

GLOBAL CONFERENCE ON
BUSINESS AND FINANCE

CONFERENCE PROGRAM

*Hawaii, USA
January 4-6, 2021*

The Institute for Business and Finance Research

GLOBAL

IBFR

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

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

Letter from the Editor

Welcome to Hawaii

On behalf of the Staff and the IBFR, I welcome you to 30th Hawaii 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 2021 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 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 conference. 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. In the event that travel limitations are imposed, the event will be held using a virtual format.

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 Hawaii

El IBFR y su personal les da la bienvenida a la 30th Global Hawaii 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 31st Costa Rica, esta programado del 25-28 de mayo, 2021 en el Hotel Wyndham Herradura. En el evento que se impongan restricciones para viajar por la pandemia, el evento se realizara con un formato virtual. 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. Current Harzing's Publish or Perish h and g rankings for the proceedings equal 14 and 25 respectively.

Journals

Journal Announcements

We continue our work 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 54. In addition, the number of citations to articles in our journals increased by about 2.5 percent per month over the past year. Our journals are now indexed by ZBW Leibniz Information Center for Economics-EconBIZ. Open Access Library (OALIB) ranks *International Journal of Business and Finance Research* as the 8th best open access journal in finance, *Global Journal of Business Research* as the 14th best open access journal in business, and *Revista Internacional Administración & Finanzas* as the 15th best open access journal in finance. Excellence in Research for Australia (ERA) ranks seven of our journals, ANVUR ranks three, AIDEA ranks four, and IDEAS/REPEC ranks eight. Our website reports ranking specifics. We are pleased to be gaining this attention and hope to see additional organizations include us in their rankings. Our journals are distributed in print, and electronically through EbscoHost, RePEC, SSRN and The IBFR Website. Portico permanently archives our Journal content.

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 (JMMR)*, *Global Journal of Business Research (GJBR)* *Accounting and Taxation (AT)*, *Business Education and Accreditation (BEA)*, *Review of Business & Finance Studies (RBFS)* y *Revista Global de Negocios*.

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

Visite nuestro sitio www.theibfr.com/publicaciones.htm 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 (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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The International Journal of Management and Marketing Research (ISSN: 1933-3153 print and 2157-0205 online) has been published continuously since 2008. The Journal publishes high-quality articles in all areas of management and marketing. Theoretical, empirical and applied manuscripts are welcome for publication consideration. All papers submitted to the Journal are blind reviewed. The Journal is distributed in print and electronically through Social Science Research Network (SSRN), EBSCOhost Publishing, Research Papers in Economics (RePEc) and The IBFR website. The Journal is permanently archived through Portico. The Journal is indexed in ZBW Leibniz Information Center for Economics-EconBIZ. The Journal is ranked in Westminster College's Comprehensive Journal Ranking Excellence in Research for Australia (ERA) and others.

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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Business Education & Accreditation (BEA)
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 esta indexada en The American Economic Association's Econlit, e-JEL y JEL on CD y ZBW Leibniz Information Center for Economics-EconBIZ. La revista esta 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.

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. In the event that travel limitations are imposed, the event will be held using a virtual format.

CONGRESOS FUTUROS**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. En el evento de que se impongan restricciones para viajar debido a la pandemia, el evento se realizará con formato virtual.

SCHEDULE OF EVENTS

MONDAY, JANUARY 4, 2021 LUNES 4 DE ENERO, 2021	
Continuous	Internet Session/Sesión Internet (https://www.theibfr.com/internet-session/)
9:30 AM to 12:00 AM	Conference Welcome /Bienvenida al Congreso (Zoom)
12:00 PM to 12:50 PM	Lunch Break
1:00 PM to 2:50 PM	Zoom Session
3:00 PM to 4:50 PM	Zoom Session
TUESDAY, JANUARY 5, 2021 MARTES 5 DE ENERO, 2021	
Continuous	Internet Session/Sesión Internet (https://www.theibfr.com/internet-session/)
8:00 AM to 9:50 AM	Zoom Session
10:00 AM to 11:50 AM	Zoom Session
11:50 PM to 12:50 PM	Lunch Break
1:00 PM to 2:50 PM	Zoom Session
WEDNESDAY, JANUARY 6, 2021 MIERCOLES 6 DE ENERO, 2021	
Continuous	Internet Session/Sesión Internet (https://www.theibfr.com/internet-session/)
8:00 AM to 9:50 AM	Zoom Session
10:00 AM to 11:50 AM	Zoom Session
11:50:00 PM to 12:30	Lunch Break
12:30 PM to 1:30 PM	Awards Event and Closing/Evento de Premiación y Cierre del Congreso
2:00 PM to 3:50 PM	Zoom Session
4:00 PM	Conference Ends/Conferencia Finaliza

* All times are Hawaiian Standard Time

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. All times are Hawaiian Standard Time

ROOM	Zoom Room
MONDAY	
01:00 PM	English Finance & Accounting
03:00 PM	Spanish Marketing & Public Administration
TUESDAY	
08:00 AM	English Management
10:00 AM	Spanish Management & Marketing & Business Education
01:00 PM	English Business Education, Public Administration & Accounting
WEDNESDAY	
08:00 AM	English Finance
10:00 AM	Spanish Marketing & Public Administration
02:00 PM	English Public Administration & Accounting

* All times are Hawaiian Standard Time

Summary of Internet Sessions

ROOM	Online at www.theibfr.com/internet-session
MONDAY, JANUARY 4, 2021 TO WEDNESDAY JANUARY 6, 2021	
Time: Continuous	
	Marketing, Management & Finance English
	Marketing & Management English
	Management & Economics English
	Marketing, Management & Accounting English
	Management, Economics & Accounting Spanish
	Finance Spanish
	Finance & Economics Spanish
	Management & Finance 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

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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 in the Internet Session 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: www.theibfr.com/internet-session/	TIME: CONTINUOUS
	SESSION TRACK	MARKETING, MANAGEMENT, FINANCE
	SESSION CHAIR	Terrance Jalbert, The IBFR
ENGLISH	<i>Open Innovation and the Circular Economy a Strategy to Increase Corporate Performance for Mexican SMEs</i>	
	Luis Enrique Valdez-Juárez, Instituto Tecnológico de Sonora, México	
	Dólores Gallardo-Vázquez, Universidad de Extremadura, España	
	Blanca Estela Córdova Quijada, Universidad Autónoma de Baja California, México	
	Elva Alicia Ramos Escobar, Instituto Tecnológico de Sonora, México	
	María de los Ángeles Cervantes Rosas, Universidad Autónoma de Occidente, México	
	<i>The Role of Investments in the Current Economic Configuration</i>	
	Marius Roșu-Lis, Valahia University	
	Nicoleta Biolan (Dan), Valahia University	
	Cosmin-Mihai Monac, Valahia University	
George Alexandru Ivan, Valahia University		
Andreea-Diana Vasilescu (Roșu-Lis), Valahia University		
<i>Relation between Executive Compensation & EVA, and Accounting Performance Indicators for Canadian Listed Companies on Toronto Stock Exchange</i>		
Sekhar Amba, New York Institute of Technology		
Devinder Singh, CIBC		

	INTERNET SESSION ROOM: www.theibfr.com/internet-session/	TIME: CONTINUOUS
	SESSION TRACK	MARKETING, MANAGEMENT
	SESSION CHAIR	Terrance Jalbert, The IBFR
ENGLISH	<i>The E-commerce Generator of Profitability in SMEs in the Region of Guaymas</i>	
	Ana Andrea López Ramos, Instituto Tecnológico de Sonora, México	
	Luis Enrique Valdez-Juárez, Instituto Tecnológico de Sonora, México	
	<i>Business Risk Management: Requirements and Options</i>	
	Andreea-Diana Vasilescu (Roșu-Lis), Valahia University	
	Marius Roșu-Lis, Valahia University	
	Nicoleta Biolan (Dan), Valahia University	
	Cosmin-Mihai Monac, Valahia University	
	George Alexandru Ivan, Valahia University	
	<i>A Theoretical and Empirical Analysis of the Value Co-creation Concept: Linking the Different Theoretical Perspectives of Value Co-creation to Their Respective Theoretical Roots and Definitions</i>	
Michael Merz, San Jose State University		
Kosaku Morioka, Tokyo Keizai University		

	INTERNET SESSION ROOM: www.theibfr.com/internet-session/	TIME: CONTINUOUS
	SESSION TRACK	MANAGEMENT, ECONOMICS
	SESSION CHAIR	Terrance Jalbert, The IBFR
ENGLISH	<i>Micropolitan Statistical Areas and the Business Cycle: The Case of the Plains Region</i> Bienvenido S. Cortes, Pittsburg State University	
	<i>The Theory of Asymmetric Information Markets: A Literature Overview</i> Cosmin-Mihai Monac, Valahia University	
	George Alexandru Ivan, Valahia University	
	Andreea-Diana Vasilescu (Roșu-Lis), Valahia University	
	Nicoleta Biolan (Dan), Valahia University	
	<i>Theoretical Approaches to Organizational Risk in the Contemporary Economy</i> Nicoleta Biolan (Dan), Valahia University Cosmin-Mihai Monac, Valahia University George Alexandru Ivan, Valahia University Marius Roșu-Lis, Valahia University	

	INTERNET SESSION ROOM: www.theibfr.com/internet-session/	TIME: CONTINUOUS
	SESSION TRACK	MARKETING, MANAGEMENT, ACCOUNTING
	SESSION CHAIR	Terrance Jalbert, The IBFR
ENGLISH	<i>Challenges Regarding Management of the Organization During the Covid-19 Pandemic</i> George Alexandru Ivan, Valahia University Andreea-Diana Vasilescu (Roșu-Lis), Valahia University Marius Roșu-Lis, Valahia University Nicoleta Biolan (Dan), Valahia University Cosmin-Mihai Monac, Valahia University	
	<i>Healthcare Co-Creation Decision-Making Processes: The Role of Patients' Willingness and Ability to Co-Create Value</i> Miwa Merz, San Jose State University	
	<i>Digital Transformation in Tax Consulting Firms</i> Susanne Leitner-Hanetseder, University of Applied Sciences Upper Austria Christoph Eisl, University of Applied Sciences Upper Austria Lydia Darmann, University of Applied Sciences Upper Austria	

	INTERNET SESSION ROOM: www.theibfr.com/internet-session/	TIME: CONTINUOUS
	SESSION TRACK	FINANCE
	SESSION CHAIR	Mercedes Jalbert, The IBFR
SPANISH	<i>Desempeño Financiero de la Gran Empresa Comercializadora de Vehículos Automotores Nuevos en Colombia</i> Jorge Alberto Rivera Godoy, Universidad del Valle	
	<i>Análisis Financiero del Flujo de Efectivo de una Mediana Empresa Agroquímica de Tecomán, Colima, México</i> Héctor Priego Huertas, Universidad de Colima México Alejandro Rodríguez Vázquez, Universidad de Colima México Francisco Preciado Álvarez, Universidad de Colima México Alfonso Alcocer Maldonado, Universidad de Colima México	
	<i>Hacia un Financiamiento Más Estratégico en México</i> Rufina Georgina Hernández-Contreras, Benemérita Universidad Autónoma de Puebla (BUAP) Mario Aceves-Mejía, Benemérita Universidad Autónoma de Puebla (BUAP) Daniela Ximena De Ita-Varela, Benemérita Universidad Autónoma de Puebla (BUAP)	

	INTERNET SESSION ROOM: www.theibfr.com/internet-session/	TIME: CONTINUOUS
	SESSION TRACK	FINANCE, ECONOMICS
	SESSION CHAIR	Mercedes Jalbert, The IBFR
SPANISH	<i>La Efectividad Financiera de la Gran Industria de Bebidas Alcohólicas en Colombia</i> Jorge Alberto Rivera Godoy, Universidad del Valle	
	<i>El Uso del Dinero en el Costo, Gasto e Inversión en la Sociedad Familiar</i> Héctor Priego Huertas, Universidad de Colima México Alejandro Rodríguez Vázquez, Universidad de Colima México Francisco Preciado Álvarez, Universidad de Colima México Alfonso Alcocer Maldonado, Universidad de Colima México	
	<i>Impacto de la Pandemia Covid-19 en la Producción Agrícola Mexicana</i> Silvia Mata Zamores, Universidad Autónoma de Aguascalientes María Guadalupe Martínez Alba, Universidad Autónoma de Aguascalientes Edgar Saay Alvarado Padilla, Comité Estatal de Sanidad Vegetal de Aguascalientes Mario Alberto Franco Sánchez, Promotora Técnica Industrial Jorge Iván Alvarado Padilla, Instituto Nacional de Investigaciones Forestales, Agrícolas y Pecuarias Carlos Alberto García Munguía, Universidad de Guanajuato Gonzalo Maldonado Guzmán, Universidad Autónoma de Aguascalientes J. Refugio Lucio Castañeda, Secretaría de Desarrollo Rural y Agroempresarial	

	INTERNET SESSION ROOM: www.theibfr.com/internet-session/	TIME: CONTINUOUS
	SESSION TRACK	MANAGEMENT, FINANCE
	SESSION CHAIR	Mercedes Jalbert, The IBFR
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	<i>La Gestión por Procesos Empresariales y el Desempeño de los Trabajadores: Empresa Automotriz de Ramos Arizpe, Coahuila, México</i> Roldán Rodríguez Ruiz, Universidad Autónoma de Coahuila Jesús Alberto Montalvo Morales, Universidad Autónoma de Coahuila Yazmín Guadalupe Cervantes Ávila, Universidad Autónoma de Coahuila Francisco Javier García Rincón, Universidad Autónoma de Coahuila Baltazar Rodríguez Villanueva, Universidad Autónoma de Coahuila	
	<i>Los Procesos de Negocio Como Instrumentos Catalizadores en la Implementación de Estrategias</i> María Susana Hernández Bonilla, Universidad Nacional Autónoma de México	

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). All times are Hawaiian Standard Time.

	ROOM: Zoom Room	TIME: JANUARY 4, 2021, MONDAY 1:00 - 2:50
	SESSION TRACK	ACCOUNTING, FINANCE
	SESSION CHAIR	Daniel Folkinshteyn, Rowan University
ENGLISH	<i>A Case Study of ASC 842 Lease Accounting</i> Umopathy Ananthanarayanan, Peter Harris, New York Institute of Technology Terrance Jalbert, University of Hawaii-Hilo	
	<i>Financial Experts on the Audit Committee: Wolves in Sheep's Clothing?</i> Daniel Folkinshteyn, Rowan University	
	<i>An Empirical Examination of the Drivers of Auditor Disengagement and Dismissal: Do Financial Measures Dominate Nonfinancial Measures</i> Daniel Acheampong, Florida Gulf Coast University Tanya Benford, Florida Gulf Coast University	

	ROOM: Zoom Room	TIME: JANUARY 4, 2021, MONDAY 3:00 - 4:50
	SESSION TRACK	MARKETING, PUBLIC ADMINISTRATION
	SESSION CHAIR	Pedro Santiago Mateo, Universidad Autónoma Benito Juárez de Oaxaca
SPANISH	<i>Comportamiento del Consumidor de Alimentos en Tiempos de COVID-19: Caso Cartagena</i> María Eugenia Navas Ríos, Universidad de Cartagena Mayle Contreras Campuzano, Universidad de Cartagena Dayra Michelle Palacio Vivanco, Universidad de Cartagena Emperatriz Londoño Aldana, Universidad de Cartagena	
	<i>Evidencia Científica y Gestión de las Políticas Públicas en el Ámbito Educativo</i> Betزابé del Rosario Maldonado Mera, Universidad de Las Fuerzas Armadas-ESPE	

ROOM: Zoom Room		TIME: JANUARY 5, 2021, TUESDAY 8:00 - 9:50
SESSION TRACK	MANAGEMENT	
SESSION CHAIR	Brenda Alejandra Méndez-Torres, Universidad Popular Autónoma del Estado de Puebla	
ENGLISH	<i>Sales Analysis for Industrial Supplies, in a Retail Store, During COVID-19</i> Brenda Alejandra Méndez-Torres, Universidad Popular Autónoma del Estado de Puebla Patricia Cano-Olivos, Universidad Popular Autónoma del Estado de Puebla	
	<i>Factors Affecting the Adoption of Artificial Intelligence in Healthcare</i> Magda Hercheui, University College London Gianluca Mech, University College London	
	<i>Comparison of the Organizational Climate in Teachers of a Business School in Mexico</i> Eduardo Alejandro Carmona, Universidad Autónoma de Zacatecas Leticia del Carmen Ríos Rodríguez, Universidad Autónoma de Zacatecas Leonel Ruvalcaba Arredondo, Universidad Autónoma de Zacatecas	

ROOM: Zoom Room		TIME: JANUARY 5, 2021, TUESDAY 10:00 - 11:50
SESSION TRACK	BUSINESS EDUCATION, MANAGEMENT, MARKETING	
SESSION CHAIR	Betzabé del Rosario Maldonado Mera, Universidad de Las Fuerzas Armadas-ESPE	
SPANISH	<i>La Viabilidad Financiera del Aprovechamiento del Desecho Sólido de la Producción de Mezcal para la Elaboración de Bloques de Construcción (Adobes Sustentables): El Caso de "El Rey de Matatlán" en Oaxaca, México</i> Pedro Santiago Mateo, Universidad Autónoma Benito Juárez de Oaxaca Rosa María Velázquez Sánchez, Universidad Autónoma Benito Juárez de Oaxaca Jesús Gómez Velázquez, Instituto Politécnico Nacional	
	<i>El Adulto Mayor en Cartagena de Indias: Necesidades, Gustos y Preferencias por las Prendas de Vestir</i> Emperatriz Londoño Aldana, Universidad de Cartagena María Eugenia Navas Ríos, Universidad de Cartagena Wilson Enrique Pérez Ríos, Universidad de Cartagena	
	<i>Factores Que Inciden en la Intención Emprendedora de Estudiantes del Nivel Bachillerato</i> Betzabé del Rosario Maldonado Mera, Universidad de Las Fuerzas Armadas-ESPE Nicole Carolina Morales Ortega, Unidad Educativa Fiscal "24 de Mayo"	

	ROOM: Zoom Room	TIME: JANUARY 5, 2021, TUESDAY 1:00 - 2:50
	SESSION TRACK	ACCOUNTING, BUSINESS EDUCATION, PUBLIC ADMINISTRATION
	SESSION CHAIR	Benedict E. DeDominicis, Catholic University of Korea
ENGLISH	<i>How Are Economic, Social and Political Variables Affected in Different Latin American and Caribbean Countries?</i> Andrea Smith-Hunter, Siena College Avni Patel, Siena College Parneet Kaur, Siena College James Nolan, Siena College	
	<i>A Case Study of ASC 606-Revenue Recognition with Customers</i> Peter Harris, New York Institute of Technology	
	<i>American Economic Nationalism: Corporatist, Neoliberal and Neo-corporatist Political Strategic Responses to Contemporary Global Systemic Crises</i> Benedict E. DeDominicis, Catholic University of Korea	

	ROOM: Zoom Room	TIME: JANUARY 6, 2021, WEDNESDAY 8:00 - 9:50
	SESSION TRACK	FINANCE
	SESSION CHAIR	Peter Harris, New York Institute of Technology
ENGLISH	<i>Project Return and Its Impact on Overall Portfolio Returns Risk in African Capital Markets: A Validation of Negativity in Relationship</i> Abubakar Sadiq Saleh, University of Abuja, Nigeria Umar Abbas Ibrahim, Nile University of Nigeria, Abuja	
	<i>The Impact of Funding your Child's Education on Retirement Choices</i> Terrance Jalbert, University of Hawaii-Hilo Jonathan Stewart, Abilene Christian University Gene Johnson, University of Hawaii-Hilo	

	ROOM: Zoom Room	TIME: JANUARY 6, 2021, WEDNESDAY 10:00 - 11:50
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	SESSION CHAIR	Mercedes Jalbert, The Institute for Business and Finance Research
SPANISH	<i>Adultos Mayores, Tecnología y Redes Sociales</i>	
	Emperatriz Londoño Aldana, Universidad de Cartagena	
	Tare Corcho Garcia , Universidad de Cartagena	
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	<i>Aproximación al Estudio del Derecho Internacional Privado</i>	
	Betzabé del Rosario Maldonado Mera, Universidad de Las Fuerzas Armadas-ESPE	
	Juan Carlos Morales, Universidad Indoamérica	

	ROOM: Zoom Room	TIME: JANUARY 6, 2021, WEDNESDAY 2:00 - 3:50
	SESSION TRACK	ACCOUNTING, PUBLIC ADMINISTRATION
	SESSION CHAIR	Daniel Acheampong, Florida Gulf Coast University
ENGLISH	<i>Effects of the Use of Estimates Per FASB ASC 606 to the Construction Industry</i>	
	Peter Harris, New York Institute of Technology	
	Mercedes Jalbert, The IBFR	
	<i>The EU's Common Agricultural Policy and Bulgaria: Critiquing the New York Times 2019 Expose of Alleged CAP Corruption</i>	
	Benedict E. DeDominicis, Catholic University of Korea	
	<i>Empirical Evidence of CPE Requirements Impact on CPA Licensure</i>	
	Daniel Acheampong, Florida Gulf Coast University	
	Tanya Benford, Florida Gulf Coast University	

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Sonia Coto, Office Assistant, The IBFR

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

Johanna Viquez

SESSION CHAIRS

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

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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.

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

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Escuela Nacional de Estudios Superiores Unidad León
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