

GLOBAL CONFERENCE ON
BUSINESS AND FINANCE

CONFERENCE PROGRAM

*San Jose, Costa Rica
May 26-29, 2020*

The Institute for Business and Finance Research

GLOBAL

IBFR

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

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

Letter from the Editor

Welcome to Costa Rica

On behalf of the Staff and the IBFR, I welcome you to 29th Costa Rica Global Conference on Business and Finance. In the last few months, we have all had to navigate unprecedented challenges that we never envisioned. The IBFR expresses our deepest gratitude to you for your understanding as we asked you to adapt to changes necessary to keep you, our colleagues, and our communities safe. We hope you enjoy our modified format with internet and virtual sessions.

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 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 2020 Costa Rica GCBF represents a long-term commitment to bring individuals from around the world together to share their ideas and promote research on business and finance. The response to the conference has been good. 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. The participants come from a variety of high-quality institutions and will present work on a mix of academic issues.

We are proud to announce our upcoming conferences. Our 30th winter conference will be held in Hawaii, January 4-6, 2021 using an online format only. We have scheduled a return to our onsite format for our 31st event. The 31st summer conference will be held May 25-28, 2021 at the Wyndham Herradura Hotel, San Jose Costa Rica. We invite you to join us at these events.

We hope you have a productive conference. If we can be of any assistance to you, please do not hesitate to contact us.

Warmest Regards,

Mercedes Galbert
Conference Chair



Bienvenidos a Costa Rica

El IBFR y su personal les da la bienvenida a la 29th Costa Rica Global Conference on Business and Finance Research. En los últimos meses, todos hemos tenido que superar desafíos sin precedente. El IBFR desea expresar nuestra más profunda gratitud por su comprensión, y por adaptarse a los cambios necesarios para mantenerlo a ustedes, nuestros colegas y nuestras comunidades a salvo. Esperamos que disfrute de nuestro formato modificado con sesiones virtuales y sesión internet.

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.

Estamos orgullosos de anunciar nuestros próximos congresos. Nuestro 30th congreso se llevará a cabo en Hawaii, del 4 al 6 de enero de 2021, utilizando solo un formato en línea. Hemos programado un regreso a nuestro formato en sitio para nuestro 31st Costa Rica, del 25-28 de mayo, 2021 en el Hotel Wyndham Herradura. Le invitamos a participar a nosotros en nuestros eventos.

Esperamos que tengan un congreso productivo. Estamos para asistirles durante el congreso y en el futuro.

Saludos Cordiales,

Mercedes Jalbert

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. Our Harzing's Publish or Perish Statistics continue to increase with h and g rankings reaching levels as high as 49. In addition, the number of citations for our journals has been increasing by about 1.5 percent per month. Our journals are now indexed by ZBW Leibniz Information Center for Economics-EconBIZ. In addition, several new rankings of our journals have come to our attention. Seven of our journals are now ranked by Excellence in Research for Australia (ERA). Three are ranked in ANVUR, four are ranked in AIDEA, and eight are ranked by IDEAS/RePEc. We are pleased to be gaining this attention and hope to see additional organizations include us in their rankings in the future. 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 blind 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 (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.

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 (IJMMR)*, *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 donde encontrara informacion detallada sobre las revistas, indexación, distribución, proceso de revisión etc.

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The International Journal of Business and Finance Research (IJBFR) 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) 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 IJBF 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; ZBW Leibniz Information Center for Economics-EconBIZ. The Journal is ranked by Schulze, Warning and Wiermann (2008); Westminster College's Comprehensive Journal Ranking; Excellence in Research for Australia (ERA); and others.

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

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

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

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ISSN 1944-5903 (print) and 2157-0809 (online)

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

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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. The Journal is indexed in ZBW Leibniz Information Center for Economics-EconBIZ. The Journal is ranked in Excellence in Research for Australia (ERA) and others.

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

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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 está indexada en The American Economic Association's EconLit, e-JEL y JEL on CD y ZBW Leibniz Information Center for Economics-EconBIZ. La revista está archivada en forma permanente con Portico. La revista tiene ranking en Excellence in Research for Australia (ERA) y otras.

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

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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. La revista tiene ranking en IDEAS/RePEc.

FUTURE CONFERENCES

We hope you are able to join us our next event.

Hawaii, 2021

The 30th Winter Global Conference on Business and Finance (online format only) will be held in Hawaii, United States, January 4-6, 2021

San Jose, Costa Rica, 2021

The 31th Summer Global Conference on Business and Finance will be held in San Jose, Costa Rica, May 25-28, 2021 at the Wyndham Herradura Hotel

CONGRESOS FUTUROS**Hawaii, 2021**

El Congreso 30th Global Conference on Business and Finance (GCBF) (solo formato online) se realizará en Hawaii, Estados Unidos, Enero 4-6, 2021

San Jose, Costa Rica, 2021

El Congreso 31th Global Conference on Business and Finance (GCBF) se realizará en San Jose, Costa Rica, Mayo 25-28, 2021 en el Hotel Wyndham Herradura

SCHEDULE OF EVENTS

TUESDAY, May 26, 2020 Martes 26 de Mayo, 2020	
2:00 PM to 4:00 PM	Conference Welcome /Bienvenida al Congreso (Zoom)
WEDNESDAY, May 27, 2020 Miercoles 27 de Mayo 2020	
Continuous	Internet Session/Sesión Internet (https://www.theibfr.com/internet-session/)
2:00 PM to 3:50 PM	Zoom Session
THURSDAY, May 28, 2020 Jueves 28 de Mayo 2020	
Continuous	Internet Session/Sesión Internet (https://www.theibfr.com/internet-session/)
10:00 AM to 11:50 AM	Zoom Session
1:00 PM to 2:50 PM	Zoom Session
4:00 PM to 5:50 PM	Zoom Session
FRIDAY, May 29, 2020 Viernes 29 de Mayo 2020	
Continuous	Internet Session/Sesión Internet (https://www.theibfr.com/internet-session/)
2:00 PM to 3:00 AM	Awards Event and Closing/Evento de Premiación y Cierre del Congreso
3:00 PM	Conference Ends/Conferencia Finaliza

Summary of Onsite Sessions

For security reasons, registered and paid authors will receive an email including Zoom ID, password, and URL to access the Zoom Sessions.

ROOM	Zoom Room
TUESDAY	
02:00 PM	Welcome to the conference Bienvenidos al congreso
WEDNESDAY	
02:00 PM	English Finance & Economics
THURSDAY	
10:00 AM	English Accounting
01:00 PM	Spanish Management & Business Education
04:00 PM	English Public Administration, Management & Business Education
FRIDAY	
03:00 PM	Award Event/ Presentacion de Premios

Summary of Internet Sessions

ROOM	Online at www.theibfr.com/internet-session
TUESDAY MAY 26 TO MAY 29, 2020	
Time: Continuous	
	Accounting English
	Management & Business Education English
	Finance English
	Finance & Accounting Spanish
	Management, Economics & Accounting Spanish
	Management, Business Education & Accounting Spanish
	Marketing & Management Spanish
	Marketing, Management & Law Spanish

* Registered and paid participants are welcome to attend any, and all, sessions.

* Autores registros al congreso pueden atender todas las sesiones.

Presentation Equipment

You will need Zoom and a computer with camera and microphone to attend the virtual sessions. Zoom is available at [zoom.com](https://zoom.us)

For the internet session, you will only need internet access.

Equipo para Presentación

Para las sesiones virtuales necesita Zoom. Zoom está disponible en [Zoom.com](https://zoom.us). También necesita una computadora con cámara y micrófono incorporado.

Para la sesión internet solo necesitan acceso a internet.

Paper Sessions

Internet Sessions

Registered and paid attendees are welcome to attend any and all of the internet and onsite sessions. Internet sessions take place continuously throughout the conference. To review the presentations online please visit our website at: www.theibfr.com/internet-session. Please take a moment to review the papers and to provide feedback to the authors, by sending an email to 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: San Jose		TIME: CONTINUOUS
SESSION TRACK	ACCOUNTING	
SESSION CHAIR	Terrance Jalbert, The IBFR	
ENGLISH	<i>Analysts' IFRS Knowledge, Forecast Accuracy, and SEC's Elimination of the 20-F Reconciliation</i> Xiaoxiao Song, Southern Illinois University Edwardsville Hunter Brooks, Southern Illinois University Edwardsville	
	<i>Evaluating Discretionary Loan Loss Provision Models Using Future Chargeoffs and Future Recoveries</i> Glen Hansen, Utica College	
	<i>A Lease Case Study: The New US GAAP and IFRS Lease Standards and Its Impact on Financial Ratios</i> Peter Harris, New York Institute of Technology Terrance Jalbert, University of Hawaii Hilo	

INTERNET SESSION ROOM: San Jose		TIME: CONTINUOUS
SESSION TRACK	MANAGEMENT, BUSINESS EDUCATION	
SESSION CHAIR	Terrance Jalbert, The IBFR	
ENGLISH	<i>Factors That Explain Undergraduate Business Students' Performance in Their Chosen Field: Does Gender Matter?</i> Leiv Opstad, Norwegian University of Science and Technology Torbjørn Årethun, Western Norway University of Applied Sciences	
	<i>Overt and Covert Consequences of Covid-19</i> Keith Akiva Lehrer, York University	
	<i>Short-term Study Abroad Impacts on Cultural Competencies of Business Students</i> Laura Gow-Hogge, Eastern Oregon University	

	INTERNET SESSION ROOM: San Jose	TIME: CONTINUOUS
	SESSION TRACK	MANAGEMENT
	SESSION CHAIR	Terrance Jalbert, The IBFR
ENGLISH	<i>Business Model Proposal for a Spin-off Dedicated to Manufacturing Pets' Beds</i> Priscila Cuevas Ocampo, Universidad Autónoma del Estado de Hidalgo Blanca Cecilia Salazar Hernández, Universidad Autónoma del Estado de Hidalgo	
	<i>Workforce Training and Development: The New Growth Strategy</i> Jason Caudill, King University	
	<i>Towards a General Pedagogic Model of Plagues and Pandemics</i> Keith Akiva Lehrer, York University	

	INTERNET SESSION ROOM: San Jose	TIME: CONTINUOUS
	SESSION TRACK	FINANCE
	SESSION CHAIR	Terrance Jalbert, The IBFR
ENGLISH	<i>The Search for Time-series Predictability-based Anomalies</i> Javier Humberto Ospina-Holguín, Universidad del Valle Ana Milena Padilla-Ospina, Universidad del Valle	
	<i>The Exchange Rate and Stock Market Indexes between South Africa and United Kingdom</i> Jeng-Hong Chen, Central State University	

	INTERNET SESSION ROOM: San Jose	TIME: CONTINUOUS
	SESSION TRACK	FINANCE, ACCOUNTING
	SESSION CHAIR	Mercedes Jalbert, The IBFR
SPANISH	<i>Manual de Control Interno para Minimizar los Riesgos en el Manejo de Residuos Peligrosos en la Industria de Recubrimientos</i> Mónica Marsela López García, Universidad de Guadalajara Martín Miguel López García, Universidad de Guadalajara Fernando Román Luna, Universidad de Guadalajara	
	<i>EVA en las Grandes Empresas del Sector Ferretero en Colombia</i> Jorge Alberto Rivera Godoy, Universidad del Valle	
	<i>Relación de los Indicadores de Desempeño Financiero y No Financiero con la Rentabilidad de Mipymes</i> Luis Alfredo Argüelles Ma, Universidad Autónoma de Campeche Román Alberto Quijano García, Universidad Autónoma de Campeche Deneb Elí Magaña Medina, Universidad Juárez Autónoma de Tabasco Carlos Enrique Cruz Mora, Universidad Autónoma de Campeche	

	INTERNET SESSION ROOM: San Jose	TIME: CONTINUOUS
	SESSION TRACK	MANAGEMENT, ECONOMICS, ACCOUNTING
	SESSION CHAIR	Mercedes Jalbert, The IBFR
SPANISH	<i>Inteligencia de Negocios para la Elección de un Producto en la Creación de una Spin Off</i> Alma Mariana Villanueva Reyes, Universidad Autónoma del Estado de Hidalgo Blanca Cecilia Salazar Hernández, Universidad Autónoma del Estado de Hidalgo	
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	<i>Bienestar Social Versus Crisis Económica en el Ecuador</i> Alonso Edison Parra Rodríguez, GAD Municipal María Isabel Gavilánez Vega, Escuela Superior Politécnica de Chimborazo (ESPOCH) María Elena Espín Oleas, Escuela Superior Politécnica de Chimborazo (ESPOCH)	

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SESSION CHAIR	Mercedes Jalbert, The IBFR	
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	<i>Dimensiones de la Responsabilidad Social Empresarial Como Determinantes de la Preferencia de Compra de los Consumidores en la Industria Refresquera</i> Ma Zóchitl Araiza Garza, Universidad Autónoma de Coahuila Verónica De León Estavillo, Universidad Autónoma de Coahuila Martha Carolina Sierra Herrera, Universidad Autónoma de Coahuila Virginia Hernández Mijares, Universidad Autónoma de Coahuila	

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SESSION TRACK	MARKETING, MANAGEMENT	
SESSION CHAIR	Mercedes Jalbert, The IBFR	
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	INTERNET SESSION ROOM: San Jose	TIME: CONTINUOUS
	SESSION TRACK	MARKETING, MANAGEMENT, LAW
	SESSION CHAIR	Mercedes Jalbert, The IBFR
SPANISH	<i>El Papel de la Inteligencia Artificial en la Gerencia de Servicios: Estudio de Caso para la Tarjeta de Crédito Bancaria Como Servicio Financiero en Colombia</i> Santiago García Carvajal, Universidad Militar Nueva Granada	
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	<i>Facilidades Administrativas y Estímulos Fiscales Que Pueden Aplicar los Coordinados en México</i> Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila Gabriel Aguilera Mancilla, Universidad Autónoma de Coahuila Eric Arturo Torres Hernández, Universidad Autónoma de Coahuila	

Onsite Sessions

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

	ROOM: Zoom Room	TIME: MAY 27, 2020, WEDNESDAY 2:00 - 3:50
	SESSION TRACK	ACCOUNTING, ECONOMICS, FINANCE
	SESSION CHAIR	David Nickerson, Ryerson University
ENGLISH	<i>Urban Sustainability and Disaster Risk: Financing Recovery through Private Credit</i> David Nickerson, Ryerson University Thomas Husted, American University	
	<i>The Impact of Culture on the Assessment of Fair Values (IFRS 13): Evidence from the International Community</i> Daniel Acheampong, Florida Gulf Coast University	
	<i>Currency Value Adjusted Stock Indexes</i> Terrance Jalbert, University of Hawaii Hilo	

	ROOM: Zoom Room	TIME: MAY 28, 2020, THURSDAY 10:00 - 11:50
	SESSION TRACK	ACCOUNTING
	SESSION CHAIR	Terrance Jalbert, University of Hawaii Hilo
ENGLISH	<i>A Management-focused Tool for Estimating Pro-forma Financial Statements</i> Terrance Jalbert, University of Hawaii Hilo	
	<i>Impact of Software Expenses on Financial Statements and Capital Ratios in the Financial Sector: Empirical Evidence from Germany and Austria</i> Susanne Leitner-Hanetseder, University of Applied Sciences Upper Austria Josef Arminger, University of Applied Sciences Upper Austria Christa Hangl, University of Applied Sciences Upper Austria	

ROOM: Zoom Room		TIME: MAY 28, 2020, THURSDAY 1:00 - 2:50
SESSION TRACK	BUSINESS EDUCATION, MANAGEMENT	
SESSION CHAIR	Mercedes Jalbert, The IBFR	
SPANISH	<i>Estrategias de Sostenibilidad y su Efecto en el Desempeño Sostenible de Cadenas de Suministro: Evidencia Empírica Desde un Mercado Emergente</i>	
	Bertha Lucía Santos Hernández, Universidad Autónoma de Aguascalientes	
	Sandra Yesenia Pinzón Castro, Universidad Autónoma de Aguascalientes	
	Elena Patricia Mojica Carrillo, Universidad Autónoma de Aguascalientes	
	Rocío Montserrat Campos García, Universidad Autónoma de Aguascalientes	
	<i>¿Existen Profesores Que Sobresalen en la Enseñanza y en Investigación Académica?</i>	
	Terrance Jalbert, University of Hawaii Hilo	
	Mercedes Jalbert, The IBFR	

ROOM: Zoom Room		TIME: MAY 28, 2020, THURSDAY 4:00 - 5:50
SESSION TRACK	BUSINESS EDUCATION, MANAGEMENT, PUBLIC ADMINISTRATION	
SESSION CHAIR	Benedict E. Dedominicis, Catholic University of Korea	
ENGLISH	<i>Factors Associated with College Athletes and Student Loans: A Look at Antecedents and Consequences</i>	
	Andrea Smith-Hunter, Siena College	
	James Nolan, Siena College	
	Frederick Decasperis, Siena College	
	Thomas Huerter, Siena College	
	<i>Multinational Enterprises and Economic Nationalism: A Strategic Analysis of Culture</i>	
	Benedict E. DeDominicis, Catholic University of Korea	
	<i>Evidence on Relationships between Teaching Evaluations and Ratemyprofessors Teaching Tags</i>	
	Terrance Jalbert, University of Hawaii Hilo	

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

Sonia Coto, Office Assistant, The IBFR

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.

Luz Maria Rios Negrón

Fredy Martinez, Pontificia Universidad Católica Puerto Rico (PUCPR)

SESSION CHAIRS

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

David Nickerson, Ryerson University

Terrance Jalbert, University of Hawaii Hilo

Mercedes Jalbert, The IBFR

Benedict E. DeDominicis, Catholic University of Korea

AWARDS

Outstanding Research Award (ORA) and Best in Session (BISA) winners are announced at the conference. Winners and Best in Session (BISA) will receive their certificate with their conference material by mail after the conference.

Los ganadores del concurso ORA, BISA se anunciarán durante el congreso. Los ganadores recibirán su certificado ORA y BISA junto con su material del congreso. Su material se enviará por correo postal luego de concluido el congreso.

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 25 percent 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 25 por ciento de los artículos sometidos se les honra con este reconocimiento. Felicitamos sinceramente a los ganadores.

ACCOUNTING & TAXATION

Analysts' IFRS Knowledge, Forecast Accuracy, and SEC's Elimination of the 20-F Reconciliation

Xiaoxiao Song, Southern Illinois University Edwardsville
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GLOBAL JOURNAL OF BUSINESS RESEARCH

Multinational Enterprises and Economic Nationalism: A Strategic Analysis of Culture

Benedict E. DeDominicis, Catholic University of Korea

INTERNATIONAL JOURNAL OF BUSINESS AND FINANCE RESEARCH

The Search for Time-series Predictability-based Anomalies

Javier Humberto Ospina-Holguín, Universidad del Valle
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INTERNATIONAL JOURNAL OF MANAGEMENT AND MARKETING RESEARCH

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REVIEW OF BUSINESS & FINANCE STUDIES

Workforce Training and Development: The New Growth Strategy

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Towards a General Pedagogic Model of Plagues and Pandemics

Keith Akiva Lehrer, York University

REVISTA GLOBAL DE NEGOCIOS

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REVISTA INTERNACIONAL ADMINISTRACION & FINANZAS

Inteligencia de Negocios para la Elección de un Producto en la Creación de una Spin Off

Alma Mariana Villanueva Reyes, Universidad Autónoma del Estado de Hidalgo

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El Papel de la Inteligencia Artificial en la Gerencia de Servicios: Estudio de Caso para la Tarjeta de Crédito Bancaria Como Servicio Financiero en Colombia

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Dimensiones de la Responsabilidad Social Empresarial Como Determinantes de la Preferencia de Compra de los Consumidores en la Industria Refresquera

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Martha Carolina Sierra Herrera, Universidad Autónoma de Coahuila

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BEST IN SESSION AWARD WINNERS (BISA)*Urban Sustainability and Disaster Risk: Financing Recovery through Private Credit*

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