

CONFERENCE BOOK OF ABSTRACT PROCEEDING



**Venue: Mercure London Hyde Park Hotel, England
London, England
Date: November 23-24, 2019**

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Book of Abstracts Proceedings

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CONFERENCE TRACKS

- Social and Community Studies
- Arts
- Humanities
- Civic and Political Studies
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- Organizational Studies
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- Business and Management Studies
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- Civil Engineering
- Bio-Technology & Food Technology
- Chemistry & Chemical Engineering
- Physical, Applied and Life Sciences
- Interdisciplinary
- Medical and Health Sciences
- Paramedical Sciences
- Medicine Sciences
- Biological and Life sciences
- Veterinary Medicine and Sciences
- Food Science & Nutrition
- Agricultural sciences
- Interdisciplinary



CONFERENCE CHAIR MESSAGE

Dr. Vincent W Ho

“International Conference of Akademika Nusa Internasional ” is a platform that thrives to support the worldwide scholarly community to analyze the role played by the multidisciplinary innovations for the betterment of human societies. It also encourages academicians, practitioners, scientists, and scholars from various disciplines to come together and share their ideas about how they can make all the disciplines interact in an innovative way and to sort out the way to minimize the effect of challenges faced by the society. All the research work presented in this conference is truly exceptional, promising, and effective. These researches are designed to target the challenges that are faced by various sub-domains of the social sciences, business and economics, applied sciences, engineering and technology, health and medical sciences.

I would like to thank our honorable scientific and review committee for giving their precious time to the review process covering the papers presented in this conference. I am also highly obliged to the participants for being a part of our efforts to promote knowledge sharing and learning. We as scholars make an integral part of the leading educated class of the society that is responsible for benefitting the society with their knowledge. Let’s get over all sorts of discrimination and take a look at the wider picture. Let’s work together for the welfare of humanity for making the world a harmonious place to live and making it flourish in every aspect. Stay blessed.

Thank you.

Dr. Vincent W Ho

Conference Chair

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CONFERENCE SECHDULE

ANISSH-2019

Venue:Mercure London Hyde Park Hotel, England

Day: Saturday

Date: November 23, 2019

Venue: Room 1

09:00 am - 09:10 am	Registration & Kit Distribution
09:10 am - 09:20 am	Introduction of Participants
09:20 am - 09:30 am	Inauguration and Opening address

Grand Networking Session & Tea/Coffee Break (09:30 am - 10:00 am)



Conference Day 02 (November 24, 2019)

Second day of conference will be specified for touristy. Relevant expenses are borne by Individual him/herself.



TRACK A

BUSINESS, ECONOMICS AND SOCIAL SCIENCES STUDIES



Shareholder Litigations and Firm Risk-Taking

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Keywords: Shareholder litigations, idiosyncratic return volatility (IRV), Initial Public Offerings (IPOs).

Prior studies have examined the economic consequences of shareholder litigation risk. Firms with high litigation risk underprice their Initial Public Offerings (IPOs) as a form of insurance (Lowry and Shu 2002). Shu (2000) shows that auditors charge higher audit fees for clients with higher litigation risk. In relation with firms' investment and financing behavior, firms exposed to greater security litigations hold more cash in anticipation of future settlement costs and other litigation-related costs, reduce risky capital expenditure (Arena and Julio 2015) and raise their leverage levels to protect their assets from potential litigation costs (Crane 2009). In a similar vein, following the passage of Universal Demand (UD) laws which imposes restriction on shareholders' derivative lawsuits thereby significantly reduces a firms litigation risk, firms invest more in R&D, produce more patents and generate more patents that have a large number of citations (Lin, Liu, and Manso 2017). However, prior research focuses on firms' real actions in response to shareholder litigation risk, but pay little attention to idiosyncratic return volatility (IRV). In this study, we examine the impact of shareholder litigation risk on firm risk-taking. Shareholder litigations inflict significant personal costs to managers, including reputational costs (Karpoff et al. 2008), early termination of employment (Dechow et al. 1995), opportunity cost of managers time for lawsuits, and stress arising from lawsuits. These costs motivate managers to revise their beliefs about the costs/rewards relationship of their investment opportunities and refrain from taking risky investments which increase firms bankruptcy risk and higher likelihood of shareholder litigation (Cao and Narayanamoorth 2011; Cazier et al. 2016). Therefore, we predict this decrease in risky investments will decrease information asymmetry and improve financial reporting quality, which will lower uncertainty related to firm performance and its cash flow and, consequently, firm risk-taking. Our empirical findings suggest a negative relationship between shareholder litigation risk and firm risk-taking.

Easily Incorporated Brain-based Teaching Hacks

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Keywords: (MBE)insights, Socially Isolated Individuals, Psychological Studies.

Through the interdisciplinary utilization of neuroscience and educational and psychological studies that is mind brain and education (MBE)insights into effective teaching practices have been empirically elucidated. The goal of this poster is to present some basic concepts that can be used as teaching hacks to better engage and motivate learning in any classroom without the need to take on any new teaching system or altering course content. The benefits of engaging emotions via passion, humor, and narrative, timed transitions, as well as movement will be discussed in this poster presentation. For example, the idea that teachers should be passive and let the course's content matter be the motivating factor is outdated and wrong. A teacher showing passion for their subject material is known to stimulate student's to engage with, thus learn, that subject. Humans are not socially isolated individuals, but rather a collection of people in which emotion and social interactions do impact how the student, and their brain of course, learn. This will be related to another emotional trigger for learning and memory retention: narrative. The use of stories to explain concepts is much more effective for understanding than unassociated facts. The use of a film version of Shakespeare's Romeo and Juliet to teach biological concepts will be mentioned as one such use of narrative. Movement and timed classroom transitions to keep students' minds and bodies will also be discussed, and further tied into narrative and passion for such transitions. Humor too should not be banned from the classroom. It is known to increase attention and reduce stress which are both highly desirable for the classroom environment. The teaching hacks to be presented in this poster are easily grasped and implemented, but can have profoundly positive educational effects.



Accounting effects of subsequent measurement of financial instruments - Case of Croatia

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Keywords: Financial Instruments, Bank, IFRS 9, Subsequent Measurement

This paper presents the accounting effects of the subsequent measurement of financial instruments on the example of a selected commercial bank. Before presenting those accounting effects the structure of assets and liabilities of the banking sector of the Republic of Croatia and the share and importance of financial instruments in bank operations will be presented. After defining financial instruments, the accounting framework for financial instruments is presented through International Financial Reporting Standard 9 Financial Instruments and differences from International Accounting Standard 39 Financial Assets: Recognition and Measurement. On the example of the banking sector of the Republic of Croatia and on the example of chosen commercial bank transitional provisions and business impacts related to the implementation of International Financial Reporting Standards 9 Financial Instruments are analysed. Finally, the impact of the subsequent measurement of financial instruments on the business activities and profitability of mentioned bank will be discussed.

Gender Diversity, Rewards, and Process Informality in New Product Development Creativity and Innovation

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Keywords: New product development (NPD), STEM, Qualtrics panel.

Innovation is crucial for company success making it essential to choose the best team for new product development (NPD). Based on cognitive resource perspectives (McGrath, Arrow & Berdahl, 2000), the purpose of this study is to examine the effects of team gender diversity on creativity and new product performance. Also, grounded in the input-process-output (IPO) model (McGrath, 1984), we examine the effects of process informality and three types of rewards (recognition, promotion, and financial) on NPD creativity and innovation, as well as the interactions of these factors with gender diversity. To test our research model, shown in Figure 1, we used a Qualtrics panel of 186 US product development managers to gather the data and used structural equation modeling to examine the data. Our results suggest, that female diversity on a team positively affects the number of ideas generated, which in turn influences NPD performance. Also, as the female presence in a team increases, so does the effect of financial rewards on the number of ideas generated, and the effects of recognition on the novelty of ideas generated. In general, our findings provide managerial support for increasing the number of women on NPD teams and provides suggestions for the optimal use of rewards to enhance NDP outcomes. Our study adds to the literature exploring the role of gender diversity and rewards, on new product development creativity and innovation. Future studies can examine these interactions in NPD teams where the presence of female members exceeds fifty percent, as this was the highest found in our sample. These limitations and as well as the results of our study can have policy implications, such as the need for supporting female participation in the STEM fields.

Technical Implementation of Micro-Donations

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Keywords: Micro-donations, point-of-sale, user experience, technical implementation

Voluntary micro-donations, collected by rounding-up invoice amounts in everyday transactions, have the chance to strongly influence the donation market especially for two target groups (the less wealthy and the young) that are rarely involved with charity microdonations, which could be a low-threshold way to contribute. An exploratory study conducted in Germany and Romania proved this assumption: Young people and those with lower incomes would be willing to contribute with a micro-transactionbased system, given the right circumstances. This goes in alignment with scientific literature which shows that, under the right circumstances, people would be willing to donate small amounts of money, since this will not cause them any inconvenience. Those right circumstance can mostly be defined by different means of technical implementation at the point of sale, where the micro-donations should be collected. Retailers most prominently H&M or the German Kaufland are already actively using different systems to gather those donations within the payment process. Different approaches either follow a classical analogue system that collects spare change if the customer decides to agree to the micro-donation or they handle the process in a digitized way. Both different systems offer unique advantages and disadvantages to both the consumer and the company responsible. This paper discusses the different technical strategies regarding their implementation from a technical and a financial point of view on the example of DEUTSCHLAND RUNDET AUF (DRA; Germany Rounds Up). The technical implementation is discussed based on the Technology Acceptance Model (TAM).

The Corporate Perspective of Micro-donations

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Keywords: Widespread Triple-Bottom, Corporate-Driven Strategies, Micro-Donations.

Sustainability and socially responsible action are understood as the main challenges of modern management. At various levels - from product development to PR to HR management - companies are trying to integrate sustainable business practices. Following the widespread triple-bottom approach, ecological, economic and social aspects of sustainable action are taken into account. This is understood not only as a social task, but also as a reaction to changing values and demands of different stakeholders. Contrary to earlier work on the subject of CSR, this is no longer understood as benevolent action that is in the interests of the good of the company, but as an active contribution to the company's success. The present study aims to understand how voluntary micro-donations, collected by rounding-up invoice amounts in everyday transactions can contribute to the CSR strategy of retail trade companies. Research questions addressed within this study are how micro-donations differ from other corporate-driven strategies of corporate giving. Also, the study aims to explore the reasons corporations have to use micro-donations and which client-needs and client-wants are addressed thereby. These questions are answered and discussed in the light of scientific literature on CSR, corporate welfare and corporate giving on the one hand and in the context of the German micro-donation initiative DEUTSCHLAND RUNDET AUF (DRA; Germany Rounds UP). Implications for practitioners in the field are derived from the experiences of corporations taking part in the initiative already and are described also in the light of potential risks and challenges associated with the usage of micro-donations.

Good Tax Administration in Personal Income Tax : Experience from Thailand

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Keywords: Good tax administration, Personal Income Tax, Taxpayers, Tax Allowance, Fairness

Good tax administration can be examined from effectiveness, efficiency towards government and perceiving of equity, fairness and social acceptability towards taxpayers. Thailand restructured personal income tax in terms of tax deductions, tax allowances and tax rates in 2016 and 2018. Government mentioned taxpayers will obtain benefits from higher tax deduction, higher tax allowance, changing of tax rate and also new tax allowances. However, government will lost revenue collection. Researcher investigates whether or not restructuring of personal income tax generates good tax administration. Secondary data analysis and semi-structure interview from various related groups are used for data collection. Results found that restructuring of personal income tax reflects good tax administration in the aspect of social acceptability. However, in terms of fairness, equity and others may not reflect good tax administration.

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