

GLOBAL CONFERENCE ON
BUSINESS AND FINANCE

CONFERENCE PROGRAM

*Hawaii, USA
January 4-6, 2021*

The Institute for Business and Finance Research

GLOBAL

IBFR

TheIBFR.COM

Table of Contents

Letter from the Conference Chair.....	2
Conference Etiquette.....	4
The Institute for Business and Finance Research.....	5
Journals.....	6
Editorial Advisory Boards.....	8
Future Conferences.....	16
Schedule of Events.....	17
Summary of Onsite Sessions.....	18
Presentation Equipment.....	19
Paper Sessions.....	20
Non-Presenting Participants.....	28
Staff Members.....	28
Session Chairs.....	28
Awards.....	29
Index of Participants.....	34
Universities, Institutions and Firms Represented.....	36
Countries Represented.....	39

**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 onference 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.

Editorial Advisory Boards

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

Terrance Jalbert, Editor in Chief

Mercedes Jalbert, Managing Editor

Editorial Advisory Board

James E. Briley

Northeastern State University

Salem Lotfi Boumediene

Montana State University Billings

Yahn-Shir Chen

University of Science and Technology

E.M. Ekanayake

Bethune-Cookman University

Gary M. Fleischman

Texas Tech University

Zi-Yi Guo

Wells Fargo Bank, N.A.

Han-Ching Huang

Chung Yuan Christian University

Stoyu Ivanov

San José State University

Lynda S. Livingston

University of Puget Sound

Romilda Mazzotta

University of Calabria

Rajesh Mohnot

Middlesex University

Linda Naimi

Purdue University

Charles Rambo

University of Nairobi

Eduardo Sandoval

Universidad Católica de la Santísima
Concepción

Jonathan Stewart

Abilene Christian University

Dirk Swagerman

University of Groningen

Ranjini Thaver

Stetson University

Gianfranco A. Vento

Regent's College

Devrim Yaman

Western Michigan University

The International Journal of Business and Finance Research (ISSN: 1931-0269 print ISSN: 2157-0698 online) has been published continuously since 2007. The Journal publishes high-quality articles in all areas of finance, accounting and economics. Theoretical, empirical and applied manuscripts are welcome for publication consideration. All papers submitted to the Journal are blind reviewed. The Journal is distributed in print and electronically through Social Science Research Network (SSRN), EBSCOhost Publishing, Research Papers in Economics (RePEc) and The 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)

Terrance Jalbert, Editor in Chief

Mercedes Jalbert, Managing Editor

Editorial Advisory Board

Jeff Anstine
North Central College

Raymond Cairo
University of Surrey

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

Qiang Gong
*Southwestern University of Finance
and Economics*

Azucena Leticia Herrera Aguado
Universidad Tecnológica de Puebla

Venus Ibarra
Ateneo de Manila University

Mary Beth McCabe
National University

Mark C. Johlke
Bradley University

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

Charles Rambo
University of Nairobi

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

Janet L. Walsh
Birchtree Global, LLC

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)

Terrance Jalbert, Editor in Chief

Mercedes Jalbert, Managing Editor

Editorial Advisory Board

Hussein Al-Tamimi
University of Sharjah

Jeff Anstine
North Central College

Zulal Denaux
Valdosta State University

Giuseppe Galoppo
University of Tuscia - Viterbo

Michael Godfrey
University of Wisconsin Oshkosh

Linda Naimi
Purdue University

Ana Isabel Ordóñez Parada
Universidad Autónoma de Chihuahua

Matthew Royle
Valdosta State University

Eduardo Sandoval
*Universidad Católica de la Santísima
 Concepción*

Paolo Tenuta
*University of Calabria
 Concepción*

Erico Wulf
University of La Serena

The Global Journal of Business Research (ISSN: 1931-0277 print and 2157-0191 online) has been published continuously since 2007. The Journal publishes high-quality articles in all areas of business, finance, accounting, economics, management, marketing and related fields. Theoretical, empirical and applied manuscripts are welcome for publication consideration. All papers submitted to the Journal are blind reviewed. The Journal is distributed in print and electronically through Social Science Research Network (SSRN), EBSCOhost Publishing, Research Papers in Economics (RePEc) and The IBFR website. The Journal is permanently archived through Portico. The Journal is indexed in the American Economic Association's EconLit, e-JEL and JEL on CD and 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.

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

Terrance Jalbert, Editor in Chief

Mercedes Jalbert, Managing Editor

Editorial Advisory Board

James E. Briley <i>Northeastern State University</i>	Nirosh Kuruppu <i>Sultan Qaboos University</i>
Jeffrey L. Decker <i>California State University - Chico</i>	Dauda Mohammed <i>Bayero University Kano-Nigeria</i>
Giuseppe Di Biase <i>University "G. D'Annunzio" Chieti and Pescara</i>	Yoko Oguro <i>Meikai University</i>
Gary M. Fleischman <i>Texas Tech University</i>	John J. Shon <i>Fordham University</i>
Glen Hansen <i>Utica College</i>	Antonella Silvestri <i>University of Calabria</i>
Peter Harris <i>New York Institute of Technology</i>	Jonathan Stewart <i>Abilene Christian University</i>
Krzysztof Kluza <i>Warsaw School of Economics (SGH)</i>	Ronald Stunda <i>Valdosta State University</i>
	Gianfranco A. Vento <i>Regent's College</i>

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

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

Terrance Jalbert, Editor in Chief

Mercedes Jalbert, Managing Editor

Editorial Advisory Board

William Bealing
Shippensburg University

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

Katherine Kinkela
Iona College

András Kun
University of Debrecen

Deneb Elí Magaña Medina
*Universidad Juárez Autónoma de
Tabasco*

Linda Naimi
Purdue University

*Maria Teresa Nardo
University of Calabria*

Francis Petit
Fordham University

Siu Kay Pun
*Nanyang Technological University,
Singapore*

*Maurizio Rija
University of Calabria*

Juan Rositas-Martinez
Universidad Autónoma de Nuevo León

Arup Sen
D'Youville College

*Richard Weaver
National University*

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

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

Terrance Jalbert, Editor in Chief

Mercedes Jalbert, Managing Editor

Editorial Board

Paolo Agnese <i>LUISS Guido Carli University</i>	Katherine Kinkela <i>Iona College</i>
Khaled Aljifri <i>United Arab Emirates University</i>	Susan J. Kowalewski <i>Dyouville College</i>
Jeff Anstine <i>North Central College</i>	Michael Mahoney <i>Wagner College</i>
Raymond Cairo <i>University of Surrey</i>	Kalpana Pai <i>Saint Mary's College of California</i>
Paolo Capuano <i>Università degli Studi di Roma "La Sapienza"</i>	Francis Petit <i>Fordham University</i>
Benedict E. DeDominicis <i>Catholic University of Korea</i>	Laetitia Pozniak <i>University of Mons</i>
Peter Geczy <i>National Institute of Advanced Industrial Science and Technology</i>	Rafael F. Romero <i>SUNY Polytechnic Institute</i>
Michael Godfrey <i>University of Wisconsin Oshkosh</i>	Stefania Veltri <i>University of Calabria</i>
Peter Harris <i>New York Institute of Technology</i>	Yi-Fang Yang <i>Chang Jung Christian University</i>
	Lucila Zárraga Cano <i>Universidad del Caribe</i>

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)

Terrance Jalbert, Co-Editor in Chief

Mercedes Jalbert, Co-Editor in Chief

Editorial Advisory Board

Francisco Arturo Bribiescas Silva
Univ. Autónoma de Ciudad Juárez
 Mario Rene Chan Magaña
Univ. Tecnológica Regional del Sur
 María Del Rosario Demuner Flores
Univ. Autónoma del Estado de Mexico
 Elida E. Herrera-Rodríguez
 Universidad de Panamá
 Grettel Keane
Keane Consulting
 Virginia López T.
Univ. Autónoma de Baja California
 Rafael Marrero Díaz
University of Puerto Rico
 Rafaela Martínez Méndez
Universidad Autónoma de Puebla
 Aurora Irma Máynez Guaderrama
Univ. Autónoma de Ciudad Juárez
 Juan Nicolas Montoya Monsalve
Universidad Nacional de Colombia

Antonio Emmanuel Pérez Brito
Universidad Autónoma de Yucatán
 Martín Romero Castillo
Escuela Nacional de Estudios Superiores Unidad León, Universidad Nacional Autónoma de México
 Eduardo Sandoval
Universidad Católica de la Santísima Concepción
 Jose Antonio Tello Avila
Universidad de Talca
 Omar Terán V.
Centro Univ. UAEM Amecameca
 José Isabel Urciaga-García
Universidad de La Salle Bajío, A.C.
 Gianfranco A. Vento
Regent's College
 Erico Wulf
University of La Serena

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

Terrance Jalbert, Co-Editor in Chief

Mercedes Jalbert, Co-Editor in Chief

Editorial Advisory Board

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

Luis Alfredo Argüelles Ma
Universidad Autónoma de Campeche

Marisa Daniela Goytia
Universidad Nacional de Rosario

Elida E. Herrera-Rodríguez
Universidad de Panama

Carmen Elisa Lerma Cruz
Universidad Autónoma de Occidente

Betzabé del Rosario Maldonado Mera
 Universidad de las Fuerzas Armadas
 ESPE

Sonia Elizabeth Maldonado-Radillo
Univ. Autónoma de Baja California

María Marlene Martín Méndez
Universidad Autónoma de Yucatán

Germán Aníbal Narváez Vásquez

*Instituto Tecnológico y de Estudios
 Superiores de Monterrey*

José Manuel Osorio Atondo
Universidad Estatal de Sonora

Jodie Padilla Lozano
Universidad de Buenos Aires

Carmen Ríos Figueroa
Universidad del Este

Vicente Safón
University of Valencia

Miguel Ángel Vargas del Ángel
Universidad Autónoma Chapingo

Gianfranco A. Vento
Regent's College

Lizzette Velasco Aulcy
 Univ. Autónoma de Baja California

Graciela de las Mercedes Vidal Carvajal
Universidad La República

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

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 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
SPANISH	<i>Finanzas Personales para los Jóvenes Universitarios</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>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	
	<i>La Planeación Estratégica y su Utilización en los Sistemas Médicos de Emergencia</i> Ángel Arreola-Sánchez, Universidad Veracruzana Omar Juárez Rivera, Universidad Veracruzana Armando Juárez Santiago, Universidad Veracruzana Yara Anahí Jiménez Nieto, Universidad Veracruzana Patricia Espinosa García, Universidad Veracruzana	

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> Betzabé 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
	SESSION TRACK	MARKETING, MANAGEMENT, PUBLIC ADMINISTRATION
	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 García, Universidad de Cartagena Hernan Julio Peñaranda, Universidad de Cartagena	
	<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	
	<i>Clima Organizacional en el Instituto Tecnológico Superior Zacatecas Occidente, Sombrerete, Zacatecas</i> Víctor Manuel Pérez García, Instituto Tecnológico Superior Zacatecas Occidente Eduardo Alejandro Carmona, Universidad Autónoma de Zacatecas Rubén Chávez Cháirez, Universidad Autónoma de Zacatecas Sergio Humberto Palomo Juárez, Universidad Autónoma de Zacatecas Marco Iván Ceceñas Jacquez, Instituto Tecnológico Superior Zacatecas Occidente	

	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	

IBFR STAFF

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

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

Sonia Coto, Office Assistant, The IBFR

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.

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:

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

Daniel Folkinshteyn, Rowan University

Pedro Santiago Mateo, Universidad Autónoma Benito Juárez de Oaxaca

Brenda Alejandra Méndez-Torres, Universidad Popular Autónoma del Estado de Puebla

Betzabé del Rosario Maldonado Mera, Universidad de Las Fuerzas Armadas-ESPE

Benedict E. DeDominicis, Catholic University of Korea

Peter Harris, New York Institute of Technology

Daniel Acheampong, Florida Gulf Coast University

Mercedes Jalbert, The Institute for Business and Finance Research

Terrance Jalbert, University of Hawaii Hilo

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.

SILVER AWARD WINNERS

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:

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

Pittsburg State University

Rowan University

LEADERSHIP AWARD WINNERS

This award is given in recognition of an ongoing commitment to faculty development and in appreciation of research support provided to the academic communities. Congratulations to:

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

Catholic University of Korea

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 30 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 30 por ciento de los artículos sometidos se les honra con este reconocimiento. Felicitamos sinceramente a los ganadores.

BUSINESS EDUCATION & ACCREDITATION

Comparison of the Organizational Climate in Teachers of a Business School in Mexico

Eduardo Alejandro Carmona, Universidad Autónoma de Zacatecas

Leticia del Carmen Ríos Rodríguez, Universidad Autónoma de Zacatecas

Leonel Ruvalcaba Arredondo, Universidad Autónoma de Zacatecas

GLOBAL JOURNAL OF BUSINESS RESEARCH

The EU's Common Agricultural Policy and Bulgaria: Critiquing the New York Times 2019 Expose of Alleged CAP Corruption

Benedict E. DeDominicis, Catholic University of Korea

Open Innovation and the Circular Economy a Strategy to Increase Corporate Performance for Mexican SMEs

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

Sales Analysis for Industrial Supplies, in a Retail Store, During COVID-19

Brenda Alejandra Méndez-Torres, Universidad Popular Autónoma del Estado de Puebla
 Patricia Cano-Olivos, Universidad Popular Autónoma del Estado de Puebla

Factors Affecting the Adoption of Artificial Intelligence in Healthcare

Magda Hercheui, University College London
 Gianluca Mech, University College London

INTERNATIONAL JOURNAL OF BUSINESS AND FINANCE RESEARCH

Micropolitan Statistical Areas and the Business Cycle: The Case of the Plains Region

Bienvenido S. Cortes, Pittsburg State University

Financial Experts on the Audit Committee: Wolves in Sheep's Clothing?

Daniel Folkinshteyn, Rowan University

INTERNATIONAL JOURNAL OF MANAGEMENT AND MARKETING RESEARCH

The E-commerce Generator of Profitability in SMEs in the Region of Guaymas

Ana Andrea López Ramos, Instituto Tecnológico de Sonora, México
 Luis Enrique Valdez-Juárez, Instituto Tecnológico de Sonora, México

Relation between Executive Compensation & EVA, and Accounting Performance Indicators for Canadian Listed Companies on Toronto Stock Exchange

Sekhar Amba, New York Institute of Technology
 Devinder Singh, CIBC

REVIEW OF BUSINESS & FINANCE STUDIES

A Case Study of ASC 842 Lease Accounting

Umapathy Ananthanarayanan,
 Peter Harris, New York Institute of Technology
 Terrance Jalbert, University of Hawaii-Hilo

American Economic Nationalism: Corporatist, Neoliberal and Neo-corporatist Political Strategic Responses to Contemporary Global Systemic Crises

Benedict E. DeDominicis, Catholic University of Korea

REVISTA GLOBAL DE NEGOCIOS

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

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

Evidencia Científica y Gestión de las Políticas Públicas en el Ámbito Educativo

Betzabé del Rosario Maldonado Mera, Universidad de Las Fuerzas Armadas-ESPE

Hacia un Financiamiento Más Estratégico en México

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)

REVISTA INTERNACIONAL ADMINISTRACION & FINANZAS

La Efectividad Financiera de la Gran Industria de Bebidas Alcohólicas en Colombia
Jorge Alberto Rivera Godoy, Universidad del Valle

La Gestión por Procesos Empresariales y el Desempeño de los Trabajadores: Empresa Automotriz de Ramos Arizpe, Coahuila, México

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

El Adulto Mayor en Cartagena de Indias: Necesidades, Gustos y Preferencias por las Prendas de Vestir

Emperatriz Londoño Aldana, Universidad de Cartagena
María Eugenia Navas Ríos, Universidad de Cartagena
Wilson Enrique Pérez Ríos, Universidad de Cartagena

BEST IN SESSION AWARD WINNERS (BISA)

INTERNET SESSION

Open Innovation and the Circular Economy a Strategy to Increase Corporate Performance for Mexican SMEs

Luis Enrique Valdez-Juárez, Instituto Tecnológico de Sonora, México
Dolores 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

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

Michael Merz, San Jose State University
Kosaku Morioka, Tokyo Keizai University

Theoretical Approaches to Organizational Risk in the Contemporary Economy

Nicoleta Biolan (Dan), Valahia University
Cosmin-Mihai Monac, Valahia University
George Alexandru Ivan, Valahia University
Marius Roșu-Lis, Valahia University

Challenges Regarding Management of the Organization During the Covid-19 Pandemic

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

Healthcare Co-Creation Decision-Making Processes: The Role of Patients' Willingness and Ability to Co-Create Value

Miwa Merz, San Jose State University

Desempeño Financiero de la Gran Empresa Comercializadora de Vehículos Automotores Nuevos en Colombia
Jorge Alberto Rivera Godoy, Universidad del Valle

Hacia un Financiamiento Más Estratégico en México

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)

La Efectividad Financiera de la Gran Industria de Bebidas Alcohólicas en Colombia

Jorge Alberto Rivera Godoy, Universidad del Valle

La Planeación Estratégica y su Utilización en los Sistemas Médicos de Emergencia

Ángel Arreola-Sánchez, Universidad Veracruzana

Omar Juárez Rivera, Universidad Veracruzana

Armando Juárez Santiago, Universidad Veracruzana

Yara Anahí Jiménez Nieto, Universidad Veracruzana

Patricia Espinosa García, Universidad Veracruzana

ONSITE VIRTUAL SESSIONS*Financial Experts on the Audit Committee: Wolves in Sheep's Clothing?*

Daniel Folkinshteyn, Rowan University

Comportamiento del Consumidor de Alimentos en Tiempos de COVID-19: Caso Cartagena

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

Factors Affecting the Adoption of Artificial Intelligence in Healthcare

Magda Hercheui, University College London

Gianluca Mech, University College London

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

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

American Economic Nationalism: Corporatist, Neoliberal and Neo-corporatist Political Strategic Responses to Contemporary Global Systemic Crises

Benedict E. DeDominicis, Catholic University of Korea

Project Return and Its Impact on Overall Portfolio Returns Risk in African Capital Markets: A Validation of Negativity in Relationship

Abubakar Sadiq Saleh, University of Abuja, Nigeria

Umar Abbas Ibrahim, Nile University of Nigeria, Abuja

Adultos Mayores, Tecnología y Redes Sociales

Emperatriz Londoño Aldana, Universidad de Cartagena

Tare Corcho García, Universidad de Cartagena

Hernan Julio Peñaranda, Universidad de Cartagena

Aproximación al Estudio del Derecho Internacional Privado

Betzabé del Rosario Maldonado Mera, Universidad de Las Fuerzas Armadas-ESPE

Juan Carlos Morales, Universidad Indoamérica

Clima Organizacional en el Instituto Tecnológico Superior Zacatecas Occidente, Sombrerete, Zacatecas

Víctor Manuel Pérez García, Instituto Tecnológico Superior Zacatecas Occidente

Eduardo Alejandro Carmona, Universidad Autónoma de Zacatecas

Rubén Chávez Cháirez, Universidad Autónoma de Zacatecas

Sergio Humberto Palomo Juárez, Universidad Autónoma de Zacatecas

Marco Iván Ceceñas Jacquez, Instituto Tecnológico Superior Zacatecas Occidente

*Empirical Evidence of CPE Requirements Impact on CPA Licensure***Daniel Acheampong**, Florida Gulf Coast University

Tanya Benford, Florida Gulf Coast University

Index of Participants

Aceves-Mejía, Mario	22, 30, 32	Guo, Zi-Yi	8
Acheampong, Daniel	24, 27, 28, 33	Hansen, Glen	11
Agnese, Paolo	13	Harris, Peter	11, 13, 24, 26, 27, 28, 30
Alcocer Maldonado, Alfonso	22, 23	Hercheui, Magda	25, 30, 32
Aljifri, Khaled	13	Hernández Bonilla, María Susana	23
Al-Tamimi, Hussein	10	Hernández-Contreras, Rufina Georgina	22, 30, 32
Alvarado Padilla, Edgar Saay	22	Herrera Aguado, Azucena Leticia	9
Alvarado Padilla, Jorge Iván	22	Herrera-Rodríguez, Elida E.	14, 15
Amba, Sekhar	20, 30	Huang, Han-Ching	8
Ananthanarayanan, Umapathy	24, 30	Ibarra, Venus	9
Anstine, Jeff	9, 10, 13	Ibrahim, Umar Abbas	26, 32
Araiza Garza, Ma. Zóchitl	15	Ivan, George Alexandru	20, 21, 31
Argüelles Ma, Luis Alfredo	15	Ivanov, Stoyu	8
Arreola-Sánchez, Ángel	23, 32	Jalbert, Mercedes	2, 3, 8, 9, 10, 11, 12, 13, 14, 15, 22, 23, 27, 28
Bealing, William	12	Jalbert, Terrance	8, 9, 10, 11, 12, 13, 14, 15, 20, 21, 24, 26, 28, 30
Benford, Tanya	24, 27, 33	Jiménez Nieto, Yara Anahí	23, 32
Biolan (Dan), Nicoleta	21, 31	Johlke, Mark C.	9
Boumediene, Salem Lotfi	8	Johnson, Gene	26
Bribiescas Silva, Francisco Arturo	14	Juárez Rivera, Omar	23, 32
Briley, James E.	8, 11	Juárez Santiago, Armando	23, 32
Cairo, Raymond	9, 13	Julio Peñaranda, Hernan	27, 32
Cano-Olivos, Patricia	25, 30	Kaur, Parneet	26
Capuano, Paolo	13	Keane, Grettel	14
Carmona, Eduardo Alejandro	25, 27, 29, 33	Kinkela, Katherine	12, 13
Ceceñas Jacquez, Marco Iván	27, 33	Kluza, Krzysztof	11
Cervantes Ávila, Yazmín Guadalupe	23, 31	Kowalewski, Susan J.	13
Cervantes Rosas, María de los Ángeles	20, 29, 31	Kun, András	12
Chan Magaña, Mario Rene	14	Kuruppu, Nirosh	11
Chávez Cháirez, Rubén	27, 33	Leitner-Hanetseder, Susanne	21
Chen, Yahn-Shir	8	Lerma Cruz, Carmen Elisa	15
Contreras Campuzano, Mayle	24, 32	Livingston, Lynda S.	8
Corcho García, Tare	27, 32	Londoño Aldana, Emperatriz	24, 25, 27, 31, 32
Córdova Quijada, Blanca Estela	20, 29, 31	López Ramos, Ana Andrea	20, 30
Cortes, Bienvenido S.	21, 30	López T., Virginia	14
Coto, Sonia	28	Lotfi Boumediene, Salem	8
Darmann, Lydiá	21	Lucio Castañeda, J. Refugio	22
De Ita-Varela, Daniela Ximena	22, 30, 32	Magaña Medina, Deneb Elí	12
Decker, Jeffrey L.	11	Mahoney, Michael	13
DeDominicis, Benedict E.	13, 26, 27, 28, 29, 30, 32	Maldonado Guzmán, Gonzalo	22
Demuner Flores, María Del Rosario	14	Maldonado Mera, Betzabé del Rosario	15, 24, 25, 27, 28, 30, 32
<i>Denaux, Zula</i>	10	Maldonado-Radillo, Sonia Elizabeth	15
Di Biase, Giuseppe	11	Marrero Díaz, Rafael	14
Eisl, Christoph	21	Martín Méndez, María Marlene	15
Ekanayake E.M.	8	Martínez Alba, María Guadalupe	22
Espinosa García, Patricia	23, 32	Martínez Méndez, Rafaela	14
Fleischman, Gary M.	8, 11	Mata Zamores, Silvia	22
Folkinshteyn, Daniel	24, 28, 30, 32	Máynez Guaderrama, Aurora Irma	14
Franco Sánchez, Mario Alberto	22	Mazzotta, Romilda	8
Gallardo-Vázquez, Dólores	20, 29, 31	Mech, Gianluca	25, 30, 32
Galloppo, Giuseppe	10	Méndez-Torres, Brenda Alejandra	25, 28, 30
García Munguía, Carlos Alberto	22	Merz, Michael	20, 31
García Rincón, Francisco Javier	23, 31	Merz, Miwa	21, 31
Geczy, Peter	9, 12, 13	Mohammed, Dauda	11
Godfrey, Michael	10, 13	Mohnot, Rajesh	8
Gómez Velázquez, Jesús	25, 30, 32		
Gong, Qiang	9		
Goytia, Marisa Daniela	15		

Monac, Cosmin-Mihai	20, 21, 31	<i>Romero, Rafael F.</i>	13
Montalvo Morales, Jesús Alberto	23, 31	Rositas-Martinez, Juan.....	12
Montoya Monsalve, Juan Nicolas.....	14	Roşu-Lis, Marius	20, 21, 31
Morales Ortega, Nicole Carolina	25	Royle, Matthew	10
Morales, Juan Carlos.....	27, 32	Ruvalcaba Arredondo, Leonel.....	25, 29
Morioka, Kosaku	20, 31	Safón, Vicente.....	15
Naimi, Linda	8, 10, 12	Saleh, Abubakar Sadiq	26, 32
Narváez Vásquez, Germán Anibal	15	Sandoval, Eduardo.....	8, 10, 14
Navas Ríos , María Eugenia	24, 31, 32	Santiago Mateo, Pedro	24, 25, 28, 30, 32
Navas Ríos, María Eugenia	25	Sen, Arup.....	12
Nolan, James	26	Shon, John J.	11
<i>Oguro, Yoko</i>	11	Silvestri, Antonella	11
Ordóñez Parada, Ana Isabel	10	Singh, Devinder	20, 30
Osorio Atondo, José Manuel	15	Smith-Hunter, Andrea.....	26
Padilla Lozano, Jodie.....	15	Stewart, Jonathan.....	8, 11, 26
Padilla-Lozano, Carmen.....	9	Stunda, Ronald	11
Pai, Kalpana	13	Swagerman, Dirk.....	8
Palacio Vivanco, Dayra Michelle	24, 32	Tello Avila, Jose Antonio	14
Palomo Juárez, Sergio Humberto.....	27, 33	Tenuta, Paolo	10
Patel, Avni	26	Terán V., Omar	14
Pérez Brito, Antonio Emmanuel	14	Thaver, Ranjini.....	8
Pérez García, Víctor Manuel	27, 33	Urciaga-García, José Isabel	14
Pérez Ríos, Wilson Enrique	25, 31	Valdez-Juárez, Luis Enrique	20, 29, 30, 31
Petit, Francis	12, 13	Vargas del Ángel, Miguel Ángel	15
Pozniak, Laetitia	13	Vasilescu (Roşu-Lis), Andreea-Diana.....	20, 21, 31
Preciado Álvarez, Francisco	22, 23	Velasco Aulcy, Lizzette	15
Priego Huertas, Héctor.....	22, 23	Velázquez Sánchez, Rosa María	25, 30, 32
Pun, Siu Kay.....	12	Veltri, Stefania.....	13
Rambo, Charles.....	8, 9	Vento, Gianfranco A.....	8, 11, 14, 15
Ramos Escobar, Elva Alicia	20, 29, 31	Vidal Carvajal, Graciela de las Mercedes	15
<i>Rija, Maurizio</i>	12	Viquez, Johanna	28
Ríos Figueroa, Carmen	15	Walsh, Janet L.	9
Ríos Rodríguez, Leticia del Carmen	25, 29	Wang, Ya-Hui	9
Rivera Godoy, Jorge Alberto	22, 31, 32	<i>Weaver, Richard</i>	12
Rodríguez Ruiz, Roldán.....	23, 31	Wulf, Erico	10, 14
Rodríguez Vázquez, Alejandro	22, 23	Yaman, Devrim.....	8
Rodríguez Villanueva, Baltazar	23, 31	Yang, Yi-Fang.....	13
Romero Castillo, Martín.....	14	Zárraga Cano, Lucila	13

Universities, Institutions and Firms Represented

Abilene Christian University
Ateneo de Manila University
Bayero University Kano-Nigeria
Benemérita Universidad Autónoma de Puebla (BUAP)
Bethune-Cookman University
Birchtree Global, LLC
Bradley University
CIBC
California State University - Chico
Catholic University of Korea
Centro Universitario UAEM Amecameca
Chang Jung Christian University
Chung Yuan Christian University
College of Professional Studies
Comité Estatal de Sanidad Vegetal de Aguascalientes
D'Youville College
Escuela Nacional de Estudios Superiores Unidad León
Florida Gulf Coast University
Fordham University
Instituto Nacional de Investigaciones Forestales, Agrícolas y Pecuarias
Instituto Politécnico Nacional
Instituto Tecnológico de Sonora, México
Instituto Tecnológico y de Estudios Superiores de Monterrey
Instituto Tecnológico Superior Zacatecas Occidente
Iona College
LUISS Guido Carli University
Meikai University
Middlesex University
Montana State University Billings
Nanyang Technological University, Singapore
National Chin-yi University of Technology
National Institute of Advanced Industrial Science and Technology (AIST)
National University
New York Institute of Technology
Nile University of Nigeria, Abuja
North Central College
Northeastern State University
Pittsburg State University
Promotora Técnica Industrial
Purdue University
Regent's College
Rowan University
Saint Mary's College of California
San Jose State University
Secretaría de Desarrollo Rural y Agroempresarial
Shippensburg University
Siena College
Southwestern University of Finance and Economics
Stetson University
Sultan Qaboos University
Suny Polytechnic Institute
Texas Tech. University
The IBFR
The Institute for Business and Finance Research
Tokyo Keizai University
Unidad Educativa Fiscal "24 de Mayo"
United Arab Emirates University
Universidad Autónoma Benito Juárez de Oaxaca

Universidad Autónoma Chapingo
Universidad Autónoma de Aguascalientes
Universidad Autónoma de Baja California, México
Universidad Autónoma de Campeche
Universidad Autónoma de Chihuahua
Universidad Autónoma de Ciudad Juárez
Universidad Autónoma de Coahuila
Universidad Autónoma de Coahuila-Monclova
Universidad Autónoma de Nuevo León
Universidad Autónoma de Occidente
Universidad Autónoma de Occidente, México
Universidad Autónoma de Yucatán
Universidad Autónoma de Zacatecas
Universidad Autónoma del Estado de Baja California
Universidad Autónoma del Estado de Mexico
Universidad Católica de la Santísima Concepción
Universidad Católica de Santiago de Guayaquil
Universidad de Buenos Aires
Universidad de Cartagena
Universidad de Colima México
Universidad de Extremadura, España
Universidad de Guanajuato
Universidad de La Salle Bajío, A.C.
Universidad de Las Fuerzas Armadas-ESPE
Universidad de Panama
Universidad de Talca
Universidad del Caribe
Universidad del Valle
Universidad Estatal de Sonora
Universidad Indoamérica
Universidad Juárez Autónoma de Tabasco
Universidad La República
Universidad Nacional Autónoma de México
Universidad Nacional de Colombia
Universidad Nacional de Rosario
Universidad Popular Autónoma del Estado de Puebla
Universidad Tecnológica de Puebla
Universidad Tecnológica Regional del Sur
Universidad Veracruzana
Università degli Studi di Roma "La Sapienza"
University "G. D'Annunzio" Chieti and Pescara, Italy
University College London
University of Abuja, Nigeria
University of Calabria
University of Debrecen
University of Groningen
University of Hawaii-Hilo
University of La Serena
University of Mons
University of Nairobi
University of Puerto Rico
University of Puget Sound
University of Science and Technology
University of Sharjah
University of Surrey
University of Tuscia - Viterbo
University of Applied Sciences Upper Austria
University of Valencia
University of Wisconsin Oshkosh
Utica College
Valahia University

Valdosta State University
Wagner College
Walden University
Warsaw School of Economics (SGH)
Wells Fargo Bank, N.A.
Western Michigan University

COUNTRIES REPRESENTED

Argentina
Austria
Belgium
Chile
China
Colombia
Ecuador
Hungary
Italy
Japan
Japan
Kenya
Korea
México
Nigeria
Oman
Panamá
Philippines
Poland
Puerto Rico
Romania
Singapore
South Korea
Spain
Taiwan (R.O.C.)
The Netherlands
United Arab Emirates
United Kingdom
United States

PUBLICATION OPPORTUNITIES

The International Journal of
R Business and Finance
RESEARCH

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

The International Journal of Business and Finance Research (IJBFR) publishes high-quality articles in all areas of finance, accounting and economics. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit our website www.theibfr.com/our-journals/ for distribution, listings and ranking information.

IJMMR

INTERNATIONAL JOURNAL OF MANAGEMENT AND MARKETING RESEARCH

International Journal of Management and Marketing Research ISSN 1933-3153

The International Journal of Management and Marketing Research (IJMMR) publishes high-quality articles in all areas of management and marketing. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit our website www.theibfr.com/our-journals/ for distribution, listings and ranking information.

Global Journal of
R Business
Research

Global Journal of Business Research
ISSN 1931-0277

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

All papers submitted to the Journal are blind reviewed. Visit our website www.theibfr.com/our-journals/ for distribution, listings and ranking information.



Revista Internacional Administración y Finanzas ISSN 1933-608X

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

All papers submitted to the Journal are blind reviewed. Visit our website www.theibfr.com/our-journals/ for distribution, listings and ranking information.

PUBLICATION OPPORTUNITIES

REVIEW of BUSINESS & FINANCE STUDIES

Review of Business & Finance Studies

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

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

Business Education & Accreditation

Business Education and Accreditation (BEA)

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

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

Accounting & Taxation

Accounting and Taxation (AT)

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

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

REVISTA GLOBAL de NEGOCIOS

Revista Global de Negocios

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

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