

# GLOBAL CONFERENCE ON BUSINESS AND FINANCE

## CONFERENCE PROGRAM

*San Jose, Costa Rica*  
*May 23-26, 2023*

*The Institute for Business and Finance Research*

**GLOBAL**



*TheIBFR.COM*

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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 35<sup>rd</sup> 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 2023 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 2024 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 bienvenida a San José, Costa Rica y al 35<sup>th</sup> 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 público 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 representan un compromiso a largo 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 2024. 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 bienvenido 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 International 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 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 1941-9589 Online) are editorial reviewed. Short versions or full papers presented at the Global Conference on Business and Finance can be published in the proceedings. The conference proceedings are distributed Online and through EbscoHost. Current Harzing's Publish or Perish h and g rankings for the proceedings equal 15 and 29 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 68. Articles from our journals have been viewed more than 3,285,000 times and downloaded more than 1,073,000 times. 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 8<sup>th</sup> best open access journal in finance, *Global Journal of Business Research* as the 14<sup>th</sup> best open access journal in business, and *Revista Internacional Administración & Finanzas* as the 15<sup>th</sup> best open access journal in finance. Excellence in Research for Australia (ERA) ranks seven of our journals, ANVUR ranks three, Aldea ranks four, IDEAS/REPEC ranks eight, and Australian Business Deans Council ranks one of our journals. 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 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](http://www.theibfr.com/journal.htm) (EBSCOHost, 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](http://www.theIBFR.com).

## Revistas Académicas

The Institute for Business and Finance Research patrocina ocho revistas academicas 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](http://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)

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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, 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; 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 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.

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**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 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 areas de las ciencias administrativas, contables y financieras. Articulos teóricos, empíricos y aplicados son bienvenidos para revisión y posible publicación. RIAF se publica siete veces al año por el Institutue 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 traves 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 EBSCOHost, Research Papers in Economics (RePEc) and el sitio del IBFR. La revista está 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, 2024**

The 36<sup>th</sup> Winter Global Conference on Business and Finance will be announced in the coming days.

**San Jose, Costa Rica, 2024**

The 37<sup>th</sup> Global Conference on Business and Finance will be announced in the coming days.

**CONGRESOS FUTUROS****United States, 2024**

El Congreso 36<sup>th</sup> Global Conference on Business and Finance se anunciará proximamente.

**San Jose, Costa Rica, 2024**

El Congreso 37<sup>th</sup> Global Conference on Business and Finance se anunciará proximamente.

## SCHEDULE OF EVENTS

<b>TUESDAY, May 23, 2023   Martes 23 de Mayo, 2023</b>	
1:00 PM to 7:00 PM	Conference Registration /Registro Conferencia (Curime)
1:00 PM to 5:00 PM	Internet Session Begins/ Inicio Sesión Internet ( <a href="http://www.theibfr.com/internet-session">www.theibfr.com/internet-session</a> )
5:00 PM to 6:00 PM	Conference Reception (hour'dourves and drinks provided)/(Curime) sponsored by The IBFR Recepción al Congreso, bocadillos y bebidas serán servidas (Curime) patrocina el The IBFR
<b>WEDNESDAY, May 24, 2023   Miércoles 24 de Mayo 2023</b>	
7:45 AM to 11:00 AM	Conference Registration/Registro Conferencia (Cocori Foyer)
8:00 AM to 5:00 PM	Internet Session/Sesión Internet ( <a href="http://www.theibfr.com/internet-session">www.theibfr.com/internet-session</a> )
8:00 AM to 9:50 AM	Concurrent sessions (Cocori 3 and Cocori 4)
9:40 AM	Coffee Break/Refrigerio (Cocori 1 and 2)
10:00 AM to 11:50 AM	Concurrent sessions (Cocori 3, Cocori 4)
12:00 PM to 1:15 PM	Work Luncheon / Almuerzo de trabajo (sponsored by The IBFR)
1:30 PM to 3:20 PM	Concurrent sessions (Cocori 3, Cocori 4)
2:40 PM	Coffee Break/Refrigerio (Cocori 1 and 2)
3:30 PM to 5:20 PM	Concurrent sessions (Cocori 3, Cocori 4)
<b>THURSDAY, May 25, 2023   Jueves 25 de Mayo 2023</b>	
7:45 AM to 11:00 AM	Conference Registration/Registro Conferencia (Cocori Foyer)
8:00 AM to 5:00 PM	Internet Session/Sesión Internet ( <a href="http://www.theibfr.com/internet-session">www.theibfr.com/internet-session</a> )
8:00 AM	Social Event Tours - Depart from Lobby (Limited Space: First Come, First Served)
8:00 AM to 9:50 AM	Concurrent sessions (Cocori 3 and Cocori 4)
9:40 AM	Coffee Break/Refrigerio (Cocori 1 and 2)
10:00 AM to 11:50 AM	Concurrent sessions (Cocori 3, Cocori 4, Zoom Room)
12:00 PM to 1:15 PM	Network 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 3:20 PM	Concurrent sessions (Cocori 3, Cocori 4)
2:40 PM	Coffee Break/Refrigerio (Cocori 1 and 2)
3:30 PM to 5:20 PM	Concurrent sessions (Cocori 3, Cocori 4)
<b>FRIDAY, May 26, 2023   Viernes 26 de Mayo 2023</b>	
7:45 AM to 10:00 AM	Conference Registration/Registro Conferencia (Cocori Foyer)
8:00 AM	Coffee/Café (Cocori Foyer)
8:00 AM to 11:00 PM	Internet Session/Sesión Internet ( <a href="http://www.theibfr.com/internet-session">www.theibfr.com/internet-session</a> )
8:00 AM to 9:50 AM	Concurrent sessions (Cocori 3 and Cocori 4)
8:00 AM	Social Event Tours - Depart from Lobby (Limited Space: First Come, First Served)
12:00 PM 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 Premiación (Curime Room) 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	COCORI 3	COCORI 4
<b>WEDNESDAY</b>		
08:00 AM	English Management, Marketing & Business Education	Spanish Zoom Session Marketing, Finance & Management
10:00 AM	English Accounting & Economics, Finance	Spanish Management, Public Administration & Business Education
01:30 PM	English Business Education	Spanish Management, Finance & Economics
03:30 PM	English Accounting, Economics & Law	English Business Education & Management
<b>THURSDAY</b>		
08:00 AM	English Marketing, Economics & Management	Spanish Business Education
10:00 AM	English Business Education & Economics	
01:30 PM	English Accounting, Economics & Finance	English Zoom Session Accounting & Economics Finance
03:30 PM	Workshop A Business Simulation for Learning - A Hands-on Workshop	English Zoom Session Accounting, Management & Public Administration
<b>FRIDAY</b>		
08:00 AM	English Accounting	Spanish Business Education, Economics & Management

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

\* Autores registrados al congreso pueden asistir a todas las sesiones.

\* All times are Costa Rica Standard Time

## Summary of Internet Sessions

ROOM	Online at <a href="http://www.theibfr.com/internet-session">www.theibfr.com/internet-session</a>
TUESDAY, MAY 23, 2023 TO FRIDAY MAY 26, 2023	
Time: Continuous	
	English Management & Accounting
	English Management, Finance & Accounting
	English Management & Business Education
	English Management & Business Education
	Spanish Law & Accounting
	Spanish Management
	Spanish Marketing, Management & Finance
	Spanish Law Business Education & Accounting

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

\* Autores registrados al congreso pueden asistir a 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 or Windows 11. The computers will also have Microsoft Office 2013, 2016 or Office 365 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.com)

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 presentation en PowerPoint.

Para las sesiones virtuales necesita Zoom. Zoom está disponible en [Zoom.com](https://Zoom.com). 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](http://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](mailto: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: <a href="http://www.theibfr.com/internet-session">www.theibfr.com/internet-session/</a>	TIME: CONTINUOUS
	SESSION TRACK	MANAGEMENT, ACCOUNTING
	SESSION CHAIR	Terrance Jalbert, The IBFR
	<p><i>Succession Planning for Internal Accounting Groups</i>            Lynne M. Pace, Danson Construction, LLC  <b>Peter Harris</b>, New York Institute of Technology</p> <p><i>New Evidence on the Substitution between Accrual Earnings Management and Real Earnings Management in United States Firms</i>  <b>Stephanie Miller</b>, Quinnipiac University            Aamer Sheikh, Quinnipiac University</p> <p><i>Boosting Team Performance: The Vital Role of Effective Team Management in Modern Workplaces</i>            Ana Maria Ifrim, Titu Maiorescu University  <b>Ionica Oncioiu</b>, Titu Maiorescu University            Mihaela Mirela Dogaru, Titu Maiorescu University            Diana Andreea Mândricel, Titu Maiorescu University</p>	

ENGLISH	INTERNET SESSION ROOM: <a href="http://www.theibfr.com/internet-session">www.theibfr.com/internet-session/</a>	TIME: CONTINUOUS
	SESSION TRACK	MANAGEMENT, FINANCE, ACCOUNTING
	SESSION CHAIR	Terrance Jalbert, The IBFR
	<p><i>An Exploration of Impulsive Biases in the Intertemporal Decisions of Professional Financial Advisors</i>            Kenneth Ryack, Quinnipiac University            Thomas Langdon, Roger Williams University  <b>Aamer Sheikh</b>, Quinnipiac University</p> <p><i>Overview of Cloud Computing in Business: A Revolution</i>            Tushar Kumar, New York Institute of Technology  <b>Peter Harris</b>, New York Institute of Technology</p> <p><i>Using Artificial Intelligence to Gain a Competitive Advantage in the Market</i>            Marian Simion Cernea, Valahia University            Marian Catalin Burcescu, Valahia University            Laszlo-Dorin Bukoszki, Dunarea de Jos University of Galati            Alexandra Georgiana Luculescu, Valahia University  <b>Ionica Oncioiu</b>, Titu Maiorescu University</p>	

ENGLISH	INTERNET SESSION ROOM: <a href="http://www.theibfr.com/internet-session/">www.theibfr.com/internet-session/</a>	TIME: CONTINUOUS
	SESSION TRACK	MANAGEMENT, BUSINESS EDUCATION
	SESSION CHAIR	Terrance Jalbert, The IBFR
	<p><b><i>The Northwest Hub: A Descriptive Case Study</i></b>            S. Frances Robbins, University of the Incarnate Word            Ryan Lunsford, University of the Incarnate Word</p> <p><b><i>Corporate Strategy Oriented Towards Sustainability</i></b>            Cosmin-Mihai Monac, Valahia University            Oana Cristina Balaciu, Valahia University            Sebastian Gabor, Valahia University            Nicoleta Biolan (Dan), Valahia University            Ionica Oncioiu, Titu Maiorescu University</p> <p><b><i>Fostering Intercultural Competence to Embrace Diversity through University Learning</i></b>            Miwa Merz, San Jose State University            Michael Merz, San Jose State University</p>	

ENGLISH	INTERNET SESSION ROOM: <a href="http://www.theibfr.com/internet-session/">www.theibfr.com/internet-session/</a>	TIME: CONTINUOUS
	SESSION TRACK	MANAGEMENT, BUSINESS EDUCATION
	SESSION CHAIR	Terrance Jalbert, The IBFR
	<p><b><i>Taking Notes by Laptop and Its Effect on Student Performance in an Accounting Course That Incorporates an Interactive Note Packet</i></b>            Zeshawn A. Beg, Boston Oncology, LLC            Kenneth Ryack, Quinnipiac University            Aamer Sheikh, Quinnipiac University</p> <p><b><i>Retail Firearms Sales at Academy Sports + Outdoors and Dick's Sporting Goods, Inc.</i></b>            Matthew G. Smith, University of the Incarnate Word            Ryan Lunsford, University of the Incarnate Word</p> <p><b><i>New Requirements for Management of Health Services</i></b>            Mihaela Mirela Dogaru, Titu Maiorescu University            Diana Andreea Mândricel, Titu Maiorescu University            Ana Maria Ifrim, Titu Maiorescu University            Ionica Oncioiu, Titu Maiorescu University</p>	

	<b>INTERNET SESSION ROOM:</b> <a href="http://www.theibfr.com/internet-session/">www.theibfr.com/internet-session/</a>	<b>TIME: CONTINUOUS</b>
	<b>SESSION TRACK</b>	<b>LAW, ACCOUNTING</b>
	<b>SESSION CHAIR</b>	<b>Mercedes Jalbert, The IBFR</b>
<i>El Control Interno Contable: Estudio de Caso en Una Corporación Autónoma en Colombia</i> Maritza Rengifo Millán, Universidad del Valle Cesar Colorado, Universidad del Valle		
<i>Procedimiento para Determinar la Ganancia Acumulable o Perdida Deducible al Tipo de Cambio en México</i> Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila Gabriel Aguilera Mancilla, Universidad Autónoma de Coahuila Eric Arturo Torres Hernández, Universidad Autónoma de Coahuila Sergio Arcos Moreno, Universidad Autónoma de San Luis Potosí		

	<b>INTERNET SESSION ROOM:</b> <a href="http://www.theibfr.com/internet-session/">www.theibfr.com/internet-session/</a>	<b>TIME: CONTINUOUS</b>
	<b>SESSION TRACK</b>	<b>MANAGEMENT</b>
	<b>SESSION CHAIR</b>	<b>Mercedes Jalbert, The IBFR</b>
<i>Eficiencia de Costes y Eficiencia de Beneficios en la Empresa Acuícola</i> Violeta De Vera Martín, Universidad de La Laguna Marta Arbelo-Pérez, Universidad de La Laguna <b>Pilar Pérez-Gómez</b> , Universidad de La Laguna Antonio Arbelo-Álvarez, Universidad de La Laguna		
<i>Empresas Familiares: Comparativo de Problemas Pre y Pos Pandemia</i> Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila <b>Rosa Hilda Hernández Sandoval</b> , Universidad Autónoma de Coahuila Gabriel Aguilera Mancilla, Universidad Autónoma de Coahuila Alicia Arizbeth González González, Universidad Autónoma de Coahuila		

SPANISH	INTERNET SESSION ROOM: <a href="http://www.theibfr.com/internet-session/">www.theibfr.com/internet-session/</a>	TIME: CONTINUOUS
	SESSION TRACK	MARKETING, MANAGEMENT, FINANCE
	SESSION CHAIR	Mercedes Jalbert, The IBFR
	<p><i>Eficiencia de Beneficios y sus Determinantes en la Industria Agrícola: Una Aproximación Bayesiana</i>            Marta Arbelo-Pérez, Universidad de La Laguna            Pilar Pérez-Gómez, Universidad de La Laguna            Antonio Arbelo-Álvarez, Universidad de La Laguna            Sara Arbelo-Pérez, Universidad de La Laguna</p> <p><i>Mercadotecnia a Través de Instagram Ads</i>            Abraham Espejo Martínez, Universidad Autónoma "Benito Juárez" de Oaxaca            Abigail del Carmen Espejo Cruz, Universidad Politécnica de Valencia            Sandra Beatriz Zavaleta Herrera, Universidad Autónoma "Benito Juárez" de Oaxaca            Benito Roberto Ortíz Cervantes, Universidad Autónoma "Benito Juárez" de Oaxaca</p> <p><i>La Gran Empresa Colombiana Constructora de Otras Obras de Ingeniería Civil: Rendimiento y EVA</i>            Jorge Alberto Rivera Godoy, Universidad del Valle</p>	

SPANISH	INTERNET SESSION ROOM: <a href="http://www.theibfr.com/internet-session/">www.theibfr.com/internet-session/</a>	TIME: CONTINUOUS
	SESSION TRACK	LAW, BUSINESS EDUCATION, ACCOUNTING
	SESSION CHAIR	Mercedes Jalbert, The IBFR
	<p><i>El Autocontrol, la Prevención y el Riesgo de Cumplimiento en las Organizaciones: Avances de las Buenas Prácticas Empresariales y de Cumplimiento en Colombia</i>            Maritza Rengifo Millán, Universidad del Valle</p> <p><i>La Gestión del Tratado de Libre Comercio de América del Norte en la Economía Mexicana y la Competencia de la Educación Asimétricamente con los Demás Sistemas Educativos</i>            María Elena Torres Cuevas, Universidad Autónoma del Estado de Hidalgo            Martha Elena Valdez Gutiérrez, Tecnológico Nacional de México/Instituto Tecnológico de Aguascalientes            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</p> <p><i>Agricultura, Ganaderas, Silvícolas y Pesqueras (AGAPES), Es la Actividad Económica Mas Significativa del Hombre, Esta Figura Podrá Obtener Beneficios Fiscales en México</i>            Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila            Gabriel Aguilera Mancilla, Universidad Autónoma de Coahuila            Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila            Jessica Elizabeth Duarte de Luna, Universidad Autónoma de Coahuila</p>	

## Zoom Sessions

	<b>ROOM: Cocori 4</b>	<b>TIME: MAY 24, 2023, WEDNESDAY 8:00 - 9:50</b>
	<b>SESSION TRACK</b>	<b>FINANCE, MARKETING &amp; MANAGEMENT</b>
	<b>SESSION CHAIR</b>	Jorge Arturo Hernández Palomino, Instituto Tecnológico Nacional de México Campus ITCJ
<b><i>Almacenes de Artesanías en el Centro Histórico de Cartagena de Indias: Etapa de Transición Post-COVID-19</i></b>		
Emperatriz Londoño Aldana, Universidad de Cartagena Vanessa Balmaceda Quintana, Universidad de Cartagena Esteban Antonio Cabarcas Combatt, Universidad de Cartagena		
<b><i>La Reacción del Mercado Bursátil a los Cambios Políticos y Económicos: El Caso Español</i></b>		
Leticia Castaño Va, Universitat de València José Emilio Farinós Viñas, Universitat de València Ana María Ibañez Escribano, Universitat de València		
<b><i>Análisis del Desarrollo Organizacional en la Industria Maquiladora del Norte de México</i></b>		
Jorge Arturo Hernández Palomino, Instituto Tecnológico Nacional de México Campus ITCJ		

	<b>ROOM: Cocori 4</b>	<b>TIME: MAY 25, 2023, THURSDAY 1:30 - 3:20</b>
	<b>SESSION TRACK</b>	<b>ACCOUNTING, ECONOMICS, FINANCE</b>
	<b>SESSION CHAIR</b>	Peter Harris, New York Institute of Technology
<b><i>Cracking the Code of Crime Rates: Unraveling the Demographic</i></b>		
Henrik Winkelmann, Siena College Aidan Ciancio, Siena College Manimoy Paul, Siena College		
<b><i>How the Pandemic Catalyzed Financial Inclusion Efforts through Digital Transformation</i></b>		
Jeremy Amshu Roberts, University of the Incarnate Word Ryan Lunsford, University of the Incarnate Word		
<b><i>Long-term Rebalancing of Equity Allocations</i></b>		
Jonathan D. Stewart, Abilene Christian University Jody Jones, Abilene Christian University T. Kyle Tippens, Abilene Christian University		
<b><i>Fair Value and ASC 820</i></b>		
Sanuj K. Agrawal, New York Institute of Technology Peter Harris, New York Institute of Technology		

	<b>ROOM:</b> Cocori 4	<b>TIME:</b> MAY 25, 2023, THURSDAY 3:30 - 5:20
	<b>SESSION TRACK</b>	ACCOUNTING, MANAGEMENT & PUBLIC ADMINISTRATION
	<b>SESSION CHAIR</b>	<b>Benedict E. Dedominicis</b> , The Catholic University of Korea
<b><i>Investigating the Factors That Play the Biggest Role in Getting Drafted to the NBA</i></b>		
Danielle Borrino, Siena College Nicholas Gelder, Siena College <b>Manimoy Paul</b> , Siena College		
<b><i>Case Study: Red Flag Indicators of Fraud</i></b>		
Kyle S. Gillani, New York Institute of Technology <b>Peter Harris</b> , New York Institute of Technology		
<b><i>Women's Health on the Asian Continent</i></b>		
Andrea Smith-Hunter, Siena College Jonas Benjamin Cabahug, Siena College Gabrielle Hunter, University of Toronto		
<b><i>The Failure of the Twentieth Century European Perpetual Peace Project: The Social Construction of the West Via Opposition to Russia</i></b>		
<b>Benedict E. Dedominicis</b> , The Catholic University of Korea		

## Onsite Sessions

ENGLISH	<b>ROOM: Cocori 3</b>	<b>TIME: MAY 24, 2023, WEDNESDAY 8:00 - 9:50</b>
	<b>SESSION TRACK</b>	<b>BUSINESS EDUCATION, MANAGEMENT, MARKETING</b>
	<b>SESSION CHAIR</b>	<b>Gustavo Diaz, Broward College</b>
<p><i>How Many People Does It Take to Change a Lightbulb? An Exploration of Approaches to Student Advising and Support</i>            Michelle Tinsley, University College London            Lynsie Chew, University College London</p> <p><i>Small Marketing Agencies Can Drive the Adoption of Generative AI in Marketing: Exploring the Potential of Disruptive Innovation</i>            Emad AbouElgheit, Western Connecticut State University</p> <p><i>Quantitative Modeling Supporting Reverse Logistics: A Practical Example</i>            Gustavo Diaz, Broward College</p>		

ENGLISH	<b>ROOM: Cocori 3</b>	<b>TIME: MAY 24, 2023, WEDNESDAY 10:00 - 11:50</b>
	<b>SESSION TRACK</b>	<b>ACCOUNTING, ECONOMICS, FINANCE</b>
	<b>SESSION CHAIR</b>	<b>Alan Parkinson, University College London</b>
<p><i>Disorder in Audit Land: Causes, Consequences, and Remedies</i>            Alan Parkinson, University College London</p> <p><i>Financial Deepening in the Long Term: A Study of the Costa Rican Experience</i>            Miguel Rojas, Université de Moncton            Amos Sodjahnin, Université de Moncton</p> <p><i>How Do Industry Tournament Incentives Affect Firm Debt Maturity?</i>            Wanxia Qi, Chengdu University            Pornsit Jiraporn, Pennsylvania State University            Yixin Liu, University of New Hampshire</p>		

SPANISH	ROOM: Cocori 4	TIME: MAY 24, 2023, WEDNESDAY 10:00 - 11:50
	SESSION TRACK	MANAGEMENT, PUBLIC ADMINISTRATION
	SESSION CHAIR	John Milton Díaz Villarraga, Universidad Santo Tomás
	<i>Determinación del Clima Organizacional en las Pymes de la Industria Textil en el Estado de Hidalgo, México</i> Enrique Martínez Muñoz, Universidad Autónoma del Estado de Hidalgo Oscar Montaño Arango, Universidad Autónoma del Estado de Hidalgo Bernardino Martínez Muñoz, Universidad Autónoma del Estado de Hidalgo Tirso Javier Hernández Gracia, Universidad Autónoma del Estado de Hidalgo	
<i>Midiendo la Brecha de Capital Humano en los Gobiernos Locales de la Región del Biobío en Chile</i> Cristian Moisés Selman Soto, Universidad de las Américas Mauricio Alex Fernando Gallardo Caballero, Universidad de las Américas Charles Andrés Araya Véliz, Universidad de las Américas		

ENGLISH	ROOM: Cocori 3	TIME: MAY 24, 2023, WEDNESDAY 1:30 - 3:20
	SESSION TRACK	BUSINESS EDUCATION
	SESSION CHAIR	Azucena Herrera, The University of Texas Rio Grande Valley, USA
	<i>Graduation Rates at Colleges and Universities: A Lagged Regression Analysis</i> Jeff Anstine, North Central College	
<i>A Strategy for Teaching Business College Students Managing in Global Environments</i> Azucena Herrera, The University of Texas Rio Grande Valley, USA Marija Radosavljević, University of Niš, Serbia		
<i>Engaging with Quality Assurance in the Design, Implementation and Delivery of an Online/Distance Learning Programme</i> Alan Parkinson, University College London Lynsie Chew, University College London		

SPANISH	ROOM: Cocori 4	TIME: MAY 24, 2023, WEDNESDAY 1:30 - 3:20
	SESSION TRACK	ECONOMICS, FINANCE, MANAGEMENT
	SESSION CHAIR	Charles Andrés Araya Véliz, Universidad de las Américas
	<i>Modelo de Financiación de Obras Sociales de Infraestructura con Recursos de Pensiones en Colombia</i> John Milton Díaz Villarraga, Universidad Benito Juárez México	
	<i>El Ningufoneo y la Dilación Académica: Una Investigación Diagnóstica de Alumnos de Dos Universidades Públicas en América</i>	
	Enrique Martínez Muñoz, Universidad Autónoma del Estado de Hidalgo Tirso Javier Hernández Gracia, Universidad Autónoma del Estado de Hidalgo	
	Danae Duana Ávila, Universidad Autónoma del Estado de Hidalgo Bernardino Martínez Muñoz, Universidad Autónoma del Estado de Hidalgo	
	Yolanda Marysol Escorza Sánchez, Universidad Autónoma del Estado de Hidalgo	
	<i>El Impacto de la Educación Financiera y las Inversiones en las Finanzas Personales de Egresados Universitarios</i>	
	Blanca Estela Grajales Briscón, Universidad Veracruzana Marina Elizabeth Salazar Herrera, Universidad Veracruzana	
Dora Emilia Aguirre Bautista, Universidad Veracruzana Arturo Rivera López, Universidad Veracruzana Christopher García Salamanca, Universidad Veracruzana		

ENGLISH	ROOM: Cocori 3	TIME: MAY 24, 2023, WEDNESDAY 3:30 - 5:20
	SESSION TRACK	ACCOUNTING, ECONOMICS, LAW
	SESSION CHAIR	E. M. Ekanayake, Bethune-Cookman University
	<i>The Changing Landscape of the Audit Industry: An Effect of Blockchain Technology</i> Nilashis Ghosh, Bath Spa University	
	<i>Mortgage Loan Securitization (RMBS): Analysis of Breach of Contract Case</i> Rafael F. Romero, State University of New York, Utica, NY	
	<i>Empirical Investigation of the Sources of Inflation in Sri Lanka: Assessing the Roles of Global and Domestic Drivers</i> E. M. Ekanayake, Bethune-Cookman University	
	Amila Dissanayake, University of Colombo	

ENGLISH	ROOM: Cocori 4	TIME: MAY 24, 2023, WEDNESDAY 3:30 - 5:20
	SESSION TRACK	BUSINESS EDUCATION, MANAGEMENT
	SESSION CHAIR	Lynsie Chew, University College London
	<p><i>Digital Product Development and Digital Visual Effects - A Case Study of Digital Film and Video Game Market</i></p> <p>Jianfeng Wang, Millersville University of Pennsylvania  Kun Liao, Central Washington University  Pingping Tang, Washington State University</p> <p><i>Factors Influencing Norwegian Business Students' Choice of Mathematics at High School and Their Experience with the Compulsory Course in Business Mathematics</i></p> <p>Leiv Opstad, Norwegian University of Science and Technology  Philip Toney, Western Norway University of Applied Sciences  Torbjørn Årethun, Western Norway University of Applied Sciences</p> <p><i>Using Self-reflection as Part of Assessments: Alumni Perceptions from an Online MSc Programme</i></p> <p>Lynsie Chew, University College London</p> <p><i>Time Value of Money Teaching Tool Extensions: The Inclusion of Growing Annuities</i></p> <p>Terrance Jalbert, University of Hawaii Hilo  Jonathan Stewart, Abilene Christian University</p> <p><i>A Comprehensive Retirement Financial Planning Tool</i></p> <p>Terrance Jalbert, University of Hawaii Hilo  Jonathan Stewart, Abilene Christian University</p>	

	<b>ROOM: Cocori 3</b>	<b>TIME: MAY 25, 2023, THURSDAY 8:00 - 9:50</b>
	<b>SESSION TRACK</b>	<b>ECONOMICS, MANAGEMENT, MARKETING</b>
	<b>SESSION CHAIR</b>	<b>Janet L. Walsh, Birchtree Global, LLC</b>
<b><i>The Death of the Bully Culture in High Performing Workplaces</i></b>		
Laura R. Persky, University of Maryland Global Campus		
Janet L. Walsh, Birchtree Global, LLC		
Ken Pinnock, University of Denver		
<b><i>COVID-19 Fiscal Stimulus and Post-pandemic Growth of Income and Employment in the United States</i></b>		
Wali Mondal, National University		
<b><i>A Qualitative Exploration of the Marketing Challenges Faced by Small and Medium Enterprises in Gauteng, South Africa During COVID-19</i></b>		
Krishna Kistan Govender, University of KwaZulu-Natal		
Atlanta Ramsern, University of KwaZulu-Natal		
<b><i>Evidence on the Relationship Between Professor Teaching and Research Ratings</i></b>		
Terrance Jalbert, University of Hawaii Hilo		
<b><i>A Management-Focused Tool for Estimating Pro-Forma Financial Statements</i></b>		
Terrance Jalbert, University of Hawaii Hilo		

	<b>ROOM: Cocori 4</b>	<b>TIME: MAY 25, 2023, THURSDAY 8:00 - 9:50</b>
	<b>SESSION TRACK</b>	<b>BUSINESS EDUCATION</b>
	<b>SESSION CHAIR</b>	<b>Edwin Rivera Rivera, Universidad de Puerto Rico Escuela Secundaria</b>
<b><i>Impacto Fiscal y Financiero en la Integración del Salario Base de Cotización al Sustituir Salario Mínimo General por UMA en México</i></b>		
Raúl Aguilar Rivera, Tecnológico Nacional de Mexico		
Leidy Laura Alvarez Rico, Tecnológico Nacional de Mexico		
Maria De Lourdes Zavala Martinez, Tecnológico Nacional de Mexico		
<b><i>Las Nuevas Tecnologías en el Sector Financiero</i></b>		
Marina Elizabeth Salazar Herrera, Universidad Veracruzana		
Dora Emilia Aguirre Bautista, Universidad Veracruzana		
Blanca Estela Grajales Briscón, Universidad Veracruzana		
Adrián de Jesús Ruiz Cuevas, Universidad Veracruzana		
Arturo Rivera López, Universidad Veracruzana		
<b><i>El Cerebro Matemático, Estrategias Neuro-didácticas para el Aprendizaje de las Matemáticas</i></b>		
Edwin Rivera Rivera, Universidad de Puerto Rico Escuela Secundaria		

	<b>ROOM: Cocori 3</b>	<b>TIME: MAY 25, 2023, THURSDAY 10:00 - 11:50</b>
	<b>SESSION TRACK</b>	<b>BUSINESS EDUCATION &amp; ECONOMICS</b>
	<b>SESSION CHAIR</b>	<b>Saman Herath Bandara, West Virginia State University</b>
<b><i>How Much Choice Is Too Much: A Study About Business Education Program Design</i></b> Leila Pinto Campillo, University College London		
<b>ENGLISH</b> <b><i>Workers' Remittances and Economic Growth in African Countries: Assessing the Roles of Institutions and Financial Development</i></b> E. M. Ekanayake, Bethune-Cookman University Ferdinand Nwafor, Bethune-Cookman University		
<b><i>The Role of Higher Education in Economic Development of West Virginia</i></b> Saman Herath Bandara, West Virginia State University		

	<b>ROOM: Cocori 3</b>	<b>TIME: MAY 25, 2023, THURSDAY 1:30 - 3:20</b>
	<b>SESSION TRACK</b>	<b>ACCOUNTING, ECONOMICS, FINANCE</b>
	<b>SESSION CHAIR</b>	<b>David Nickerson, Toronto Metropolitan University</b>
<b><i>U.S. Governors and Electoral Hazard in the Allocation of Federal Disaster Aid</i></b> Thomas Husted, American University David Nickerson, Toronto Metropolitan University		
<b>ENGLISH</b> <b><i>How "Accountant" Are You on the Bean Counter Scale (BCS)? The Changing Face of the Accountant - Current and Future Expectations</i></b> Lavinia Denisia Cuc, Aurel Vlaicu University of Arad Dana Rad, Aurel Vlaicu University of Arad Danusia Wysocki, University College London Paul Nichita Cuc, Bucharest University of Economic Studies Mioara Florina Pantea, Aurel Vlaicu University of Arad Graziella Corina Bârcă-Dumitru, Bucharest University of Economic Studies		
<b><i>The Impact of Women Microfinance in South Asia: A Systematic Review of Evidence</i></b> Saman Herath Bandara, West Virginia State University		

	ROOM: Cocori 3	TIME: MAY 24, 2023, THURSDAY 3:30 - 5:20
	WORKSHOP TITLE	A Business Simulation for Learning - A Hands-on Workshop
	WORKSHOP PRESENTER	Lynsie Chew, University College London
ENGLISH	<p><b>Description:</b> This hands-on practical workshop provides an opportunity to experience an App-based business simulation known as Icarus, where a strategically struggling airport in need of a change! The award-winning simulation is currently used within two online MSc programmes but is also successfully used in a variety of settings such as executive education, CPD workshops, student induction events, and community building scenarios. The simulation is harnessed to promote development and awareness of the inter-connected thinking processes, required of today's managers and future business leaders. Contextually, competitive economic environments require us to think critically, to collaborate and not be afraid of our creativity when it comes to strategic planning. Simulation-based learning can provide a challenging, safe, yet fun experience for learners of all ages and career stages.</p> <p>Those wishing to participate fully will be required to bring their own device (iPhone, Android smartphone or tablet, iPad, Windows 10 laptop) and with the simulation pre-downloaded prior to the workshop. Login information will be made available at the workshop. Both in-person and online participants are welcome!</p>	

ENGLISH	ROOM: Cocori 3		TIME: MAY 26, 2023, FRIDAY 8:00 - 9:50		
	SESSION TRACK	ACCOUNTING			
	SESSION CHAIR	Danusia Wysocki, University College London			
	<i>The Explanatory Power of Loan Loss Provision Models</i> Glen Hansen, Utica University				
	<i>A Primer for Successfully Publishing in Peer-Reviewed Journals</i> Terrance Jalbert, University of Hawaii Hilo				
<i>Greenhouse Gas Emissions of the Firm and Impact on Financial Performance</i> Sekhar Amba, New York Institute of Technology					
<i>Weathering the Storm: A Turbulent Tale of the Evolution of the Small and Medium-sized Enterprise (SME)</i> Danusia Wysocki, University College London					

SPANISH	ROOM: Cocori 4		TIME: MAY 26, 2023, FRIDAY 8:00 - 9:50		
	SESSION TRACK	BUSINESS EDUCATION, ECONOMICS, MANAGEMENT			
	SESSION CHAIR	Enrique Martínez Muñoz, Universidad Autónoma del Estado de Hidalgo			
	<i>Modelo de Ahorro para la Vejez de Empleados Informales del Sector Agropecuario</i> John Milton Díaz Villarraga, Universidad Santo Tomás				
	<i>Satisfacción de Egresados de las Maestrías Que Se Ofertan en la Facultad de Contaduría Pública</i> Rafaela Martínez Méndez, Benemérita Universidad Autónoma de Puebla José Gerardo Serafín Vera Muñoz, Benemérita Universidad Autónoma de Puebla María Antonieta Monserrat Vera Muñoz, Benemérita Universidad Autónoma de Puebla				
<i>Mejora Continua a Través del Método Kaizen para los Artesanos del Valle del Mezquita Edo. de Hidalgo, México</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 José Luis Alvarado Reséndiz, Universidad Autónoma del Estado de Hidalgo					
<i>Servicio al Cliente: Un Análisis del Servicio Prestado en una Empresa de Multiservicios</i> Enrique Martínez Muñoz, Universidad Autónoma del Estado de Hidalgo José Ramón Corona Armenta, Universidad Autónoma del Estado de Hidalgo Bernardino Martínez Muñoz, Universidad Autónoma del Estado de Hidalgo Tirso Javier Hernández Gracia, Universidad Autónoma del Estado de Hidalgo					

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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**, Universidad Ana G. Méndez- Recinto Gurabo

**Carmen L. Delgado Rivera**, Universidad Ana G. Méndez- Recinto Gurabo

**Victor Chalo**, Imágenes Computarizadas de Guatemala, S.A.

## 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

**Alan Parkinson**, University College London

**John Milton Díaz Villarraga**, Universidad Santo Tomás

**Azucena Herrera**, The University of Texas Rio Grande Valley, USA

**Charles Andrés Araya Véliz**, Universidad de las Américas

**E. M. Ekanayake**, Bethune-Cookman University

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**David Nickerson**, Toronto Metropolitan University

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**Mercedes Jalbert**, The IBFR

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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.**

### SILVER AWARD

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 continuo a sus profesiones y apoyo a la comunidad académica por un periodo de 5 o más años.

University College London

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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 comunicación académica.

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### 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 23 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 23 porciento de los artículos sometidos se les honra con este reconocimiento. Felicitamos sinceramente a los ganadores.

### ACCOUNTING & TAXATION

#### *How “Accountant” Are You on the Bean Counter Scale (BCS)? The Changing Face of the Accountant - Current and Future Expectations*

Lavinia Denisia Cuc, Aurel Vlaicu University of Arad

Dana Rad, Aurel Vlaicu University of Arad

Danusia Wysocki, University College London

Paul Nichita Cuc, Bucharest University of Economic Studies

Mioara Florina Pantea, Aurel Vlaicu University of Arad

Graziella Corina Bătca-Dumitru, Bucharest University of Economic Studies

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Aamer Sheikh, Quinnipiac University

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Marija Radosavljević, University of Niš, Serbia

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Leiv Opstad, Norwegian University of Science and Technology  
Philip Toney, Western Norway University of Applied Sciences  
Torbjørn Årethun, Western Norway University of Applied Sciences

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*The Death of the Bully Culture in High Performing Workplaces*  
Laura R. Persky, University of Maryland Global Campus  
Janet L. Walsh, Birchtree Global, LLC  
Ken Pinnock, University of Denver

*COVID-19 Fiscal Stimulus and Post-pandemic Growth of Income and Employment in the United States*  
Wali Mondal, National University

*The Failure of the Twentieth Century European Perpetual Peace Project: The Social Construction of the West Via Opposition to Russia*  
Benedict E. Dedominicis, The Catholic University of Korea

*Greenhouse Gas Emissions of the Firm and Impact on Financial Performance*  
Sekhar Amba, New York Institute of Technology

#### REVIEW OF BUSINESS & FINANCE STUDIES

*The Northwest Hub: A Descriptive Case Study*  
S. Frances Robbins, University of the Incarnate Word  
Ryan Lunsford, University of the Incarnate Word

*Retail Firearms Sales at Academy Sports + Outdoors and Dick's Sporting Goods, Inc.*  
Matthew G. Smith, University of the Incarnate Word  
Ryan Lunsford, University of the Incarnate Word

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José Gerardo Serafín Vera Muñoz, Benemérita Universidad Autónoma de Puebla  
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Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila  
Yessica Elizabeth Duarte De Luna, Universidad Autónoma de Coahuila

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**Marina Elizabeth Salazar Herrera**, Universidad Veracruzana  
Dora Emilia Aguirre Bautista, Universidad Veracruzana  
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Arturo Rivera López, Universidad Veracruzana

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**Mihaela Mirela Dogaru**, Titu Maiorescu University  
**Diana Andreea Mândricel**, Titu Maiorescu University

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**Aamer Sheikh**, Quinnipiac University

***The Northwest Hub: A Descriptive Case Study***

**S. Frances Robbins**, University of the Incarnate Word  
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Cesar Colorado, Universidad del Valle

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Alicia Arizbeth González González, Universidad Autónoma de Coahuila

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Mauricio Alex Fernando Gallardo Caballero, Universidad de las Américas  
Charles Andrés Araya Véliz, Universidad de las Américas

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Ken Pinnock, University of Denver

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Leidy Laura Alvarez Rico, Tecnológico Nacional de México  
Maria De Lourdes Zavala Martínez, Tecnológico Nacional de México

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