

GLOBAL CONFERENCE ON  
BUSINESS AND FINANCE

# CONFERENCE PROGRAM

*Honolulu, Hawaii, US  
January 3-6, 2012*

*The Institute for Business and Finance Research*

Global  
IBFR  
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*TheIBFR.ORG*

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

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

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

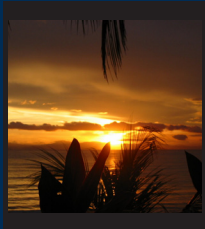
**Bienvenidos a Honolulu, Hawaii  
Deseamos que el Congreso sea Productivo!**

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

# *Letter from the Editor*

## Welcome to Hawaii

*Welcome  
Bienvenidos*



On behalf of the Staff and the IBFR, I welcome you to Honolulu, Hawaii and the 2012 Global Conference on Business and Finance. We hope you have a productive conference and enjoy your time in Hawaii. If we can be of any assistance to you during your time in Hawaii please do not hesitate to contact us.

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

The 2012 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 two upcoming conferences. Our 13th conference will be held in San Jose, Costa Rica, May 22-25, 2012 at the Ramada Plaza Herradura Hotel and Conference Center. Our 14th conference will be held in Las Vegas, Nevada, USA at the Flamingo, Las Vegas Hotel from January 2-5, 2013. We hope that you are able to join us at these events.

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

Warmest Regards,

*Mercedes Jalbert*  
Conference Chair

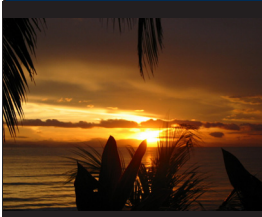


# *Carta del Editor*

## Bienvenidos a Hawaii

*Welcome*

*Bienvenidos*



El Instituto y su personal les da la bienvenidos a Honolulu, Hawaii y al 2012 Global Conference on Business and Finance. Esperamos que su participación sea productiva y que disfruten Hawaii.

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

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

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 nuestro objetivos; el realizar un Congreso realmente Global con participación de educadores y profesionales de todos partes del mundo.

Con gran alegría anunciamos nuestros próximos Congresos . Nuestro congreso de invierno se realizara en San Jose, Costa Rica del 22 al 25 de mayo y en Las Vegas Nevada del 2 al 5 de enero de 2013. Será un placer el contar con su participación nuevamente.

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

Estamos para asistirles durante el congreso y el futuro.

Saludos Cordiales,

*Mercedes Jalbert*

Conference Chair

## The Institute for Business and Finance Research

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

## The Global Conference on Business and Finance

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

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

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

## Journals

### Journal Announcements

We are delighted to announce increased publication frequency for several our journals. Our journals increasingly receive attention from indexing and ranking outlets. In a recent ranking by Schulze, Warning and Wiermann (2008) *The International Journal of Business and Finance Research*, is ranked an “A” journal. We anticipate our journals will continue to catch the attention of ratings organizations in the future.

The IBFR sponsors seven 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 and Taxation  
ISSN 1944-592X [print], 2157-0175 [online]
- Review of Business & Finance Case Studies  
  
ISSN 2150-3338 [print], 2156-8081 [online]
- Business Education and Accreditation  
ISSN 1944-5903 [print], 2157-0809 [online]
- Revista Internacional Administración & Finanzas  
ISSN 1933-608X [print], 2157-3182 [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 January 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 journals indexing, ranking, distribution at [www.theibfr.com/journal.htm](http://www.theibfr.com/journal.htm) (EBSCOHost, SSRN, Econlit, e-JEL and JEL on CD, Cabell’s and Ulrich’s Periodical Directory, etc)

For additional information on the journals or proceedings, including manuscript submission instructions, please visit our website at [www.theIBFR.com](http://www.theIBFR.com)

### Revistas Académicas

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

Trabajos de investigación teóricos, empíricos o aplicados en administración de empresas, finanzas, economía, contabilidad, gerencia, mercadeo, estadísticas, producción, sistemas de información, derecho laboral, planeamiento estratégico, política empresarial, teoría monetaria, comercio internacional, 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.

### Proceso de Revisión

Todo trabajo de investigación enviado para consideración es sujeto a un double-blind-review process. Visite nuestro sitio web [www.theIBFR.com](http://www.theIBFR.com) para obtener información adicional.

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**ISSN # 1931-0269 (print) and 2157-0698 (online)**

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The International Journal of Business and Finance Research (ISSN: 1931-0269 print ISSN: 2157-0698 online) publishes high-quality articles in all areas of finance, accounting and economics. Theoretical, empirical and applied manuscripts are welcome for publication consideration. All papers submitted to the Journal are double-blind reviewed. The Journal is distributed in print and through SSRN and EBSCOhost Publishing, with nation-wide access in more than 70 countries. The Journal is listed in Cabell's directories and Cabell's online. The Journal is also indexed in the American Economic Association's Econlit, e-JEL, and JEL on CD, Ulrich's Periodicals Directory. The Journal is ranked by The Australian Business Deans Council, The Australian Research Council and in Schulze, Warning and Wiermann (2008) Evaluation Agency for Research and Higher Education (AERES) France and International Development Informatics Association of Monash University.

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

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The Global Journal of Business Research (ISSN: 1931-0277 print and 2157-0191 online) publishes high-quality articles in all areas of business, finance, accounting, economics, management, marketing and related fields. Theoretical, empirical and applied manuscripts are welcome for publication consideration. All papers submitted to the Journal are double-blind reviewed. The Journal is distributed in print and through SSRN and EBSCOhost Publishing, with nation-wide access in more than 70 countries. The Journal is listed in Cabell's publishing opportunity directories and Cabell online. The Journal is also indexed in the American Economic Association's Econlit, e-JEL and JEL on CD and Ulrich's Periodicals Directory. The Journal is ranked by The Australian Business Deans Council, and in Schulze, Warning and Wiermann (2008) and Evaluation Agency for Research and Higher Education (AERES) France.

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Business Education & Accreditation (ISSN: 1944-5903 print, and 2157-0809 online) 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 double-blind reviewed. The Journal is distributed in print and through SSRN and EBSCOhost Publishing, with nation-wide access in more than 70 countries. The Journal is listed in Cabell's directory. The Journal is ranked by the Australian Business Deans Council.

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

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Review of Business and Finance Case Studies (ISSN: 2150-3338 print and 2156-8081 online) publishes high-quality case studies in all areas of business finance and related fields. Cases based on real-world and hypothetical situations are welcome. Teaching cases as well as academic papers discussing a single firm or two are welcome. In addition, academic papers that address issues related to case teaching methodologies are welcome. All papers submitted to the Journal are double-blind reviewed. The Journal is distributed in print and through SSRN and EBSCOhost Publishing, with nationwide access in more than 70 countries. The Journal is listed in Cabell's directory.

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Revista Internacional Administration y Finanzas  
ISSN 1933-608X (print) 2157-3182 (online)

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**FUTURE CONFERENCES**

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

**San Jose, Costa Rica, 2012**

The 2012 Summer Global Conference on Business and Finance will be held in San Jose, Costa Rica, January 22-25, 2012

**Las Vegas, Nevada, 2013**

The 2013 Winter Global Conference on Business and Finance will be held in Las Vegas, Nevada. The conference runs from January 2-5, 2013

**CONGRESOS FUTUROS****San Jose, Costa Rica, 2012**

El Congreso Global de Administración y Finanzas 2012 se realizará en San Jose, Costa Rica. Mayo 22-25, 2012

**Las Vegas, Nevada, 2013**

El Congreso Global en Administración y Finanzas, Estados Unidos se realizará en Las Vegas, Nevada, Enero 2-5 de 2013

**SCHEDULE OF EVENTS**

<b>Tuesday, January 3, 2012   Martes 3 de Enero, 2012</b>	
2:00 PM to 7:00 PM	Conference Registration /Registro Conferencia (Garden Lanai)
2:00 PM to 7:00 PM	Internet Session Begins/ Inicio Sesión Internet (Garden Lanai)
5:00 PM to 6:00 PM	Conference Reception (hour'dourves and drinks provided)/(Garden Lania) Recepción al CongJanuaryreso, bocadillos y bebidas seran servidas (Garden Lania) Sponsored by International Journal of Business and Finance Research
<b>Wednesday, January 4, 2012   Miercoles 4 de Enero 2012</b>	
7:30 AM to 11:00 AM	Conference Registration/Registro Conferencia (Carnation)
8:00 AM to 5:00 PM	Internet Session/Sesión Internet (Carnation)
8:00 AM to 9:50 AM	Concurrent sessions/Sesiones simultaneas (Anthurium, Plumeria, Pakalana, Ilima )
9:30 AM	Coffee Break/Refrigerio(Carnation)
10:00 AM to 11:50 AM	Concurrent sessions/Sesiones simultaneas (Anthurium, Plumeria, Pakalana, Ilima )
11:50 AM to 1:00 PM	Lunch break (on your own)/ Almuerzo por cuenta de cada participante
1:00 PM to 2:50 PM	Concurrent sessions/Sesiones simultaneas (Anturium, Plumeria, Pakalana, Ilima )
2:30 PM	Coffee Break/Refrigerio(Carnation)
3:00 PM to 4:50 PM	Concurrent sessions/Sesiones simultaneas (Anthurium, Plumeria, Pakalana, Ilima )
<b>Thursday, January 5, 2012   Jueves 5 de Enero 2012</b>	
7:30 AM to 11:00 AM	Conference Registration/Registro Conferencia (Carnation)
8:00 AM to 5:00 PM	Internet Session/Sesión Internet (Carnation)
8:00 AM to 9:50 AM	Concurrent sessions/Sesiones simultaneas (Anthurium, Plumeria, Pakalana, Ilima )
9:30 AM	Coffee Break/Refrigerio(Carnation)
10:00 AM to 11:50 AM	Concurrent sessions/Sesiones simultaneas (Anthurium, Plumeria, Pakalana, Ilima )
11:45 AM to 2:00 PM	Networking lunch and BISA Awards (Hibiscus Ballroom) Sponsored by Business Education and Accreditation and Review of Business and Finance Case Studies
2:00 PM to 3:50 PM	Concurrent sessions/Sesiones simultaneas (Anthurium, Plumeria, Pakalana, Ilima )
3:50 PM	Coffee Break/Refrigerio(Carnation)
4:00 PM to 5:50 PM	Concurrent sessions/Sesiones simultaneas (Plumeria, Ilima )
<b>Friday January 6, 2012   Viernes 6 de Enero 2012</b>	
7:30 AM to 11:00 AM	Conference Registration/Registro Conferencia (Carnation)
8:00 AM to 11:50 PM	Internet Session/Sesión Internet (Carnation)
8:00 AM to 9:50 AM	Concurrent sessions/Sesiones simultaneas (Anthurium, Plumeria, Pakalana, Ilima )
9:30 AM	Coffee Break/Refrigerio(Carnation)
10:00 AM to 11:50 AM	Concurrent sessions/Sesiones simultaneas (Anthurium, Plumeria, Pakalana, Ilima )
11:45 AM to 2:30 PM	Award Luncheon ( BISA & ORA Awards) (Hibiscus Ballroom) / Ceremonia Premiación (Hibiscus Ballroom)
2:30 PM	Conference Ends/Conferencia Finaliza

**Summary of Onsite Sessions**

<b>TIME</b>	<b>ROOM</b>			
<b>WEDNESDAY</b>	<b>Plumeria</b>	<b>Pakalana</b>	<b>Anthurium</b>	<b>Ilima</b>
<b>8:00 AM</b>	Spanish Management	Spanish Business Education	English Management	English Economics
<b>10:00 AM</b>	Spanish Management & Marketing	Spanish Economics & Finance	English Management & Management	English Finance
<b>1:00 PM</b>	Spanish Management & Marketing	English Business Education	English Management & Marketing	English Accounting & Finance
<b>3:00 PM</b>	Spanish Public Admin.	English Marketing & Tourism	English Management	English Accounting
<b>THURSDAY</b>				
<b>8:00 AM</b>	Spanish Management & Marketing	Spanish Finance & Economics	English Marketing	English Finance & Accounting
<b>10:00 AM</b>	Spanish Finance & Management	Spanish Management & Bus. Ed.	English Management & Business Education	English Accounting & Finance
<b>2:00 PM</b>	Spanish Multidisciplinary	English Economics & Finance	English Management	English Finance & Economics
<b>4:00 PM</b>	English Multidisciplinary			English Finance
<b>FRIDAY</b>				
<b>8:00 AM</b>	Spanish Finance & Management	English Management & Marketing	English Multidisciplinary	English Accounting & Finance
<b>10:00 AM</b>	Spanish Multidisciplinary	English Business Education & Leadership	English Economics & Finance	English Finance

## Presentation Equipment

The conference rooms will each be equipped with an LCD projector, computer and screen. The computers are equipped with Windows Vista or Windows 7. The computers will also have Microsoft Office 2007 or Microsoft Office 2010 installed. One document camera (Elmo) for presenting plain paper documents and most transparencies is available on advanced reservation on a first come first served basis. Please bring your pin drive with data for use with our equipment. In addition, you 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. 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

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	ENGLISH	<p><i>The Impact of Mechanical Guidance and Justification Requirement on Judgment of Auditors of Different Ranks in Materiality Determination</i>                      Juthathip Audsabumrungrat, Chulalongkorn University                      Sompong Pornupatham, Chulalongkorn University</p> <p><i>Convergences and Divergences Referring to the Concept of Fair Value</i>                      Ionica Oncioiu, Tomis University of Constanta                      Florin Razvan Oncioiu, Univ. of Agronomic Sciences &amp; Veterinary Medicine of Bucharest                      Daniela Simona Nenciu, Dimitrie Cantemir University of Constanta</p> <p><i>The FASB Accounting Standards Codification and Accounting Quality</i>                      Chia-Ling Chao, National Chung Cheng University</p> <p><i>The Defenses of LIFO as an Acceptable Accounting Method</i>                      Peter Harris, New York Institute of Technology                      Liz Washington Arnold, The Citadel</p>

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SESSION TRACK		ACCOUNTING AND ECONOMICS
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	ENGLISH	<p><i>Balanced Scorecard Practices and Determinants: An Empirical Study of Listed Companies in Thailand</i>                      Wasatorn Shutibhinyo, Chulalongkorn University</p> <p><i>Zakah Perspectives as a Symbol of Individual and Social Piety: Developing Review of the Median Symbolic Interactionism</i>                      Fidiana, University of Brawijaya &amp; School of Economic Indonesia Surabaya (STIESIA)                      Iwan Triyuwono, Brawijaya University                      Akhmad Riduwan, School of Economic Indonesia Surabaya (STIESIA)</p> <p><i>The Effect of the 2003 Tax Act on Capital Structure</i>                      Boochun Jung, University of Hawaii, Manoa                      Sung Wook Yoon, California State University, Northridge</p> <p><i>The Globalization and European Unique Market - A New Challenge for the Romanian Economy</i>                      Ionica Oncioiu, Tomis University of Constanta                      Florin Sorescu, Tomis University of Constanta</p>

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	ENGLISH	<p><b><i>Balanced Scorecard Attributes: Key Determinant and The Perceived Benefits</i></b> Wasatorn Shutibhinyo, Chulalongkorn University</p> <p><b><i>Interest Rate Risk: Several Statistical Analyses</i></b> Peter Harris, New York Institute of Technology K. Kallianotis, New York Institute of Technology K. Kasibhatla, New York Institute of Technology Scott Liu, New York Institute of Technology John Malindretos, New York Institute of Technology Steven Shapiro, New York Institute of Technology</p> <p><b><i>The Importance and Benefits of Corporate Social Responsibility Disclosure in the Libyan Context: Evidence from Managers</i></b> Nagib Salem Bayoud, University of Southern Queensland (USQ) Marie Kavanagh, University of Southern Queensland (USQ)</p> <p><b><i>Could Peer-to-Peer Loans Substitute for Payday Loans?</i></b> Lynda Livingston, University Of Puget Sound/4 Horsemen Investments</p>

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	ENGLISH	<p><b><i>A Comparative Study of Corporate Accounting Malfeasance and Restatements for 100 Companies with Financial and Market Impact and Analysis of Monitoring Characteristics</i></b> Liz Washington Arnold, The Citadel Peter Harris, New York Institute of Technology</p> <p><b><i>Intraportfolio Correlation: An Application for Investments Students</i></b> Lynda Livingston, University of Puget Sound/4 Horsemen Investments</p> <p><b><i>Continuous Audit Continuous Monitoring - Analytics on Manual Journal Voucher</i></b> Rakesh Naredi, Hewlett Packard Sarika Kurup, Hewlett Packard Satyanarayana T., Hewlett Packard</p> <p><b><i>What Drives Firms to Pay Extra Cash Dividends</i></b> May Hu, Curtin University</p>

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	ENGLISH	<p><i>Is the Monthly Pattern Real?</i> May Hu, Curtin University</p> <p><i>An Empirical Analysis of Company Survival/Recovery after Corporate Accounting Malfeasance</i> Liz Washington Arnold, The Citadel Peter Harris, New York Institute of Technology</p> <p><i>Foreign Direct Investment in Africa: Securing Chinese's Investment for a Lasting Development in West Africa</i> Paulin Houanye, University of International Business and Economics Sibao Shen, University of International Business and Economics</p> <p><i>Challenges of Implementing and Enforcing of Environmental Law in Malaysia</i> Mohammad Reza Aghaei, Management and Science University Amin Moazami, Management and Science University Mehrdad Salehi, Management and Science University Marzieh Djadidi, Management and Science University Amir Hossein Vazirifar, Management and Science University Mojtaba Saeidinia, Management and Science University</p>

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	ENGLISH	<p><i>Case Study on Inventory Management</i> Leslie Bobb, New York Institute of Technology James Dunne, New York Institute of Technology Peter Harris, New York Institute of Technology</p> <p><i>Organizational Learning as Competitive Advantage</i> Diego Fernando Santisteban Rojas, Unidades Tecnológicas de Santander (UTS) Jorge del Río Cortina, Universidad Tecnológica de Bolívar (UTB)</p> <p><i>The Virtuous Circle of Cooperation</i> Zóchitl Araiza Garza, Universidad Autónoma de Coahuila Elvira Velarde López, Universidad Autónoma de Coahuila Dariela Sánchez Campos, Universidad Autónoma de Coahuila</p>

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	ENGLISH	<p><i>Globalization Process and the Impact of IT Growth in Albania</i> Kozeta Sevrani, University of Tirana Klodiana Gorica, University of Tirana</p> <p><i>The Performances of the Organization in the Context of The Economic Crises</i> Ionica Oncioiu, Tomis University of Constanta Florin Razvan Oncioiu, Univ. of Agronomic Sciences &amp; Veterinary Medicine of Bucharest Dan Balamaci, Free International University of Moldova</p> <p><i>The Cost of Turnover</i> Blanca Rosa Garcia Rivera, Universidad Autonoma de Baja California Ignacio Alejandro Mendoza Martinez, Universidad La Salle Sonia Elizabeth Maldonado-Radillo, Universidad Autónoma de Baja California María Concepción Ramirez Barón, Universidad Autónoma de Baja California</p>

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	ENGLISH	<p><i>The Association between Technological Capabilities and Export Sales in Small and Medium-Sized Enterprises of Metalworking Industry in the Central Region of the State of Coahuila, Mexico</i> Elvira Velarde López, Universidad Autónoma de Coahuila Zóchitl Araiza Garza, Universidad Autónoma de Coahuila Eunice Coronado Rojas, Universidad Autónoma de Coahuila</p> <p><i>Examination of Ethnic and Policy Issues in Grooming Preferences and Ethnic Hairstyles of African American Women in Corporate America</i> Angela Payne, Argosy University Bharat S. Thakkar, Argosy University</p> <p><i>Creating Joint Venture Projects between SME's and Universidad Autónoma de Baja California in Tijuana, Mexico</i> Eduardo Ahumada Tello, Universidad Autónoma de Baja California Juan Manuel Alberto Perusquía Velasco, Universidad Autónoma de Baja California Olga Lidia Gutiérrez Gutiérrez, Universidad Autónoma de Baja California</p>

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	ENGLISH	<p><i>Production Chains Conformation of Oistreculture in the Municipality of Ensenada Baja California</i>                      Ramon Galvan, Universidad Autonoma Del Estado De Baja California                      Enselmina Marin Vargas, Universidad Autonoma Del Estado De Baja California</p> <p><i>Perceived Service Quality in Restaurant Services</i>                      Prabha Ramseook-Munhurrun, University of Technology, Mauritius</p> <p><i>Proposals for Marketing Strategies for Optical Centers Based on the Consumer</i>                      Lucila Zárraga, Universidad del Caribe                      Enrique Corona Sandoval, Universidad del Caribe                      Miguel Ángel Olivares Urbina, Universidad del Caribe</p> <p><i>An Exploratory Study on Brand Personality in Mexico</i>                      Maria De La Paz Toldos Romero, Tecnologico De Monterrey, Campus Guadalajara</p>

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	ENGLISH	<p><i>Does Sexuality in Ads Work for Everyone/Anyone? An Exploratory Research of Muslim Consumers' Reactions to Sexuality in Ads</i>                      Ahmet Bayraktar, Rutgers University</p> <p><i>A Study on the Influences of Korean Early Adopters' Propensity and Lifestyle for IT Products' Purchase Decision</i>                      Yeo Hwan Leep, Kyungpook National University                      Han Jang-Hyup, Kyungpook National University                      Kim PanSoo, Kyungpook National University</p> <p><i>Competitiveness of Rural Touristic Destinations: Proposal of an Evaluation Model</i>                      Adalberto Avelar Garcia-Rojas, Universidad Autonoma de Baja California                      Ariel Moctezuma, Universidad Autonoma de Baja California</p> <p><i>The Impact of Management Control on Performance in Small and Medium-Sized Accommodation Enterprises: A Literature Review and Suggestions for Future Research</i>                      Guacimara Jiménez-García, University of Las Palmas De Gran Canaria                      Rosa M. Batista-Canino, University of Las Palmas De Gran Canaria</p>

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	ENGLISH	<p><i>A Cross-Cultural Comparison of Online Customer Reviews</i>                      Peng He, University of Maryland, Baltimore County                      Jianwei Lai, University of Maryland, Baltimore County                      Hsien-Ming Chou, University of Maryland, Baltimore County                      Lina Zhou, University of Maryland, Baltimore County</p> <p><i>Assessing Individual Performance on Information Technology Adoption: A New Competing Model</i>                      Diah Hari Suryaningrum, University of Brawijaya - Indonesia</p> <p><i>An Example of Excellence: Why Business Schools are Bringing Military History Back to the Curriculum</i>                      Mary Kelly, Texas A&amp;M University-Central Texas                      Margaret Britt, Mount Vernon Nazarene University                      Thomas Hardenbergh, University of Michigan                      William Hardenbergh, University of Michigan</p>

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	SPANISH	<p><i>Plataforma Moodle: Innovación Educativa en Estudios de Posgrado</i>                      Edelmira Sánchez Delgado, Universidad Autónoma de Ciudad Juárez                      Salvador Anibal Ochoa Ramírez, Universidad Autónoma de Ciudad Juárez</p> <p><i>El Impuesto al Valor Agregado en México, Sus Exenciones y las Diferentes Tasas: Factores Que Afectan La Recaudación</i>                      Martha Sheila Gómez Gonzalez, Universidad de Guadalajara                      Mónica Araceli Reyes Rodríguez, Universidad de Guadalajara</p> <p><i>El Empleo y Salario Que Se Paga en Baja California? Contribuyen al Bienestar Social del Ser Humano?</i>                      Alma Delia Inda, Universidad Autonoma Del Estado De Baja California                      Gloria Muñoz Del Real, Universidad Autonoma Del Estado De Baja California                      Raul Gonzalez Núñez, Universidad Autonoma Del Estado De Baja California</p> <p><i>Caracterización y Modelado de Redes: Índices Financieros Mundiales</i>                      Linda Margarita Medina Herrera, Tecnológico de Monterrey                      Ernesto Pacheco Velázquez, Tecnológico de Monterrey</p>

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	SPANISH	<p><i>Estrategia de Comercio Exterior para la Introducción de una PYME de Exportación de Tamales, en Ciudad Juárez Chihuahua</i>                      Julio Cesar Briones Benavente, Universidad Tecnológica De Ciudad Juárez                      Perla Ivette Gomez Zepeda, Universidad Tecnológica De Ciudad Juárez                      Nidia Gisela Nafarrate Robles, Universidad Tecnológica De Ciudad Juárez                      Felipe Chontal Ramos, Universidad Tecnológica De Ciudad Juárez                      Rene Melendez Sepulveda, Universidad Tecnológica De Ciudad Juárez</p> <p><i>Movilidad Hacia Los Medios Masivos De Información</i>                      Helbert Eli Gazca Santos, Instituto Tecnológico de Mérida                      Andres Miguel Pereyra Chan, Instituto Tecnológico de Mérida                      Karina Concepcion González Herrera, Universidad Tecnológica Metropolitana</p> <p><i>Realidades y Oportunidades de Empleo en México</i>                      Raul Gonzalez Núñez, Universidad Autónoma de Baja California                      Alma Delia Inda, Universidad Autónoma de Baja California                      Elsa Lourdes Salazar Ruíz, Universidad Autónoma de Baja California                      Adelaida Figueroa Villanueva, Universidad Autónoma de Baja California</p> <p><i>Cooperativa Sanzekan Tinemi: Promotora de Alternativas de Trabajo en Base al Desarrollo Organizacional Guerrerense, Mexico</i>                      Adriana Patricia Soto Aguilar, Benemerita Universidad Autónoma De Puebla                      Elias Sosa Sanchez, Benemerita Universidad Autónoma De Puebla</p>

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	SPANISH	<p><b><i>Opción Legal para Evitar la Evasión del Pago de Impuesto Sobre la Renta en la Industria de la Construcción en México</i></b>                      Cruz Elda Macías Terán, Universidad Autónoma de Baja California                      Leonel Rosiles López, Universidad Autónoma de Baja California                      Santiago Pérez Alcalá, Universidad Autónoma de Baja California                      Carolina Adame Márquez, Universidad Autónoma de Baja California                      Gloria Alicia Nieves Bernal, Universidad Autónoma de Baja California</p> <p><b><i>El Inventario de Bar-On en el Departamento de Asientos de Desarrollo Técnico de Volkswagen de México</i></b>                      Rafaela Martínez Mendez, Benemerita Universidad Autonoma De Puebla                      Josué Aldo Machorro Vázquez, Benemérita Universidad Autónoma de Puebla                      Mariana Necedal de la Garza, Benemérita Universidad Autónoma de Puebla                      Sandra Olivera Pomposo, Benemérita Universidad Autónoma de Puebla</p> <p><b><i>Métodos Mixtos para el Estudio de las Decisiones Estratégicas en las Pymes</i></b>                      Fabiola Baltar, Universidad Nacional de Mar del Plata                      Natacha Gentile, Universidad Nacional de Mar del Plata</p> <p><b><i>La Responsabilidad Social Corporativa</i></b>                      Juan Manuel Alberto Perusquía Velasco, Universidad Autónoma de Baja California                      Olga Lidia Gutiérrez Gutiérrez, Universidad Autónoma del Estado de Baja California</p>

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	SPANISH	<p><b><i>Implementación del Simulador Fiscal desde la Perspectiva del Alumnado en el Proceso de Enseñanza Aprendizaje en la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California</i></b>                      María Belén Murillo Pedraza, Universidad Autónoma del Estado de Baja California                      Gloria Alicia Nieves Bernal, Universidad Autónoma del Estado de Baja California                      Claudia Viviana Álvarez Vega, Universidad Autónoma del Estado de Baja California                      Ernesto Alonso Perez Maldonado, Universidad Autónoma del Estado de Baja California</p> <p><b><i>El Comportamiento Emprendedor de Franquiciados a Través de la Influencia de Rasgos Psicológicos</i></b>                      Roberto Espiritu Olmos, Universidad de Colima, Mexico                      Hector Priego Huertas, Universidad de Colima                      Hugo Martín Moreno Zacarís, Universidad de Colima</p> <p><b><i>Análisis de la Prescripción Fiscal en México</i></b>                      Leonel Rosiles López, Universidad Autónoma de Baja California                      Nelson Isaac Padilla Castro, Universidad Autónoma de Baja California                      Cruz Elda Macías Terán, Universidad Autónoma de Baja California                      Santiago Pérez Alcalá, Universidad Autónoma de Baja California</p> <p><b><i>Violencia y Deserción de Estudiantes de Educación Superior</i></b>                      María Guadalupe Durazo Bringas, Centro de Estudios Superiores del Estado de Sonora                      Bertha Guadalupe Ojeda García, Centro de Estudios Superiores del Estado de Sonora</p>

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	SPANISH	<p><i>Estudio del Compromiso Organizacional en un Colegio Particular en Ensenada, B.C.</i> Rocio Gutierrez Alanis, Universidad Autónoma de Baja California María Concepción Ramírez Barón, Universidad Autónoma de Baja California Blanca Rosa Garica Rivera, Universidad Autónoma de Baja California</p> <p><i>Factores Que Intervienen en el Desarrollo y Continuidad de las Empresas Familiares de Tehuacán</i> Hilario Díaz Guzmán, Universidad Popular Autónoma del Estado de Puebla Gabriela Sánchez Bazán, Universidad Popular Autónoma del Estado de Puebla</p> <p><i>El Proceso de Sucesión en las Empresas Familiares: Garantía de Continuidad, Legado y Competitividad</i> Maria De Los Angeles Monterde Valenzuela, Centro De Estudios Superiores Del Edo De Sonora</p> <p><i>Indicadores de Desempeño y Percepción Ciudadana: Reflexiones Sobre el Caso de Seguridad Pública en Ensenada, Baja California</i> Isabel Adriana Escobedo Fuentes, Pronatura Sheila Delhumeau Rivera, Universidad Autónoma de Baja California Andrea Spears Kirkland, Universidad Autónoma de Baja California</p> <p><i>Compromiso Organizacional, Satisfaccion Laboral y Balance Familia y Trabajo en Pequeñas Empresas de Servicios Educativos en Ensenada, Mexico</i> Silvia Veronica Montes-Soria, Universidad Autonoma de Baja California Enselmina Marin Vargas, Universidad Autonoma de Baja California</p>

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	SPANISH	<p><i>La Educación Continúa Como Medio para Apoyar la Competitividad de las PYMES y la Vinculación Empresarial con las Instituciones de Educación Superior</i> Julio César León Prieto, Universidad Autónoma De Baja California Sósima Carrillo, Universidad Autónoma del Estado de Baja California Ana Cecilia Bustamante Valenzuela, Universidad Autónoma De Baja California Adelaida Figueroa Villanueva, Universidad Autónoma De Baja California</p> <p><i>El Impacto Que Tiene La Biblioteca del CICESE, En Relación Con La Productividad De Los Investigadores Del Departamento De Acuicultura (DA)</i> Elizabeth Aviles B., UABC- CICESE María Concepción Ramírez Barón, UABC Sonia Rocha Maldonado, Universidad Autónoma de Baja California</p> <p><i>Habilidades Sociales, Factor Determinante en la Toma de Decisiones Sector Servicios: restaurantes Turísticos, en Ensenada, B.C.</i> Karla Ramirez Baron, Universidad Autonoma de Baja California Omaira Cecilia Martinez Moreno, Universidad Autonoma de Baja California Ma. Concepción Ramírez Baron, Universidad Autonoma de Baja California</p> <p><i>Estudio de Factibilidad para la Comercialización de Zarcamora en Mercados Internacionales</i> Beatriz Alejandra Hurtado Bringas, Centro de Estudios Superiores del Estado de Sonora Luis Enrique Ibarra Morales, Centro de Estudios Superiores del Estado de Sonora Rosalina Jaime Meuly, Centro de Estudios Superiores del Estado de Sonora Natalia Guadalupe Romero Vivar, Centro de Estudios Superiores del Estado de Sonora</p>

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	SPANISH	<p><b><i>Análisis del Impacto de la Aplicación del Programa Guías Escolares en la Universidad. Caso CESUES Hermosillo</i></b>                      Emma Vanessa Casas Medina, Centro de Estudios Superiores del Estado de Sonora                      Norma Lorena Arenas Mozqueda, Centro de Estudios Superiores del Estado de Sonora                      Susana Ayde Sender Aviles, Centro de Estudios Superiores del Estado de Sonora                      Luis Enrique Ibarra Morales, Centro de Estudios Superiores del Estado de Sonora</p> <p><b><i>Innovaciones Tecnológicas Aplicadas a la Enseñanza de las Ciencias Administrativas</i></b>                      Claudia Viviana Álvarez Vega, Universidad Autónoma de Baja California                      María Belén Murillo Pedraza, Universidad Autónoma de Baja California                      Gloria Alicia Nieves Bernal, Universidad Autónoma de Baja California/Facultad de Ciencias Administrativas</p> <p><b><i>Detección de los Factores de Resiliencia Como Situaciones Motivacionales para el Éxito en los Alumnos del Instituto Tecnológico de Mexicali</i></b>                      Gloria Alicia Nieves Bernal, Universidad Autónoma del Estado de Baja California                      Rafael Cruz Casanova, Universidad Autónoma de Baja California                      Manuel Muñoz Aguilera, Universidad Autónoma de Baja California                      Leonel Rosiles López, Universidad Autónoma de Baja California</p> <p><b><i>Vicios y Virtudes del Modelo de Acreditación en el Sistema de Educación Superior Chileno</i></b>                      Juan Camel Tala Japaz, Universidad de Santiago de Chile                      Paulina Hildago , Universidad de Santiago de Chile</p> <p><b><i>La Importancia de un Sistema de Educación Virtual en el Centro Universitario de la Costa Sur</i></b>                      Oscar Guzman Vargas, Universidad de Guadalajara                      Martha Sheila Gómez González, Universidad de Guadalajara</p>

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	SPANISH	<p><b><i>Evaluación del Nivel Tecnológico de las Pequeñas y Medianas Empresas (PYMES) del Sector Servicio en Mexicali, Baja California</i></b>                      Adelaida Figueroa Villanueva, Universidad Autónoma de Baja California                      Sósima Carrillo, Universidad Autónoma de Baja California                      Manuel Alejandro Ibarra Cisneros, Universidad Autónoma de Baja California                      Ricardo Ching Wesman, Universidad Autónoma de Baja California</p> <p><b><i>¿Por Qué Hizo Crisis el Sistema Educativo Chileno?: Evidencia y Especulación</i></b>                      Paulina Hildago , Universidad de Santiago de Chile</p> <p><b><i>Web Educativa para el Reforzamiento de las Ciencias Matemáticas, en la Facultad de Ciencias Administrativas, UABC Mexicali</i></b>                      Oscar Manuel Madrigal Lizárraga, Universidad Autónoma de Baja California</p> <p><b><i>Análisis del Impacto de Crecimiento en las Pymes Que Se Desarrollaron Bajo un Esquema de Incubación: Caso Encubadora Empreper - Sonora</i></b>                      Emma Vanessa Casas Medina, Centro de Estudios Superiores del Estado de Sonora                      Erika Olivas Valdez, Centro de Estudios Superiores del Estado de Sonora                      Luis Enrique Ibarra Morales, Centro de Estudios Superiores del Estado de Sonora</p>

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	SPANISH	<p><i>Seguimiento a Egresados, Función Sustantiva de las Demandas de un Mercado Laboral</i>                      Hilario de la Torre Pérez, Universidad Autónoma de Baja California                      Raquel Olivia Roa Rivera, Universidad Autónoma Del Estado De Baja California</p> <p><i>Aspectos Éticos en la Forma de Ejercer los Ingresos Públicos en México</i>                      Erika Olivas Valdez, Centro de Estudios Superiores del Estado de Sonora                      Rossana Palomino Cano, Centro de Estudios Superiores del Estado de Sonora                      Francisco Javier Pestaño Uruchurtu, Centro de Estudios Superiores del Estado de Sonora</p> <p><i>De la Movilidad la Migración: Factores Asociados</i>                      Karina Concepcion González Herrera, Universidad Tecnologica Metropolitana                      Adrian Gonzalez Romo, El Colegio De Tlaxcala A.C.</p> <p><i>Los Valores en los Estudiantes Universitarios, un Compromiso de las Instituciones de Educación Superior en México-Caso: Alumnos de la Carrera de Licenciado en Informática, Facultad de Ciencias Administrativas</i>                      Sandra Julieta Saldívar, Universidad Autónoma de Baja California                      María Belén Murillo Pedraza, Universidad Autónoma de Baja California                      Ana Cecilia Bustamante Valenzuela, Universidad Autónoma de Baja California                      Olga Lidia Gutiérrez Gutiérrez, Universidad Autónoma de Baja California                      Ignacio Alejandro Mendoza Martínez, Universidad Autónoma de Baja California                      Patricia Guadalupe García Cabrales, Universidad Autónoma de Baja California</p>

CONTINUOUS		INTERNET SESSION ROOM: CARNATION
SESSION TRACK		PUBLIC ADMINISTRATION AND TOURISM
SESSION CHAIR		Mercedes Jalbert, The IBFR
	SPANISH	<p><i>Seguimiento a Egresados, Función Sustantiva de las Demandas de un Mercado Laboral</i>                      Sandra Julieta Saldívar González, Universidad Autónoma de Baja California                      Gloria Muñoz del Real, Universidad Autónoma de Baja California                      Reyna Isabel Roa Rivera, Universidad Autónoma Del Estado De Baja California                      Patricia Guadalupe García Cabrales, Universidad Autónoma de Baja California</p> <p><i>Propuesta de Reforma Fiscal Integral en Mexico</i>                      Fidel Antonio Mendoza Shaw, Centro de Estudios Superiores del Estado de Sonora                      Jose Ezequiel Robles Encinas, Centro de Estudios Superiores del Estado de Sonora                      Rosa Isela Lopez Cuevas, Centro de Estudios Superiores del Estado de Sonora</p> <p><i>La Promocion del Turismo Domestico: Caso San Felipe, Baja California</i>                      Elda Areli Luque, Universidad Autonoma de Baja California                      Luis Ramon Moreno Moreno, Universidad Autonoma de Baja California                      Mayda Gonzalez Espinoza, Universidad Autonoma de Baja California</p> <p><i>Intención de Emprendimiento en Estudiantes: El Caso de una Universidad Pública en Ciudad Juárez, México</i>                      Oscar Montiel, Universidad Autonoma de Ciudad Juarez                      Blanca Marquez, Universidad Autonoma de Ciudad Juarez                      Zoila Arambula, CBTIS 114                      Larisa Ordoñez, Universidad Autonoma de Ciudad Juarez</p>

### Onsite Sessions

Registered and paid attendees are welcome to attend any and all of the onsite sessions.

WEDNESDAY, JANUARY 4, 2012	
8:00 AM - 9:50 AM	ROOM: PLUMERIA
SESSION TRACK	MANAGEMENT
SESSION CHAIR	Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca, Universidad Autonoma Edo Mexico
	<p><i>La Profesionalización Como Factor de Competitividad: Un Análisis de las Empresas Familiares del Sector Industrial, en Tijuana, B.C., Mexico</i>                      Alfonso Vega Lopez, Universidad Autónoma del Estado de Baja California                      Maria Virginia Flores Ortiz, Universidad Autónoma del Estado de Baja California                      María Marcela Solís Quinteros, Universidad Autónoma del Estado de Baja California                      Edgar Armando Chávez Moreno, Universidad Autónoma del Estado de Baja California</p> <p><i>Confianza, Compromiso e Intención Para Compartir: ¿Variables Influyentes para Transferir Conocimiento Dentro de las Organizaciones?</i>                      Aurora Irma Máynez Guaderrama, Universidad Autónoma de Ciudad Juárez                      Judith Cavazos Arroyo, Universidad Popular Autónoma del Estado de Puebla                      Santiago Ibarreche Suárez, Universidad de Texas en El Paso                      José Pablo Nuño de la Parra, Universidad Popular Autónoma del Estado de Puebla</p> <p><i>Panorama de la Participación de las Micro, Pequeñas y Medianas Empresas Bajacalifornianas en Procesos de Gestión de la Calidad</i>                      Patricia Valdes Flores, CETYS Universidad</p>
9:50 AM - 10:00 AM	SESSION BREAK   RECESO SESION

	<b>WEDNESDAY, JANUARY 4, 2012</b>		
8:00 AM - 9:50 AM	<b>ROOM: PAKALANA</b>		
<b>SESSION TRACK</b>	<b>BUSINESS EDUCATION</b>		
<b>SESSION CHAIR</b>	Ruth Cavazos Arroyo, Universidad Nacional Autónoma de Mexico		
	<b>SPANISH</b>	<p><i><b>Percepción de la Calidad del Servicio de la Educación Universitaria de Alumnos y Profesores</b></i>                      Oscar Reyes Sánchez, Universidad Autónoma de Baja California                      Marcela Reyes Pazos, Universidad Autónoma de Baja California</p> <p><i><b>Entornos Virtuales Aplicados a la Educación Superior Basados en la Metacognición</b></i>                      Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca, Universidad Autonoma Edo Mexico                      Monserrat Alonso Galicia, Centro Universitario UAEM Amecameca                      Martha Elba Ruíz Riva Palacio, Centro Universitario UAEM Amecameca                      Ranulfo Pérez Garcés, Centro Universitario UAEM Amecameca</p> <p><i><b>Impacto de la Educación en el Crecimiento Económico en México</b></i>                      Juan Manuel Ocegueda Hernández, Universidad Autónoma del Estado de Baja California                      Juan Antonio Meza Fregoso, Universidad Autónoma De Baja California                      Cipriano Domingo Coronado García, Universidad Autónoma De Baja California</p> <p><i><b>El Grado de Competencias del Egresado de la Licenciatura en Turismo Versus las Capacidades Genéricas Exigidas por el Mercado Laboral</b></i>                      Claudia Leticia Preciado Ortiz, Universidad de Guadalajara - Centro Universitario de la Costa Sur                      Cristina Zepeda Ibarra, Universidad de Guadalajara - Centro Universitario de la Costa Sur                      Alfredo Castañeda Palomera, Universidad de Guadalajara - Centro Universitario de la Costa Sur                      Alfredo Tomás Ortega Ojeda, Universidad de Guadalajara - Centro Universitario de la Costa Sur</p>	
9:50 AM - 10:00 AM		SESSION BREAK   RECESO SESION	

WEDNESDAY, JANUARY 4, 2012	
8:00 AM - 9:50 AM	ROOM: ANTHURIUM
SESSION TRACK	MANAGEMENT
SESSION CHAIR	Bertrand M.T. Lin, National Chiao Tung University
	<p><i>Preferences for Performance Gender Based Employee Rewards in Small Business Environments in Western New York</i> Susan Kowalewski, D'Youville College Suzanne Phillips, D'Youville College</p> <p><i>Understanding Factors That Influence South African Consumers to Use Online Shopping</i> Job Dubihlela, Vaal University of Technology Nobukhosi Dlodlo, Vaal University of Technology</p> <p><i>A Co-opetitive Framework for Accounting Harmonization: The Case of the FASB and IASB Convergence Agreement</i> Anne-Sophie Fernandez, University of Montpellier Francoise Pierrot, University of Montpellier</p> <p><i>Makespan Minimization of Production Schedules in Differentiation Flowshops</i> Bertrand M.T. Lin, National Chiao Tung University K. T. Fang, National Chiao Tung University Y. C. Liu, National Chiao Tung University</p>
9:50 AM - 10:00 AM	SESSION BREAK   RECESO SESION

WEDNESDAY, JANUARY 4, 2012	
8:00 AM - 9:50 AM	ROOM: ILIMA
SESSION TRACK	ECONOMICS
SESSION CHAIR	Tony Mutsune, Iowa Wesleyan College
	<p><i>Comparing Financial Systems in a Globalized World</i> Denis Wendt, University of Goettingen, Germany</p> <p><i>Exchange Rate Pass Through on Imported Sashimi Tuna Prices in Japan</i> Bith-Hong Ling, National ChungHsing University</p> <p><i>Capitalizing Women's Human Resources through Microenterprise Development in Rural Areas: Role of Microfinance</i> Poornima Gayangani Wasana Jayawardana, Ritsumeikan Asia Pacific University</p> <p><i>What Is Propelling the American Worker to Go the Way of the Horse? -The Changing Profile of U.S. Export Industry</i> Tony Mutsune, Iowa Wesleyan College</p>
9:50 AM - 10:00 AM	SESSION BREAK   RECESO SESION

WEDNESDAY, JANUARY 4, 2012	
10:00 AM - 11:50 PM	ROOM: PLUMERIA
SESSION TRACK	MANAGEMENT AND MARKETING
SESSION CHAIR	Judith Cavazos Arroyo, Universidad Popular Autónoma del Estado de Puebla
	<p><i>Impacto Publicitario del Marketing Móvil en un Entorno Tradicional: Caso Cibernautas de la Región Costa Sur de Jalisco</i>                      Cesar Amador Diaz Pelayo, Universidad De Guadalajara                      Roberto Gonzalez Monroy, Universidad De Guadalajara</p> <p><i>Desarrollo de un Modelo para la Mejora Tanto de la Oferta de Productos Como del Servicio al Cliente a Través de un Call Center Bancario Propio Como un Canal No Tradicional de Servicio y Venta</i>                      Ruth Cavazos Arroyo, Universidad Nacional Autónoma de México                      Cuauhtémoc Puente Muñoz, Universidad Panamericana</p> <p><i>Evolución del Centro Desarrollo Empresarial-UABC en el Valle de Mexicali.</i>                      Marcela Reyes Pazos, Universidad Autonoma de Baja California</p>
11:50 AM - 1:00 PM	SESSION BREAK   RECESO SESION

WEDNESDAY, JANUARY 4, 2012	
10:00 AM - 11:50 PM	ROOM: PAKALANA
SESSION TRACK	ECONOMICS AND FINANCE
SESSION CHAIR	Aurora Irma Máynez Guaderrama, Universidad Autónoma de Ciudad Juárez
	<p><i>Condiciones de los Factores Que Influyen en la Competitividad de un Municipio Fronterizo</i>                      Oscar Omar Ovalle Osuna, Universidad Autónoma de Baja California                      Silvia Hernández Solís, Universidad Autónoma de Baja California                      Sergio Vale Sánchez, Universidad Autónoma de Baja California</p> <p><i>La Distribución de Costos Indirectos de Fabricación, Factor Clave al Costear Productos</i>                      Liliana Margarita Portilla de Arias, Universidad Tecnológica de Pereira                      Leonel Arias Montoya, Universidad Tecnológica de Pereira                      Sergio Augusto Fernández Hernández, Universidad Tecnológica de Pereira</p> <p><i>Crecimiento Económico: Una Mirada Desde La Estructura De Una De Las Economías Del Occidente De México, 1993-2006</i>                      Cipriano Domingo Coronado García, Universidad Autónoma De Baja California                      Juan Antonio Meza Fregoso, Universidad Autónoma De Baja California                      Juan Manuel Ocegueda Hernández, Universidad Autónoma del Estado de Baja California</p> <p><i>Inversión Mexicana en el Extranjero: Una Aproximación</i>                      Rubén Molina Martínez, Universidad Michoacana de San Nicolás de Hidalgo                      Oscar Hugo Pedraza Rendón, Universidad Michoacana de San Nicolás de Hildago                      Jorge Luis Alcaraz Vargas, Universidad Michoacana de San Nicolás de Hidalgo</p>
11:50 AM - 1:00 PM	SESSION BREAK   RECESO SESION

WEDNESDAY, JANUARY 4, 2012	
10:00 AM - 11:50 AM	ROOM: ANTHURIUM
SESSION TRACK	MANAGEMENT AND MARKETING
	Luding Tong, Marietta College
	<p><i>Structural Dynamics of the 'Keiretsu' toward the Age of EV: A Lesson from the Earthquake and Future Prospects</i>                      Tsutomu Kobashi, Aichi Institute of Technology                      Kazuyuki Kozawa, Aichi Gakuin University                      Masahiro Nagai, Aichi Prefectural University                      Tokimasa Goto, Aichi Institute of Technology</p> <p><i>The Factors of Innovative Organization: Some Evidence in Thailand</i>                      Wannapa Wichitchanya, Chulalongkorn University                      Supol Durongwatana, Chulalongkorn University                      Pakpachong Vadhanasindhu, Chulalongkorn University</p> <p><i>Forgiveness as a Leadership Tool</i>                      Ilkka Virolainen, Kymenlaakso University of Applied Sciences</p> <p><i>Decoding the Regulatory System for Advertising in Contemporary China</i>                      Luding Tong, Marietta College</p>
11:50 AM - 1:00 PM	SESSION BREAK   RECESO SESION

WEDNESDAY, JANUARY 4, 2012	
10:00 AM - 11:50 AM	ROOM: ILIMA
SESSION TRACK	FINANCE
SESSION CHAIR	Ann Galligan Kelley, Providence College
	<p><i>Does the Financial Crisis Affect Distressed or Constrained Firms More Heavily?</i>                      Emanuel Alfranseder, Lund University</p> <p><i>The Optimal call Policy for Convertible Bonds</i>                      Bruce Grundy, University of Melbourne                      Chris Veld, University of Glasgow                      Patrick Verwijmeren, VU University Amsterdam                      Yuriy Zabolotnyuk, Carleton University</p> <p><i>Value at Risk of Option Portfolios using Monte-Carlo Simulation Under a Risk Neutral Stochastic Implied Volatility Model</i>                      Peng He, The Investment Technology Group</p> <p><i>Do You Know Where Your Derivatives Are?</i>                      Ann Galligan Kelley, Providence College</p>
11:50 AM - 1:00 PM	SESSION BREAK   RECESO SESION

WEDNESDAY, JANUARY 4, 2012	
1:00 PM - 2:50 PM	ROOM: PLUMERIA
SESSION TRACK	MANAGEMENT AND MARKETING
SESSION CHAIR	Patricia Valdes Flores, CETYS Universidad
	<p><i>Inseguridad y Consumo: Caso Autlán de Navarro, Jalisco</i>                      Cesar Amador Diaz Pelayo, Universidad De Guadalajara                      Claudia Leticia Preciado Ortiz, Universidad De Guadalajara                      Elsy Claudia Chan Gamboa, Universidad De Guadalajara                      Carlos Manuel Orozco Santillán, Universidad De Guadalajara</p> <p><i>Estrategias de Comercialización de la Micro y Pequeña Empresa Agroindustrial en la Ciudad de Ensenada Baja California</i>                      Santiago Gonzalez Velasquez, Universidad Tecnologica De Tijuana                      Imelda Yañez Ruiz, Universidad Tecnológica de Tijuana                      María de los Angeles Reyes Nevares, Universidad Tecnológica de Tijuana</p> <p><i>Estrategias de Comercialización Internacional del Queso Cotija Región de Origen</i>                      Oscar Hugo Pedraza Rendón, Universidad Michoacana de San Nicolás de Hidalgo                      Rubén Molina Martínez, Universidad Michoacana de San Nicolás de Hidalgo                      María Soledad Ramírez Flores, Universidad Michoacana de San Nicolás de Hidalgo</p>
2:50 PM - 3:-00 PM	SESSION BREAK   RECESO SESION

WEDNESDAY, JANUARY 4, 2012	
1:00 PM - 2:50 PM	ROOM: PAKALANA
SESSION TRACK	BUSINESS EDUCATION
SESSION CHAIR	Robert Koenig, New York Institute of Technology
	<p><i>Teaching International Business by Using Fiction: How and Why I Wrote an International Business Novel</i>                      Mark Bagshaw, Marietta College</p> <p><i>An Investigation of Users' Continuous Use Intention of E-learning Systems</i>                      Huichih Wang, National Chiao Tung University                      Hersen Doong, National Chaiyi University</p> <p><i>Promotion a More Rapid Graduation Process for University Students</i>                      Harri Virolainen, Turku University School of Economics</p> <p><i>Are the Demographic Characteristics of Students Related to Their Preferences for One Undergraduate Course Delivery Mode Over Another?</i>                      Robert Koenig, New York Institute of Technology</p>
2:50 PM - 3:-00 PM	SESSION BREAK   RECESO SESION

	<b>WEDNESDAY, JANUARY 4, 2012</b>		
1:00 PM - 2:50 PM	<b>ROOM: ANTHURIUM</b>		
<b>SESSION TRACK</b>		<b>MANAGEMENT AND MARKETING</b>	
<b>SESSION CHAIR</b>		Jungki Lee, Korea University at Sejong	
	<b>ENGLISH</b>	<p><i>Antecedents of Organizational Downsizing in Thailand's Tourism and Hospitality Industry: The Role of Business Ideology</i>                      Por-ngarm Saengratwatchara, Srinakharinwirot University                      Theerapong Suebsupanwong, Srinakharinwirot University</p> <p><i>Risk Factors Influencing the Survival of Strategic Alliances among Small and Medium Enterprises</i>                      Charles Rambo, University of Nairobi, Kenya</p> <p><i>Supply Chain Problems Created by a Chinese Manufacturer in an E-Commerce Marketing Environment</i>                      Ronald Milliman, Western Kentucky University</p> <p><i>An Exploration of the Cure for Dissatisfaction among Customers of Medical Services</i>                      Jungki Lee, Korea University at Sejong</p>	
2:50 PM - 3:-00 PM			SESSION BREAK   RECESO SESION

	<b>WEDNESDAY, JANUARY 4, 2012</b>		
1:00 PM - 2:50 PM	<b>ROOM: ILIMA</b>		
<b>SESSION TRACK</b>		<b>ACCOUNTING AND FINANCE</b>	
<b>SESSION CHAIR</b>		Jason West, Griffith University	
	<b>ENGLISH</b>	<p><i>Connecting Capital Budgeting Practice with the Miles-Snow Strategic Type: A Novel Managerial Accounting Approach</i>                      Nobumasa Shimizu, Waseda University                      Akiko Tamura, Hosei University</p> <p><i>A Closer Look at Curbing Fraud among Tax Return Preparers</i>                      Richard Lai, St. John's University                      Maria Pirrone, St. John's University</p> <p><i>A Tale of Two Festivals: Contingent Valuation of The Singapore Arts Festival and The Singapore Biennale</i>                      Sharon Chang, University of Queensland                      Renuka Mahadevan, University of Queensland</p> <p><i>Convenience Yields in Bulk Commodities: The Case of Thermal Coal</i>                      Jason West, Griffith University</p>	
2:50 PM-3:00 PM			SESSION BREAK   RECESO SESION

	<b>WEDNESDAY, JANUARY 4, 2012</b>	
3:00 PM - 4:50 PM	<b>ROOM: PLUMERIA</b>	
<b>SESSION TRACK</b>	<b>PUBLIC ADMINISTRATION</b>	
<b>SESSION CHAIR</b>	Rubén Molina Martínez, Universidad Michoacana de San Nicolás de Hidalgo	
	<b>SPANISH</b>	<p><i>Reciclaje de Residuos Sólidos Urbanos en Tijuana: Una Aproximación a los Aspectos Institucionales, Jurídicos, Sociales, Económicos y Ambientales</i> Celsa G. Sanchez, CETYS Universidad</p> <p><i>Planes Nacionales de Desarrollo y los Sectores Productivos de México</i> Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca, Universidad Autonoma Edo Mexico María de Lourdes Hernández Aragón, Centro Universitario UAEM Amecameca, Universidad Autonoma Edo Mexico Mex. Ranulfo Pérez Garcés, Centro Universitario UAEM Amecameca Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca, Universidad Autonoma Edo Mexico</p> <p><i>Herramienta Biométrica en Apoyo a Procesos Administrativos, Caso Facultad de Derecho, Universidad Autónoma de Baja California</i> Lorenzo Omar Martinez Gonzalez, Universidad Autonoma De Baja California Lourdes Leticia Chávez Alvarez, Universidad Autonoma de Baja California Esteban Pérez Flores, Universidad Autonoma De Baja California</p>
		SESSION BREAK   RECESO SESION

	<b>WEDNESDAY, JANUARY 4, 2012</b>	
3:00 PM - 4:50 PM	<b>ROOM: PAKALANA</b>	
<b>SESSION TRACK</b>	<b>MARKETING AND TOURISM</b>	
<b>SESSION CHAIR</b>	Melissa Lotter, Tshwane University of Technology	
	<b>ENGLISH</b>	<p><i>Beauty in the Age of Marketing</i> Bingqing Yin, Washburn University Susie Pryor, Washburn University</p> <p><i>An Investigation of Antecedents and Consequences of Consumers Attitudes Toward an Apparel Website</i> Zui Chih (Rick) Lee, Susquehanna University Nancy Hodges, University of North Carolina, Greensboro</p> <p><i>Cost and Value Added Competiveness: China vs. Mexico</i> Juan España, National University</p> <p><i>Demographic Profile of Adventure Tourists In Pretoria</i> Melissa Lotter, Tshwane University of Technology Sue Geldenhuys, Tshwane University of Technology Marius Potgieter, Tshwane University of Technology</p>
		SESSION BREAK   RECESO SESION

	<b>WEDNESDAY, JANUARY 4, 2012</b>	
3:00 PM - 4:50 PM	<b>ROOM: ANTHURIUM</b>	
<b>SESSION TRACK</b>		<b>MANAGEMENT</b>
<b>SESSION CHAIR</b>		<b>Kathleen Wilburn, St. Edward's University</b>
	<b>ENGLISH</b>	<p><b><i>Multi-Criteria Analysis and Optimization of Finances in Water Resources: Lessons Learnt from Practice</i></b>                      Bojan Srdjevic, University of Novi Sad, Serbia                      Zorica Srdjevic, University of Novi Sad, Serbia                      Ratko Bajcetic, Public Water Management Co. Vode Vojvodine, Novi Sad                      Jovana Dragincic, University of Novi Sad, Serbia                      Bosko Blagojevic, University of Novi Sad, Serbia</p> <p><b><i>Typology of Employee Improvement-Oriented Voice: Exploring What Employees Suggest to Understand How Managers Pass on Employee Voice</i></b>                      Nancy Lam, Saint Mary's College of California</p> <p><b><i>Re-examining the Concept of Boundary Objects within Communities of Practice</i></b>                      W. David Holford, University of Quebec at Montreal</p> <p><b><i>Scenarios and Unintended Consequences</i></b>                      Kathleen Wilburn, St. Edward's University                      Ralph Wilburn, St. Edward's University</p>
		<b>SESSION BREAK   RECESO SESION</b>

	<b>WEDNESDAY, JANUARY 4, 2012</b>	
3:00 PM - 4:50 PM	<b>ROOM: ILIMA</b>	
<b>SESSION TRACK</b>		<b>ACCOUNTING</b>
<b>SESSION CHAIR</b>		<b>Laura Lee Mannino, St. John's University</b>
	<b>ENGLISH</b>	<p><b><i>Managerial Incentives for Earnings Management among Listed Firms in Emerging Economies, Evidence from Fiji</i></b>                      Prena Rani, The University of the South Pacific                      Fazeena Fazneen Hussain, The University of the South Pacific                      Priyashni Vandana Chand, The University of the South Pacific</p> <p><b><i>Employment Stock Option Phenomena on Public Companies in Indonesia</i></b>                      I Putu Sugiarta Sanjaya, Atma Jaya Yogyakarta University</p> <p><b><i>The Uncertain Future of LIFO</i></b>                      Peter Harris, New York Institute of Technology                      Katherine Kinkela, New York Institute of Technology</p> <p><b><i>Is The IRS A Sore Loser?</i></b>                      Laura Lee Mannino, St. John's University</p>
		<b>SESSION BREAK   RECESO SESION</b>

THURSDAY, JANUARY 5, 2012	
8:00 AM - 9:50 AM	ROOM: PLUMERIA
SESSION TRACK	MANAGEMENT AND MARKETING
SESSION CHAIR	Roque Humberto Martín Gamboa León, Universidad Tecnológica Metropolitana
	<p><i>Estrategias y Rendimiento de las Micro, Pequeñas y Medinas Empresas del Edo. Ags Mexico</i> Luis Aguilera Enriquez, Universidad Autonoma De Aguascalientes Martha Gonzalez Adame, Universidad Autonoma De Aguascalientes</p> <p><i>Las Pymes Familiares Vs. las No Familiares en el Contexto de una Economía en Crecimiento: Un Estudio de Casos Sobre la Contribución de la Innovación al Desempeño</i> Luis Moreno Segura, Tecnológico de Monterrey Campus Laguna</p> <p><i>Plan de Mercadotecnia para Servicios Jurídicos: Caso B y Asociados en Tijuana, México</i> Patricia Blanco Vargas, Universidad Autónoma de Baja California José Gabriel Ruiz Andrade, Universidad Autónoma de Baja California Ricardo Verján Quiñones, Universidad Autónoma de Baja California</p>
9:50 AM - 10:00 AM	SESSION BREAK   RECESO SESION

THURSDAY, JANUARY 5, 2012	
8:00 AM - 9:50 AM	ROOM: PALAKANA
SESSION TRACK	FINANCE AND ECONOMICS
SESSION CHAIR	Sonia Elizabeth Maldonado-Radillo, Universidad Autónoma del Estado de Baja California
	<p><i>La Competitividad Como Factor de Desarrollo Sustentable, Indicadores para la Industria Maquiladora</i> Maria Esther Ibarra Estrada, Instituto Tecnológico De Tijuana Mario Jimenez Suarez, Universidad Popular del Estado de Puebla Sofia Elba Vazquez Herrera, Universidad Popular Autónoma Del Estado De Puebla</p> <p><i>El Efecto Económico de la Migración Internacional en el Crecimiento Económico de México</i> Martina Rodríguez Domínguez, Universidad Autónoma Baja California Emilio Hernández Gómez, Universidad Autónoma Baja California</p> <p><i>Evaluación del Mejoramiento de los Indicadores Financieros en las Empresas del Sector Carbón y Sus Derivados en Colombia</i> Tomás José Fontalvo Herrera, Universidad de Cartagena José Morelos Gómez, Universidad de Cartagena Juan Carlos Vergara Schmalbach, Universidad de Cartagena</p> <p><i>Fuentes de Financiamiento en las Pymes Exportadoras del Estado de Colima, México</i> Jesus Otoniel Sosa Rodríguez, Universidad De Colima Aurelio Deniz Guizar, Universidad De Colima Óscar Bernardo Reyes Real, Universidad De Colima</p>
9:50 AM - 10:00 AM	SESSION BREAK   RECESO SESION

THURSDAY, JANUARY 5, 2012	
8:00 AM - 9:50 AM	ROOM: ANTHURIUM
SESSION TRACK	MARKETING
SESSION CHAIR	Pei Xu, California State University, Fresno
	<p><i>The Evolution of the Marketing Concepts: Theoretically Different Roads Leading to Practically Same Destination</i> Solomon Abekah Keelson, Takoradi Polytechnic</p> <p><i>Balanced Score Card for Entrepreneurial Strategic Marketing in Colombia</i> Santiago García Carvajal, Universidad Militar Nueva Granada</p> <p><i>The Cross-Border Regional Governance of the Global Automobile Production Networks in Asia</i> Katsuhiko Sasuga, University of Warwick</p> <p><i>Chinese Consumers Acceptance of Labeled Seafood</i> Pei Xu, California State University, Fresno YC Zeng, Renmin University of China Q Fong, University of Alaska Fairbanks Y Liu, Renmin University of China</p>
9:50 AM - 10:00 AM	SESSION BREAK   RECESO SESION

THURSDAY, JANUARY 5, 2012	
8:00 AM - 9:50 AM	ROOM: ILIMA
SESSION TRACK	FINANCE AND ACCOUNTING
SESSION CHAIR	Nina Dorata, St. John's University
	<p><i>Risk Analysis via Regression Quantiles-Evidence from International Equity Markets</i> Hongtao Guo, Salem State University Miranda S. Lam, Salem State University Guojun Wu, University of Houston Zhijie Xiao, Boston College</p> <p><i>An Analysis of Firm Credit across the World</i> Rudolf Sivak, University of Economics in Bratislava Anetta Caplanova, University of Economics in Bratislava John Hudson, University of Bath Chris Hudson, JRH Economics Consulting</p> <p><i>Global Linkage of Financial Sector Stock Prices During US Financial Crisis: Evidence from Indonesia</i> Aldrin Herwany, Universitas Padjadjaran Erie Febrian, Universitas Padjadjaran</p> <p><i>The Information Content of Goodwill Impairments Arising From the Acquisition Method Treatment for Business Combinations</i> Nina Dorata, St. John's University</p>
9:50 AM - 10:00 AM	SESSION BREAK   RECESO SESION

	<b>THURSDAY, JANUARY 5, 2012</b>		
10:00 AM - 11:50 AM	<b>ROOM: PLUMERIA</b>		
<b>SESSION TRACK</b>	<b>FINANCE AND MANAGEMENT</b>		
<b>SESSION CHAIR</b>	Luis Moreno Segura, Tecnológico de Monterrey Campus Laguna		
	<b>SPANISH</b>	<p><i>Instrumentos de Gestión Participativa en la Administración Pública: Propuesta de un Sistema de Indicadores para la Planeación Estatal en Baja California</i>                      Sheila Delhumeau Rivera, Universidad Autónoma de Baja California                      Andrea Spears Kirkland, Universidad Autónoma de Baja California                      Monica Lacavex Berumen, Universidad Autónoma de Baja California</p> <p><i>Análisis Económico del Comercio al por Menor en la Ciudad de Mérida</i>                      Roque Humberto Martín Gamboa León, Universidad Tecnológica Metropolitana                      Lucia Trinidad Pérez Cervera, Universidad Tecnológica Metropolitana                      Karina Concepción González Herrera, Universidad Tecnológica Metropolitana</p> <p><i>Proyecto de Mercadotecnia Turística para la Creación de un Aeródromo Deportivo en La Región Vitivinícola En Baja California, México</i>                      Francisco Adrián Garfias García, Universidad Autónoma de Baja California                      José Gabriel Ruiz Andrade, Universidad Autónoma de Baja California                      Omaira Cecilia Martínez Moreno, Universidad Autónoma de Baja California</p>	
11:50 AM - 2:00 PM		SESSION BREAK   RECESO SESION	

	<b>THURSDAY, JANUARY 5, 2012</b>		
10:00 AM - 11:50 PM	<b>ROOM: PALAKANA</b>		
<b>SESSION TRACK</b>	<b>MANAGEMENT AND BUSINESS EDUCATION</b>		
<b>SESSION CHAIR</b>	José Morelos Gómez, Universidad de Cartagena		
	<b>SPANISH</b>	<p><i>Coaching para el Desarrollo del Alto Desempeño para Empresas Publicitarias: Caso ISA Corporativo S.A. de C.</i>                      Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca                      Gilberto Cervantes Moreno, Egresado de la ESCA Unidad Tepepan IPN                      Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca                      Nayeli Juárez Montoya, Centro Universitario UAEM Amecameca</p> <p><i>Las Prácticas De Alto Rendimiento Influencia De La Autoridad No Formal En La Administración Del Talento Humano Recursos Humanos Y Su Impacto En Los Resultados Empresariales</i>                      Juan Nicolas Montoya Monsalve, Universidad Nacional De Colombia                      Santiago Gutierrez Broncano, Universidad Castilla de la Mancha                      Alvaro Fernando Moncada Niño, Consultor Organizacional</p> <p><i>Factores Determinantes de la Calidad del Servicio de una Cafetería en el Campus de una Universidad Pública</i>                      Sonia Elizabeth Maldonado-Radillo, Universidad Autónoma del Estado de Baja California                      Ana Ma. Guillén Jiménez, Universidad Autónoma del Estado de Baja California                      Rafael Ernesto Carranza Prieto, Universidad Autónoma del Estado de Baja California</p>	
11:50 AM - 2:00 PM		SESSION BREAK   RECESO SESION	

THURSDAY, JANUARY 5, 2012	
10:00 AM - 11:50 AM	ROOM: ANTHURIUM
SESSION TRACK	MANAGEMENT AND BUSINESS EDUCATION
SESSION CHAIR	Arup Sen, D'Youville College
	<p><i>Important Knowledge for Strategic Intellectual Property Management</i> Koichiro Kato, Kanazawa Institute of Technology Megumi Sako, Kanazawa Institute of Technology</p> <p><i>Does Technological Overshooting Exist in the Japanese Minivan Market?</i> Go Shionoya, Graduate School of Business Administration, Kobe University</p> <p><i>Timed Core Performance Indicators: The Road to the Company's Optimal Performance</i> Bernard Morard, University of Geneva Alexandru Stancu, University of Geneva and International Air Transport Association Jeannette Christophe, University of Geneva</p> <p><i>Cross- Border Education: Factors Influencing Canadian Students' Choice of Institution of Higher Education in the United States</i> Erin McCarthy, D'Youville College Arup Sen, D'Youville College Bonnie Fox Garrity, D'Youville College</p>
11:50 AM - 2:00 PM	SESSION BREAK   RECESO SESION

THURSDAY, JANUARY 5, 2012	
10:00 AM - 11:50 AM	ROOM: ILIMA
SESSION TRACK	ACCOUNTING AND FINANCE
SESSION CHAIR	Fazeena Fazneen Hussain, The University of the South Pacific
	<p><i>Market Response to the Composition Change of Islamic Index: The Case of Indonesia</i> Aldrin Herwany, Universitas Padjadjaran Erie Febrian, Universitas Padjadjaran Adi Primadhi, Feb Universitas Padjadjaran</p> <p><i>Fare Thee Well? Capital Market Reactions to Buyout Divestment Strategies</i> Sven Fürth, Goethe University - Germany Christian Rauch, Goethe University - Germany</p> <p><i>Disclosure Level, Stock Market Liquidity, and Earnings Quality: Evidence from Taiwan</i> Horng-Ching Kuo, National Chengchi University Hsiu-Chin Lin, Deloitte, Taiwan</p> <p><i>The Impact of IFRS for SME's on the Accounting Profession, Evidence from Fiji</i> Fazeena Fazneen Hussain, The University of the South Pacific Priyashni Vandana Chand, The University of the South Pacific Prena Rani, The University of the South Pacific</p>
11:50 AM - 2:00 PM	SESSION BREAK   RECESO SESION

	<b>THURSDAY, JANUARY 5, 2012</b>	
2:00 PM - 3:50 PM	<b>ROOM: PLUMERIA</b>	
<b>SESSION TRACK</b>	<b>MULTIDISCIPLINARY</b>	
<b>SESSION CHAIR</b>	Jesus Otoniel Sosa Rodríguez, Universidad De Colima	
	<b>SPANISH</b>	<p><i>Compradores Migrantes y No Migrantes del Supermercado a la Tienda de Barrio en Cartagena - Colombia</i>                      Emperatriz Londoño Aldana, Universidad De Cartagena                      Maria Eugenia Navas Rios, Universidad De Cartagena                      Jairo Orozco Triana, Universidad De Cartagena                      Claudia Esther Torres Herrera, Universidad De Cartagena</p> <p><i>Eficiencia en las Instituciones Educativas Públicas de la Ciudad de Santa Marta con "Data Envelopment Analysis"</i>                      Delimiro Alberto Visbal Cadavid, Universidad del Magdalena                      Rolando Enrique Escorcía Caballero, Universidad del Magdalena                      José Mario Agudelo Toloza, Universidad del Magdalena</p> <p><i>Centro Eco-turístico Excamé</i>                      Ana Karen Fraire Ortiz, Universidad de Guadalajara                      María de la Luz Mora Salas, Universidad de Guadalajara                      Karen Yuridia Estupiñan Pérez, Instituto Tecnológico Superior del Norte</p>
		SESSION BREAK   RECESO SESION

	<b>THURSDAY, JANUARY 5, 2012</b>	
2:00 PM - 3:50 PM	<b>ROOM: PAKALANA</b>	
<b>SESSION TRACK</b>	<b>ECONOMICS AND FINANCE</b>	
<b>SESSION CHAIR</b>	Grzegorz Michalski, Wroclaw University of Economics	
	<b>ENGLISH</b>	<p><i>Economic Assessment of the Use of Solar Energy in Kuwait</i>                      Mohamed Hadi, Council of Ministers                      Refaat Abdel-Razek, Arabian Gulf University                      Walid Chakroun, Kuwait University</p> <p><i>Russian State Financial Control: Distinctions and Development</i>                      Tatyana Antipova, The Institute of Certified Professional</p> <p><i>Trust in the European Central Bank: The Role of Macroeconomic Performance, Regional Developments, and the Crisis</i>                      Dirk Bursian, Goethe University                      Sven Fürth, Goethe University</p> <p><i>Optimization of Liquidity Strategy: Polish Nonprofit Organizations Case</i>                      Grzegorz Michalski, Wroclaw University of Economics</p>
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	<b>THURSDAY, JANUARY 5, 2012</b>	
2:00 PM - 3:50 PM	<b>ROOM: ANTHURIUM</b>	
<b>SESSION TRACK</b>	<b>MANAGEMENT</b>	
<b>SESSION CHAIR</b>	Katherine Kinkela, New York Institute of Technology	
	<b>ENGLISH</b>	<p><b><i>Cultural Pluralism: A Critical Needs Plan for General Motors</i></b>                      Gregory Goussak, Ashford University                      Jon Webber, University of Phoenix                      Elliot Ser, Florida Atlantic University</p> <p><b><i>Web-Based Corporate Social Responsibility Reporting in Emerging Economies: Evidence from Fiji</i></b>                      Priyashni Vandana Chand, The University of the South Pacific                      Fazeena Fazneen Hussain, The University of the South Pacific</p> <p><b><i>Modeling for Learning Organizations: Molecular Interaction Framework Approach</i></b>                      Matej Janezic, University of Ljubljana                      Vlado Dimovski, University of Ljubljana                      Milan Hodoscek, National Institute of Chemistry</p> <p><b><i>Case Study on Successive Planning</i></b>                      Peter Harris, New York Institute of Technology                      Katherine Kinkela, New York Institute of Technology                      Steven Shapiro, New York Institute of Technology</p>
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	<b>THURSDAY, JANUARY 5, 2012</b>		
2:00 PM - 3:50 PM	<b>ROOM: ILIMA</b>		
<b>SESSION TRACK</b>	<b>ECONOMICS AND FINANCE</b>		
<b>SESSION CHAIR</b>	Bruce A. Costa, The University of Montana		
	<b>ENGLISH</b>	<p><b><i>Finance and Economic Growth in Africa: A Meta-Analysis</i></b>                      Senia Nhamo, University of South Africa</p> <p><b><i>The Effects of Investor Bias and Gender on Portfolio Performance and Risk</i></b>                      Scott Miller, Pepperdine University                      Kevin Lee, California State University - Fresno                      Nicole Velasquez, Pepperdine University                      Christi Wann, University of Tennessee Chattanooga</p> <p><b><i>Bivariate Extreme Dependency Between Stock Market and Oil Returns</i></b>                      Gözde Unal, Bogazici University                      Derya Korman, Bogazici University</p> <p><b><i>Does Culture Influence IPO Underpricing?</i></b>                      Bruce A. Costa, The University of Montana                      Anthony Crawford, The University of Montana                      Keith Jakob, The University of Montana</p>	
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3:50 PM-4:00 PM			

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<b>SESSION TRACK</b>	<b>MULTIDISCIPLINARY</b>	
<b>SESSION CHAIR</b>	<b>SPANISH</b>	Terrance Jalbert, The Institute for Business and Finance Research
		<i>Strategies for Improving your Research Quality</i> Terrance Jalbert, The Institute for Business and Finance Research
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	<b>THURSDAY, JANUARY 5, 2012</b>	
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		<i>Analysis of DJIA, S&amp;P 500, S&amp;P 400, NASDAQ 100 and Russell 2000 ETFs and Their Influence on Price Discovery</i> Stoyu I. Ivanov, San José State University
		<i>CEO Compensation at US Banks: Pay for Performance?</i> Judith Swisher, Western Michigan University
		<i>Critical Analysis of the Effect of Mergers and Acquisitions on Corporate Growth and Profitability</i> Sylvester Feyi Akinbuli, University of Lagos, Akoka
		<i>The Price of Stocks in Latin American Financial Markets: An Empirical application of the Ohlson Model</i> Pedro Martinez, Instituto Tecnológico y de Estudios Superiores de Monterrey Diego Prior, UAB Josep Rialp, UAB
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8:00 AM - 9:50 AM	ROOM: PLUMERIA
SESSION TRACK	MANAGEMENT AND FINANCE
SESSION CHAIR	Juan Carlos Vergara Schmalbach, Universidad de Cartagena
	<p><i>Medición del Potencial de Asociatividad Entre Empresas Empleando el Método Mactor</i>                      Juan Carlos Vergara Schmalbach, Universidad de Cartagena                      José Morelos Gómez, Universidad de Cartagena                      Tomás José Fontalvo Herrera, Universidad de Cartagena</p> <p><i>Impacto del Burnout y la Satisfacción Laboral en los Gerentes de las Maquiladoras en Tecate, B.C., Mexico</i>                      Silvia Hernández Solis, Universidad Autónoma de Baja California                      Omaira Cecilia Martínez Moreno, Universidad Autónoma de Baja California                      Lourdes Evelyn Apodaca del Ángel, Universidad Autónoma de Baja California</p> <p><i>Modelo para Medir la Situación Financiera en Empresas PYME</i>                      Leonel Arias Montoya, Universidad Tecnológica de Pereira                      Gabriel Eduardo Escobar Arias, UNAL                      Liliana Margarita Portilla de Arias, Universidad Tecnológica de Pereira</p> <p><i>La Crisis Financiera, el Racionamiento de Crédito y la Relación Bancaria de las PYME en España</i>                      Alaitz Mendizabal Zubeldia, Universidad Del País Vasco                      Aitziber Lertxundi, Instituto De Economía Aplicada A La Empresa                      Jesus Garmendia Ibañez, Universidad Del País Vasco</p>
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8:00 AM - 9:50 AM	ROOM: PAKALANA
SESSION TRACK	MANAGEMENT AND MARKETING
SESSION CHAIR	Bamini KPD Balakrishnan, Universiti Malaysia Sabah
	<p><i>Recognizing Common Sense Leadership Within the 21st Century Organizational Context</i>                      Jon Webber, University of Phoenix                      Gregory Goussak, Ashford University                      Elliot Ser, Florida Atlantic University</p> <p><i>Managing the Fuzzy Front End of Innovation</i>                      Linda Naimi, Purdue University                      Brian S. Glassman, Purdue University</p> <p><i>Customer Perceptions of E-Service Quality in Online Apparel Shopping</i>                      Zui Chih (Rick) Lee, Susquehanna University                      Paul Dion, Susquehanna University</p> <p><i>The Impact of Brand Placement and Brand Recall (in Movies) on Brand Preference, Loyalty and Intentions to Purchase among Younger Consumers: Empirical Evidence from Malaysia</i>                      Bamini KPD Balakrishnan, Universiti Malaysia Sabah                      P. Yukthamarani Permarupan, INTI International University                      Azlinda Shazneem MD. Shuaib, Universiti Malaysia Sabah                      Oscar Dousin, Universiti Malaysia Sabah</p>
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SESSION TRACK	MULTIDISCIPLINARY
SESSION CHAIR	Shailender Swaminathan, Brown University
	<p><i>The Valuation of the Small Local Business in a Divorce: A Case Study</i> Hanna Savolainen, University of Eastern Finland, Department of Business</p> <p><i>The Relevance or Irrelevance of Corporate Social Responsibility to Enhance Government-Business Relations in South Africa: A Theoretical Exposition</i> Abel Diale, Tshwane University of Technology</p> <p><i>Organizational Learning, Marketing Strategic Change and Performance of Wholly-Owned and International Joint Ventures in Thailand</i> Olimpia Racela, Mahasarakham University Amonrat Thoumrungroje, Assumption University</p> <p><i>Medicare, Hospital Utilization and Mortality: Evidence from the Origins of the Federal Program</i> Shailender Swaminathan, Brown University Daeho Kim, Brown University Kenneth Chay, Brown University</p>
9:50 AM - 10:00 AM	SESSION BREAK   RECESO SESION

FRIDAY, JANUARY 6, 2012	
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SESSION TRACK	ACCOUNTING AND FINANCE
SESSION CHAIR	Ilhan Meric, Rider University
	<p><i>Residual Income vs. Discounted Cash Flow Valuation Models: A Case Study</i> Ali Atilla Perek, Marmara University Seda Perek, Istanbul Bilgi University</p> <p><i>Evaluation of Financial Accountability in the Public Sector: A Necessary Concept for Good Governance</i> Sylvester Feyi Akinbuli, University of Lagos, Akoka</p> <p><i>Transparency Report as Red Flag for Quality Control of the Audit Firms - the Republic of Macedonia Experiences</i> Zorica Bozhinovska Lazarevska, University Ss. Cyril and Methodius Maja Stolevska, Audit Authority for Auditing the Instruments for Pre-accession Assistance (IPA)</p> <p><i>Fair Value Television: Sales Volatility, Business Risk, and Financial Leverage</i> Gulser Meric, Rowan University Chih-Chieh (Jason) Chiu, Rider University Ilhan Meric, Rider University</p>
9:50 AM - 10:00 AM	SESSION BREAK   RECESO SESION

	<b>FRIDAY, JANUARY 6, 2012</b>	
10:00 AM - 11:50 AM	<b>ROOM: PLUMERIA</b>	
<b>SESSION TRACK</b>	<b>MULTIDISCIPLINARY</b>	
<b>SESSION CHAIR</b>	Alaitz Mendizabal Zubeldia, Universidad Del País Vasco	
	<b>SPANISH</b>	<p><i>La Perspectiva Cualitativa de la Materialidad en Auditoria. Evidencia Empirica en Mexico y Colombia</i>                      Sergio Ivan Ramirez Cacho, Universidad de Colima                      Mario de Jesus Naranjo Gonzalez, Universidad de Colima                      Pablo Carrasco Guerrero, Universidad de Colima</p> <p><i>Los Retos de la Industria del Sector Metalmecánico en el Desarrollo Económico de Baja California</i>                      Lourdes Evelyn Apodaca del Angel, Universidad Autónoma de Baja California                      María del Carmen Alcalá Álvarez, Universidad Autónoma de Baja California                      Silvia Hernández Solís, Universidad Autónoma de Baja California</p> <p><i>Relaciones Intergubernamentales Transfronterizas: Un Instrumento de Análisis para las Interacciones Entre California y Baja California</i>                      Sheila Delhumeau Rivera, Universidad Autónoma de Baja California</p> <p><i>Sistema de Gestión Integral de Proveedores de la Corporación Ciencia y Tecnología para el Desarrollo de la Industria Naval, Maritima y Fluvial en Colombia</i>                      José Morelos Gómez, Universidad de Cartagena                      Tomás José Fontalvo Herrera, Universidad de Cartagena                      Juan Carlos Vergara Schmalbach, Universidad de Cartagena</p>
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	<b>FRIDAY, JANUARY 6, 2012</b>	
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<b>SESSION TRACK</b>	<b>BUSINESS EDUCATION AND LEADERSHIP</b>	
<b>SESSION CHAIR</b>	Caryn Coatney, Curtin University	
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	<b>FRIDAY, JANUARY 6, 2012</b>	
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<b>SESSION CHAIR</b>	Meihua Liao, Asia University	
	<b>ENGLISH</b>	<p><i>Exchange Rate Volatility and Corporate Performance in Nigeria</i> Ikechukwu Kelikume, Lagos Business School, Nigeria Doyin Salami, Lagos Business School, Nigeria</p> <p><i>Housing Finance by the Commercial Banks in India: Growth ,Challenges and Prospects</i> Jagpal Singh Benipal, Mata Ganga Khalsa College For Girls, Kottan (Ludhiana)</p> <p><i>How to Properly Combine the Internal and External Data for Operational Risk Management?</i> Giuseppe Galloppo, Università di Roma 3</p> <p><i>Exploring the impact of the labor displacement on the housing markets</i> Meihua Liao, Asia University</p>
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	<b>FRIDAY, JANUARY 6, 2012</b>	
10:00 AM - 11:50 AM	<b>ROOM: ILIMA</b>	
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<b>SESSION CHAIR</b>	Gulser Meric, Rowan University	
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**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.

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Janet Moldstad, Bethany Lutheran College

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**Pedro Martinez**, Instituto Tecnológico y de Estudios Superiores de Monterrey

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**Bamini KPD Balakrishnan**, Universiti Malaysia Sabah

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**Ilhan Meric**, Rider University

**Alaitz Mendizabal Zubeldia**, Universidad Del País Vasco

**Caryn Coatney**, Curtin University

**Meihua Liao**, Asia University

**Gulser Meric**, Rowan University

**AWARDS**

**Academic Leadership Award**

To be announced at the conference

**Outstanding Research Award Winners**

To be announced at the conference

**BEST IN SESSION AWARD WINNERS**

***INTERNET SESSION BEST IN SESSION AWARD (BISA) WINNERS***

To be announced after the conference

**ONSITE BEST IN SESSION AWARD (BISA) WINNERS**

To be announced after the conference

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Chile  
Colombia  
Costa Rica  
Czech Republic  
España  
Fiji  
Finland  
France  
Germany  
Ghana  
India  
Indonesia  
Israel  
Italy  
Japan  
Kenya  
Kuwait  
Malaysia  
Mauritius  
Mexico  
Nigeria  
Poland  
Republic of China  
Republic of Macedonia  
Romania  
Russia  
Serbia  
Slovakia  
Slovenia  
South Africa  
South Korea  
Spain  
Switzerland  
Taiwan, R.O.C.  
Thailand  
The Netherlands  
Turkey  
United Kingdom  
United States

