Bellmann</b> , Leibniz Universität Hannover Peter Nyhuis, Leibniz Universität Hannover	
	<i>The Effects of Environmental Shock on Financial Slack and Firm Performance During the Great Recession: The Case of Small-sized U.S. Electronics Companies</i> <b>Nobuaki Namiki</b> , Rikkyo University	
	<i>Social Media Marketing Strategies for Educational Programs</i> <b>Mary Beth McCabe</b> , National University <b>Richard Weaver</b> , National University	

	<b>ROOM: Conference Room 3</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 8:00 - 9:50</b>
	<b>SESSION TRACK</b>	<b>MANAGEMENT</b>
<b>SPANISH</b>	<b>SESSION CHAIR</b>	<b>María De Jesús Ramírez Domínguez, Benemérita Universidad Autónoma de Puebla</b>
	<i>Estrategias de Competencia Laboral Como Detonador de la Competitividad de las Organizaciones del Sector Terciario en la Zona Oriente del Estado de México</i> <b>Yesenia Burgos Madariaga, Centro Universitario UAEM Amecameca</b> <b>Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca</b>	
	<i>Importancia de la Responsabilidad Social Empresarial en el Desarrollo Local y su Influencia en el Desempeño Financiero del Sector Químico-farmacéutico</i> <b>Carmen Padilla-Lozano, Universidad Católica de Santiago de Guayaquil</b> <b>Danny Arévalo-Avecillas, Universidad Católica de Santiago de Guayaquil</b>	
	<i>Generación de un Plan de Mejora para las Pymes Gaseras (Gas L.P.) en la Zona Centro de México: Caso de Estudio</i> <b>Uriel Polo García, Instituto Tecnológico de Apizaco</b> <b>Alejandra Torres López, Instituto Tecnológico de Apizaco</b> <b>Crisanto Tenopala Hernández, Instituto Tecnológico de Apizaco</b> <b>Karla Gonzáles Hidalgo, Instituto Tecnológico de Apizaco</b>	

	<b>ROOM: Conference Room 6</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 10:00 - 11:50</b>
	<b>SESSION TRACK</b>	<b>ACCOUNTING</b>
<b>ENGLISH</b>	<b>SESSION CHAIR</b>	<b>Daniel Acheampong, University of South Florida</b>
	<i>Your Accounting Career Path: What's the Right Choice?</i> <b>Dustin M. Grant, Clayton State University</b>	
	<i>Endogeneity of Corporate Social Responsibility and Earnings Manipulation</i> <b>Andres Guiral, Yonsei University</b> <b>Doocheol Moon, Yonsei University</b> <b>Hyunjoung Choi, Yonsei University</b>	
	<i>Factors Influencing Water and Wastewater Utility Abandonment: The State of Florida as a Case Study</i> <b>Daniel Acheampong, University of South Florida</b>	

	<b>ROOM: Conference Room 5</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 10:00 - 11:50</b>
	<b>SESSION TRACK</b>	<b>MANAGEMENT, MARKETING</b>
	<b>SESSION CHAIR</b>	<b>Richard Weaver, National University</b>
ENGLISH	<i>Marketing Effectiveness of Educational Services on Websites Intended to Be Viewed on Personal Computers</i> <b>Mary Beth McCabe, National University</b> <b>Richard Weaver, National University</b>	
	<i>Design Principles of Long-Term Production Planning for Cost-Optimized Demand Matching</i> <b>Maurice Schmidt, Institute of Production Systems and Logistics</b> <b>Peter Nyhuis, Institute of Production Systems and Logistics</b>	
	<i>The Effect of Anti-consumption Lifestyle on Consumers Attitude and Purchase Intention Toward Commercial Sharing Systems</i> <b>Heejung Lee, Kyonggi University</b>	

	<b>ROOM: Conference Room 3</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 10:00 - 11:50</b>
	<b>SESSION TRACK</b>	<b>BUSINESS EDUCATION, PUBLIC ADMINISTRATION</b>
	<b>SESSION CHAIR</b>	<b>Carmen Padilla-Lozano, Universidad Católica de Santiago de Guayaquil</b>
SPANISH	<i>Estudio Comparativo del Comercio Formal vs el Comercio Informal en el Estado de México</i> <b>Octavio Augusto Dehesa Vargas, Centro Universitario UAEM Amecameca</b> <b>Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca</b>	
	<i>Modelización Matemática y Construcción de Conocimiento, un Referente Investigativo</i> <b>Leonel Arias Montoya, Universidad Tecnológica de Pereira</b> <b>Jordi Deulofeu Piquet, Universidad Autónoma de Barcelona</b>	
	<i>Implementación de Prácticas Innovadoras para Generar un Aprendizaje Significativo en Estudiantes Universitarios de la Ciudad de Guayaquil</i> <b>Jodie Padilla Lozano, Universidad de Buenos Aires</b> <b>Danny Arévalo-Avecillas, Universidad Católica de Santiago de Guayaquil</b>	
	<i>Competencias del Profesional de la Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, la Percepción del Empleador</i> <b>María De Jesús Ramírez Domínguez, Benemérita Universidad Autónoma de Puebla</b> <b>Blanca H. Morales Vázquez, Benemérita Universidad Autónoma de Puebla</b> <b>Rebeca Muñoz Velazquez, Benemérita Universidad Autónoma de Puebla</b> <b>Martha Elva Reséndiz Ortega, Benemérita Universidad Autónoma de Puebla</b>	

	<b>ROOM: Conference Room 2</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 10:00 - 11:50</b>
	<b>SESSION TRACK</b>	<b>ECONOMICS, FINANCE</b>
	<b>SESSION CHAIR</b>	<b>Erick Paul Murillo Delgado, Universidad de Guayaquil</b>
<b>SPANISH</b>	<i>La Inclusión Financiera en las Microempresas: El Crédito Como Factor Estratégico para la Competitividad y el Desarrollo Económico</i> <b>Héctor Fabián Gutiérrez Rangel, Universidad de Guanajuato</b>	
	<i>Valor en Riesgo de Dos Portafolios Agroalimentarios: México y Estados Unidos de América</i> <b>Armando Ramírez Román, Universidad Autónoma Chapingo</b> <b>Miguel Angel Martínez Damián, Colegio de Postgraduados</b>	
	<i>Desigualdad de Emprendimiento Entre Regiones de México</i> <b>Michelle Taxis Flores, Benemérita Universidad Autónoma de Puebla</b> <b>Luis Enrique Bueno Cevada, Benemérita Universidad Autónoma de Puebla</b> <b>Rafael Eduardo Saavedra Leyva, Universidad Autónoma de Baja California</b>	

	<b>ROOM: Conference Room 6</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 2:00 - 3:50</b>
	<b>SESSION TRACK</b>	<b>ECONOMICS, FINANCE</b>
	<b>SESSION CHAIR</b>	<b>Tony Mutsune, Luther College</b>
<b>ENGLISH</b>	<i>Performance of Dollar-Cost Averaging Investment Strategies in MSCI Asian Emerging Markets</i> <b>Eric Lin, California State University, Sacramento</b> <b>Hong Qin, University of Texas Rio Grande Valley</b> <b>Helen Xu, Holy Names University</b>	
	<i>Development of a Process Reference Model for Factory Planning Projects</i> <b>Felix Bussemer, Institute of Production Systems and Logistics</b> <b>David Herberger, Institute of Production Systems and Logistics</b> <b>Peter Nyhuis, Institute of Production Systems and Logistics</b>	
	<i>An Investigation of the Role of Social Networks in Shaping Entrepreneurship Patterns in Emerging Markets</i> <b>Tony Mutsune, Luther College</b>	

	<b>ROOM: Conference Room 5</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 2:00 - 3:50</b>
	<b>SESSION TRACK</b>	<b>BUSINESS EDUCATION, TOURISM</b>
	<b>SESSION CHAIR</b>	<b>Rodolfo Delgado, Tokai University</b>
ENGLISH	<i>How to Create Research Inventions by the Combination of Multiple Theories and Concepts</i> <b>Satoshi Tomita, Rikkyo University</b>	
	<i>Life Cycle Assessment (LCA), Sustainability, and Innovation of Tourists Destinations</i> <b>Rodolfo Delgado, Tokai University</b>	
	<i>Beyond the Management Realm: Using Virtual World as an Experiential, Project-Based Learning Tool</i> <b>Nancy Lam, Saint Mary's College of California</b>	

	<b>ROOM: Conference Room 3</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 2:00 - 3:50</b>
	<b>SESSION TRACK</b>	<b>BUSINESS EDUCATION, MARKETING, TOURISM</b>
	<b>SESSION CHAIR</b>	<b>Ana Isabel Ordóñez Parada, Universidad Autónoma de Chihuahua</b>
SPANISH	<i>Cadena de Valor para Detonar la Lombricomposta en la Zona Sur Oriente del Estado de México</i> <b>Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca</b> Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca Pedro Abel Hernández García, Centro Universitario UAEM Amecameca Jazmín Soriano Martínez, Centro Universitario UAEM Amecameca	
	<i>Percepción del Uso de los Simuladores de Negocio en Estudiantes Universitarios de la Carrera de Administración de Empresas</i> <b>Erick Paul Murillo Delgado, Universidad de Guayaquil</b> Christian Wladimir Bermúdez Gallegos, Universidad de Guayaquil Yanina Bajaña Villagómez, Universidad Católica Santiago de Guayaquil	
	<i>Mitologías Sobre las Pruebas Saber en Colombia: La Dictadura de los Rankings</i> <b>Liliana Margarita Portilla De Arias, Universidad Tecnológica de Pereira</b>	
	<i>La Escolaridad de los Trabajadores de la Industria Hotelera y su Relación con la Calidad en el Servicio: Caso San Miguel de Allende</i> <b>Betzabeth Dafne Morales, Universidad de Guanajuato</b> <b>Mitzi Abigail Díaz Jiménez, Universidad de Guanajuato</b>	

	<b>ROOM: Conference Room 6</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 4:00 - 5:50</b>
	<b>SESSION TRACK</b>	<b>ECONOMICS, FINANCE</b>
	<b>SESSION CHAIR</b>	<b>Tahereh Alavi Hojjat, Desales University</b>
ENGLISH	<i>Analysis of Communication Interfaces in Interorganizational Production Networks</i> <b>David Herberger</b> , Institute of Production Systems and Logistics Felix Bussemer, Institute of Production Systems and Logistics Peter Nyhuis, Institute of Production Systems and Logistics Jörg-Rainer Noennig, Laboratory of Knowledge Architecture Peter Schmiedgen, Laboratory of Knowledge Architecture	
	<i>Economic Consequences of Gender Inequality: Case Study of Peru</i> <b>Tahereh Alavi Hojjat</b> , Desales University	
	<i>The Empirical Research on Price Elasticities of Demand for Electricity with Temperature Effect in South Korea</i> <b>Jinwoo Dong</b> , Pusan National University (PNU) Young-Duk Kim, Pusan National University (PNU)	
	<i>CEO Compensation and the Market for CEOs</i> <b>Daniel Folkinshteyn</b> , Rowan University	

	<b>ROOM: Conference Room 5</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 4:00 - 5:50</b>
	<b>SESSION TRACK</b>	<b>ECONOMICS, FINANCE</b>
	<b>SESSION CHAIR</b>	<b>Mehdi Hojjat, Neumann University</b>
ENGLISH	<i>Lame Duck Presidency and Stock Returns</i> <b>Youngsoo Kim</b> , University of Regina Jung Chul Park, University of South Florida	
	<i>U.S.-Peru Trade and Peru's Global Competitiveness</i> <b>Mehdi Hojjat</b> , Neumann University	
	<i>The Hedging Benefits of Industrial and Global Diversification: Evidence from Economic Downturns</i> <b>Yixin Liu</b> , University of New Hampshire David Mauer, University of North Carolina at Charlotte Yilei Zhang, University of North Carolina at Charlotte	



	<b>ROOM: Conference Room 3</b>	<b>TIME: JANUARY 3, 2018, WEDNESDAY 4:00 - 5:50</b>
	<b>SESSION TRACK</b>	<b>MARKETING, MIS</b>
	<b>SESSION CHAIR</b>	<b>Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca</b>
SPANISH	<i>Marketing Político Como Herramienta de Posicionamiento en la Mente del Consumidor en el Municipio de Chalco, Estado de México</i> Jesús Mata Izquierdo, Centro Universitario UAEM Amecameca Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca Martha Elba Ruiz Riva Palacio, Centro Universitario UAEM Amecameca	
	<i>Factores Que Influyen en la Satisfacción Laboral de los Teletrabajadores en Empresas Mexicanas</i> Ana Isabel Ordóñez Parada, Universidad Autónoma de Chihuahua Luis Raúl Sánchez Acosta, Universidad Autónoma de Chihuahua Carmen Romelia Flores Morales, Universidad Autónoma de Chihuahua Irma Leticia Chávez Márquez, Universidad Autónoma de Chihuahua	

	<b>ROOM: Conference Room 6</b>	<b>TIME: JANUARY 4, 2018, THURSDAY 8:00 - 9:50</b>
	<b>SESSION TRACK</b>	<b>ECONOMICS, FINANCE</b>
	<b>SESSION CHAIR</b>	<b>Michael Mahoney, Wagner College</b>
ENGLISH	<i>The Widening Socioeconomic Gap in Korean Students' English Achievement</i> Junko Matsuzaki Carreira, Tokyo Keizai University	
	<i>Economic Aspects of Organic Farming: A Study of India</i> Nisha Singh, Livingstone College	
	<i>Heterogeneous Beliefs or Uncertainty</i> Yi Zhang, Prairie View A&M University	
	<i>New Product Developments by a New Combination of Existing Technologies and Open Innovation Strategy: A Case Study of Batteryless Auto Alert Fire Extinguishers</i> Hiroshi Yamamoto, Keio University Satoshi Tomita, Rikkyo University Yoahiyasu Takefuji, Keio University	

	<b>ROOM: Conference Room 5</b>	<b>TIME: JANUARY 4, 2018, THURSDAY 8:00 - 9:50</b>
	<b>SESSION TRACK</b>	<b>MANAGEMENT, MARKETING</b>
	<b>SESSION CHAIR</b>	<b>Zoltán Veres, University of Pannonia</b>
ENGLISH	<i>Choice Behavior in Multiattribute Consumer Decision Making</i> <b>Zoltán Veres, University of Pannonia</b> Ildikó Kaszai, E-STAND Co.	
	<i>An Exploratory Analysis of Webrooming and Showrooming</i> <b>Pola Gupta, Wright State University</b> David Burns, Kennesaw State University	
	<i>A Case Study of Asian Market Entry Strategies of South Korean Firms</i> <b>Mannsoo Shin, Korea University</b>	

	<b>ROOM: Conference Room 3</b>	<b>TIME: JANUARY 4, 2018, THURSDAY 8:00 - 9:50</b>
	<b>SESSION TRACK</b>	<b>MULTIDISCIPLINE</b>
	<b>SESSION CHAIR</b>	<b>Gloria Yolanda Ospina Pacheco, Universidad del Tolima</b>
SPANISH	<i>Drones para el Monitoreo Geodemográfico en el Sector Agrícola en el Municipio de Ayapango Estado de México</i> <b>Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca</b> Pedro Abel Hernández García, Centro Universitario UAEM Amecameca Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca Alma Lucero Álvarez González, Centro Universitario UAEM Amecameca <b>Abraham Sánchez Gil, Centro Universitario UAEM Amecameca</b>	
	<i>Seguridad e Imagen en Garita Internacional de Cruce Peatonal: Retos para Usuarios y Turismo Transfronterizo</i> <b>Adriana Guillermina Ríos Vázquez, Universidad Autónoma de Baja California</b> Jesús Amparo López Vizcarra, Universidad Autónoma de Baja California	
	<i>Incidencia de la Cadena de Valor en la Imagen de Marca</i> <b>Erick Paul Murillo Delgado, Universidad Católica Santiago de Guayaquil</b> Yanina Bajaña Villagómez, Universidad Católica Santiago de Guayaquil Mónica Andrea Marín Aroca, Universidad Católica Santiago de Guayaquil María Paula Marzo Icaza, Universidad Católica Santiago de Guayaquil	

	<b>ROOM: Conference Room 6</b>	<b>TIME: JANUARY 4, 2018, THURSDAY 10:00 - 11:50</b>
	<b>SESSION TRACK</b>	<b>ECONOMICS, FINANCE</b>
	<b>SESSION CHAIR</b>	<b>E. Tylor Claggett, Salisbury University</b>
<b>ENGLISH</b>	<i>A Tutorial on Arbitrage</i> <b>E. Tylor Claggett, Salisbury University</b>	
	<i>The Military's New Blended Retirement System, Will the New BRS Pension Plan Achieve the Equitable Benefits and Financial Incentives to Retain Long-Term Service Members?</i> <b>Michael Mahoney, Wagner College</b>	
	<i>Determinants of Revenue, Expense, and Profit among Clinical Departments in a Japanese National University Hospital</i> <b>Michikazu Sekine, University of Toyama</b>	

	<b>ROOM: Conference Room 5</b>	<b>TIME: JANUARY 4, 2018, THURSDAY 10:00 - 11:50</b>
	<b>SESSION TRACK</b>	<b>MANAGEMENT, MIS</b>
	<b>SESSION CHAIR</b>	<b>Kelly C. Mullen, Trinity Christian College</b>
<b>ENGLISH</b>	<i>The Impact of Technology on Business and Society</i> <b>Kathleen M. Wilburn, St. Edwards University</b> <b>H. Ralph Wilburn, St. Edwards University</b>	
	<i>Alignment between Strategic Planning and Human Resource Processes: A Qualitative Study</i> <b>Patricia A. Lapoint, McMurry University</b>	
	<i>A Study of the Impacts of PMIS Quality on Project Management Performance</i> <b>So-Hyun Park, Konkuk University</b> <b>Seung-Chul Kim, Hanyang University</b>	
	<i>Exploring the Impact of Leader Status-related Behaviors in the Financial Services on Organizational Outcomes</i> <b>Kelly C. Mullen, Trinity Christian College</b>	

	<b>ROOM: Conference Room 3</b>	<b>TIME: JANUARY 4, 2018, THURSDAY 10:00 - 11:50</b>
	<b>SESSION TRACK</b>	<b>MANAGEMENT, PUBLIC ADMINISTRATION, TOURISM</b>
	<b>SESSION CHAIR</b>	<b>Adriana Guillermina Ríos Vázquez, Universidad Autónoma de Baja California</b>
<b>SPANISH</b>	<i>Diseño de Modelo de Competencias Directivas y su Proceso de Implantación para Pyme: Evaluación Diagnostica del Sector Comercio al por Menor</i> <b>Melchor David Elizondo Sandoval</b> , Universidad Autónoma de Coahuila Jesús Alberto Montalvo Morales, Universidad Autónoma de Coahuila Xóchitl Segura Lozano, Universidad Autónoma de Coahuila José Andrés Muñoz, Texas A&M University Luis Daniel Muñoz, Early College High School	
	<i>Contradicciones del Sistema Salarial para los Docentes de las Universidades Públicas en Colombia</i> <b>Gloria Yolanda Ospina Pacheco</b> , Universidad del Tolima Inés Yohanna Pinzón Marín, Universidad del Tolima	
	<i>Negociación de Conflictos a Través de Estrategias de Mediación en Pymes en la Ciudad de Guayaquil</i> Álvaro Rivera Guerrero, Universidad de Guayaquil <b>Erick Paul Murillo Delgado</b> , Universidad de Guayaquil	

	<b>ROOM: Conference Room 6</b>	<b>TIME: JANUARY 4, 2018, THURSDAY 2:00 - 3:50</b>
	<b>SESSION TRACK</b>	<b>MULTIDISCIPLINARY</b>
	<b>SESSION CHAIR</b>	<b>Fritz Burkhardt, Champlain College</b>
<b>ENGLISH</b>	<i>The Effects of Herzberg's Motivators and Hygiene Factors on Job Satisfaction in the Military</i> <b>Arlene McConville</b> , Ashford University Andree Swanson, Ashford University Paula Zobisch, Ashford University	
	<i>Mainstream Pharmaceuticals</i> <b>Fritz Burkhardt</b> , Champlain College	
	<i>John's Baptist Church: A Case Study</i> Kevin L. Kemerer, Barry University <b>Noora A. Alsalmi</b> , Barry University	
	<i>Women Are Taking Over Saudi Arabia's Workforce With 130% Spike in Their Workforce Participation</i> <b>Suad Dukhaykh</b> , Case Western Reserve University	
	<i>Factors Influencing Saudi Women Career Choice</i> <b>Suad Dukhaykh</b> , Case Western Reserve University	

	<b>ROOM: Conference Room 6</b>	<b>TIME: JANUARY 5, 2018, FRIDAY 9:00 - 10:50</b>
	<b>SESSION TRACK</b>	<b>ACCOUNTING, BUSINESS EDUCATION</b>
	<b>SESSION CHAIR</b>	<b>Terrance Jalbert, University of Hawaii at Hilo</b>
<b>ENGLISH</b>	<i>Strategies for Publishing Research Successfully</i> <b>Terrance Jalbert, University of Hawaii at Hilo</b>	
	<i>How Do Universities Rank Based on Cost of Living Adjusted Faculty Compensation?</i> <b>Terrance Jalbert, University of Hawaii at Hilo</b>	
	<i>Disclosure Quality of Sudanese Listed Companies</i> <b>Diieldin Osman, Alcorn State University</b> <b>Alnour Nadir Alnour Osman, University of Khartoum</b>	

## 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.

**Abeer Almana**, Virginia State University

**Garth McCulloch**, WSP

**Esteban Pérez Flores**, Universidad Autónoma del Estado de Baja California

**Naser Ameti**, Government of R. of Macedonia

**Sadudin Asipi**, Government of R. of Macedonia

**Yousry Alghamdi**, Gannon University

**Meshal Alhajri**, The University of Tampa

**Najyah Mousa**, Saudi Arabian Cultural Mission

**Ahmad Dabbour**, Saudi Arabian Cultural Mission

**Alaa Algarni**, Sacred Heart University

## IBFR STAFF

**Mercedes Jalbert**, Co-Editor in Chief, Managing Editor and Conference Chair, The IBFR

**Terrance Jalbert**, Editor in Chief, Co-Editor in Chief, The IBFR

**Sonia Coto**, Office Assistant, The IBFR

## SESSION CHAIRS

Serving as session chair is an important contribution to the conference event. We thank the following individuals for serving as session chair:

**Mary Beth McCabe**, National University

**María De Jesús Ramírez Domínguez**, Benemérita Universidad Autónoma de Puebla

**Daniel Acheampong**, University of South Florida, USA

**Richard Weaver**, National University

**Carmen Padilla-Lozano**, Universidad Católica de Santiago de Guayaquil

**Erick Paul Murillo Delgado**, Universidad de Guayaquil

**Daniel Acheampong**, University of South Florida

**Ana Isabel Ordóñez Parada**, Universidad Autónoma de Chihuahua

**Rodolfo Delgado**, Tokai University

**Tony Mutsune**, Luther College

**Omar Ernesto Terán Varela**, Centro Universitario UAEM Amecameca

**Mehdi Hojjat**, Neumann University

**Tahereh Alavi Hojjat**, Desales University

**Gloria Yolanda Ospina Pacheco**, Universidad del Tolima

**Zoltán Veres**, University of Pannonia

**Michael Mahoney**, Wagner College

**Adriana Guillermina Ríos Vázquez**, Universidad Autónoma de Baja California

**Kelly C. Mullen**, Trinity Christian College

**E. Tylor Claggett**, Salisbury University

**Fritz Burkhardt**, Champlain College

**Terrance Jalbert**, University of Hawaii at Hilo

## AWARDS

Award winners are announced, and award certificates presented, at the Networking Luncheon and Award Luncheons. Internet session, Outstanding Research winners, will receive their certificate with their conference material. Internet Session, Best in Session Award winners, will receive their certificate by mail after the conference.

Los ganadores del concurso ORA, BISA y reconocimientos institucionales se presentarán durante los almuerzos networking y premiación. Participantes en la Sesión Internet, ganadores del concurso ORA, recibirán sus reconocimientos con el material del congreso. Internet Session, ganadores del concurso BISA, recibirán su material por correo, luego de concluido el congreso.

### 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:

Este reconocimiento se presenta a las instituciones por su apoyo continuo al desarrollo de sus profesores y en reconocimiento de su contribución a la comunidad académica

Alcorn State University  
Champlain College  
Salisbury University  
St. Edwards University  
Universidad Católica de Santiago de Guayaquil  
Universidad de Buenos Aires  
Universidad de Guayaquil  
University of Pannonia  
University of Regina  
University of Toyama

### SILVER AWARD

This award is given to recognize universities that have supported the Institute, its conferences and Journals continuously for a period of five or more years.

Este reconocimiento se presenta a instituciones por su compromiso continuo a sus profesiones y apoyo a la comunidad académica por un periodo de 5 o más años

Universidad de Guanajuato  
Wagner College  
Yonsei University

## OUTSTANDING RESEARCH AWARD WINNERS (ORA)

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. Approximately 23 of submitted papers were honored with the award. We offer our sincere congratulations to the award winners.

Los siguientes artículos han ganado el concurso ORA. Felicitaciones por su esfuerzo y calidad en investigación académica. Los ganadores del concurso ORA, se les ofrece publicación en revista. Aproximadamente un 23 por ciento de los artículos sometidos se les honra con este reconocimiento. Felicitamos sinceramente a los ganadores.

### ACCOUNTING & TAXATION

*Modelling Utility Financial Viability Using Logistic Regression: Evidence from State of Florida*  
**Daniel Acheampong**, University of South Florida, USA  
Tanya S. Benford, Florida Gulf Coast University

### BUSINESS EDUCATION & ACCREDITATION

*Marketing Effectiveness of Educational Services on Websites Intended to Be Viewed on Personal Computers*  
**Mary Beth McCabe**, National University  
**Richard Weaver**, National University

*Implications of Harmonious Core Competencies Suggested by the WSCUC, AACSB, AICPA and Pathways Commission to Accounting Educators*  
**John Tan**, California State University East Bay  
**Micah Frankel**, California State University East Bay  
**Glen Taylor**, California State University East Bay  
**Sandy Luong**, California State University East Bay

### GLOBAL JOURNAL OF BUSINESS RESEARCH

*The Impact of Technology on Business and Society*  
**Kathleen M. Wilburn**, St. Edwards University  
**H. Ralph Wilburn**, St. Edwards University

*How to Create Research Inventions by the Combination of Multiple Theories and Concepts*  
**Satoshi Tomita**, Rikkyo University

*Alignment between Strategic Planning and Human Resource Processes: A Qualitative Study*  
**Patricia A. Lapoint**, McMurry University

*Chiapaneca Handicraft as a Driver of Sustainable Local Development*  
**Karla Liliana Haro-Zea**, Benemérita Universidad Autónoma de Puebla  
**Yadira Rosbinelly Haro-Zea**, Benemérita Universidad Autónoma de Puebla  
**Gudiel Roblero-Mazariegos**, Universidad Linda Vista  
**Samanta Sánchez Sánchez**, Benemérita Universidad Autónoma de Puebla

*The Relationship between Migration and the Footwear Industry in Guanajuato*  
**Karla Liliana Haro-Zea**, Benemérita Universidad Autónoma de Puebla

*Exploring the Impact of Leader Status-related Behaviors in the Financial Services on Organizational Outcomes*  
**Kelly C. Mullen**, Trinity Christian College



*Knowledge Networks Company and Innovation*

**María Antonieta Monserrat Vera Muñoz**, Benemérita Universidad Autónoma de Puebla  
Jaqueline Gonzaga Garita, Benemérita Universidad Autónoma de Puebla

*An Investigation of the Role of Social Networks in Shaping Entrepreneurship Patterns in Emerging Markets*

**Tony Mutsune**, Luther College

*Data-Oriented Business Models: Gaining Competitive Advantage*

**Peter Géczy**, National Institute of Advanced Industrial Science and Technology (AIST), Japan

## INTERNATIONAL JOURNAL OF MANAGEMENT AND MARKETING RESEARCH

*The Effects of Herzberg's Motivators and Hygiene Factors on Job Satisfaction in the Military*

**Arlene McConville**, Ashford University  
Andree Swanson, Ashford University  
Paula Zobisch, Ashford University

*CEO Compensation and the Market for CEOs*

**Daniel Folkinshteyn**, Rowan University

## REVIEW OF BUSINESS &amp; FINANCE STUDIES

*Development of a Process Reference Model for Factory Planning Projects*

**Felix Bussemer**, Institute of Production Systems and Logistics  
David Herberger, Institute of Production Systems and Logistics  
Peter Nyhuis, Institute of Production Systems and Logistics

*Inventory Costing: A Comprehensive Case Study*

**Peter Harris**, New York Institute of Technology

*Emotional Intelligence and Entrepreneurs*

**Andree Swanson**, Ashford University  
Efiong Akwawao, Ashford University  
Paula Zobisch, Ashford University  
Richard Leventhal, Ashford University

*European State-building: National Self-determination vs. Political Economic Stabilization in the European Union's Common Security and Defense Policy*

**Benedict E. DeDominicis**, Walden University

*Economic Aspects of Organic Farming: A Study of India*

**Nisha Singh**, Livingstone College

## REVISTA GLOBAL DE NEGOCIOS

*Percepción del Uso de los Simuladores de Negocio en Estudiantes Universitarios de la Carrera de Administración de Empresas*

**Erick Paul Murillo Delgado**, Universidad de Guayaquil  
Christian Wladimir Bermúdez Gallegos, Universidad de Guayaquil  
Yanina Bajaña Villagómez, Universidad Católica Santiago de Guayaquil

*Drones para el Monitoreo Geodemográfico en el Sector Agrícola en el Municipio de Ayapango Estado de México*

**Omar Ernesto Terán Varela**, Centro Universitario UAEM Amecameca  
Pedro Abel Hernández García, Centro Universitario UAEM Amecameca  
Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca  
Alma Lucero Álvarez González, Centro Universitario UAEM Amecameca  
**Abraham Sánchez Gil**, Centro Universitario UAEM Amecameca

*Directrices Metodológicas para el Diseño de Incubadoras de Negocios en Instituciones de Educación Superior*

Yolanda Saldaña Contreras, Universidad Autónoma de Coahuila  
**Fernando Miguel Ruiz Díaz**, Universidad Autónoma de Coahuila  
**Laura Leticia Gaona Tamez**, Universidad Autónoma de Coahuila  
Juan Jesús Nahuat Arreguín, Universidad Autónoma de Coahuila  
**Kelly Alejandra Muñoz Peña**, Universidad Autónoma de Coahuila

*La Tecnología de la Información Empresarial en la Profesión de Negocios*

**Leonor Gutiérrez González**, Universidad Autónoma de Coahuila  
Jimmy Armas Aguirre, Universidad Peruana en Ciencias  
Liliana Patricia Zavala Chacón, Universidad Autónoma de Coahuila

*El Perfil del Trabajador en la Industria Maquiladora Exportadora de Ensenada, B.C.*

Victor Daniel Melendres Carlos, Universidad Autónoma de Baja California  
**Mónica Fernanda Aranibar Gutiérrez**, Universidad Autónoma de Baja California

*Implementación de Prácticas Innovadoras para Generar un Aprendizaje Significativo en Estudiantes Universitarios de la Ciudad de Guayaquil*

**Jodie Padilla Lozano**, Universidad de Buenos Aires  
Danny Arévalo-Avecillas, Universidad Católica de Santiago de Guayaquil

*Responsabilidad Social Universitaria Desde la Mirada de los Diferentes Actores Interesados*

**José Javier Buenaño Cabrera**, Universidad de Las Fuerzas Armadas Espe  
**Betzabé del Rosario Maldonado Mera**, Universidad de Las Fuerzas Armadas Espe  
**Karla Viviana Benavides Espinosa**, Universidad de Las Fuerzas Armadas Espe

*Análisis de los Ambientes de Innovación de las Pymes de la Región Sureste de Coahuila: Caso Industria Metal Mecánica, Automotriz y Autopartes*

**Baltazar Rodríguez Villanueva**, Universidad Autónoma de Coahuila  
Orlando W. Gutiérrez Castillo, Universidad Autónoma de Coahuila  
Jesús Alberto Montalvo Morales, Universidad Autónoma de Coahuila  
Saidt Gabriel Alcalá Silva, Universidad Autónoma de Coahuila

*Seguridad e Imagen en Garita Internacional de Cruce Peatonal: Retos para Usuarios y Turismo Transfronterizo*

**Adriana Guillermina Ríos Vázquez**, Universidad Autónoma de Baja California  
Jesús Amparo López Vizcarra, Universidad Autónoma de Baja California

*Competencias del Profesional de la Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, la Percepción del Empleador*

**María De Jesús Ramírez Domínguez**, Benemérita Universidad Autónoma de Puebla  
**Blanca H. Morales Vázquez**, Benemérita Universidad Autónoma de Puebla  
**Rebeca Muñoz Velázquez**, Benemérita Universidad Autónoma de Puebla  
**Martha Elva Reséndiz Ortega**, Benemérita Universidad Autónoma de Puebla

*Incidencia de la Cadena de Valor en la Imagen de Marca*

**Erick Paul Murillo Delgado**, Universidad Católica Santiago de Guayaquil  
Yanina Bajaña Villagómez, Universidad Católica Santiago de Guayaquil  
Mónica Andrea Marín Aroca, Universidad Católica Santiago de Guayaquil  
María Paula Marzo Icaza, Universidad Católica Santiago de Guayaquil

**REVISTA INTERNACIONAL ADMINISTRACION & FINANZAS***El Endeudamiento Como Indicador de Rentabilidad Financiera en las Mipymes Turísticas de Campeche*

**Luis Alfredo Argüelles Ma**, Universidad Autónoma de Campeche  
Román Alberto Quijano García, Universidad Autónoma de Campeche

Mario Javier Fajardo, Universidad Autónoma de Campeche  
Fernando Medina Blum, Universidad Autónoma de Campeche  
Carlos Enrique Cruz Mora, Universidad Autónoma de Campeche  
*Importancia de la Responsabilidad Social Empresarial en el Desarrollo Local y su Influencia en el Desempeño Financiero del Sector Químico-farmacéutico*  
Carmen Padilla-Lozano, Universidad Católica de Santiago de Guayaquil  
Danny Arévalo-Avecillas, Universidad Católica de Santiago de Guayaquil

*Factores Asociados a la Aceptación de Cupo en una Carrera Universitaria*  
Betzabé del Rosario Maldonado Mera, Universidad de Las Fuerzas Armadas ESPE  
José Javier Buenaño Cabrera, Universidad de Las Fuerzas Armadas ESPE  
Karla Viviana Benavides Espinosa, Universidad de Las Fuerzas Armadas ESPE

*Diseño de Modelo de Competencias Directivas y su Proceso de Implantación para Pyme: Evaluación Diagnóstica del Sector Comercio al por Menor*  
Melchor David Elizondo Sandoval, Universidad Autónoma de Coahuila  
Jesús Alberto Montalvo Morales, Universidad Autónoma de Coahuila  
Xóchitl Segura Lozano, Universidad Autónoma de Coahuila  
José Andrés Muñoz, Texas A&M University  
Luis Daniel Muñoz, Early College High School

*Impacto de los Futuros de Acciones Sobre el Mercado Accionario Colombiano (Resultados Preliminares)*  
Julián Alberto Rangel Enciso, Universidad del Tolima  
Oscar Hernán López Montoya, Universidad del Tolima  
Enrique Ramírez Ramírez, Universidad del Tolima

*Valoración de la Tutoría Universitaria: Desde la Mirada de los Agentes Implicados*  
Zoila Margarita García Ríos, Universidad Michoacana de San Nicolás de Hidalgo  
Alma Rosa García Ríos, Universidad Michoacana de San Nicolás de Hidalgo  
Yenisey Castro García, Universidad Michoacana de San Nicolás de Hidalgo  
Ma. del Carmen Arias Valencia, Universidad Michoacana de San Nicolás de Hidalgo

*Factores Determinantes para el Desarrollo y Competitividad de las Mipymes en la Región Guanajuato, México*  
Martín Romero Castillo, Escuela Nacional de Estudios Superiores Unidad León, Universidad Nacional Autónoma de México

*Comercio Electrónico en el Sector Hotelero de los Municipios de Oaxaca*  
Eric Amín Ramírez Castillo, Universidad Autónoma "Benito Juárez" de Oaxaca  
María De Lourdes Vázquez Arango, Universidad Autónoma "Benito Juárez" de Oaxaca  
Abraham Martínez Helmes, Universidad Autónoma "Benito Juárez" de Oaxaca  
Harold Wilson Hernández Cruz, Universitaria Agustiniana

*Financiamiento de las Mipymes para el Desarrollo y Competitividad en la Región Guanajuato, México*  
Martín Romero Castillo, Escuela Nacional de Estudios Superiores Unidad León, Universidad Nacional Autónoma de México

*Factores Asociados a la Aceptación de un Cupo en las Universidades de los Bachilleres de Manabí*  
Karla Viviana Benavides Espinosa, Universidad de Las Fuerzas Armadas ESPE  
Betzabé del Rosario Maldonado Mera, Universidad de Las Fuerzas Armadas ESPE  
José Javier Buenaño Cabrera, Universidad de Las Fuerzas Armadas ESPE

### BEST IN SESSION AWARD WINNERS (BISA)

In each session, one paper is selected as the best paper in the session by the audience. These papers are granted the Best in Session Award. Winners will be announced at the networking and award luncheons.

En cada sesión, se selecciona el Mejor Trabajo en Sesión (Best in Session, BISA), por la audiencia. Los ganadores se anunciarán durante los almuerzos networking y almuerzo de premiación. Ganadores del concurso BISA sesión internet, se anunciarán luego de concluido el congreso y se les enviara su certificado por correos postal.

### **Best in Session, Internet Sessions**

#### *Emotional Intelligence and Entrepreneurs*

**Andree Swanson**, Ashford University  
**Efiong Akwawao**, Ashford University  
**Paula Zobisch**, Ashford University  
**Richard Leventhal**, Ashford University

#### *Data-Oriented Business Models: Gaining Competitive Advantage*

**Peter Géczy**, National Institute of Advanced Industrial Science and Technology (AIST), Japan

#### *Implications of Harmonious Core Competencies Suggested by the WSCUC, AACSB, AICPA and Pathways Commission to Accounting Educators*

**John Tan**, California State University East Bay  
**Micah Frankel**, California State University East Bay  
**Glen Taylor**, California State University East Bay  
**Sandy Luong**, California State University East Bay

#### *The Relationship between Migration and the Footwear Industry in Guanajuato*

**Karla Liliana Haro-Zea**, Benemérita Universidad Autónoma de Puebla

#### *European State-building: National Self-determination vs. Political Economic Stabilization in the European Union's Common Security and Defense Policy*

**Benedict E. DeDominicis**, Walden University

#### *Cambio Tecnológico Como Factor de Innovación en una Microfinanciera Oaxaqueña*

**María de Lourdes Vázquez Arango**, Universidad Autónoma "Benito Juárez" de Oaxaca  
**Eric Amín Ramírez Castillo**, Universidad Autónoma "Benito Juárez" de Oaxaca  
**Paul Jair García Contreras**, Universidad Mesoamericana

#### *Factores Asociados a la Aceptación de Cupo en una Carrera Universitaria*

**Betzabé del Rosario Maldonado Mera**, Universidad de Las Fuerzas Armadas ESPE  
**José Javier Buenaño Cabrera**, Universidad de Las Fuerzas Armadas ESPE  
**Karla Viviana Benavides Espinosa**, Universidad de Las Fuerzas Armadas ESPE

#### *La Globalización en México: Desde lo Universitario a lo Habitual*

**Leticia Sesento García**, Universidad Michoacana de San Nicolás de Hidalgo  
**Griselda Sesento García**, Universidad Michoacana de San Nicolás de Hidalgo  
**Patricia Serna González**, Universidad Michoacana de San Nicolás de Hidalgo

#### *Responsabilidad Social Universitaria Desde la Mirada de los Diferentes Actores Interesados*

**José Javier Buenaño Cabrera**, Universidad de Las Fuerzas Armadas Espe  
**Betzabé del Rosario Maldonado Mera**, Universidad de Las Fuerzas Armadas Espe  
**Karla Viviana Benavides Espinosa**, Universidad de Las Fuerzas Armadas Espe

#### *Comercio Electrónico en el Sector Hotelero de los Municipios de Oaxaca*

**Eric Amín Ramírez Castillo**, Universidad Autónoma "Benito Juárez" de Oaxaca  
**María De Lourdes Vázquez Arango**, Universidad Autónoma "Benito Juárez" de Oaxaca  
**Abraham Martínez Helmes**, Universidad Autónoma "Benito Juárez" de Oaxaca  
**Harold Wilson Hernández Cruz**, Universitaria Agustiniana

#### *Factores Asociados a la Aceptación de un Cupo en las Universidades de los Bachilleres de Manabí*

Karla Viviana Benavides Espinosa, Universidad de Las Fuerzas Armadas ESPE  
Betzabé del Rosario Maldonado Mera, Universidad de Las Fuerzas Armadas ESPE  
José Javier Buenaño Cabrera, Universidad de Las Fuerzas Armadas ESPE

*Factores Determinantes para el Desarrollo y Competitividad de las Mipymes en la Región Guanajuato, México*

Martín Romero Castillo, Escuela Nacional de Estudios Superiores Unidad León, Universidad Nacional Autónoma de México

*Financiamiento de las Mipymes para el Desarrollo y Competitividad en la Región Guanajuato, México*

Martín Romero Castillo, Escuela Nacional de Estudios Superiores Unidad León, Universidad Nacional Autónoma de México

*La Tecnología de la Información Empresarial en la Profesión de Negocios*

Leonor Gutiérrez González, Universidad Autónoma de Coahuila  
Jimmy Armas Aguirre, Universidad Peruana en Ciencias  
Liliana Patricia Zavala Chacón, Universidad Autónoma de Coahuila

### Best in Session, Onsite Sessions

*Industry-average Earnings Management and IPO Pricing*

Joseph R. Rakestraw, Florida Atlantic University  
Raman Kumar, Virginia Tech  
John J. Maher, Virginia Tech

*Social Media Marketing Strategies for Educational Programs*

Mary Beth McCabe, National University  
Richard Weaver, National University

*Estrategias de Competencia Laboral Como Detonador de la Competitividad de las Organizaciones del Sector Terciario en la Zona Oriente del Estado de México*

Yesenia Burgos Madariaga, Centro Universitario UAEM Amecameca  
Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca

*Your Accounting Career Path: What's the Right Choice?*

Dustin M. Grant, Clayton State University

*The Effect of Anti-consumption Lifestyle on Consumers Attitude and Purchase Intention Toward Commercial Sharing Systems*

Heejung Lee, Kyonggi University

*Competencias del Profesional de la Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, la Percepción del Empleador*

María De Jesús Ramírez Domínguez, Benemérita Universidad Autónoma de Puebla  
Blanca H. Morales Vázquez, Benemérita Universidad Autónoma de Puebla  
Rebeca Muñoz Velázquez, Benemérita Universidad Autónoma de Puebla  
Martha Elva Reséndiz Ortega, Benemérita Universidad Autónoma de Puebla

*La Inclusión Financiera en las Microempresas: El Crédito Como Factor Estratégico para la Competitividad y el Desarrollo Económico*

Héctor Fabián Gutiérrez Rangel, Universidad de Guanajuato

*Performance of Dollar-Cost Averaging Investment Strategies in MSCI Asian Emerging Markets*

Eric Lin, California State University, Sacramento  
Hong Qin, University of Texas Rio Grande Valley  
Helen Xu, Holy Names University

*Beyond the Management Realm: Using Virtual World as an Experiential, Project-Based Learning Tool*  
Nancy Lam, Saint Mary's College of California

*Percepción del Uso de los Simuladores de Negocio en Estudiantes Universitarios de la Carrera de Administración de Empresas*

Erick Paul Murillo Delgado, Universidad de Guayaquil  
Christian Wladimir Bermúdez Gallegos, Universidad de Guayaquil  
Yanina Bajaña Villagómez, Universidad Católica Santiago de Guayaquil

*La Escolaridad de los Trabajadores de la Industria Hotelera y su Relación con la Calidad en el Servicio: Caso San Miguel de Allende*

Betzabeth Dafne Morales, Universidad de Guanajuato  
Mitzi Abigail Díaz Jiménez, Universidad de Guanajuato

*CEO Compensation and the Market for CEOs*

Daniel Folkinshteyn, Rowan University

*The Hedging Benefits of Industrial and Global Diversification: Evidence from Economic Downturns*

Yixin Liu, University of New Hampshire  
David Mauer, University of North Carolina at Charlotte  
Yilei Zhang, University of North Carolina at Charlotte

*Marketing Político Como Herramienta de Posicionamiento en la Mente del Consumidor en el Municipio de Chalco, Estado de México*

Jesús Mata Izquierdo, Centro Universitario UAEM Amecameca  
Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca  
Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca  
Martha Elba Ruiz Riva Palacio, Centro Universitario UAEM Amecameca

*Factores Que Influyen en la Satisfacción Laboral de los Teletrabajadores en Empresas Mexicanas*

Ana Isabel Ordóñez Parada, Universidad Autónoma de Chihuahua  
Luis Raúl Sánchez Acosta, Universidad Autónoma de Chihuahua  
Carmen Romelia Flores Morales, Universidad Autónoma de Chihuahua  
Irma Leticia Chávez Márquez, Universidad Autónoma de Chihuahua

*Heterogeneous Beliefs or Uncertainty*

Yi Zhang, Prairie View A&M University

*A Case Study of Asian Market Entry Strategies of South Korean Firms*

Mannsoo Shin, Korea University

*Seguridad e Imagen en Garita Internacional de Cruce Peatonal: Retos para Usuarios y Turismo Transfronterizo*

Adriana Guillermina Ríos Vázquez, Universidad Autónoma de Baja California  
Jesús Amparo López Vizcarra, Universidad Autónoma de Baja California

*Determinants of Revenue, Expense, and Profit among Clinical Departments in a Japanese National University Hospital*

Michikazu Sekine, University of Toyama

*A Study of the Impacts of PMIS Quality on Project Management Performance*

So-Hyun Park, Konkuk University  
Seung-Chul Kim, Hanyang University

*Diseño de Modelo de Competencias Directivas y su Proceso de Implantación para Pyme: Evaluación  
Diagnostica del Sector Comercio al por Menor*

**Melchor David Elizondo Sandoval**, Universidad Autónoma de Coahuila

Jesús Alberto Montalvo Morales, Universidad Autónoma de Coahuila

Xóchitl Segura Lozano, Universidad Autónoma de Coahuila

José Andrés Muñoz, Texas A&M University

Luis Daniel Muñoz, Early College High School

*The Effects of Herzberg's Motivators and Hygiene Factors on Job Satisfaction in the Military*

**Arlene McConville**, Ashford University

Andree Swanson, Ashford University

Paula Zobisch, Ashford University

*Factors Influencing Saudi Women Career Choice*

**Suad Dukhaykh**, Case Western Reserve University

## Index of Participants

Acheampong, Daniel .....	26, 27, 37, 39	Claggett, E. Tylor .....	34, 37
Akwawao, Efiong .....	20, 40, 43	Contreras Tovías, Aranza María .....	22
Alavi Hojjat, Tahereh .....	31, 37	Coto, Sonia .....	37
Alcalá Silva, Saidt Gabriel .....	23, 41	Cruz Mora, Carlos Enrique .....	25, 42
Alcocer Maldonado, Alfonso .....	25	Dabbour, Ahmad .....	37
Algarni, Alaa .....	37	Decker, Jeffrey L. ....	11
Alghamdi, Yousry .....	37	Dedominicis, Benedict E. ....	13
Alhajri, Meshal .....	37	DeDominicis, Benedict E. ....	21, 40, 43
Alicea Rivera, Juan Carlos .....	13	Dehesa Vargas, Octavio Augusto .....	28
Aljifri, Khaled .....	13	Del Toro Valencia, Marcela Patricia .....	22, 24
Almana, Abeer .....	37	Delgado, Rodolfo .....	30, 37
Alsalmi, Noora A. ....	35	Demuner Flores, María Del Rosario .....	14, 22
Al-Tamimi, Hussein .....	10	Denaux, Zulal .....	10
Álvarez González, Alma Lucero .....	33, 40	Deulofeu Piquet, Jordi .....	28
Alzomaia, Turki .....	8	Di Biase, Giuseppe .....	11
Ameti, Naser .....	37	Díaz Jiménez, Mitzi Abigail .....	30, 45
Ananthanarayanan, Umapathy .....	21	Díaz-Parra, Ocotlán .....	23
Anstine, Jeff .....	9, 10, 13	Dong, Jinwoo .....	31
Araiza Garza, Ma. Zóchitl .....	15	Dukhaykh, Suad .....	35, 46
Araiza Garza, Zóchitl .....	22	Ekanayake E.M. ....	8
Aranibar Gutiérrez, Mónica Fernanda .....	24, 41	Elizondo Sandoval, Melchor David .....	35, 42, 46
Araujo, Ruben .....	15	Espinosa Ayala, Enrique .....	30, 32, 33, 40, 45
Arévalo-Avecillas, Danny .....	27, 28, 41, 42	Espinoza Bazán, Fabián .....	22
Argüelles Ma, Luis Alfredo .....	15, 25, 41	Fajardo, Mario Javier .....	25, 42
Arias Montoya, Leonel .....	28	Felix, Carolin .....	26
Arias Valencia, Ma. del Carmen .....	22, 23, 42	Fernández Hernández, Alejandra .....	23
Armas Aguirre, Jimmy .....	25, 41, 44	Fleischman, Gary M. ....	8, 11
Asipi, Sadudin .....	37	Flores Morales, Carmen Romelia .....	32, 45
Bajaña Villagómez, Yanina .....	30, 33, 40, 41, 45	Folkinshteyn, Daniel .....	31, 40, 45
Bealing, William .....	12	Fong Reynoso, Carlos .....	14
Bellmann, Vivian K. ....	26	Frankel, Micah .....	21, 39, 43
Benavides Espinosa, Karla Viviana .....	22, 23, 24, 41, 42, 43, 44	Galloppo, Giuseppe .....	10
Benford, Tanya S. ....	26, 39	Gaona Tamez, Laura Leticia .....	24, 41
Benjamin, Michael .....	21	García Contreras, Paul Jair .....	22, 43
Bermúdez Gallegos, Christian Wladimir .....	30, 40, 45	García Ríos, Alma Rosa .....	23, 24, 42
Boumediene, Salem Lotfi .....	8	García Ríos, Zoila Margarita .....	23, 42
Bribescas Silva, Francisco Arturo .....	14	Geczy, Peter .....	9, 12, 13
Briley, James E. ....	8, 11	Géczy, Peter .....	20, 40, 43
Buenaño Cabrera, José Javier .....	22, 23, 24, 41, 42, 43, 44	Godfrey, Michael .....	10, 13
Bueno Cevada, Luis Enrique .....	29	Gong, Qiang .....	9
Burgos Madariaga, Yesenia .....	27, 44	Gonzaga Garita, Jaqueline .....	20, 40
Burkhardt, Fritz .....	35, 37	González Hidalgo, Karla .....	27
Burns, David .....	33	Goytia, Marisa Daniela .....	15
Bussemer, Felix .....	29, 31, 40	Grant, Dustin M. ....	27, 44
Cairo, Raymond .....	9, 13	Guerrero, Liliana .....	15
Cano Plata, Carlos Alberto .....	24	Guiral, Andres .....	27
Cárdenas Espinoza, Diana Sofia .....	24	Guo, Zi-Yi .....	8
Castro García, Yenisey .....	22, 23, 24, 42	Gupta, Pola .....	33
Caudill, Jason .....	20	Gutiérrez Castillo, Orlando W. ....	23, 41
Chan Magaña, Mario Rene .....	14	Gutiérrez González, Leonor .....	25, 41, 44
Chávez Macías, Adriana Guadalupe .....	22, 23	Gutiérrez Rangel, Héctor Fabián .....	29, 44
Chávez Márquez, Irma Leticia .....	32, 45	Hansen, Glen .....	11
Chelikani, Surya .....	8	Haro-Zea, Karla Liliana .....	21, 39, 43
Chen, Yahn-Shir .....	8	Haro-Zea, Yadira Rosbinelly .....	21, 39
Choi, Hyunjong .....	27	Harris, Peter .....	11, 13, 21, 40
		Herberger, David .....	29, 31, 40
		Hernández Castro, Nidia Estela .....	22



Hernández Cruz, Harold Wilson .....	23, 42, 43	Máynez Guaderrama, Aurora Irma.....	14
Hernández García, Pedro Abel.....	30, 33, 40	Mazzotta, Romilda.....	8
Hernandez P, Jorge .....	10, 14	McCabe, Mary Beth .....	26, 28, 37, 39, 44
Hernández Rubio, Anyi Marcela .....	24	McConville, Arlene.....	35, 40, 46
Herrera-Rodríguez, Edila E. ....	14	McCulloch, Garth .....	37
Hojjat, Mehdi .....	31, 37	Medina Blum, Fernando .....	25, 42
Huang, Han-Ching .....	8	Medina Vara, Marlene Graciela .....	23
Ibarra, Venus.....	9	Medina, Manuel .....	12
Ito, Ryoji.....	20	Melendres Carlos, Victor Daniel .....	24, 41
Ivanov, Stoyu.....	8	Meric, Gulser .....	8, 10
Jalbert, Mercedes . 2, 3, 8, 9, 10, 11, 12, 13, 14, 15, 37		Merz, Michael.....	20
Jalbert, Terrance 8, 9, 10, 11, 12, 13, 14, 15, 20, 21, 36, 37		Merz, Miwa.....	20, 21
Johlke, Mark C. ....	9	Miranda Torres, Marisol .....	22
Kaszai, Ildikó .....	33	Mohammed, Dauda .....	11
Keane, Grettel .....	14	Mohnot, Rajesh.....	8
Kemerer, Kevin L. ....	35	Molina Martínez, Rubén .....	10, 14
Kim, Seung-Chul .....	34, 45	Molina Morejon, Victor Manuel.....	14
Kim, Young-Duk.....	31	Montalvo Morales, Jesús Alberto.. 23, 35, 41, 42, 46	
Kim, Youngsoo .....	31	Montoya Monsalve, Juan Nicolas.....	14
Kinkela, Katherine .....	12, 13, 21	Moon, Doocheol .....	27
Kluza, Krzysztof .....	11	Morales Vázquez, Blanca H. ....	28, 41, 44
Kowalewski, Susan J. ....	13	Morales, Betzabeth Dafne .....	30, 45
Kumar, Raman .....	26, 44	Moreno Zacarías, Hugo Martín .....	25
Kun, Andrés .....	12	Mousa, Najyah.....	37
Kuruppu, Nirosch .....	11	Mullen, Kelly C. ....	34, 37, 39
Lam, Nancy.....	30, 45	Muñoz Peña, Kelly Alejandra.....	24, 41
Lapoint, Patricia A. ....	34, 39	Muñoz Velazquez, Rebeca .....	28, 41, 44
Lee, Heejung.....	28, 44	Muñoz, José Andrés.....	35, 42, 46
Leerma Cruz, Carmen Elisa.....	15	Muñoz, Luis Daniel.....	35, 42, 46
Leventhal, Richard .....	20, 40, 43	Murillo Delgado, Erick Paul ....29, 30, 33, 35, 37, 40, 41, 45	
Lewis, Victor .....	12	Mutsune, Tony.....	29, 37, 40
Lin, Eric.....	29, 44	Nahuat Arreguín, Juan Jesús .....	24, 41
Lino Gamiño, Juan Alfredo.....	25	Naimi, Linda .....	8, 10, 12
Liu, Yixin .....	31, 45	Namiki, Nobuaki .....	26
Livingston, Lynda S.....	8	Narváez Vásquez, Germán Anibal .....	15
López Montoya, Oscar Hernán .....	25, 42	Nieves Bernal, Gloria Alicia .....	25
López Saldaña, Cristina Del Pilar.....	22, 23	Noennig, Jörg-Rainer .....	31
López T., Virginia .....	14	Noh, Minyoung.....	26
López Vizcarra, Jesús Amparo .....	33, 41, 45	Nyhuis, Peter .....	26, 28, 29, 31, 40
Lotfi Boumediene, Salem.....	8	Ordóñez Parada, Ana Isabel .....	30, 32, 37, 45
Luong, Sandy.....	21, 39, 43	Ortiz Zambrano, Rafael .....	22
Macías Terán, Cruz Elda .....	23	Osman, Alnour Nadir Alnour.....	36
Magaña Medina, Deneb Elí .....	12	Osman, Diaeldin.....	36
Maher, John J. ....	26, 44	Osorio Atondo, José Manuel .....	15
Mahoney, Michael .....	13, 32, 34, 37	Ospina Pacheco, Gloria Yolanda .....	33, 35, 37
Maldonado Mera, Betzabé del Rosario 22, 23, 24, 41, 42, 43, 44		Padilla Lozano, Jodie.....	28, 41
Maldonado-Radillo, Sonia Elizabeth.....	15	Padilla-Lozano, Carmen.....	27, 28, 37, 42
Marek, Petr.....	10	Pai, Kalpana .....	13
Marín Aroca, Mónica Andrea .....	33, 41	Pallab, Paul.....	9, 12
Marrero Díaz, Rafael .....	14	Park, Jung Chul .....	31
Martínez Damián, Miguel Angel.....	29	Park, So-Hyun .....	34, 45
Martínez Helmes, Abraham .....	23, 42, 43	Peña Cárdenas, Maricela Carolina .....	22, 23
Martínez Méndez, Rafaela.....	14	Pérez Flores, Esteban .....	37
Marzo Icaza, María Paula .....	33, 41	Petit, Francis .....	12, 13
Mata Izquierdo, Jesús.....	32, 45	Pinzón Marín, Inés Yohanna .....	35
Matsuzaki Carreira, Junko.....	32	Polo García, Uriel.....	27
Matveev, Alex V. ....	20	Portilla De Arias, Liliana Margarita.....	30
Mauer, David .....	31, 45	Pozniak, Laetitia.....	13
		Prasad, Dev .....	8

Priego Huertas, Héctor .....	25	Shin, Mannsoo .....	33, 45
Pun, Siu Kay .....	12	Shon, John J. ....	11
Qin, Hong .....	29, 44	Silvestri, Antonella .....	11
Quijano García, Román Alberto .....	25, 41	Singh, Nisha.....	13, 32, 40
Rakestraw, Joseph R. ....	26, 44	Soriano Martínez, Jazmín .....	30
Rambo, Charles .....	8, 9	Stewart, Jonathan .....	8, 11
Ramírez Castillo, Eric Amín .....	22, 23, 42, 43	Stunda, Ronald .....	11
Ramírez Domínguez, María De Jesús..	27, 28, 37, 41, 44	Swagerman, Dirk .....	8
Ramírez Ramírez, Enrique.....	25, 42	Swanson, Andree.....	20, 35, 40, 43, 46
Ramírez Román, Armando.....	29	Takefuji, Yoahiyasu .....	32
Rangel Enciso, Julián Alberto.....	25, 42	Tan, John .....	21, 39, 43
Reséndiz Ortega, Martha Elva .....	28, 41, 44	Taylor, Glen .....	21, 39, 43
Restrepo Morales, Jorge Aníbal.....	9	Tello Avila, Jose Antonio .....	14
Reyes Pazos, Marcela .....	23	Tenopala Hernández, Crisanto.....	27
Reyes Velázquez, Alejandro .....	23	Terán V., Omar.....	14
Ríos Figueroa, Carmen .....	15	Terán Varela, Omar Ernesto....	27, 28, 30, 32, 33, 37, 40, 44, 45
Ríos Vázquez, Adriana Guillermina	33, 35, 37, 41, 45	Texis Flores, Michelle .....	29
Rivera Guerrero, Álvaro .....	35	Thaver, Ranjini.....	8
Roblero-Mazariegos, Gudiel .....	21, 39	Toledo Navarro, Yadira .....	23
Rodríguez Vázquez, Alejandro.....	25	Tomita, Satoshi .....	30, 32, 39
Rodríguez Villanueva, Baltazar .....	23, 41	Torres López, Alejandra .....	27
Romero Castillo, Martin .....	24, 25, 42, 44	Vargas del Ángel, Miguel Ángel .....	15
<i>Romero, Rafael F.</i> .....	13	Vázquez Arango, María De Lourdes.....	23, 42, 43
Rositas-Martínez, Juan.....	12	Veltri, Stefania.....	13
Roy, Abhijit.....	9	Vento, Gianfranco A.....	8, 11, 14, 15
Royle, Matthew .....	10	Vera Muñoz, María Antonieta Monserrat...	20, 40
Ruíz Díaz, Fernando Miguel .....	24, 41	Veres, Zoltán .....	33, 37
Ruiz Jaimes, Miguel Ángel.....	23	Vidal Carvajal, Graciela de las Mercedes.....	15
Ruiz Riva Palacio, Martha Elba .....	32, 45	Villarreal Moreno, Liza Mariana.....	22
Ruiz-Vanoye, Jorge A. ....	23	Walker, Matthew.....	8
Saavedra Leyva, Rafael Eduardo .....	29	Wang, Ya-Hui .....	9
Saldaña Contreras, Yolanda.....	24, 41	Weaver, Richard .....	26, 28, 37, 39, 44
Sánchez Acosta, Luis Raúl .....	32, 45	Wilburn, H. Ralph.....	34, 39
Sánchez Gil, Abraham .....	33, 40	Wilburn, Kathleen M. ....	34, 39
Sánchez Sánchez, Samanta.....	21, 39	Wulf, Erico.....	10, 14
Sandoval, Eduardo.....	8, 10, 14	Xu, Helen .....	29, 44
Schmidt, Maurice .....	28	Yamamoto, Hiroshi .....	32
Schmiedgen, Peter .....	31	Yaman, Devrim .....	8
Segura Lozano, Xóchitl .....	35, 42, 46	Yutani, Hiroshi .....	21
Sekine, Michikazu .....	34, 45	Zárraga Cano, Lucila .....	13
Sen, Arup .....	12	Zavala Chacón, Liliana Patricia .....	25, 41, 44
Serna González, Patricia .....	22, 43	Zhang, Yi.....	32, 45
Sesento García, Griselda .....	22, 43	Zhang, Yilei.....	31, 45
Sesento García, Leticia .....	22, 43	Zobisch, Paula.....	20, 35, 40, 43, 46

## Universities, Institutions and Firms Represented

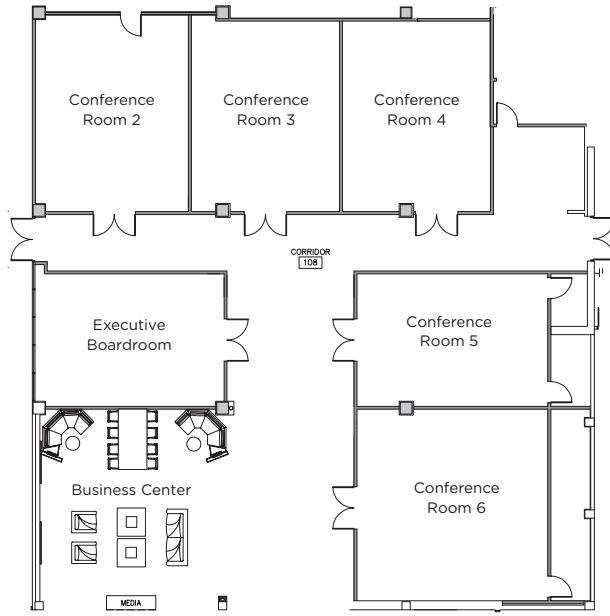
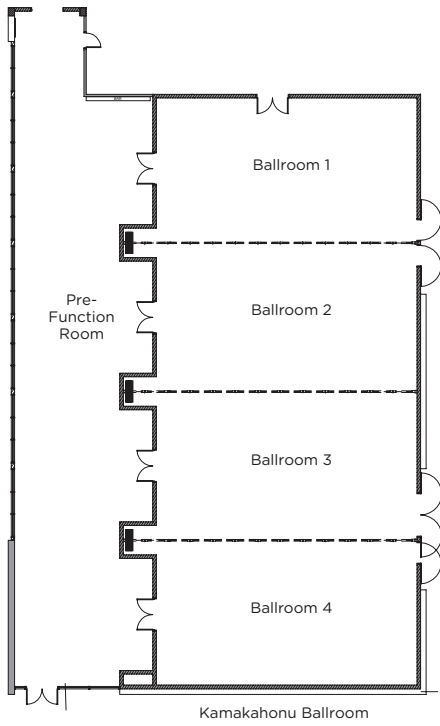
Ashford University  
Abilene Christian University  
Abilene Christian University  
Alcorn State University  
Ashford University  
Ateneo de Manila University  
Barry University  
Bayero University Kano-Nigeria  
Benemérita Universidad Autónoma de Puebla  
Bethune-Cookman University  
Bradley University  
California State University - Chico  
California State University East Bay  
California State University, Sacramento  
Case Western Reserve University  
Centro Universitario UAEM Amecameca  
City University of New York  
Champlain College  
Chang Jung Christian University  
Chung Yuan Christian University  
Clayton State University  
Desales University  
D'Youville College  
Early College High School  
Universidad Nacional Autónoma de México  
Escuela Nacional de Estudios Superiores Unidad León  
E-STAND Co.  
Florida Atlantic University  
Florida Gulf Coast University  
Fordham University  
Fundacion Universitaria Autonoma de las Americas  
Gannon University  
Government of R. of Macedonia  
Hanyang University  
Hawaii Pacific University  
Holy Names University  
Institute of Production Systems and Logistics  
Instituto Tecnológico de Apizaco  
Instituto Tecnológico de Mexicali  
Instituto Tecnológico y de Estudios Superiores de Monterrey  
Iona College  
Keio University  
Kennesaw State University  
King Saud University  
King University  
Konkuk University  
Korea University  
Kwansei Gakuin University  
Kyonggi University  
Laboratory of Knowledge Architecture  
Leibniz Universität Hannover  
Livingstone College  
Livingstone College  
Luther College  
McMurry University  
Middlesex University  
Montana State University Billings  
Nanyang Technological University, Singapore

National Chin-yi University of Technology  
National Institute of Advanced Industrial Science and Technology (AIST), Japan  
National University  
New York Institute of Technology  
Niigata University  
North Central College  
Northeastern State University  
Prairie View A&M University  
Purdue University  
Pusan National University (PNU)  
Quinnipiac University  
Regent's College  
Rikkyo University  
Rowan University  
Sacred Heart University  
Saint Mary's College of California  
Salisbury University  
San José State University  
Shippensburg University  
Southwest Minnesota State University  
Southwestern University of Finance and Economics  
St. Edwards University  
Stetson University  
Sultan Qaboos University  
Sunny Polytechnic Institute  
Texas A&M University  
Texas Tech. University  
The Catholic University of Korea  
The University of Tampa  
Tokai University  
Tokyo Keizai University  
Trinity Christian College  
United Arab Emirates University  
Universidad Autónoma "Benito Juárez" de Oaxaca  
Universidad Autónoma Chapingo  
Universidad Autónoma de Baja California  
Universidad Autónoma de Barcelona  
Universidad Autónoma de Campeche  
Universidad Autónoma Chapingo  
Universidad Autónoma de Chihuahua  
Universidad Autónoma de Ciudad Juárez  
Universidad Autónoma de Coahuila  
Universidad Autónoma de Coahuila-Monclova  
Universidad Autónoma De Coahuila-Torreon  
Universidad Autónoma de Mexico  
Universidad Autónoma de Nuevo León  
Universidad Autónoma de Occidente  
Universidad Autónoma del Estado de Mexico  
Universidad Autónoma del Estado de Hidalgo  
Universidad Católica de Santiago de Guayaquil  
Universidad Católica Santiago de Guayaquil  
Universidad de Bogotá Jorge Tadeo Lozano  
Universidad de Buenos Aires  
Universidad de Colima  
Universidad De Concepcion  
Universidad De Guadalajara  
Universidad de Guanajuato  
Universidad de Guayaquil  
Universidad de Las Fuerzas Armadas ESPE  
Universidad de Panama  
Universidad de Talca

Universidad del Caribe  
Universidad del Tolima  
Universidad del Zulia  
Universidad Estatal de Sonora  
Universidad Guayaquil  
Universidad Juárez Autónoma de Tabasco  
Universidad La República  
Universidad Linda Vista  
Universidad Mesoamericana  
Universidad Michoacana de San Nicolás de Hidalgo  
Universidad Nacional de Colombia  
Universidad Nacional de Rosario  
Universidad Politécnica del Estado de Morelos  
Universidad Autónoma del Estado de Hidalgo  
Universidad Tecnológica de Pereira  
Universidad Tecnológica Regional del Sur  
Universitaria Agustiniiana  
University "G. D'Annunzio" Chieti and Pescara, Italy  
University of Calabria  
University of Debrecen  
University of Denver  
University of Economics-Prague  
University of Groningen  
University of Hawaii at Hilo  
University of Khartoum  
University of La Serena  
University of Massachusetts Lowell  
University of Mons  
University of Nairobi  
University of New Hampshire  
University of North Carolina at Charlotte  
University of Pannonia  
University of Puerto Rico  
University of Puget Sound  
University of Regina  
University of Science and Technology  
University of Scranton  
University of Sharjah  
University of South Florida  
University of Surrey  
University of Texas Rio Grande Valley  
University of Toyama  
University of Tuscia - Viterbo  
University of Valencia  
University of Wisconsin Oshkosh  
Universidad Peruana en Ciencias  
Utica College  
Valdosta State University  
Virginia State University  
Virginia Tech  
Wagner College  
Walden University  
Warsaw School of Economics (SGH)  
Wells Fargo Bank, N.A.  
Western Michigan University  
Wright State University  
WSP  
Yonsei University

## Countries Represented

Argentina  
Belgium  
Canada  
Chile  
China  
Colombia  
Czech Republic  
Ecuador  
Germany  
Hungary  
Italy  
Japan  
Kenya  
México  
Nigeria  
Oman  
Panamá  
Perú  
Philippines  
Poland  
Republic of Macedonia  
Saudi Arabia  
Singapore  
South Korea  
Spain  
Sweden  
Taiwan (R.O.C.)  
The Netherlands  
United Arab Emirates  
United Kingdom  
United States  
Venezuela



---

## PUBLICATION OPPORTUNITIES

---

*The International Journal of*  
**R Business and Finance**  
**RESEARCH**

**The International Journal of Business and Finance Research ISSN 1931-0269**

The International Journal of Business and Finance Research (IJBFR) 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 blind reviewed. Visit [www.theibfr.com/journal.htm](http://www.theibfr.com/journal.htm) for distribution, listing and ranking information.

# IJMMR

INTERNATIONAL JOURNAL OF MANAGEMENT AND MARKETING RESEARCH

**International Journal of Management and Marketing Research ISSN 1933-3153**

The International Journal of Management and Marketing Research (IJMMR) 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 blind reviewed. Visit [www.theibfr.com/journal.htm](http://www.theibfr.com/journal.htm) for distribution, listing and ranking information.

---

*Global Journal of*  
**R Business**  
**Research**

**Global Journal of Business Research**  
**ISSN 1931-0277**

The Global Journal of Business Research (GJBR) publishes high-quality articles in all areas of business. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit [www.theibfr.com/journal.htm](http://www.theibfr.com/journal.htm) for distribution, listing and ranking information.



**Revista Internacional Administración y Finanzas ISSN 1933-608X**

Revista Internacional Administración y Finanzas (RIAF), a Spanish language Journal, publishes high-quality articles in all areas of business. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit [www.theibfr.com/journal.htm](http://www.theibfr.com/journal.htm) for distribution, listing and ranking information.

---



---

## PUBLICATION OPPORTUNITIES

---

---

### REVIEW of BUSINESS & FINANCE STUDIES

---

#### Review of Business & Finance Studies

Review of Business & Finance Studies (ISSN: 2150-3338 print and 2156-8081 online) publishes high-quality studies in all areas of business, finance and related fields. Empirical, and theoretical papers as well as case studies are welcome. Cases can be based on real-world or hypothetical situations.

All papers submitted to the Journal are blind reviewed. Visit [www.theibfr.com/journal.htm](http://www.theibfr.com/journal.htm) for distribution, listing and ranking information.

---

### Business Education & Accreditation

---

#### Business Education and Accreditation (BEA)

Business Education & Accreditation publishes high-quality articles in all areas of business education, curriculum, educational methods, educational administration, advances in educational technology and accreditation. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit [www.theibfr.com/journal.htm](http://www.theibfr.com/journal.htm) for distribution, listing and ranking information.

---

### Accounting & Taxation

---

#### Accounting and Taxation (AT)

Accounting and Taxation (AT) publishes high-quality articles in all areas of accounting, auditing, taxation and related areas. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit [www.theibfr.com/journal.htm](http://www.theibfr.com/journal.htm) for distribution, listing and ranking information.

---

### REVISTA GLOBAL de NEGOCIOS

---

#### Revista Global de Negocios

Revista Global de Negocios (RGN), a Spanish language Journal, publishes high-quality articles in all areas of business. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit [www.theibfr.com/journal.htm](http://www.theibfr.com/journal.htm) for distribution, listing and ranking information.

---

# INSTITUTE FOR BUSINESS AND FINANCE RESEARCH

## PUBLICACION OPPORTUNITIES

*Accounting & Taxation*

*Business Education & Accreditation*

*Global Journal of Business Research*

*International Journal of Business and Finance Research*

*International Journal of Management & Marketing Research*


*Review of Business & Finance Studies*

*Revista Global de Negocios*

*Revista Internacional Administración & Finanzas*

## UPCOMING CONFERENCES

*San Jose, Costa Rica, May 22-25-,2018*

**GI**  **BAL**

*TheIBFR.COM*