



CONFERENCE PROCEEDINGS

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25-26 December, 2018

CONFERENCE VENUE

**Flora Grand Hotel, Near Al Rigga Metro Station, Deira, Dubai, United Arab
Emirates**

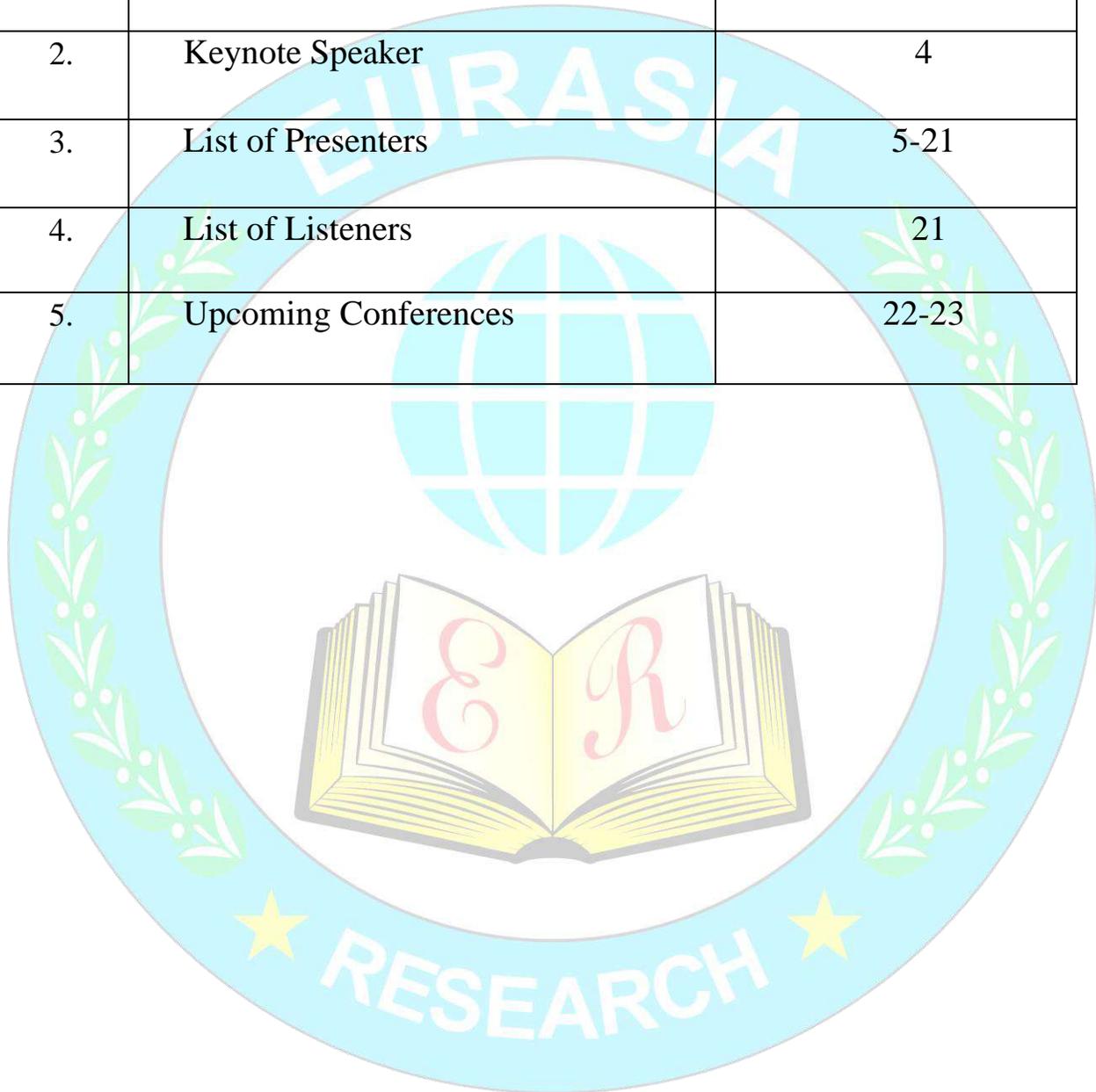
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Preface:

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KEYNOTE SPEAKERS



Asli A. Hassan, PhD.

**Assistant Professor of English and Communication College of Arts and Sciences
Khalifa University of Science and Technology, Abu Dhabi, UAE**

Asli Hassan is an engaging, multilingual educator devoted to research that impacts student learning and innovative professional development programs. She has over twenty years of teaching and teacher training experiences in USA and internationally. She is a collaborative team player and a mentor who is focused on working closely with administration, professors, teaching assistants and students to achieve educational excellence.



Dr Jaji K.A
ERCICBELLP1808055

Impact of Taxes on Individuals and Firm Behaviours: A Case of Sme, Corporate Firms (Banking And Consumers Goods Industries) In Uganda

Dr Jaji K. A
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Mogadishu, Somalia

Abstract

This paper investigates the impact of taxes on individuals and corporate firms and the multiplier effect on individual and corporate firms (consumers foods and banking industry). Various categories of businesses i.e SME and corporate firms plays a vital role in the development of Uganda. The main objectives were to establish the impacts of taxes on individuals and corporate firms. The specific objectives include, to ascertain the effect of taxes on individuals, to ascertain the effect of taxes on corporations (consumers food industry) and lastly its multiplier effect on the banking industry that serves as intermediary.

The data collection was through both secondary data and primary data, questionnaires and interviews of key informants. The research was both qualitative and quantitative, employing ex-post factor and cross-sectional designs.

The major findings were that there taxes imposed are high, thus imposes certain constraint on expansion and growth of businesses as well as individuals. Corporate tax, tariffs and excise duty inclusive were found to be most harmful for growth, followed by personal income taxes and then consumption taxes. It was found that disparity in taxes due to failure to harmonize tax structure among the east Africa countries led to firms competing against itself, and lastly, economic integration led to upsurge of borrowers investing in business, thus borrowing from banks at extremely interest rate, this led to disastrous outcome for both the borrowers(business owners) and the lenders (banks). The banks are witnessing high non-performing loans and many are now in distress. The business owners who were responsible for this high non- performing loans were incapacitated by high tax from government as well as high interest from the bank. It was recommended that taxes should be reduced and harmonized in other to reduce rate of closure and businesses exiting Uganda.

Sahar Pirhadi
ERCICBELLP1808056

Market Survey and Market Art

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Abstract

The purpose of this study was to investigate marketing and market research in the field of artistic industry. The methodology of this research was applied in terms of applied and descriptive-analytical information collection method using documentary and library studies. The structure of the article is that the definitions of concepts are first introduced, then, by examining the factors affecting marketing in the field of culture and art, a research model for marketing and marketers in the field of art is presented. In this article, in relation to the art of art, particular features of artistic products, including aesthetic value and spiritual value are mentioned. In the following, how to develop marketing in the arts, the archetype of art, the structure of the art market, the difference in the market of art with other markets (information asymmetry, monopoly competition, complex pricing) and,

	<p>finally, the marketing mix and its indicators in the artistic cultural industries The personal contact network and communication capabilities, the content of the artwork, creativity, the cultural value of the work of art and the creator of the work of art are mentioned. Keyword: Marketing / art / Market Survey</p>
<p>Mohammad Delfan ERCICBELLP1808057</p>	<p>Anti-Diabetic and Anti-Hypertension Herbs Used In Lorestan Province, Iran</p> <p>Mohammad Delfan Department of management, Faculty of Education Management, Islamic Azad University, Khorramabad Branch, Tehran, Iran</p> <p>Abstract Objective:Diabetes and hypertension are amongst the most prevalent diseases in the world which create many problems and complications for affected patients, but they can also be controlled and prevented. This study aimed to identify and report the most important and effective herbs for treating diabetes and high blood pressure in Lorestan province (West of Iran). Methods:This study accomplished its goal by gathering and integrating indigenous datas from local inhabitants of Lorestan. Data were gathered with cooperation of the agents of public health service network all over the towns of Dorud, Boroujerd, Khorramabad, Aleshtar, Poledokhtar ,Aligoodarz ,Nurabad and Kouhdasht. Results:Results of this study showed that there are overall 17 medicinal plants which is used for treatment and control of diabetes and high blood pressure. Medicinal plants reported in this study are indigenous of the province. Some of the foresaid herbs seemed to have new therapeutic effects which are reported for the first time in this study, and some others have known therapeutic effects mentioned in other similar studies. Conclusions: Besides predicating traditionally believed effects of these herbs, it is essential for researchers to find out the actuality of clinical effectiveness of the herbs and their active substances. Once the positive effects of these herbs proved, it is possible to produce drugs which are useful in curing and controlling diabetes and hypertension. Keywords:Lorestan province, herbs, traditional medicine, diabetes, high blood pressure, Iran</p>
 <p>Unaiza Ismail ERCICBELLP1808058</p>	<p>“Vandalism within Art and Culture”</p> <p>Unaiza Ismail Visual arts, National College of arts recent graduate, University of Sharjah, UAE, Sharjah</p> <p>Abstract The premises of this paper will discuss the current manifestation of street art, specifically focusing Lahore and Sharjah city. Through field research and exploration of streets and visual documentation on street art, this paper will investigate whether we understand or consider art criticism towards social system? Or do we take artists as crazy people of our society expressing and impending vandalism. Our society has this stigma that anything that is spray painted is growing vandalism. Do we agree on the facts that art can change the world and images are more powerful towards us? Images can change the way that we look at the communities, tolerance is defined as ability to end your pain and difficulty. In addition to this, Street art to what I name as public art. I</p>

	<p>believe it's an expression of those daring people to the society and culture they living in. Discussing few of the examples of women artists e.gNaiza khan's work "Heena hands on walls", who had seldom viewed their work in the social political context, and these new developments appeared threatening to them. Extreme political and social oppression in the work of women can be experienced.</p> <p>In addition to this El Saeed French/Tunisian artist based in UAE shall also be discussed and interviewed about how he completely changed the way of seeing graffiti, which is mostly known as preaching vandalism.</p> <p>Paper shall also focus on democratic issues regarding struggle of art culture from Zia ulhaq's mid 20's time period in Pakistan towards democracy and government.</p> <p>I be certain of fact, that art influence and change how you look at something. So how does public art help us? Does it raise the community? does it represents you and how you feel about community. How does art play role to challenge the community or democracy? All such queries shall be debated and criticized through interviews and literature.</p>
 <p>Abdul Mughees ERCICBELLP1808059</p>	<p>The Concept And Principle of Islamic Finance And Finance Products</p> <p>Abdul Mughees Research Scholar, Department of Arabic, Banaras Hindu University, Varanasi, India</p> <p>Abstract</p> <p>Islamic finance is a financial system that operates according to Islamic law (which is called sharia) and is, therefore, sharia-compliant. Just like conventional financial systems, Islamic finance features banks, capital markets, fund managers, investment firms, and insurance companies. However, these entities are governed both by Islamic law and the finance industry rules and regulations that apply to their conventional counterparts. This paper will also discuss about principles of Islamic finance and products.</p> <p>Keywords: Musharakah, Mudarabah, Islamic Finance and Banking</p>
 <p>Abdullah Alghamdi ERCICBELLP1808060</p>	<p>KSA 2030 Vision</p> <p>Abdullah Alghamdi Student HR, Prince Mohammad University, Saudi Arabia</p> <p>Abstract</p> <p>The purpose of this paper is to investigate the viability of Kingdom of Saudi Arabia (KSA) 2030 vision. The paper starts with a historisization of the economical status of the KSA. Second, the paper explores employees' perceptions of the viability of the vision. Towards this goal, a mixed method is conducted. Quantitative data were collected through a questionnaire of 17 questions that investigated:</p> <ol style="list-style-type: none"> 1. The viability of the 2030 vision. 2. The challenges facing the vision. 3. The solutions to these challenges. <p>Qualitative data were collected through three open ended questions which the survey ended with. The purpose of the qualitative data is to confirm results obtained from the quantitative element. Results indicated that 79% of the participants believed in the viability of the vision; 82% think that challenges can be an issue towards achieving the vision; and 80% are optimistic that potential solutions could address these challenges.</p>
<p>An Assesment of Nigeria's Security Challenges</p>	

<p>Umoru AdejoYakubu ERCICBELLP1808063</p>	<p>Umoru AdejoYakubu Liberal Studies Department, The Federal Polytechnic, Kaura Namoda Zamfara State, Nigeria</p> <p>Abstract</p> <p>Nigeria as a country is yet to take her rightful place among comity of nations for so many reasons. One of this is (in) security. The place of security in the live of any country cannot be over emphasised, this is because without security of lives and property there is a risk of a country becoming a failed state. Meaning for the country to be in position to take any reasonable step towards development, it must first be secured. The activities of Boko Haram, kidnapping and Herder/ farmer conflict in the country in recent years has pushed the country to the brink. For this reason the focus of this paper is on the Boko Haram, Herder/Farmer conflict and kidnapping. Secondary source of data was utilized. Related Literature was reviewed to provide the background that would put the work in proper perspective. The causes of these security challenges in Nigeria were x-rayed, their implication on the general security of the country also received attention. The Government strategies in handling these security challenges equally came under investigation.</p> <p>Key words: Assessment, Security, Challenges, Nigeria</p>
<p>Elusakin Kayode Titus ERCICBELLP1808065</p>	<p>Language And Politics: A Pragmatic Analysis Of General Mohammadu Buhari's Campaign Speech At The A.P.C Presidential Primary Election</p> <p>Elusakin Kayode Titus Michael Otedola College of Primary Education, Noforija, Epe, Lagos State, Nigeria</p> <p>Abstract</p> <p>This studies gives an awareness and insight into the pragmatic features in General MohammaduBuhari's campaign speech at the All Progressive Congress' Presidential Primary Election of December 10, 2014 in Lagos. This is done with a view to determining the efficacy of the choice of word and the function it performs in the aforementioned campaign speech. The study also unveils the fact that in political discourse, language is a critical instrument of rhetoric, and that linguistic structures are not incidental but structured towards arousing the interest of supporters in the quest for votes. The study, therefore, adopts the speech act theory of Austin (1962) and Searle (1969) in analyzing the text of the campaign speech with a view to challenging political leaders to imbibe the appropriate choice of word, rather than the use of brigandage and coercion in winning the heart of the electorate.</p> <p>Key words: campaign speech, political discourse, pragmatic features, speech acts.</p>
	<p>Domestic Violence Against Eminent Weaker Gender of the Society: An Unending Social Evil Practice</p> <p>Sadaf Zaman Department of English, University of BISHA, Abha, Saudi Arabia</p> <p>Abstract</p> <p>In our patriarchal society, women are treated as a "hit me" toy and they suffer in silence. The women suffering is a lot due to the fact that the society have an attitude that the abuse is the fault of the victim. In this era, where</p>

<p>Sadaf Zaman ERCICBELLP1808066</p>	<p>we are talking about women empowerment, I really feel that till now the women are struggling for their existence, dignity and self-respect. I must say that the society contributes to domestic violence by not taking it seriously enough and by treating it as expected, normal or deserved. We debate on women's right, but we forget that right is a powerful weapon whose ownership belongs to the so-called strongest or supreme creation of the creator – "men". According to the latest survey, ninety percent of physical abuser are men, regardless of age. Domestic violence is a significant problem for those whose life is affected by this issue. It is a burden on numerous sectors of the social system. Every day the media bombards with news about domestic violence where we see an abusive pattern behavior by one partner against another. Violence in any form is a major challenge our society is facing today worldwide. It is a serious issue which needs to be discussed on every given opportunities at any platform without any hesitation. In this paper, I am going to talk about this evil practice which causes depression and sense of complexity on the so called weaker gender – "woman" and also the children from violent home, they are more likely to become abuser or a victim in their own relationship later in their life. A lot of effort is needed to make the society understand that women and children should feel the most wanted, loveable and most important be the safest within their families.</p> <p>Key words: Treated, Burden, Creation, Victim, Abuser</p>
 <p>Ibe Sunny Obilor ERCICBELLP1808069</p>	<p>Analysis Of Critical Determinants of Commercial Banks Profitability: Evidence From Nigeria</p> <p>Ibe Sunny Obilor Department of Banking and Finance Imo State Polytechnic Umuagwo, Nigeria</p> <p>Onyeme Linus Department of Public Administration Imo State Polytechnic Umuagwo, Nigeria</p> <p>Abstract</p> <p>This study investigated the critical determinants of commercial bank profitability in Nigeria. The objective was to develop empirical models for predicting commercial bank profitability. The study adopted a combination of ex post facto and survey research design in data collection and analysis, while quantitative and qualitative tools were employed in data analysis. The CAMELS performance basket provided the framework that guided the investigation. Two industry drivers (bank size and market share) and one macroeconomic driver (cyclic output growth rate of the economy) were included into the CAMELS basket. The quantitative approach made use of descriptive statistics and set of econometric tools in the analysis. The result of econometric analysis identified assets quality, liquidity and earnings as the significant determinants of commercial bank profitability in Nigeria. The result of the qualitative analysis based on expert opinion equally identified asset quality, earnings and liquidity as three top determinants of commercial bank profitability. This also validates the result of quantitative analysis. The study concludes that irrespective of whatever is the industry and macroeconomic state of the economy, commercial banks' ability to remain profitable, strictly dependent on the capacity of internal management to invest the banks resources into quality assets that affords the bank the opportunity to maintain optimal liquidity and generate earnings sufficient to offset all associated cost of doing business as well as</p>

	<p>create positive margin adequate to reward shareholders. Based on the above conclusion, the study recommends for increased capacity building (technical and managerial) of internal managers of commercial banks in Nigeria for enhanced strategic, tactical and operational planning and management of banks.</p> <p>Keywords: Commercial banking, Profitability, Capital adequacy, Management efficiency, Earnings quality, Liquidity, Interest rate sensitivity.</p>
<p>Maryam Aminu ERCICBELLP1808070</p>	<p>Wage Determination, Labor Union and the Concept of Bilateral Monopoly in Nigeria: A Relative Analysis on the Minimum Wage Controversy</p> <p>Maryam Aminu Department of General Studies, Umaru Ali Shinkafi Polytechnic, Sokoto State, Nigeria</p> <p>Abstract</p> <p>Whether or not, labor supply and labor demand interact to determine wages paid in each occupation, they form an integral part of the national income; and the rates at which wages are paid differ among nations, regions, occupations and individuals. Culling from Maslow’s acclaimed argument that human needs are insatiable, scholarly points of view divide at opposing polar extremes with regards minimum wage in Nigerian context, proponents of an increased minimum wage argue that it increases labor productivity by offsetting any reduced employment that might result; on the other hand, critics argued that any push above equilibrium, will push employers back to their labor demand curve. This paper utilizes the arguments of both the exclusive and inclusive union models and concludes that minimum wage has a very huge political prop up; it is a “double-edged weapon” for instance, while the workers are happy with an increased wage; the society is assured of improved service delivery delivered by the best hands.</p> <p>Keywords: wage, labor union, minimum wage, Nigeria</p>
<p>Nura Abubakar Allumi ERCICBELLP1808072</p>	<p>Rethinking Corporate Social Responsibility (CSR) For Value Creation in Nigerian Public Sector: What Human Resource Personnel Should Know</p> <p>Nura Abubakar Allumi Public Administration, Faculty of Management Sciences, Usmanu Danfodiyo University, Sokoto</p> <p>Abstract</p> <p>Organizations the world over, have varied cohort of strategic objectives, they operate in different markets, regions with unique modes of operation; some operate in commercial markets for profit purposes and others serve public clients. Irrespective of the motive, location and strategy of these organizations, they share some certain commonalities – they deal with people and secondly, they aimed to give back to their respective clients among others through corporate social responsibility (CSR). CSR is a conscientiousness that cuts across different groups from Shareholders who are deeply concerned with financial performance and responsive to possible fear to management’s priorities, to Social activists who are anxious because it is in their long-term best interests if companies can uphold the types of social initiatives that they are advocating and to Governments who care because they craving to see whether companies can deliver social and environmental benefits cost effectively. This paper aimed at bringing to light conceptual intensification of corporate social responsibility an remodeling it to a value driven sort of, in the end, it concludes that, a value driven CSR does not only reflect on ones client but one’s self too.</p>

<p>Rupa Rathee ERCICBELLP1808077</p>	<p>CSR, value driven CSR, human resource, Nigeria</p> <p>Influence of Music on Consumer Behavior: An Experimental Study</p> <p>Rupa Rathee Assistant Professor, Department of Management Studies, Deenbandhu Chhotu Ram University of Science and Technology, Murthal (Sonapat), Haryana, India</p> <p>Pallavi Rajain Research Scholar, Department of Management Studies, Deenbandhu Chhotu Ram University of Science and Technology, Murthal (Sonapat), Haryana, India</p> <p>Abstract Atmospherics of the purchase environment play an important role in influencing customers to make purchases. Music is an atmospheric variable that can be easily controlled and therefore has widespread use in the marketplace. Music can be used in many forms like foreground music, background music and audio branding, with the former two being used in retail outlets, restaurants, hotels etc. and latter being used mostly in advertising. Several companies have been successfully using audio branding for their products through advertising. The audio branding in the form of jingles or signature tunes is done carefully according to the product so that it can create the desired memory effect and brand identification. Therefore, a study based on the importance of music particularly in context of brand music would be helpful in understanding its influence on consumer behavior. An experimental study was conducted that included post-graduate students of Business Management course in a North Indian university. To understand the influence of music congruity on response of customers (cognitive, emotional and behavioral), a within-subjects experimental design was used. The respondents were exposed to three conditions which included no music, brand music and unrelated music. A sample of 90 students was taken for each condition. One-way MANOVA was used for analyzing the results. It was found that overall there was significant difference in the three conditions to which the respondents were subjected. In particular, among the three response dimensions the difference was most significant in the emotional response. The presence of congruent music (related to the brand) significantly influenced the experience of the respondents whereas the difference was not significant in case of no music and unrelated music. The results of the study have several implications for use of music in promotions of brands.</p> <p>Keywords Music, Sensory Marketing, Branding, Emotions, Behaviour.</p>
<p>Rawan Alafeshat ERCICBELLP1808078</p>	<p>Effect of Training and Development and Selecting and Recruitment on Organization performance: The Mediating Role of Employee Engagement</p> <p>Rawan Alafeshat Tourism Management, Eastern Mediterranean Universty, North Cyprus, Turkey</p> <p>Abstract The purpose of this study was to examine the mediating role of employee engagement in the relationships selecting and recruitment, training and development with organizational performance. The participants in the current study were 277 employees working in the private airline sector in</p>

	<p>Jordan. The results of the study revealed that both selecting and recruitment and training and development were positively linked with employee satisfaction and employee retention as indicators for organizational performance. Finally, the findings indicate that employee engagement partially mediates the relationships of both selecting and recruitment and training and development with employee satisfaction and employee retention. This study is the first empirical study of the airline sector in Jordan also it is the first to focus on employee engagement as a mediator of the effect of selecting and recruitment and training and development on employee satisfaction and employee retention using structural equation modeling (SEM) to analyze data collected from employees working in the airline sector. Keywords: Selecting and recruitment, training and development, employee engagement, employee satisfaction and employee retention.</p>
<p>Farida Aboud ERCICBELLP1808081</p>	<p>The Use of Language Learning Strategies Among Arab English as Foreign Language Undergraduate Students</p> <p>Farida Aboud Department of Foreign Language Education, EasternMediterranian University, North Cyprus, Turkey</p> <p>Abstract</p> <p>This paper aims to explore Language-Learning Strategies (LLSs) used by Arab English as Foreign Language (EFL) undergraduate students. Also, it examines the relationship between LLSs and the gender variable. Mixed methods approach is employed as an instrument to achieve the given purposes. The researchers adopt the questionnaire from the Oxford's study (1989) to collect the data. Second, the semi-structured interview is used as a qualitative instrument to obtain extensive information from the participants regarding their use of LLSs. The responders were 60 Arab EFL undergraduate students (Male=30, Female=30) enroll in both the architecture and the pharmacy departments. The results show that Arab EFL undergraduate respondents in the department of architecture report more strategies than those who study in the pharmacy department in terms of cognitive and memory strategies. Also, the male participants use more strategies in EFL learning than female in terms of memory strategies. Considering the limitations and the future researches, the number of the participants was 60 Arab EFL undergraduate students. Therefore, future researchers might increase the number of the respondents in varied departments to generalize the results. Further, the researchers used both the questionnaire and semi-structured interview to achieve the mentioned purposes. Future researchers might use the observation as an additional method to obtain more reliable findings. The outcome of this paper raises Arab EFL undergraduate students' awareness toward the importance of using LLSs in the foreign language learning. Besides, it increases EFL teachers' attention toward teaching the learning strategies in the foreign language process. Keywords: language-learning strategies, foreign language, EFL students</p>
<p>Dr Atef Saleh Aladwan ERCICBELLP1808082</p>	<p>Contributions of Entrepreneurship in Jordan Economy</p> <p>Dr Atef Saleh Aladwan Business Adiministration Departmnet Albalqaa, Applied University (BAU) Jordan</p> <p>Abstract</p>

	<p>The main focus of the study is to critically evaluate contributions of entrepreneurship in terms of the sustainability development as social and financial performance in Jordan. Recently in SMEs and microfinance literature, the terms poverty outreach and financial sustainability have been discussed widely among microfinance practitioners, academics researchers and policy makers as an important indicator to measure the performance of SMEs and microfinance in sustainable development and poverty alleviation. It is fact that only efficient financial institutions can lower down the high cost of servicing small and irregular credit on a sustainable basis. This lower costs can in turn be passed on to the poor in the form of low finance charges, which will improve their access to financial services and eventually contribute to their income generating activities. In this context, the present study is an attempt by the researcher to examine mainly the sustainable development and the outreach performance and financial sustainability of microfinance institutions in Jordan by using various indicators. The analysis of the study reveals that microfinance institutions in Jordan have had an adequate level of development especially in financial sustainability while showing good outreach performance in terms of both breadth and depth of outreach with a short span of time of its establishment.</p>
<p>Milton Ayoki ERCICBELLP1808083</p>	<p style="text-align: center;">Addressing the tax challenges of the digitalised economy</p> <p style="text-align: center;">Milton Ayoki Tax & Fiscal Policy Department, Institute of Policy Research and Analysis, Kampala, Uganda</p> <p style="text-align: center;">Abstract</p> <p>Whereas the digitisation of the economy can support the development of the country's domestic tax base and growth of the small and medium sized businesses by providing them with the opportunity to participate in the global marketplace, the rapid expansion of the digital economy has undoubtedly created challenges for the global tax regime. The new (emerging) business models driven by process of digitisation may alter the existing tax bases, structure of the tax systems and the distribution of taxing rights between countries or make it difficult for the current national, and international tax systems to tax businesses in a way which supports the public finances. Some countries could see expansion of their tax base while others might suffer eroding tax base. The ongoing discussions and debate on international taxation are intended to resolve such issues. This paper contributes to this debate by providing evidence on the tax challenges raised by the digitalization of the economy with a view to gaining a full understanding of whether any supplemental measures are actually needed to address the taxation challenges of the digital economy. Using country specific case studies the results suggests that modern digitalized economy has created complex cross border tax issues, which are best confronted through continuing multilateral engagement other than unilateral measures as this will impact all cross-border trade and investment. Measures to come would emphasise sales structure organisation, transfer pricing adjustments and elimination of stateless income (revenue is recognised in local reseller entities established in major jurisdictions) while refraining from special direct tax for digital economy which could cause double or multiple taxation that would impede digital innovation, which is critical for future growth of the economy particularly low-income countries.</p> <p>Keywords: Digital economy, international taxation, transfer pricing.</p>
<p>Ambareen Beebeejaun</p>	<p>The Exercise of the Power of the Mauritius Regulatory Authority (Mra) To Request For Information In Relation To Transfer Pricing; A Comparative</p>

ERCICBELLP1808084

Study

Ambareen Beebeejaun
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Abstract

Section 75 of the Mauritius Income Tax Act sets out the arm's length test. In particular, entities that are controlled by or whose income earning activities are controlled by non-citizens of Mauritius have to determine prices on an arm's length basis in their dealings with related parties. Yet, neither the tax acts nor the regulations of Mauritius clarify the scope and extent of the application of the arm's length test. In this regard, uncertainties arise between taxpayers on the expectations of the MRA with respect to the documents that are required to be kept under Section 153(1) of the Mauritius Income Tax Act.

The research objectives of this study are mainly to:

- (a) examine the legislative provisions in relation to the arm's length standard in Mauritius and the exercise of the power of the MRA to request document in that regard;
- (b) analyse the laws of South Africa and US with respect to the exercise of power of the tax authority to request information for transfer pricing; and
- (c) recommend solutions which may be of use to stakeholders in Mauritius to counter uncertainties faced by Mauritius taxpayers upon receiving request to furnish information from the MRA for the arm's length principle application.

The methodologies for the research are in essence comprised of the black letter approach which will analyse the legal provisions relating to the laws in Mauritius, South Africa and US. Books and reports will be also examined. A comparative analysis will be performed to find out the legal provisions relating to powers of the taxation authorities of each of South Africa and US which are amongst the countries that are considered to have extensive transfer pricing rules.



Dr. Harmik Vaishnav
ERCICBELLP1808085

The Mahatma of Communication

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Abstract

Communication mainly a few aspects like oral, written, non-verbal and symbols. Those who tend to be effective leaders concentrate on oral and non-verbal communication, those who have flair for writing become writers or journalists, corporate leaders sometimes resort to use of symbols in communicating their philosophy. Communication of any type has its root in the person's personality and psyche. Person's practices, philosophy and beliefs and clarity of means and ends affect his/ her communication style, use of words etc. communication for a man like Gandhi was not just an external play of words and jargons or contrived tone and pitch or even meticulously trained non-verbal language. His communication was the output of lot of thought process combined with experience and experiment and his words would come out with utmost clarity and conviction in a simple understandable language.

Gandhi, a leader and politician, a deep spiritualist and die-hard realist, a

	<p>lawyer and jurist, a social reformer and law breaker, an experimenter and enigma, an economist and educationist, a writer and communicator; we may add many attributes and wonder if all or none fit him. There was one role of a communicator or writer that never changed with Gandhi whenever he donned different hats of the above mentioned roles.] If we want to see Gandhi from two sides they are as simple as the man himself: action and communication and communication and action. Today the world knows about him, his thoughts and his actions and experiments because of his writings and writings on him. There are also some videos available as it was rare then.</p> <p>He was an enormous communicator and his communication ranged from individual to mass communication, from speeches to discussions, from writing to body language and from symbols to silence. This communication made him reach out to the rich and the poor, to the metros and hamlets, to the illiterate and the celebrities and intellectuals. The enormity of the reach of his communication and the penetration cannot be fathomed easily. In this article there is humble try to analyse Gandhi's communication style and manner, the impact of his communication and what lessons can be gained from his method of communication.</p>
<p>M.V. Suresh Kumar ERCICBELLP1808086</p>	<p>The Role of Auditors in Prevention of Fraud under Corporate Governance Process</p> <p>M.V. Suresh Kumar Research Scholar K L University Vijayawada</p> <p>Dr. Ch. Lakshmana Rao Associate Professor Law Collage K L University Vijayawada</p> <p>Abstract</p> <p>Corporate governance has emerged as a big issue in corporate sector due to the scams and scandals that are taking place to maintain equilibrium between economic and public goals individually and collectively.</p> <p>The present paper is concerned with the role of Auditors as stake holders in corporate governance process and the importance of each Auditor in detection and prevention of fraud as stakeholder in knowing about the disclosure level in the corporate governance process.</p> <p>The overall conclusion of the paper is that stakeholders primarily auditors should contribute their portion with responsibility as it represents value frame work, ethical frame work, and moral frame work of the present-day global business.</p> <p>Keywords: Auditors, Fraud, Detection, Prevention</p>
<p>Ntokozo Patrick Nzimande ERCICBELLP1808087</p>	<p>Evaluating The Endogeneity Of Business Cycles Synchronisation In Southern Africa</p> <p>Ntokozo Patrick Nzimande School of Accounting, Economics & Finance, University of Kwazulu-Natal, Pietermaritzburg, South Africa</p> <p>Harold Ngalawa School of Accounting, Economics & Finance, University, Durban, South Africa</p> <p>Abstract</p> <p>The orthodox theory of optimal currency areas requires that business cycles for countries wanting to form a monetary union be synchronised. This is to</p>

ensure symmetric, efficient and effective use of a common monetary policy. However, in Southern African Development Community, studies have shown that business cycles are divergent. Thereby concluding that a monetary which subsumes all SADC member states would not be optimal for all member states. Recent studies have, however, shown that business cycles synchronicity is not an ex ante, but an ex post phenomena, that is, if it not justified before establishing a monetary union it could be justified ex post. This study is, therefore, set out to evaluate whether a SADC monetary union could be justified ex post rather than ex ante. Put differently, we employ Generalised Methods of Moments to assess the endogeneity of business cycles synchronisation in SADC. Utilising data covering the period of 1994-2014, we find that business cycles synchronisation is endogenous to trade, fiscal policy convergence, monetary policy similarity, amongst other things.

Keywords: fiscal policy; Business cycles; synchronisation; Trade Integration; Financial Integration; Monetary union.



Khaled Alkodimi
ERCICBELLP1808088

The Concept of a Nation in Al Muqri's Novels

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Abstract

This paper argues that the concept of 'homeland' "al-Watan-"الوطن" is, indeed, a central question in most of al Muqri's works. The study uses postcolonial perspectives to read two of his major novels; Adani Incense and The Handsome Jew to examine how the idea is viewed and to what extent it reflects the author's main concern. In Adani Incense, the study discusses al-Muqri's critical view on the cultural displacement, what I referred to here as the process of hybridization and resistance, in former colonized city of Aden and how the hybrid culture, in the long run, has created a fatal crisis in the city that ultimately led to the rising of the question 'who is Adani'? The study further shows that the author has skillfully utilized the cultural crisis and the voice of resistance to criticize people's view of the concept of 'homeland'. However, the question of homeland appears to be more intense in his earlier novel, The handsome Jew in which the romantic story serves as the vehicle to deliver his main concern, 'what is a nation'?

Key Words: cultural identity, homeland, hybridization, appropriation, resistance, colonialism, post-colonialism



Haouam Zohra
ERCICBELLP1808089

Le Knowledge Management EnTant Que Facteur De Croissance De La PME Marocaine

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Abstract

Nowadays, organizations are experiencing rapid and unparalleled growth in archiving and capitalization. In this sense, they are based on the diversity of notions associated with knowledge, its management, its production or its transfer. In this sense, this paper aims to study the challenges and dimensions of knowledge management within the Moroccan SME, from the perspective of a development strategy constituting the fruit of an innovative management. Based on this context, we will see the impact of the information component, which is the main driver of the SME's economic

	<p>activity, on staff development. Added to this are the competitiveness and the requirements of the digital age vis-à-vis knowledge management as a center of competence. Thus, the SME must position itself between tangible knowledge contained in electronic or paper databases and tacit knowledge composed of know-how and skills of staff. We will also see, through this study, whether the growth of the company directly depends on individual skills and experiences, or strategic knowledge related to a new innovative management model, adapted to their performance management mode and related limits to its application. Keywords: knowledge management - SME- Capitalization- Growth- Limits.</p>
<p>Douglas Chun ERCICBELLP1808053</p>	<p>Cultural Evolution Over Time: A Comparative Study</p> <p>Douglas Chun Associate Professor, University of La Verne, La Verne, USA</p> <p>Zhen Zhang Assistant Professor, University of La Verne, La Verne, USA</p> <p>Abstract Hofstede’s model of cultural dimensions are often used as standards in academia and taught to students as if they were fixed, unchanging values, and are also often used in business as references to facilitate day to day interactions and when building business plans. However, one major criticism of Hofstede’s dimensions is that the framework fails to capture the culture’s dynamic natures of culture (Kirkman et al., 2006). A previous study performed in China by the author and his co-authors (Chun, Zhang, Issawi, & Cho, 2018) found significant differences between the values attributed to Chinese culture by Hofstede’s original measures and the values measured by our survey in modern day China. Through snowball surveys conducted in 12 countries adopting terms of measurements from Hofstede’s original survey, our study seeks to expand on our previous research by measuring current levels of Long Term Orientation in 12 countries for comparison with Hofstede’s original measurements to see if there has indeed been a shift in cultural dimensions. If the cultural baselines of these countries have indeed shifted, there are major ramifications for both academic study and practice. Keywords: Culture, Education, Business Management, Snowball Survey, Cultural Change, Long Term Orientation, Cultural Values</p>
 <p>Syeda Shamama-tus-Sabah ERCICBELLP1808061</p>	<p>Relation of home chaos to cognitive performance and social-emotional adjustment of Pakistani primary school children</p> <p>Syeda Shamama-tus-Sabah Govt. Post Graduate College for Women, Rawalpindi, Pakistan</p> <p>Nighat Gilani National Institute of Psychology, Quaid-e-Azam University Islamabad, Pakistan</p> <p>Theodore D. Wachs Dept of Psychological Sciences, Purdue University W. Lafayette, Indiana, USA</p> <p>Abstract Background. Can previous findings from western developed countries</p>

	<p>relating home chaos to children's cognitive performance and social-emotional adjustment be replicated in a non-western developing country? Method. The sample consisted of 203 primary school children in Rawalpindi, Lahore, and Karachi Pakistan. To assess home chaos the Confusion, Hubbub, and Order scale was translated into Urdu and was administered to mothers. Children were assessed using the Parent and Teachers Rating Forms of the Behavioral Assessment System for Children and the Ravens Standard Progressive Matrices. Results. Greater home chaos uniquely predicted higher levels of internalizing and externalizing behavioral problems as well as lower levels of adaptive behavior, as independently reported by parents and teachers. Home chaos was not related to children's cognitive performance. Conclusions. Results support the cross-cultural generalizability of findings documenting the detrimental impact of family chaos upon child adjustment.</p> <p>Key words: Home chaos, internalizing problems, externalizing problems, intelligence, gender, Pakistan.</p>
 <p>Suhair Safwat ERCICBELLP1808075</p>	<p>The Translation Of The Implicit Organizational Meaning From English Into Arabic In</p> <p>Suhair Safwat Department of English, School of Languages, University of Sulaimani, Sulaimaniya, Iraq</p> <p>Abstract</p> <p>This study investigates how implicit organizational meaning is translated from English into Arabic by analyzing (Obama's speech "State of the Union Address" 2015) including the English version and the Arabic translations according to Larson's model (1984). Translating implicitness is based on exploring Implicit organizational meaning which is the meaning that results from leaving some referential information that occur in the semantic structure i.e. grammar implicit, so that to indicate old information, to add cohesion, or in some cases to mark theme or focus. For instance, passive constructions is used by some languages to indicate focus, and by using such construction, part of the meaning must be left implicit since the agent is not indicated.</p> <p>The study aims at exploring the most appropriate translation for the implicit organizational meaning from English into Arabic in the presidential speech (Obama's 2015 State of the Union Address), to see how they have been realized grammatically and lexically. The analysis goes with line of Larson (1984) which has been adopted as model in the analysis of the presidential speech. The study comes out that implicit organizational meaning is widely used in Obama presidential speech because of the common use of political deictic pronouns.</p>
<p>D.S. Madhumitha ERCICBELLP1808079</p>	<p>If not the Nation, then who?-A National Minimum Wage Objective</p> <p>D. S. Madhumitha B.com LLB (Hons) Tamil Nadu National Law University, Tiruchirapalli, India</p> <p>Abstract</p> <p>India is a vast secular nation with many cultures, religions, practices as well as differences, deficiencies. It is a developing nation with its socio-economic status in paradigm. The minimum wage purposes to achieve a floor on this, It worked well until the employers found the loophole of fixing the minimum wage to be the maximum, where the workers suffered with India's</p>

developing economic standards and global market, where value of rupees fell. Struggles and toil of workers wasn't compensated on equal grounds throughout the nation. It differed from state to state based on their economic socio standards, a worker in Karnataka would get a different minimum wage from that of Tamil Nadu. Which is why a proposal of National Minimum wage becomes the need of the hour, everywhere the worker moves, settles or works, there is a bare necessity on the employer to follow that floor. If the nation doesn't improve to the dynamic change of the world and its trade for protection of labour, then who would?

This paper focuses on why national minimum wage is the need of the hour in comparison with a sovereign which has already a National Minimum wage and how it is effectively functioning regardless of division of power between the states and centre. For this purpose, an analysis of National Minimum wage of UK and Australia is studied to implement it in India and its advantages. There arises the question on why there is still no national minimum wages and whether India compatible and has dynamic improvement to have efficient National Minimum wage set. A study is also made on whether there are any previous proposals for National Minimum wage in India, and its impact.

Keywords: Labour, National, Minimum, Wage, Policy, Legislation



Pallavi Rajain
YRSICBELLP1808051

Attitude And Preference Towards Use Of Advergaming To Increase Purchase Intention

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Abstract

Advertising is a very important form of marketing communication to promote any product. In the past advertising was restricted to television, radio, newspapers, magazines etc. but with the advent of digital media and internet, several new forms of advertising have become commonplace. One such form of advertising is "advergaming" which is advertising through games. Although it may seem that such a form of advertising may be restricted to the younger population but data shows that people from all age groups are attracted towards them. Many studies have been conducted in the past on the use of advergaming in many countries particularly for children. Therefore, a study was conducted to analyse the attitude, preference and purchase intention towards advergaming with a wider age group. The data was collected from both males and females in National Capital Region (India) comprising a sample size of 202 respondents. The data was analysed through SPSS ver. 25. The study results showed that these three factors were significantly correlated. The study also found that purchase intention was significantly influenced by attitude towards advergaming and preference for using it as a promotional tool.

Keywords: Advergaming, Advertising, Attitude, Preferences, Promotional tool, Purchase intention



Katkam Vinay Raj
YRSICBELLP1808052

Evaluation of Financial Stability of Selected Indian Banks with Altman Z-Score Model

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Abstract

Banking sector is the back bone to the economic development of any country. It plays a crucial role in the Indian economic growth. Banks use to provide loans to borrowers from all sectors like Agricultural sector, Industrial sector and service sector. When borrowers are unable to repay loan instalments as they mature, those loans will become Non-performing Assets. As per the reports, bad loans and stressed assets is close to Rs.10lakh crore (\$154 billion) in the year 2017. Corporate loans are a major portion of bad loans.

Non-performing assets show impact on banking profitability. Non-performing assets may cause to financial instability of banks. Financial stability of banking has become important area for the research in the current scenario.

The present study aim is to find the overall performance of selected banks which have highest percentage of Gross non- performing assets (GNPA's) to their total loans in the year 2018. The study have been analysed the trend of GNPA's and profitability of selected banks then attempted to find over all financial stability of selected banks using Altman Z-score model. The data has been considered during the year 2012-2014. The study concluded that all selected 5 banks fall in "Grey zone" where the situation banks to improve financial performance.

Key words: Gross Non-performing assets, Financial Stability, Z-score model

Dr. Deniz Eroglu UTKU
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What is expecting Turkish immigrants in the UK

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Abstract

In 2016, Britain's EU membership referendum resulted with 51.9% leave to 48.1%. remain. As a consequence of this referendum, negotiations with the EU started in accordance with the Article 50 of Lisbon Treaty. Recently, Theresa May pointed 29 March 2019 as due for leaving and agreed a deal with the union.

Thanks to this decision, many sectors in the UK will be affected. However, in the field of immigration, the effects of the referendum started even before the referendum results. The leave campaign pursuit anti-immigrant discourses towards immigrants in the country, particularly towards Muslims, and they pointed out them as reasons to leave. What is more, immigration law of the UK was indicated as one of the sectors to be transformed and how UK immigration law will work after Brexit became to be one of the salient issues.

Turkish immigrants are one of the immigrant groups that are particularly pointed by the leave group as they represent both 'Muslims' and 'others' in the country. Also, Turkey-EU accession negotiation process was denoted as a 'threat' for the UK during the referendum campaigns. Today, many Turkish people stay in the UK under the Turkish Economic Community

	<p>Association Agreement (ECAA), otherwise known as the ‘Ankara Agreement’. Taking anti-immigration discourses towards immigrants and the importance of Ankara Agreement for Turkish immigrants into considerations, this paper will discuss future of these immigrants in the UK. What does Brexit mean for this group? How can it affect Turkish immigrants in this country? Key words: immigration, law, Brexit, Ankara Agreement</p>
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Upcoming Conferences

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- Bali – International Conference on Research in Social Science & Humanities (ICRSSH), 26-27 Dec 2018
- 2018 – Xth International Conference on Business, Economics, Law, Language & Psychology (ICBELLP), Dec 28-29, Bali
- 2nd Bangkok – International Conference on Research in Social Science & Humanities (ICRSSH), 04-05 Feb 2019
- 2019 – IInd International Conference on Business, Economics, Law, Language & Psychology (ICBELLP), Feb 06-07, Bangkok
- 3rd Dubai – International Conference on Research in Social Science & Humanities (ICRSSH), 23-24 Feb 2019
- 2019 International Conference on Business, Economics, Law, Language & Psychology (ICBELLP), Feb 25-26, Dubai
- 2nd Singapore – International Conference on Research in Social Science & Humanities (ICRSSH), 12-13 March 2019
- 2019 – IIIrd International Conference on Business, Economics, Law, Language & Psychology (ICBELLP), March 14-15, Singapore
- London – International Conference on Research in Social Science & Humanities (ICRSSH), 08-09 April 2019
- 2019 – IVth International Conference on Business, Economics, Law, Language & Psychology (ICBELLP), April 10-11, London
- Rome – International Conference on Research in Social Science & Humanities (ICRSSH), 30 April – 01 May, 2019

- 2019 – Vth International Conference on Business, Economics, Law, Language & Psychology (ICBELLP), May 02-03, Rome
- Prague – International Conference on Social Science & Humanities (ICSSH), 04-05 June 2019
- 2019 – VIth International Conference on Business, Economics, Law, Language & Psychology (ICBELLP), June 05-06, Prague
- 2nd Malaysia – International Conference on Social Science & Humanities (ICSSH), 26-27 June 2019
- 2019 – VIIth International Conference on Business, Economics, Law, Language & Psychology (ICBELLP), June 27-28, Malaysia
- Lisbon – International Conference on Social Science & Humanities (ICSSH), 25-26 June 2019
- 2019 – VIIIth International Conference on Business, Economics, Law, Language & Psychology (ICBELLP), June 26-27, Lisbon
- 3rd Singapore – International Conference on Social Science & Humanities (ICSSH), 26-27 June 2019
- 2019 – IXth International Conference on Business, Economics, Law, Language & Psychology (ICBELLP), June 27-28, Singapore
- 2nd Bali – International Conference on Social Science & Humanities (ICSSH), 09-10 July 2019
- 2019 – Xth International Conference on Business, Economics, Law, Language & Psychology (ICBELLP), July 10-11, Bali
- 2nd Budapest – International Conference on Social Science & Humanities (ICSSH), 09-10 July 2019
- 2019 – XIth International Conference on Business, Economics, Law, Language & Psychology (ICBELLP), July 10-11, Budapest