

GLOBAL CONFERENCE ON
BUSINESS AND FINANCE

CONFERENCE PROGRAM

*San Jose, Costa Rica
May 24-27, 2022*

The Institute for Business and Finance Research

GLOBAL

IBFR

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

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

Letter from the Conference Chair

On behalf of the Staff and the IBFR, I welcome you to San Jose, Costa Rica and the 33rd Global Conference on Business and Finance. We hope you have a productive conference and enjoy your time in Costa Rica. If we can be of any assistance to you during your time in Costa Rica please do not hesitate to contact us.

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

The 2022 Costa Rica GCBF represents a long-term commitment to bring individuals from around the world together to share their ideas and promote research on business and finance. The response to the conference has been outstanding. We wish to thank you for selecting the GCBF as your research outlet. We also wish to thank the many people that have contributed to making the conference a success. We are delighted to report that the conference is truly a global conference. We have participants from all corners of the globe at this event. These individuals come from a variety of high-quality institutions and will present work on a broad mix of academic issues.

We will soon announced our 2023 events. We hope that you are able to join us at these events. We hope you take the time to enjoy the hotel facilities as well as to take in Costa Rica. Costa Rica is a wonderful destination with much to offer. We recognize that in addition to presenting research and participating in the conference activities, it is also important to relax and rejuvenate yourself. Have some fun! You deserve it! We hope that you will go home refreshed and with a sense of accomplishment.

Warmest Regards,

Mercedes Jalbert
Conference Chair

Carta del Editor

El Instituto y su personal les da la bienvenidos a San Jose, Costa Rica y al 33rd Global Conference on Business and Finance. Esperamos que su participación sea productiva y que disfruten este destino.

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

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

Los congresos GCBF representa un compromiso a larga plazo para unir a nuestros colegas de todos los continentes en nuestros congresos y compartir nuestras ideas, investigación y cultura en una plataforma bilingüe. Deseamos agradecer su participar, la cual hace realidad nuestros objetivos; el realizar un Congreso realmente global con participación de educadores y profesionales de todos partes del mundo.

Pronto anunciaremos nuestros eventos para el 2023. Será un placer el contar con su participación nuevamente.

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

Estamos para asistirles durante el congreso y el futuro.
Saludos Cordiales

Mercedes 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. En 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 59. In addition, the number of citations to articles in our journals increased by about 2 percent per month over the past year. Our journals are now indexed by ZBW Leibniz Information Center for Economics-EconBIZ and other indexes. 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 (IJBFR)*, *International Journal of Management and Marketing Research (IJMMR)*, *Global Journal of Business Research (GJBR)* *Accounting and Taxation (AT)*, *Business Education and Accreditation (BEA)*, *Review of Business & Finance Studies (RBFS)* y *Revista Global de Negocios*.

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

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

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The International Journal of Business and Finance Research (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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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.

United States, 2023

The 34nd Winter Global Conference on Business and Finance will be held in the Unites States.
We will announce the dates in the coming days.

San Jose, Costa Rica, 2023

The 35th Global Conference on Business and Finance will be held in San Jose, Costa Rica. We
will announce the dates in the coming days.

CONGRESOS FUTUROS**United States, 2023**

El Congreso 34nd Global Conference on Business and Finance se realizará en Los Estados
Unidos. Pronto anunciaremos las fechas.

San Jose, Costa Rica, 2023

El Congreso 35th Global Conference on Business and Finance (GCBR) se realizará en San Jose,
Costa Rica en Mayo, 2023. Pronto anunciaremos las fechas.

SCHEDULE OF EVENTS

TUESDAY, May 24, 2022 Martes 24 de Mayo, 2022	
1:00 PM to 7:00 PM	Conference Registration / Registro Conferencia (Girasol)
1:00 PM to 5:00 PM	Internet Session Begins/ Inicio Sesión Internet (Girasol)
5:00 PM to 6:00 PM	Conference Reception (hour'dourves and drinks provided)/(Girasol) sponsored by The IBFR Recepción al Congreso, bocadillos y bebidas seran servidas (Girasol) patrocina el The IBFR
WEDNESDAY, May 25, 2022 Miercoles 25 de Mayo 2022	
7:45 AM to 11:00 AM	Conference Registration/Registro Conferencia (Girasol)
7:45 AM	Coffee Break (Girasol)
8:00 AM to 5:00 PM	Internet Session/Sesión Internet (Girasol)
8:00 AM	Social Event Tours - Depart from Lobby (Limited Space: First Come, First Served)
8:00 AM to 9:50 AM	Concurrent sessions/Sesiones simultaneas (Azalea, Anturios)
9:40 AM	Coffee Break/Refrigerio(Girasol)
10:00 AM to 11:50 AM	Concurrent sessions/Sesiones simultaneas (Azalea, Anturios)
12:00 PM to 1:00 PM	Work Luncheon / Almuerzo de trabajo Sponsored by The IBFR
1:00 PM	Social Event Tours - Depart from Lobby (Limited Space: First Come, First Served)
1:30 PM to 2:50 PM	Concurrent sessions/Sesiones simultaneas (Azalea, Anturios)
2:40 PM	Coffee Break/Refrigerio(Girasol)
3:00 PM to 4:50 PM	Concurrent sessions/Sesiones simultaneas (Girasol, Anturios, Zoom)
5:00 PM- 6:00 PM	Event-After Hours Social ((hour'dourves and drinks provided)/(Girasol/El Patio) sponsored by The IBFR)
THURSDAY, May 26, 2022 Jueves 22 de Mayo 2022	
7:45 AM to 11:00 AM	Conference Registration/Registro Conferencia (Orquideas)
7:45 AM	Coffee Break (Orquideas)
8:00 AM	Social Event Tours - Depart from Lobby (Limited Space: First Come, First Served)
6:00 AM to 7:50 AM	Zoom session/ Sesion Zoom (Zoom)
8:00 AM to 5:00 PM	Internet Session/Sesión Internet (Orquideas)
8:00 AM to 9:50 AM	Concurrent sessions/Sesiones simultaneas (Azalea, Anturios)
9:40 AM	Coffee Break/Refrigerio (Orquideas)
10:00 AM to 11:50 AM	Concurrent sessions/Sesiones simultaneas (Azalea, Anturios)
12 PM to 1:00 PM	Networking Luncheon, Sponsored by The IBFR
1:00 PM	Social Event Tours - Depart from Lobby (Limited Space: First Come, First Served)
1:00 PM to 2:50 PM	Concurrent sessions/Sesiones simultaneas (Azalea, Anturios)
2:40 PM	Coffee Break/Refrigerio (Orquideas)
3:00 PM to 4:50 PM	Concurrent sessions/Sesiones simultaneas (Azalea, Anturios, Zoom)
FRIDAY, May 27, 2022 Viernes 27 de Mayo 2022	
7:45 AM to 11:00 AM	Conference Registration/Registro Conferencia (Orquideas)
7:50 AM	Coffee Break (Orquideas)
8:00 AM	Social Event Tours - Depart from Lobby (Limited Space: First Come, First Served)
6:00 AM to 7:50 AM	Zoom session/ Sesion Zoom (Zoom)
8:00 AM to 11:50 PM	Internet Sessions/Sesión Internet (Orquideas)
8:00 AM to 9:50 AM	Concurrent sessions/Sesiones simultaneas (Anturios, Gardenias)
11:50 AM to 1:00 PM	Lunch break (on your own)/ Almuerzo por cuenta de cada participante
1:00 PM	Social Event Tours - Depart from Lobby (Limited Space: First Come, First Served)
6:30 PM - 9:30 PM	Award Ceremony Dinner / Cena de Premiacion (Orquideas) Best in Session (BISA) & Outstanding Research Awards (ORA) Sponsored by The IBFR
9:30 PM	Conference Ends/Conferencia Finaliza

* All times are Costa Rica Time

Summary of Onsite, Zoom Sessions and Internet Sessions

Summary of Onsite and Zoom Sessions

ROOM	Azalia	Anturios	Zoom
WEDNESDAY			
08:00 AM WEDNESDAY	English Management, MIS & Economics		
10:00 AM	English Economics & Finance	Spanish Finance & Management	
01:00 PM		Spanish Marketing & Business Education	
03:00 PM		Spanish Tourism & Marketing	English Management & Economics
THURSDAY			
06:00 AM			English Management & Business Education
08:00 AM	English Business Education, Economics & Finance	Spanish Economics & Finance	
10:00 AM	English Finance, Business Education & Economics	Spanish Management & Accounting	
01:00 PM	English Management	Spanish Accounting, Management & Business Education	
03:00 PM			English Accounting & Management
FRIDAY			
06:00 AM			English Finance & Management
08:00 AM	English Management		

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

* Autores registros al congreso pueden atender todas las sesiones.

* All times are Costa Rica Standard Time

Summary of Internet Sessions

ROOM	Online at www.theibfr.com/internet-session
TUESDAY, MAY 24, 2022 TO FRIDAY MAY 27, 2022	
Time: Continuous	
	English Management & Finance
	English Management, Public Administration
	English Public Administration & Marketing
	English Management
	Spanish Management
	Spanish Public Administration, Management & Law
	Spanish Law, Finance & Accounting
	Spanish Marketing & Business Education
	Spanish Management
	Spanish Marketing & Management
	Spanish Business Education
	Spanish Finance

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

* Autores registros al congreso pueden atender todas las sesiones.

Presentation Equipment

The conference rooms will each be equipped with an LCD projector, computer and screen. The computers are equipped with Windows 10. The computers will also have Microsoft Office 2010, 2013 or 2016 installed. Please bring your pin drive with data for use with our equipment. In addition, you can connect your computer to the system to display on the screen if you so choose. Use of our equipment with your equipment and files is at your own risk.

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

Las salas de sesiones estarán equipadas con computadora, y un proyector LCD “video beam.” Al utilizar nuestro LCD proyector con su computadora, usted asume todo riesgo de daño a su equipo o archivo o a nuestro equipo. Las salas sesiones **no** estarán equipadas con conexión a internet. Usted solo necesitar traer su Pin Drive (flash drive) con su presentación en PowerPoint.

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).

ENGLISH	INTERNET SESSION ROOM: www.theibfr.com/internet-session/		TIME: CONTINUOUS
	SESSION TRACK	MANAGEMENT, FINANCE	
	SESSION CHAIR	Terrance Jalbert, The IBFR	
	<i>Return and Volatility Spillover Across Stock Markets of the US and Its Major Trading Partners</i> Jae-Kwang Hwang, Virginia State University		
	<i>Trends of Risk Management in the Context of Digitalization</i> Ruxandra Bărbuc (Popescu), Valahia University Cristian Daniel Pop, Valahia University Florin Dimitrescu, Valahia University Ionica Oncioiu, Titu Maiorescu University		

ENGLISH	INTERNET SESSION ROOM: www.theibfr.com/internet-session/		TIME: CONTINUOUS
	SESSION TRACK	PUBLIC ADMINISTRATION, MANAGEMENT	
	SESSION CHAIR	Terrance Jalbert, The IBFR	
	<i>Historical Analogies and the Ukraine Crisis: Comparisons and Contrasts of Interwar German and Post-cold War Serbian and Russian Irredentism and Western Responses</i> Benedict E. Dedominicis, Catholic University of Korea		
	<i>Changing the Role of Managers in Digital Companies</i> Marian Catalin Burcescu, Valahia University Anca-Gabriela Petrescu, Valahia University Mihai Petrescu, Valahia University Sebastian Gabor, Valahia University Alexandra Georgiana Luculescu, Valahia University Ionica Oncioiu, Titu Maiorescu University		

	INTERNET SESSION ROOM: www.theibfr.com/internet-session/		TIME: CONTINUOUS
	SESSION TRACK	PUBLIC ADMINISTRATION, MARKETING	
ENGLISH	SESSION CHAIR	Terrance Jalbert, The IBFR	
	<i>Web3, Hegemony and Anonymity: The Transnational Social Identity Dynamics of Globalized National Political Economic Interdependency</i> Benedict E. Dedominicis, Catholic University of Korea		
	<i>The Brand Communication in Social Networks</i> Ionica Oncioiu, Titu Maiorescu University Diana Andreea Mândricel, Titu Maiorescu University		

ENGLISH	INTERNET SESSION ROOM: www.theibfr.com/internet-session/		TIME: CONTINUOUS
	SESSION TRACK	MANAGEMENT	
	SESSION CHAIR	Terrance Jalbert, The IBFR	
	<i>Implications of Digitalization on It Service Management</i> Marian Simion Cernea, Valahia University Oana Cristina Balacciu (Ene), Valahia University Cosmin-Mihai Monac, Valahia University Aurelian Vrânceanu, Valahia University Ionica Oncioiu , Titu Maiorescu University Florentina-Raluca Bîlcan, Valahia University		
	<i>Corporate Culture: A Key Factor in the Digital World</i> Diana Andreea Mândricel, Titu Maiorescu University Ionica Oncioiu , Titu Maiorescu University		

	INTERNET SESSION ROOM: www.theibfr.com/internet-session/		TIME: CONTINUOUS
	SESSION TRACK	MANAGEMENT	
	SESSION CHAIR	Mercedes Jalbert, The IBFR	
SPANISH	<i>Determinantes del Comportamiento Exportador de las Empresas Santandereanas con Costa Rica y México</i> Diego Andrés Arenas Valdivieso, Universidad Autónoma de Bucaramanga Diana Virginia Oliveros Contreras, Universidad Autónoma de Bucaramanga José Luis Garcés Bautista, Universidad Autónoma de Bucaramanga Daniel Botero Guzmán , Universidad Autónoma de Bucaramanga		
	<i>Estudio de Caso de los Factores Que Impiden el Éxito en las Empresas Familiares de Monclova, Coahuila</i> Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila Rosa Hilda Hernández Sandoval , Universidad Autónoma de Coahuila Blanca Estela Montano Pérez, Universidad Autónoma de Coahuila Martha Alicia Ramos González , Universidad Autónoma de Coahuila		
	<i>Emprendimiento en Entornos Insulares: Análisis Comparativo con Regiones Continentales</i> Inés Ruiz-Rosa, Universidad de La Laguna Sara Arbelo-Pérez, Universidad de La Laguna Marta Arbelo-Pérez , Universidad de La Laguna		

SPANISH	INTERNET SESSION ROOM: www.theibfr.com/internet-session/		TIME: CONTINUOUS
	SESSION TRACK	PUBLIC ADMINISTRATION, MANAGEMENT, LAW	
	SESSION CHAIR	Mercedes Jalbert, The IBFR	
	<i>Es la Calidad en el Servicio Una Ventaja Competitiva Para la Administración Pública Municipal</i>		
	Ruth Flores Jiménez, Universidad Autónoma del Estado de Hidalgo Ivette Flores Jiménez, Universidad Autónoma del Estado de Hidalgo Ma. Guadalupe Castillo Tapia, Universidad Autónoma Metropolitana Mónica García Munguía, Universidad Autónoma del Estado de Hidalgo Anamely García Castro, Universidad Autónoma del Estado de Hidalgo José Luis Alvarado Reséndiz, Universidad Autónoma del Estado de Hidalgo		
	<i>Tríptico, Ideas para Adquirir Conocimiento Especifico de Ingresos Exentos y Limitantes en México</i>		
Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila Gabriel Aguilera Mancilla, Universidad Autónoma de Coahuila Williams Jesús Cortez Carrillo, Universidad Autónoma de Coahuila			
<i>Internacionalización y Performance: Un Nuevo Enfoque Metodológico</i>			
Marta Arbelo-Pérez, Universidad de La Laguna Sara Arbelo-Pérez, Universidad de La Laguna Pilar Pérez-Gómez, Instituto Universitario de La Empresa, Universidad de La Laguna			

SPANISH	INTERNET SESSION ROOM: www.theibfr.com/internet-session/		TIME: CONTINUOUS
	SESSION TRACK	LAW, FINANCE, ACCOUNTING	
	SESSION CHAIR	Mercedes Jalbert, The IBFR	
	<i>Creación de Valor en las Empresas Colombianas Más Innovadoras</i> Ana Milena Padilla-Ospina, Universidad del Valle Jorge Alberto Rivera-Godoy, Universidad del Valle Javier Humberto Ospina-Holguín, Universidad del Valle		
	<i>Sociedad Conyugal, Ingresos Fiscales Que Se Pueden Dividir para Acumular Entre Cónyuges México</i> Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila Blanca Estela Montano Pérez, Universidad Autónoma de Coahuila Irma Evangelina Oliva Garza, Universidad Autónoma de Nuevo León Sergio Arcos Moreno, Universidad Autónoma de San Luis Potosí		
	<i>Mejoramiento del Control Interno Requerido por las Pymes para la Prevención de Riesgos y Fraudes: Un Estudio de Caso en Empresas Pymes en Panamá y Colombia</i> Maritza Rengifo Millán, Universidad del Valle Ana María Cortez Guevara, Universidad de Panamá		

SPANISH	INTERNET SESSION ROOM: www.theibfr.com/internet-session/		TIME: CONTINUOUS
	SESSION TRACK	MARKETING, BUSINESS EDUCATION	
	SESSION CHAIR	Mercedes Jalbert, The IBFR	
	<i>Emailing en el Marketing B2B</i>		
	Juan Bernardo Amezcua Núñez, Universidad Autónoma de Coahuila		
	Juana María Saucedo Soto, Universidad Autónoma de Coahuila		
SPANISH	Alicia De la Peña de León, Universidad Autónoma de Coahuila		
	Diana Karina Sánchez Castillo, Universidad Autónoma de Coahuila		
	José Alfredo Ríos Olivo, Universidad Autónoma de Coahuila		
	<i>El Impacto de la Tecnología en el Mercado Laboral Mexicano</i>		
	Irma Judith Ruiz Rodríguez, TecNM Campus Chihuahua 2		
	Lucía Xiomara Silva Máynez, TecNM Campus Chihuahua 2		
	Mitzy Delil Silva Máynez, TecNM Campus Chihuahua 2		
	Olga Rebeca Castillo Cruz, TecNM Campus Chihuahua 2		
	Ricardo García Parada, TecNM Campus Chihuahua 2		
	Cynthia Paola Arana Gómez, TecNM Campus Chihuahua 2		

SPANISH	INTERNET SESSION ROOM: www.theibfr.com/internet-session/		TIME: CONTINUOUS
	SESSION TRACK	MANAGEMENT	
	SESSION CHAIR	Mercedes Jalbert, The IBFR	
	<i>Estrategias de Competitividad Basadas en Factores de Resiliencia Organizacional: Caso los Cabos, México</i>		
	Claudia Carolina Lacruhy Enríquez, Instituto Tecnológico de Estudios Superiores de los Cabos María Guadalupe Beltrán Lizárraga, Instituto Tecnológico de Estudios Superiores de los Cabos Virginia Berenice Niebla Zataráin, Instituto Tecnológico de Estudios Superiores de los Cabos		

SPANISH	<i>Diseño de un Modelo de Emprendimiento para Mujeres Indígenas de los Estados de Puebla y Oaxaca</i>		
	Guillermo Mejía Méndez, Instituto Tecnológico Superior de Zacapoaxtla Lidia Munguía Inés, Instituto Tecnológico Superior de Zacapoaxtla Laura Estefanía Hernández Galindo, Instituto Tecnológico Superior de Zacapoaxtla		

SPANISH	INTERNET SESSION ROOM: www.theibfr.com/internet-session/		TIME: CONTINUOUS
	SESSION TRACK	MARKETING, MANAGEMENT	
	SESSION CHAIR	Mercedes Jalbert, The IBFR	
	Comportamiento de los Universitarios en Cuanto al Desecho Responsable de los Cubrebocas		
	Juana María Saucedo Soto, Universidad Autónoma de Coahuila		
	Ana Lucía Ruíz Vigil, Universidad Autónoma de Coahuila		
	Juan Bernardo Amezcua Núñez, Universidad Autónoma de Coahuila		
	Alicia De la Peña de León, Universidad Autónoma de Coahuila		
	Valeria Trejo Loera, Universidad Autónoma de Coahuila		
	Gestión de la Tecnología en el Uso de Elementos de Seguridad		
Martha Elena Valdez Gutiérrez, Tecnológico Nacional de México/Instituto Tecnológico de Aguascalientes			
María Elena Torres Cuevas, Universidad Autónoma del Estado de Hidalgo			
Lourdes del Rocío Sánchez Delgado, Tecnológico Nacional de México/Instituto Tecnológico de Aguascalientes			
María Angélica Rodríguez Esquivel, Tecnológico Nacional de México/Instituto Tecnológico de Aguascalientes			

SPANISH	INTERNET SESSION ROOM: www.theibfr.com/internet-session/		TIME: CONTINUOUS
	SESSION TRACK	BUSINESS EDUCATION	
	SESSION CHAIR	Mercedes Jalbert, The IBFR	
	<i>La Vinculación del Tecnológico Nacional de México/Instituto Tecnológico de Agua Prieta con DIF Municipal, para Detonar la Innovación en sus Procesos</i> Blanca Esthela Zazueta Villavicencio, Instituto Tecnológico de Agua Prieta Eduardo Rodríguez Leyva, Instituto Tecnológico de Agua Prieta Manuel Octavio Loreto Arizpuro, Instituto Tecnológico de Agua Prieta María del Carmen Nieblas Hurtado, Instituto Tecnológico de Agua Prieta Oralia del Rosario de Fátima Blanco Ortega, Instituto Tecnológico de Agua Prieta Fernando Camacho Navarro, Instituto Tecnológico de Agua Prieta		
	<i>El Perfil de Egreso de los Alumnos de la Carrera de Licenciatura en Administración del TecNM Campus Chihuahua II, Es Compatible con los Convenios y Requisitos Que Solicitan las Empresa</i> Irma Judith Ruiz Rodríguez, TecNM Campus Chihuahua 2 Manuel Ricardo Campos Sandoval, TecNM Campus Chihuahua 2 Héctor Ramón Flores Bernal, TecNM Campus Chihuahua 2 Omar Adalberto Gutiérrez González, TecNM Campus Chihuahua 2 Luisa Yolanda Quiñones Montenegro, TecNM Campus Chihuahua 2		

SPANISH	INTERNET SESSION ROOM: www.theibfr.com/internet-session/		TIME: CONTINUOUS
	SESSION TRACK	FINANCE	
	SESSION CHAIR	Mercedes Jalbert, The IBFR	
	<i>Desempeño Financiero de la Gran Fábrica de Productos de Café en Colombia</i> Jorge Alberto Rivera-Godoy, Universidad del Valle		
	<i>Educación Financiera para Nivel de Educación Media Superior: Caso CECYTE, Baja California</i> Luis Fernando Zamudio Robles, Universidad Autónoma de Baja California Angélica Lidia Saucedo Parra, Universidad Autónoma de Baja California Bryan Alonso Ramos Mendias, Universidad Autónoma de Baja California		

Zoom Sessions

	ROOM: Zoom	TIME: MAY 25, 2022, WEDNESDAY 3:00 - 4:50
	SESSION TRACK	ECONOMICS, MANAGEMENT
	SESSION CHAIR	Peter Harris, New York Institute of Technology
ENGLISH	<i>Housing: An Investment or a Social Good?</i> Diamando Afxentiou, New York Institute of Technology Peter Harris, New York Institute of Technology Paul R. Kutasovic, New York Institute of Technology	
	<i>Research on Customer Cognitive Value and Satisfaction of After-sales Service Quality of Medical Instruments</i> Hsiang-Tsai Chiang, Feng Chia University Ming Fa Hsieh, Feng Chia University	
	<i>Research on the Effect of Steam Innovative Teaching in Private Kindergarten and Parents Recognition</i> Hsiang-Tsai Chiang, Feng Chia University Chi Wen Hung, Feng Chia University	
	<i>Redes de Colaboración Público-Privadas para el Establecimiento de Políticas Públicas de Turismo Médico en San Luis Río Colorado, Sonora</i> Sonia Guadalupe Zermeño-Flores, Universidad Estatal de Sonora Tomás Cuevas Contreras, Universidad Autónoma de Ciudad Juárez Jorge Quiroz Félix, Universidad Estatal de Sonora Karla María Gámez Galván, Universidad Estatal de Sonora	

ENGLISH	ROOM: Zoom		TIME: MAY 26, 2022, THURSDAY 6:00 - 7:50
	SESSION TRACK	BUSINESS EDUCATION, MANAGEMENT	
	SESSION CHAIR	Jason G. Caudill, King University	
	<i>Research on Land Development Strategy and Economic Development of Industrial Zone</i> Hsiang-Tsai Chiang, Feng Chia University Yung Feng Chen, Feng Chia University		
	<i>Study on the Match-up between Advertisement Language and Advertisement Appeal</i> Ching Long Lin, Feng Chia University Jung Chuan Chen, Feng Chia University		
	<i>The 4th Industrial Revolution and the Demand for Business Innovation</i> Jason G. Caudill, King University		

ENGLISH	ROOM: Zoom		TIME: MAY 26, 2022, THURSDAY 3:00 - 4:50
	SESSION TRACK	ACCOUNTING, MANAGEMENT	
	SESSION CHAIR	Terrance Jalbert, University of Hawaii at Hilo	
	<i>Long-term Construction Revenue Recognition Case Study</i> Peter Harris, New York Institute of Technology		
	<i>Research on Human Resource System and Sustainable Management of Traditional Manufacturing Industry</i> Hsiang-Tsai Chiang, Feng Chia University Wen Lung Chiu, Feng Chia University		
	<i>A Study on the Influencing Factors of Purchasing Decision-making in Hospital Hybrid Operating Room</i> Hsiang-Tsai Chiang, Feng Chia University Tung Yang Huang, Feng Chia University		
	<i>Connectedness and Spillovers between Energy Stock Markets: Evidence from Emerging Countries</i> Helena Chulià Soler, University of Barcelona Jorge Uribe Gil, Universitat Oberta de Catalunya Jorge Andrés Muñoz Mendoza, University of Concepción / University of Barcelona		

ENGLISH	ROOM: Zoom		TIME: MAY 27, 2022, FRIDAY 6:00 - 7:50
	SESSION TRACK	ECONOMICS, FINANCE, MANAGEMENT	
	SESSION CHAIR	Terrance Jalbert, University of Hawaii at Hilo	
	<i>Overview of Mutual Funds</i> Anthony Vlakancic, New York Institute of Technology Peter Harris, New York Institute of Technology		
	<i>A Study on the Willingness of Migrant Workers to Transfer to New Employers and Job Satisfaction—Taking Vietnamese Migrant Workers in Taiwan as an Example</i> Hsiang-Tsai Chiang, Feng Chia University Yueh-Hsiu Yang, Feng Chia University		
	<i>Investigating Factors Behind Refusing to Take the COVID Vaccine</i> Manimoy Paul, Siena College		

Onsite Sessions

ROOM: Azalia		TIME: MAY 25, 2022, WEDNESDAY 8:00 - 9:50
SESSION TRACK	ECONOMICS, MANAGEMENT, MIS	
SESSION CHAIR	Gustavo Diaz, Broward College	
ENGLISH	<i>Supporting Logistics Solutions Using Linear Programming</i> Gustavo Diaz, Broward College	
	<i>Information Technology Risks Associated with Employee Non-compliance with the Organizational "Bring-your-own-device" Policy</i> Krishna Govender, University of Kwazulu-Natal Christa Kreeft, Regenesys Business School	
	<i>COVID-19, Fiscal Stimulus and Post-pandemic Growth of U.S. Economy</i> Wali Mondal, National University	

ROOM: Azalia		TIME: MAY 25, 2022, WEDNESDAY 10:00 - 11:50
SESSION TRACK	ECONOMICS, FINANCE	
SESSION CHAIR	David Nickerson, Ryerson University	
ENGLISH	<i>Adverse Selection, Concentration and Efficiency in Secondary Mortgage Markets</i> David Nickerson, Ryerson University	
	<i>Financial Flows and Economic Growth in Latin American Countries: Assessing the Role of Financial Development and Institutions</i> E. M. Ekanayake, Bethune-Cookman University	
	<i>Costa Rica Markets and Uncovered Interest Rate Arbitrage</i> Terrance Jalbert, University of Hawaii at Hilo	

	ROOM: Anturious		TIME: MAY 25, 2022, WEDNESDAY 10:00 - 11:50
SPANISH	SESSION TRACK	FINANCE, MANAGEMENT	
	SESSION CHAIR	María Eugenia Navas Ríos, Universidad de Cartagena	
	<i>Estrategias de Restauración Ecológica en la Cuenca Alta del Río Otún (Pereira-Risaralda-Colombia)</i> Leonel Arias Montoya, Universidad Tecnológica de Pereira John Mario Rodríguez Pineda, Universidad Tecnológica de Pereira		
	<i>Sistema Experto de Cuatro Fases para Clasificar, Evaluar y Pronosticar los Perfiles Empresariales y de Eficiencia en una Zona Franca</i> Tomás José Fontalvo Herrera, Universidad de Cartagena Enrique De La Hoz Domínguez, Universidad Tecnológica de Bolívar Efraín Javier De La Hoz Granadillo, Universidad de Cartagena		

SPANISH	ROOM: Anturious		TIME: MAY 25, 2022, WEDNESDAY 1:00 - 2:50
	SESSION TRACK	BUSINESS EDUCATION, MARKETING	
	SESSION CHAIR	Julen Izagirre-Olaizola, Universidad del País Vasco (UPV/EHU)	
	<i>Impacto de los Influencers en el Comportamiento del Consumidor de Productos de Belleza en Instagram</i> Diego Yáñez, Universidad Técnica Federico Santa María Cristóbal Fernández-Robin, Universidad Técnica Federico Santa María Catalina Ogalde, Universidad Técnica Federico Santa María		
	<i>Comportamiento de Compra y Consumo-Hogares en Cartagena de Indias en el Marco del Covid-19, un Análisis de Cluster</i> Emperatriz Londoño Aldana, Universidad de Cartagena Carolina Barreto Torres, Universidad de Cartagena Luis Samuel García Rodríguez, Universidad de Cartagena Raúl Antonio Marrugo García, Universidad de Cartagena		
<i>Proyecto Hirisare: Aprendizaje Cooperativo y Basado en Investigación en los Trabajos Fin de Grado y los Trabajos Fin de Máster</i> Jon Morandeira-Arca, Universidad del País Vasco (UPV/EHU) Julen Izagirre-Olaizola, Universidad del País Vasco (UPV/EHU) Artizar Erauskin-Tolosa, Universidad del País Vasco (UPV/EHU) Aitziber Etxezarreta-Etxarri, Universidad del País Vasco (UPV/EHU) Imanol Mozo Carollo, Universidad del País Vasco (UPV/EHU)			

	ROOM: Anturious	TIME: MAY 25, 2022, WEDNESDAY 3:00 - 4:50
	SESSION TRACK	MARKETING, TOURISM
	SESSION CHAIR	Cristóbal Fernández-Robin, Universidad Técnica Federico Santa María
SPANISH	Reactivación Comercial en el Centro Histórico de Cartagena de Indias: Caso Almacenes Boutique	
	Emperatriz Londoño Aldana, Universidad de Cartagena	
	María Eugenia Navas Ríos, Universidad de Cartagena	
	Natalia Marcela De León Llorente, Universidad de Cartagena	
	Raúl Antonio Marrugo García, Universidad de Cartagena	
	Redes de Colaboración Público-Privadas para el Establecimiento de Políticas Públicas de Turismo Médico en San Luis Río Colorado, Sonora	
	Sonia Guadalupe Zermeño-Flores, Universidad Estatal de Sonora	
	Tomás Cuevas Contreras, Universidad Autónoma de Ciudad Juárez	
	Jorge Quiroz Félix, Universidad Estatal de Sonora	
	Karla María Gámez Galván, Universidad Estatal de Sonora	
	De la Gentrificación a la Turistificación: Un Recorrido Conceptual	
	Sofía Zhukova-Zhukova, Universidad del País Vasco (UPV/EHU)	
	Julen Izaguirre-Olaizola, Universidad del País Vasco (UPV/EHU)	
	Aitziber Etxezarreta-Etxarri, Universidad del País Vasco (UPV/EHU)	
	Artizar Erauskin-Tolosa, Universidad del País Vasco (UPV/EHU)	

	ROOM: Azalia	TIME: MAY 26, 2022, THURSDAY 8:00 - 9:50
	SESSION TRACK	BUSINESS EDUCATION, ECONOMICS, FINANCE
	SESSION CHAIR	Saman Herath Bandara, University of Mount Olive
ENGLISH	Factors Explaining Business Students' Success in Business Statistics: A Case from a Scandinavian Business School	
	Leiv Opstad, Norwegian University of Science and Technology	
	Analysis of Foreign Direct Investment, Agricultural Sector Development, and Economic Growth in South Asia	
	Saman Herath Bandara, University of Mount Olive	
	Is There an April Effect in Stock Returns	
	Terrance Jalbert, University of Hawaii at Hilo	

	ROOM: Anturious	TIME: MAY 26, 2022, THURSDAY 8:00 - 9:50
	SESSION TRACK	ECONOMICS, FINANCE
	SESSION CHAIR	Luz María Ríos Negrón, UAGM-Recinto Gurabo
SPANISH	<i>Análisis de Rentabilidad de las Empresas Familiares Productoras de Miel en el Sur de Jalisco (Estudio de Casos)</i>	
	Ma. Patricia Rivera Espinoza, Universidad de Guadalajara	
	Martha Karina Amezcua Luján, Universidad de Guadalajara	
	José Carlos Tapia Rivera, Universidad de Guadalajara	
	<i>Análisis de la Pobreza Multidimensional en los Departamentos de la Costa Caribe Colombiana Mediante Técnicas de Análisis Multivariante</i>	
	Efraín Javier De La Hoz Granadillo, Universidad de Cartagena	
	Tomás José Fontalvo Herrera, Universidad de Cartagena	
	Estrella Camacho Alvis, Universidad de Cartagena	

	ROOM: Azalia	TIME: MAY 26, 2022, THURSDAY 10:00 - 11:50
	SESSION TRACK	BUSINESS EDUCATION, ECONOMICS, MANAGEMENT
	SESSION CHAIR	Jeff Anstine, North Central College
ENGLISH	<i>A Comparison of Four and Six Year Graduation Rates at Colleges and Universities</i>	
	Jeff Anstine, North Central College	
	<i>An Economic Analysis on Food Insecurity among South Asian Children</i>	
	Saman Herath Bandara, University of Mount Olive	
	<i>Can Businesses Succeed with Open I.P.? The Case of Tesla, Inc.</i>	
	Allen Gitelman, SUNY Polytechnic Institute	
	Rafael F. Romero, SUNY Polytechnic Institute	
	Daniel Hebert, SUNY Polytechnic Institute	

	ROOM: Anturious	TIME: MAY 26, 2022, THURSDAY 10:00 - 11:50
	SESSION TRACK	ACCOUNTING, MANAGEMENT
	SESSION CHAIR	Luz María Ríos Negrón, UAGM-Recinto Gurabo
SPANISH	<i>Método Seis Sigmas en la Evaluación de la Calidad de los Servicios en una Empresa de Transportes Empresarial</i>	
	Tomás José Fontalvo Herrera, Universidad de Cartagena Enrique De La Hoz Domínguez, Universidad Tecnológica de Bolívar Martha Lucia Franco Fajardo, Universidad de Cartagena	
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	Silvia Juliana Vargas Ayala, Universidad Industrial de Santander Juan Benjamín Duarte Duarte, Universidad Industrial de Santander Laura Daniela Garcés Carreño, Universidad Industrial de Santander	
	<i>Normativa Contable y Transparencia de la Información Financiera: Un Estudio de Casos con Empresas del Sector Primario en Jalisco, México</i>	
	Martha Karina Amezcua Luján, Universidad de Guadalajara Ma. Patricia Rivera Espinoza, Universidad de Guadalajara María Del Rosario Ruiz Moreno, Universidad de Guadalajara Osvaldo Flores Michel, Universidad de Guadalajara Enrique Roberto Azpeitia Torres, Universidad de Guadalajara José De Jesús Torres Barragán, Universidad de Guadalajara	

	ROOM: Anturious	TIME: MAY 26, 2022, THURSDAY 1:00 - 2:50
	SESSION TRACK	ACCOUNTING, BUSINESS EDUCATION, MANAGEMENT
	SESSION CHAIR	Juan Carlos Morales Meléndez, Universidad de Puerto Rico - Río Piedras
SPANISH	<i>La Brecha Entre la Industria y la Academia: Una Revisión de Literatura</i>	
	Astrid Carolina Revelo Núñez, Universidad Industrial de Santander Silvia Juliana Vargas Ayala, Universidad Industrial de Santander Juan Benjamín Duarte Duarte, Universidad Industrial de Santander Laura Daniela Garcés Carreño, Universidad Industrial de Santander	
	<i>Método para Evaluar y Proyectar Perfiles de Calidad de Servicio en Entidades Promotoras de Salud de Colombia Mediante Técnicas de Análisis Multivariante E Inteligencia Artificial</i>	
	Efraín Javier De La Hoz Granadillo, Universidad de Cartagena Tomás José Fontalvo Herrera, Universidad de Cartagena Ludys López Polo, Universidad Simón Bolívar	
	<i>Modelo de Fiscalización Electrónica</i>	
	Martha Karina Amezcua Luján, Universidad de Guadalajara Felipe Santoyo Telles, Universidad de Guadalajara	

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	SESSION TRACK	BUSINESS EDUCATION, MANAGEMENT, PUBLIC ADMINISTRATION
SPANISH	SESSION CHAIR	Efraín Javier De La Hoz Granadillo, Universidad de Cartagena
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	Angie Fernanda Lancheros Gaitán, Universidad Industrial de Santander	
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	<i>El Contexto Agrícola Como Fundamento para la Educación Matemática</i>	
	Juan Carlos Morales Meléndez, Universidad de Puerto Rico - Río Piedras	

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	SESSION TRACK	MANAGEMENT	
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	<i>Relationship between Institutional Trust, Intraorganizational Cooperation and Commitment to Strategic Business Development</i>		
	Dagmara Lewicka, AGH University of Science and Technology		
	Katarzyna Krot, Bialystok University of Technology		
	<i>A New Method for Teaching the Time Value of Money</i>		
	Terrance Jalbert, University of Hawaii at Hilo		

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NON-PRESENTING PARTICIPANTS

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

Luz María Ríos Negrón, UAGM-Recinto Gurabo

Lillian Hernandez Ramos, UAGM - Recinto Gurabo

SESSION CHAIRS

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

Gustavo Diaz, Broward College

María Eugenia Navas Ríos, Universidad de Cartagena

David Nickerson, Ryerson University

Cristóbal Fernández-Robin, Universidad Técnica Federico Santa María

Peter Harris, New York Institute of Technology

Terrance Jalbert, University of Hawaii at Hilo

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Luz María Ríos Negrón, UAGM-Recinto Gurabo

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AWARDS

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

Los ganadores del concurso ORA, BISA se anunciarán durante el congreso.
Los ganadores del concurso BISA recibirán su certificado por correo aéreo postal sin tracking.

ACADEMIC LEADERSHIP AWARD

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

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

UAGM-Recinto Gurabo

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 21 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 21 por ciento de los artículos sometidos se les honra con este reconocimiento. Felicitamos sinceramente a los ganadores.

BUSINESS EDUCATION & ACCREDITATION

Factors Explaining Business Students' Success in Business Statistics: A Case from a Scandinavian Business School

Leiv Opstad, Norwegian University of Science and Technology

GLOBAL JOURNAL OF BUSINESS RESEARCH

Web3, Hegemony and Anonymity: The Transnational Social Identity Dynamics of Globalized National Political Economic Interdependency

Benedict E. Dedominicis, Catholic University of Korea

INTERNATIONAL JOURNAL OF MANAGEMENT AND MARKETING RESEARCH

Historical Analogies and the Ukraine Crisis: Comparisons and Contrasts of Interwar German and Post-cold War Serbian and Russian Irredentism and Western Responses

Benedict E. Dedominicis, Catholic University of Korea

REVIEW OF BUSINESS & FINANCE STUDIES

Long-term Construction Revenue Recognition Case Study

Peter Harris, New York Institute of Technology

Housing: An Investment or a Social Good?

Diamando Afrentiou, New York Institute of Technology

Peter Harris, New York Institute of Technology

Paul R. Kutasovic, New York Institute of Technology

Can Businesses Succeed with Open I.P.? The Case of Tesla, Inc.

Allen Gitelman, SUNY Polytechnic Institute
 Rafael F. Romero, SUNY Polytechnic Institute
 Daniel Hebert, SUNY Polytechnic Institute

REVISTA GLOBAL DE NEGOCIOS

Estrategias de Competitividad Basadas en Factores de Resiliencia Organizacional: Caso los Cabos, México

Claudia Carolina Lacruhy Enríquez, Instituto Tecnológico de Estudios Superiores de los Cabos
 María Guadalupe Beltrán Lizárraga, Instituto Tecnológico de Estudios Superiores de los Cabos
 Virginia Berenice Niebla Zatarain, Instituto Tecnológico de Estudios Superiores de los Cabos

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 Efraín Javier De La Hoz Granadillo, Universidad de Cartagena

Diseño de un Modelo de Emprendimiento para Mujeres Indígenas de los Estados de Puebla y Oaxaca

Guillermo Mejía Méndez, Instituto Tecnológico Superior de Zacapoaxtla
 Lidia Munguía Inés, Instituto Tecnológico Superior de Zacapoaxtla
 Laura Estefanía Hernández Galindo, Instituto Tecnológico Superior de Zacapoaxtla

Desempeño Financiero de la Gran Fábrica de Productos de Café en Colombia

Jorge Alberto Rivera-Godoy, Universidad del Valle

REVISTA INTERNACIONAL ADMINISTRACION & FINANZAS

Comportamiento de Compra y Consumo-Hogares en Cartagena de Indias en el Marco del Covid-19, un Análisis de Cluster

Emperatriz Londoño Aldana, Universidad de Cartagena
 Carolina Barreto Torres, Universidad de Cartagena
 Luis Samuel García Rodríguez, Universidad de Cartagena
 Raúl Antonio Marrugo García, Universidad de Cartagena

Creación de Valor en las Empresas Colombianas Más Innovadoras

Ana Milena Padilla-Ospina, Universidad del Valle
 Jorge Alberto Rivera-Godoy, Universidad del Valle
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Redes de Colaboración Público-Privadas para el Establecimiento de Políticas Públicas de Turismo Médico en San Luis Río Colorado, Sonora

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 Ludys López Polo, Universidad Simón Bolívar

Tríptico, Ideas para Adquirir Conocimiento Específico de Ingresos Exentos y Limitantes en México

Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila

Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila
 Gabriel Aguilera Mancilla, Universidad Autónoma de Coahuila
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Comportamiento de los Universitarios en Cuanto al Desecho Responsable de los Cubrebocas

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 Alicia De la Peña de León, Universidad Autónoma de Coahuila
 Valeria Trejo Loera, Universidad Autónoma de Coahuila

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 Bryan Alonso Ramos Mendias, Universidad Autónoma de Baja California

Sistema Experto de Cuatro Fases para Clasificar, Evaluar y Pronosticar los Perfiles Empresariales y de Eficiencia en una Zona Franca

Tomás José Fontalvo Herrera, Universidad de Cartagena
 Enrique De La Hoz Domínguez, Universidad Tecnológica de Bolívar
 Efraín Javier De La Hoz Granadillo, Universidad de Cartagena

BEST IN SESSION AWARD (BISA)

Return and Volatility Spillover Across Stock Markets of the US and Its Major Trading Partners

Jae-Kwang Hwang, Virginia State University

Historical Analogies and the Ukraine Crisis: Comparisons and Contrasts of Interwar German and Post-cold War Serbian and Russian Irredentism and Western Responses

Benedict E. Dedominicis, Catholic University of Korea

Web3, Hegemony and Anonymity: The Transnational Social Identity Dynamics of Globalized National Political Economic Interdependency

Benedict E. Dedominicis, Catholic University of Korea

Corporate Culture: A Key Factor in the Digital World

Diana Andreea Mândricel, Titu Maiorescu University
 Ionica Oncioiu, Titu Maiorescu University

Determinantes del Comportamiento Exportador de las Empresas Santandereanas con Costa Rica y México

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 Diana Virginia Oliveros Contreras, Universidad Autónoma de Bucaramanga
 José Luis Garcés Bautista, Universidad Autónoma de Bucaramanga
 Daniel Botero Guzmán, Universidad Autónoma de Bucaramanga

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Fernando Camacho Navarro, Instituto Tecnológico de Agua Prieta

Desempeño Financiero de la Gran Fábrica de Productos de Café en Colombia

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Chi Wen Hung, Feng Chia University

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Jung Chuan Chen, Feng Chia University

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Tung Yang Huang, Feng Chia University

Connectedness and Spillovers between Energy Stock Markets: Evidence from Emerging Countries

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Jorge Uribe Gil, Universitat Oberta de Catalunya
Jorge Andrés Muñoz Mendoza, University of Concepción / University of Barcelona

A Study on the Willingness of Migrant Workers to Transfer to New Employers and Job Satisfaction—Taking Vietnamese Migrant Workers in Taiwan as an Example

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Yueh-Hsiu Yang, Feng Chia University

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COVID-19, Fiscal Stimulus and Post-pandemic Growth of U.S. Economy

Wali Mondal, National University

Adverse Selection, Concentration and Efficiency in Secondary Mortgage Markets

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Financial Flows and Economic Growth in Latin American Countries: Assessing the Role of Financial Development and Institutions

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Sistema Experto de Cuatro Fases para Clasificar, Evaluar y Pronosticar los Perfiles Empresariales y de Eficiencia en una Zona Franca

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Analysis of Foreign Direct Investment, Agricultural Sector Development, and Economic Growth in South Asia

Saman Herath Bandara, University of Mount Olive

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Estrella Camacho Alvis, Universidad de Cartagena

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Jeff Anstine, North Central College

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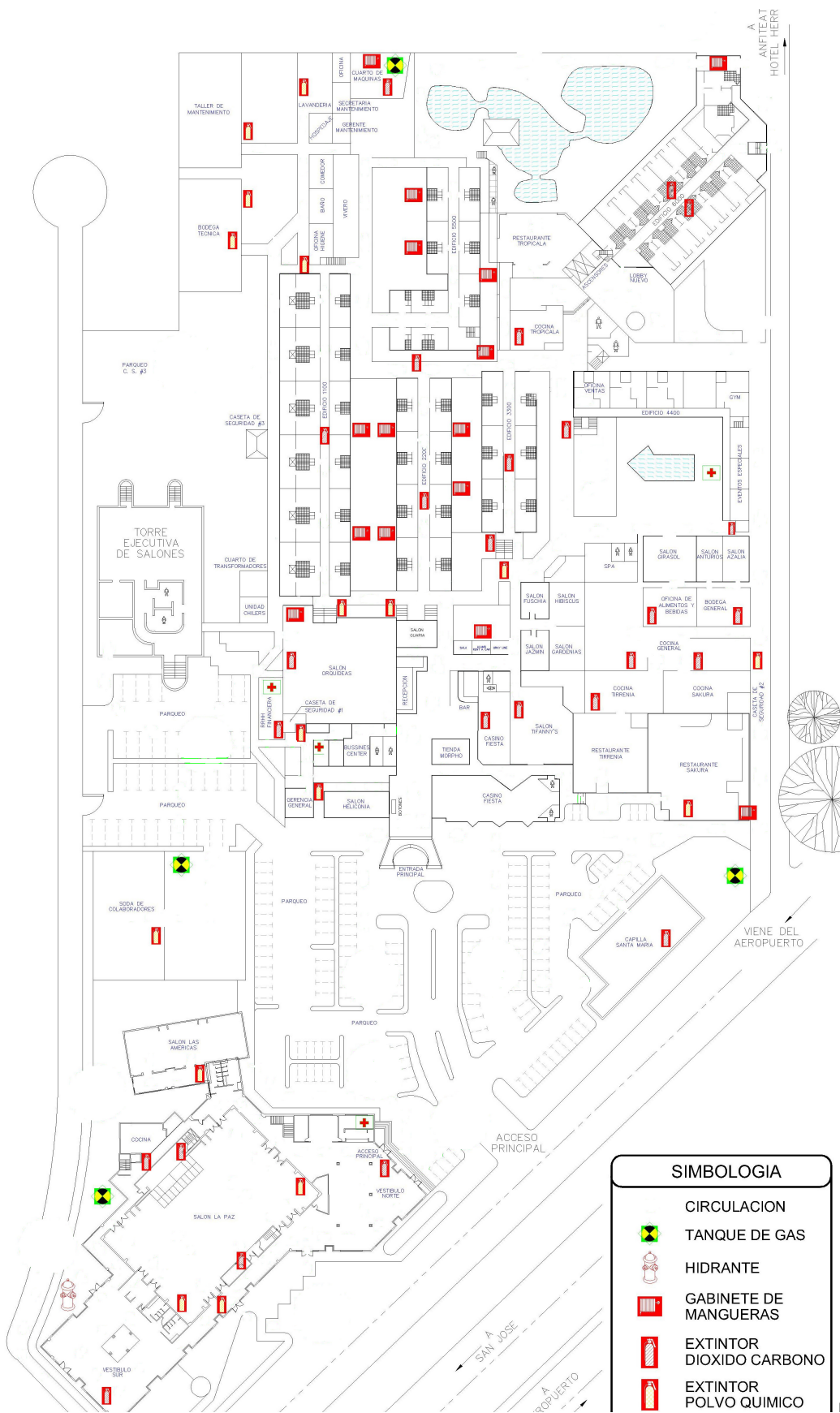
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