

**SSPP-19**

**BOOK OF  
ABSTRACTS**

# CONFERENCE PROCEEDINGS

INTERNATIONAL CONFERENCE ON SOCIAL SCIENCES, BUSINESS  
AND PUBLIC POLICY

June 15-16, 2019

Novotel London Waterloo Hotel, UK

SSPP-2019

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**Organized by:**



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## **Chair's Welcome**

Research Forum for Social Science Innovation as platform that aims to help the scholarly community across nations to explore the critical role of multidisciplinary innovations for sustainability and growth of human societies. This conference provides a good opportunity for the academicians, practitioners, scientists, and scholars from across various disciplines to discuss avenues for interdisciplinary innovations and identify effective ways to address the challenges faced by our societies globally. The research ideas and studies that we received for this conference are very promising, unique, and impactful. I believe these studies have the potential to address key challenges in various sub-domains of social sciences and applied sciences.

I am really thankful to our honourable scientific review committee for spending much of their time in reviewing the papers for this event. I am also thankful to all the participants for being here with us to create an environment of knowledge sharing and learning. We the scholars of this world belong to the elite educated class of this society and we owe a lot to return back to this society. Lets break all the discriminating barriers and get free from all minor affiliations. Lets contribute even a little or single step for betterment of society and welfare of humanity to bring prosperity, peace and harmony in this world. Stay blessed. Thank you.

**Dr. Vance Alfie**

Conference Co-chair

### Review Board

Arpad Abraham	Department of Economics, Faculty of Economics and Business Studies, University of Rochester, New York
Michele Belot	School of Economics, University of Edinburgh, Scotland
Juan J. Dolado	Department of Economics, Universidad Carlos III de Madrid, Spain
Andrea Galeotti	Department of Economics, University of Essex, England
Piero Gottardi	Department of Economics, University of Venice, Italy
Andrea Ichino	Department of Economics, University of Bologna, Italy
Dermot McCann	Head of Politics and International Relations, London Metropolitan University
Dr Tony Novak	Senior Lecturer in Social Work, London Metropolitan University
Trushar Adatia	School of Human Sciences, London Metropolitan University
Axelle Ferriere	Department of Economics, Stern School of Business, New-York University USA
Dr. Des Raj Bajwa	Department of Commerce & Management, Govt. Post Graduate College Ambala Cantt, Director General Higher Education, Kurukshetra University, India

### **Organizing Committee**

Dr. Vance Alfie	Conference Chair Person
Mr. James Z.	Conference Coordinator
Ms. Misha Mathew	Conference Coordinator
Dr. Arthur Mason	Conference Coordinator

## CONFERENCE VENUE



Novotel London Waterloo Hotel, UK

**Address:** 113 Lambeth Rd, Lambeth, London SE1 7LS,  
UK



## CONFERENCE SCHEDULE

DAY 01 Saturday (June 15, 2019)

**Venue:** Room 1

08:00 am 08:30 am

Registration & Kit Distribution

08:30 am 08:40 am

Welcome Remarks Mr. Chris

08:40 am 08:55 am

Opening Speech Dr. Tariq Iqbal Khan (Ph.D.)

08:55 am 09:10 am

Keynote Speech- Dr. Charles Van Der Vyver (Ph.D.)

09:10 am 09:25 am

Group Photo & Award Ceremony

09:25 am 09:45 am

Grand Networking Session and Tea Break



## PRESENTATIONS DETAIL

DAY 01 Saturday (June 15, 2019)

Session 1 (09:45 am - 1:00 pm)

Venue: Room 1

<b>Track: Business, Management and Economic Studies</b>		
NDMRP-19-106	Spread sheet Model for Training an Artificial Neural Network	Kal Namit
NDMRP-19-107	Responsive Supply Chain in an Emerging Market	Susita Asree
NDMRP-19-110	Network Structure and Interdependence of Big Oil Companies and the Regional and Global Energy Equity Sectors	Seong-Min Yoon
NDMRP-19-113	King IV Information Technology Governance: JSE-Listed Companies Compliance	Moolman Anneke
NDMRP-19-114	Taxation on Expatriates: A Comparative Study	Dahms Joani
NDMRP-19-117	Investing the Use of Debt Finance in Merger and Acquisitions by Multinational Entities as a Tax Avoidance Strategy	Jacobs Lerike
NDMRP-19-125	Factors Affecting the Entry and Exit of Social Entrepreneur: Understanding through the Lens of RBV	Anita Sharma
LBESS-19-119	The Impact of Health and Safety Management on Employees Performance in the Ghana Immigration Service, Headquarters Accra	Emmanuel Okyere Darko
LBESS-19-131	De-Risking Agile Dynamic Systems Development Method (DSDM) Using Software Quality Function Deployment (SQFD)	Johnny Danquah

Lunch Break (01:00 pm - 02:00 pm)

## PRESENTATIONS DETAIL

DAY 01 Saturday (June 15, 2019)

Session 1 (09:45 am - 1:00 pm)

**Venue:** Room 1

<b>Track: Business, Management and Economic Studies</b>		
LBESS-19-132	The Free Cash Flow Hypothesis And M&A Transactions by Acquirers from the Emerging Markets	Emmanuel Okofo-Dartey
SSPP-JUNE-117	The Effect of Expected and Perceived Service Quality on Customer Satisfaction : Optical Retail in Indonesia	Sarah Salsabila Hartono
SSPP-JUNE-118	Advertising Attitude, Green Purchase Intention And Environmental Concern: Promoting Functional Versus Emotional Appeals	Fatin Nabilla
SSPP-JUNE-119	Applying Z-Score Model to Predict Delisting In Indonesian Companies	Vany Febrina Suryadi
SSPP-JUNE-120	The Effect of Capital Structure on Financial Performance in the UK	Amelia Maranata Silalahi
SSPP-JUNE-121	Plug-In Banking	Marko Sjoblom
SSPP-JUNE-122	The Effect of Negative Publicity on Brand Equity (Image Attitude, and Purchase Intention) in Indonesia: Case of Dolce and Gabbana Racism Scandal	Mawaddah Ilona Maslikhan

Lunch Break (01:00 pm - 02:00 pm)

**DAY 01 SATURDAY (JUNE 15, 2019)**  
**WORKSHOP SESSION (02:00 PM 03:30 PM)**  
**HOW TO IMPROVE THE QUALITY OF RESEARCH**  
**ARTICLE AND GET PUBLISHED IN SCOPUS/ISI INDEXED**  
**JOURNALS**  
**VENUE: ROOM 1**

Trainer	Dr. Tariq Iqbal Khan(Ph.D.)
Participants	All Participants

In this workshop, we will discuss how to improve the quality of research article and getting published in good quality journals. Publication is considered as a KPI achievement for academic staff. It is considered to be the best way to enjoy benefits and promotion as a faculty member. In this workshop trainer will shed light on how to identify a hot research topic, How to find a research gap, Importance of a catchy Research Paper Title, What Reviewers are looking in research article, What editors are expecting from authors, Major Reasons of article rejection in good journals, Steps and tips to improve article quality and content and Finding a relevant outlet for your research. Hope this workshop will help the participants improve their understanding about publication process.

Tea Break (3:30 pm 3:45 pm)

## PRESENTATIONS DETAIL

DAY 01 Saturday (June 15, 2019)

Session 2 (3:45 pm - 5:45 pm)

Venue: Room 1

Track: Social Sciences and Humanities Studies		
NDMRP-19-103	Rainwater Harvesting and its Impact on the Access Component of the Water Poverty Index	Charles Van Der Vyver
NDMRP-19-112	Quantifying the Impact on Communication of a Change in Management Structure of a University Incubator	J Van Der Vyver
NDMRP-19-128	Assessment in Special Education: Improving Professionals Skills Using Video Footage	Sue Wood
LBESS-19-109	A Comparative Study between General Educational and Buddhist Educational and Professional Training	Abinas Barman
LBESS-19-113	Consumer Protection and Chinas Sharing Economy	Peng Xu
LBESS-19-120	A Meta - Analysis of Learning Management Models Affecting Achievements among Undergraduate Students	Thanin Ratanaolarn
LBESS-19-123	Exploring the Professional Competencies for Marketing Communicators in the Next Decade (2017-2027)	Nottakrit Vantamay
LBESS-19-125	Community Consolidation by Cultural Conservation Process: The Case of Mons Cultural Conservation Process in Lopburi Province	Shanasuek Wisetchai
LBESS-19-136	ExplA Buddhist Approach to Spiritual Value and Modern Education System	Bishokirti Barua

Closing Ceremony (05:45 pm - 06:00 pm)

## **ATTENDEES DETAIL**

Raju Purno Talukder	R-3 Dr. B.R. Ambedkar Buddhist Temple, India
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## **2nd Day City Tour (June 16, 2019)**

**Gathering of Participants at the Lobby of Novotel London Waterloo Hotel, UK at 8:30 am  
Departure: 9:00 am for City Tour Drop Back at Novotel London Waterloo Hotel, UK at 3:00 pm**



## **The Effect of Expected and Perceived Service Quality on Customer Satisfaction: Optical Retail in Indonesia**

Sarah Salsabila Hartono

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### **ABSTRACT**

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Optical retail is unique because they sell product and service at once. The creation of excellent service will lead to a satisfied customer. Hence many retailers are unconscious about the importance of service quality that turns the industry to struggle in finding the right customer wants and need on a service activity that can be performed to gain customer satisfaction. Thus, raises questions on the effect of service quality variables on the overall satisfaction of optical retail costumes in Indonesia. The three variables on SERVQUAL measurement were used to find the gap between clients expectations and perception towards service quality. Using mixed methods, the total of 179 questionnaire respondents are used to find the gap analysis. Then, ten telephone interviews were conducted to investigate the importance of service quality and customer satisfaction in Optical retail. The result confirmed the responsiveness dimension have positive relation while assurance and reliability dimensions have negative relations with customer satisfaction. No matter the result of the gap, the customer describes they feel satisfied with the service. Solely to identify the importance of each service is not enough to uncover customer satisfaction, knowing the roles of product quality is also important in this industry. The findings provide specific data that contribute to monitor and maintain quality service.

### **KEYWORDS**

Customer Satisfaction, Mixed Service and Merchandise Business, Service Quality, Optical Retail.

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## **Advertising Attitude, Green Purchase Intention and Environmental Concern: Promoting Functional Versus Emotional Appeals**

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### **ABSTRACT**

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The inadequacy of information related to green purchase intention makes it essential for marketers to understand consumer behaviour towards green advertising especially in Indonesia, where the trend is still new. Acknowledging this research gap, this study aimed to investigate the influence of different green ads by testing on whether the ads generate green purchase intention by shaping advertising attitudes. In addition, the moderating role of high or low levels of the participants environmental concern is also taken into account. This research compares the effects of four types of advertisements: a functional green ad promoting the environmental benefits of a product, an emotional green ad employing a visual representation of pleasant natural scenery, a combined-type green ad that unites both functional and emotional attributes, and a control ad. Data collection through online questionnaires was obtained from 143 Indonesian youth and this was done by way of convenience sampling approach. Using separate univariate regression analysis, the findings of the experimental study suggest that functional, emotional and combined-type green ads all significantly enhance green purchase intention by shaping ad attitudes, where the functional ad displays itself as the most effective appeal out of the rest. These effects do depend on the participants level of environmental concern, shown by the significant moderating role of high environmental concern towards functional ads and the significant moderating role of low environmental concern towards emotional ads. The reason behind this research outcome is proposed to be due to the participants' avoidance of greenwashing which the future scope can explore more about; especially for the Indonesian sample as research on green marketing in Indonesia is relatively scant compared to other Asian and Western works.

### **KEYWORDS**

Advertising Attitude, Green Purchase Intention, Environmental Concern, Advertising Appeals, Indonesian Youth.

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## **Applying Z-Score Model to Predict Delisting in Indonesian Companies**

Vany Febrina Suryadi

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### **ABSTRACT**

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Business activities have been important pillars in every country. With the growth of both the economy, the number of big corporations, and investors in Indonesia, it is fundamental to develop a delisting predictor as a tool of warning for both managers and investors. Hence, this study is aimed to develop a model in which it can predict and categorize whether the company may become delisted or remain listed through a series of traditional financial ratios. Delisting itself can occur voluntarily or involuntarily and happen when a company either declares bankruptcy, terminate their operation, wish to go private or simply not meet the requirement to be listed anymore. Using a total sample of 256 firms in Indonesia, containing 56 delisted companies and 200 healthy companies between 1990 and 2017 taken from the Bloomberg terminal a model was developed through multivariate discriminant analysis. 15 variables were selected comprising of activity, profitability, leverage, liquidity and scale of firms. Then, two models were developed and their classification results of cross-validated data were compared. The higher model with correctly classify data then chosen as the delisting model. The chosen developed model then is tested into out of sample data, particularly one and two years before being delisted, to find out how accurate the model is. The resulting model yields an adequate result of 84 per cent on average. Further research is needed to develop an even more accurate delisting model through newer and more sophisticated analysis method, such as the hazard model and the neural network.

### **KEYWORDS**

Delisted Companies, Discriminant Analysis, Financial Ratios, Predictor Model.

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## The Effect of Capital Structure on Financial Performance in the UK

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### ABSTRACT

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The research examines the influence of capital structure on financial performance of non-financial firms in the UK. The research is conducted by using panel data, with samples consisting of 615 observations, referring to 123 unique firms listed in the London Stock Exchange (LSE) during 2014-2018. These samples are divided into six different industry sectors, which are Energy, Communications, Industrial, Technology, Consumer Cyclical, and Consumer non-Cyclical. This research uses four capital structure measures as independent variable. These measures are Short-term Debt to Total Debt (SDTD), Total Debt to Total Capital (DC), Total Debt to Total Equity (DE), and Total Debt to Total Asset (DA). Three financial performance measures are used as dependent variable, they are Return on Equity (ROE), Return on Asset (ROA), and Tobins Q. Firm size, Sales Growth, and Industry are included as control variables. The research is conducted using the Ordinary Least Square (OLS) regression. The result shows that short-term debt is positively correlated ROE, ROA, and Tobins Q. However, other capital structure measures, such as Debt to Equity, Debt to Capital, and Debt to Asset, correlates negatively with ROE, ROA, and Tobins Q. Long-term debt links with the cost of information asymmetry and also associates with agency cost. This signifies that short-term debt costs smaller compared to long-term debt. Though larger leverage on one side gives benefit through tax shield, it can also affect negatively to financial performance since higher leverage provokes bankruptcy probability and generate even higher cost to debt financing. The result of this research is expected to improve further research and literatures on capital structure.

### KEYWORDS

Capital structure, corporate financial performance, debt maturity.

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## **Plug-in Banking**

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### **ABSTRACT**

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The purpose of this research is to extend disruptive innovation theory in the area of retail banking through the introduction of Plug-In overdraft and to share ideas on different approaches to risk and opportunities it brings for the welfare state. The research question is about the importance of independent variables; credit score, gender, age and income in relation to the presented profitability concept, resulting in the final unbundling of the personal current account into modularised plug-in sub-products in banking. The concluding finding suggests that a sub-average credit score does not significantly impact the profitability in the new underwriting model in the overdraft market. A multivariate regression analysis supports the hypothesis, which is the underlying causal factor forming the basis for the Plug-In Banking. The paper explores why the overdraft has the specific and particular dynamics that endanger the incumbents role in the personal current account market in the United Kingdom, leading to a major disruption in the retail banking and short-term credit industry. The design of the research is built around quantitative research and multivariate regression analysis which gives this paper the power to explain the model. Primary research data and empirical understanding provide to the profitability-model its narrative and simulation used for the multivariate regression tests.

### **KEYWORDS**

Plug-In Banking, Overdraft, Disruptive Innovation.

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## **The Effect of Negative Publicity on Brand Equity (Image Attitude, and Purchase Intention) in Indonesia: Case of Dolce and Gabbana Racism Scandal**

Mawaddah Ilona Maslikhan

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### **ABSTRACT**

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The paper examines the effect of negative publicity has on brand attitude, brand image, and purchase intention in the context of Luxury Brand in Indonesia, by seeing the influence of negative publicity has on both brand attitude and brand image, which later on correlated with purchase intention to see the relationship purchase intention has on brand attitude and brand image. Additional variable on racism awareness and concern were added to see the existence of relationship with purchase intention after being exposed to negative publicity. This variable is chosen due to the higher tendency on racism, tokenism, cultural appropriation, and misrepresentation in fashion and beauty industry. The study use quantitative approach through online questionnaire in which 104 responses were gathered using convenience sampling approach and analyzed using Wilcoxon Signed Rank Test and Spearman Correlation test. The result of the analysis shows that negative publicity has negative influence towards brand attitude and brand image. The findings also shown the strong positive relationship is existed between brand attitude & purchase intention, and brand image & purchase intention. On the other hand, the correlation also existed between racism awareness and concern, and purchase intention after negative publicity exposure, only that it is very weak. The result may be caused by the negative information given is not about racism in Indonesia itself but in China, so even the tendencies of Indonesian in racism awareness and concern is high, it will not necessarily result in the same degree as the purchase intention.

### **KEYWORDS**

Negative Publicity, Brand Attitude, Brand Image, Purchase Intention, Racism Awareness and Concern.

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## Spreadsheet Model for training an Artificial Neural Network

Kal Namit<sup>1\*</sup>, Max Khojasteh<sup>2</sup>

<sup>1,2</sup>Winston Salem State University, USA

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### ABSTRACT

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An artificial neuron network (ANN) is a computational model based on the structure and functions of biological neural networks. Information that flows through the network affects the structure of the ANN because a neural network changes - or learns, in a sense - based on that input and output. It consists of three layers: the input layer, the hidden, and output layers. The learning and memory properties of the neural network resemble the properties of human learning and memory. The learning occurs by adjusting the weights on the arcs in the network so that for a given set of inputs, the networks estimated output value will closely approximate the actual output associated with inputs. The technique known as the back propagation algorithm is often used during the training process to adjust the weights in a neural network. In this paper, we present the spreadsheet backpropagation algorithm to search for the minimum of error function using the method of gradient descent.

### KEYWORDS

Spreadsheet Model, Training, Artificial Neural Network.

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## **Responsive Supply Chain in an Emerging Market**

Susita Asree

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### **ABSTRACT**

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The purpose of this study is to investigate the impact of responsive supply chain strategy on strategic collaboration and the firms innovation performance. This study also investigates the role of strategic collaboration as a mediating construct between responsive supply chain and firms performance. A web questionnaire survey was used in this work. Structural equation modeling was applied to test proposed hypotheses on the associations between variables. The findings show that a responsive supply chain has a positive impact on strategic supply chain collaboration and a firms innovation performance. Additionally, the impact of the responsive supply chain on a firms innovation performance is higher when strategic supply chain collaboration is included as a mediator.

### **KEYWORDS**

Responsive Supply Chain, Emerging Market.

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## **Network Structure and Interdependence of Big Oil Companies and the Regional and Global Energy Equity Sectors**

Jose Areola Hernandez<sup>1</sup>, Waqas Hanif<sup>2</sup>, Sang Hoon Kang<sup>3</sup>, Seong-Min Yoon<sup>4\*</sup>

<sup>1</sup>ESC Rennes School of Business, South Korea, <sup>2</sup>COMSATS Institute of Information Technology Pakistan, <sup>3,4</sup>Pusan National University, Korea

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### **ABSTRACT**

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We examine the spillover, network structure, and dependence characteristics of big oil companies in relation to regional and global energy equity markets. We draw our results through the use of conditional value-at-risk (CoVaR), a spillover index, and time-varying parameter copulas. Big oil supermajors are observed to more largely spillover on the EU energy equity sector than in the US energy equity sector. The big oil supermajor BP is consistent across regional and global energy markets, one of the largest spillovers. The CoVaR analysis shows that in the downside Royal Dutch Shell A most largely spillovers on the US energy equity sector, while Chevron does it on the EU energy sector. The world energy equity sector is most largely spillovered by Exxon Mobile. In the upside Royal Dutch Shell B and Chevron most largely spillover on the US energy equity sector, while the EU and world energy equity sectors are most largely spillovered by Royal Dutch Shell B and BP. Copula results indicate asymmetric dependence between big oil supermajors and the US energy equity sector. Symmetric dependence occurs between big oil supermajors and the EU energy equity sector.

### **KEYWORDS**

Big Oil Companies, Energy Equity Markets, Conditional Value-At-Risk, Network, Spillover, Copula.

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## **King IV Information Technology Governance: JSE-listed Companies Compliance**

Moolman Anneke

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### **ABSTRACT**

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The fourth industrial revolution would not be possible without information technology (IT). Although IT is considered to open a world of opportunities, it is also associated with increased risk due to inter alia unauthorised access and data loss. The King Report on Governance (King) was introduced to place South Africa at the forefront of corporate governance globally and would be incomplete without addressing the governance of IT. Previous studies revealed room for improvement with compliance of both King II and King III IT governance principles. Subsequently, King IV was introduced in 2016, recognising technology and information separately, each with their own risks and opportunities. King IV also attempts to force the management of companies to focus their minds on governance and not consider it as mindless compliance. The objective of this study is, therefore, to determine the extent to which King IV has encouraged improved compliance with the technology and information governance principle in the Johannesburg Stock Exchange (JSE) listed companies. As JSE-listed entities are required to comply with King IV, a documentary review on the most recent integrated, corporate governance, and/or similar reports of the top 40 JSE-listed companies was performed to assess compliance of the King IV technology and information governance principle. Findings suggest that King IV substantially improved compliance with its technology and information governance principle, although improved disclosure is necessary. This study is beneficial to the Institute of Directors in South Africa (IODSA) and the JSE to measure current compliance of JSE-listed companies with technology and information governance principles. The study also benefits international governance framework setters by highlighting that companies may be more willing to disclose limited recommendations as opposed to mindlessly stating compliance with various rules.

### **KEYWORDS**

Technology, Information, King IV, Corporate Governance.

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## **Investing the use of Debt Finance in Merger and Acquisitions by Multinational Entities as a Tax Avoidance Strategy**

Jacobs Lerike<sup>1\*</sup>, Swanepoel Thys<sup>2</sup>

<sup>1,2</sup>North-West University, South Africa

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### **ABSTRACT**

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Multinational entities (MNEs) have grown their global footprint rapidly over the past decades. In many instances, it is not because of organic growth but due to mergers and acquisitions (M&As). M&As form an important part of the corporate finance landscape. The literature emphasizes a number of reasons why M&As are part of the growth strategies of MNEs. Two reasons for undertaking an M&A are the potential tax benefits as well as the reduction of finance charges available to the acquiring MNE. The question could be asked; is the use of debt finance in M&A transactions tax avoidance strategy? The aim of the study is to determine the potential tax benefit of the acquiring MNE if the debt is used to finance the M&A of the target entity. The annual financial statements of the best 15 M&As of 2017 were used, based on a report available from Nasdaq. Evidence of tax avoidance strategies related to debt finance of M&As is clearly visible in the annual financial statements. To determine the tax benefit effect of the 14 M&A entities, the annual financial statements of 2016, 2017, and 2018 were reviewed and analysed. Document analysis was used to analyse the relevant data received, using a Pearson regression coefficient to determine the significance of debt finance on tax liability. The study proposes that MNEs use debt finance of M&As as a tax benefit and provides some evidence to suggest that managers, directors, and shareholders should consider debt financing as an option in M&As. The study could potentially help stakeholders decide on whether or not an M&A of a target entity will create sustainable wealth and reduce the tax liability of the acquiring MNE.

### **KEYWORDS**

Debt Finance; Mergers and Acquisitions, Mnes, Tax Benefit, Tax Liability.

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## **Factors Affecting the Entry and Exit of Social Entrepreneur: Understanding through the Lens of RBV**

Anita Sharma

Indian Institute of Management, India

[f11anitas@iimdr.ac.in](mailto:f11anitas@iimdr.ac.in)

### **ABSTRACT**

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Social entrepreneurship is emerging as an area for academic inquiry. The social entrepreneurial process is quite different from that of commercial entrepreneurs. Hence, this paper conceptually delineates the reasons to enter and intentions to exit a social entrepreneurial venture. The coherent framework explains that in the serendipitous entry, social entrepreneurs a priori do not focus on resources availability, while in intentional entry, resources play a crucial role. On the other hand, intentions to exit a social entrepreneurial venture are dependent on resource scarcity, team cohesiveness, and alignment between entrepreneurs goals and ventures growth strategies. Propositions related to resource requirements during entry and exit in the social entrepreneurial process are offered, which shapes the future research directions.

### **KEYWORDS**

Social Entrepreneurship; Resources; Entry; Exit.

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## **The Impact of Health and Safety Management on Employees Performance in the Ghana Immigration Service, Headquarters - Accra**

Emmanuel Okyere Darko

Ghana Baptist University College, Ghana

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### **ABSTRACT**

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Recent accidents occurring in most companies in Ghana have been a source of worry to everyone. Most employers fail to put in place adequate health measures in place at their workplace to safeguard not only the employees and management but also clients and other stakeholders who have some kind of interest in the company or situation. Ineffective occupational health and safety policy have a negative effect on the organization as well as the workforce. The Labour Act 2003, Act 651 of the Republic of Ghana, section 118(1) states that it is the duty of an employer to ensure that every worker employed by him/her works under satisfactory, safe and healthy conditions. There is no doubt that the human resource that an organization has is one of its adaptable resources. Therefore, effective and efficient use of the human resource will translate into the overall effectiveness and efficiency of the organization. In view of the International Labour Organization (1959), the employer has the responsibility of protecting employees from all health hazards that may pose threat to their safety and healthy living. The purpose of the study was to assess the impact of the occupational health and safety practices on employees job performance at the Ghana Immigration Service. The officers, administrators, technicians, etc. in the departments and units of the service formed the population of the study. One hundred and twenty respondents formed the sample size of the study. Data was collected through a questionnaire and observation. It was found out that the current occupational health and safety practices at the service were inadequate. Staff commitment and compliance with health and safety rules were also low. It was recommended that management of the service should constitute a safety committee, maintain regular monitoring, inspection and evaluation, and conduct reviews for improvement.

### **KEYWORDS**

Safety, Occupational, Organization, Hazards, Labour.

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## **De-risking Agile Dynamic Systems Development Method (DSDM) Using Software Quality Function Deployment (SQFD)**

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### **ABSTRACT**

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Failing business strategies on software development projects have led to the Agile software approach as a solution to several recurrent problems. While it is thought to have improved the efficiency of software development workflow and overall productivity, customers needs and collaboratively involvement are not captured systematically in the agile process. However, matching customer needs with technical capabilities and skills of the project team is essential to the life cycle of a project, particularly if/when team structure changes. The complex nature of integrating customers views and decision-making in a software development setting and the importance of the problem have led the research community to develop several techniques, tools, and processes to assist, subject matter experts, end users and developers in making better decisions. One example is software quality function deployment (SQFD) which precedes Agile process and is grounded on theory and practice of integrating and aligning the voice of the customer (VOC) with the voice of the engineer (VOE). This alignment ensures that each customer need (VOC) can definitely be satisfied by one or more technical requirements (VOE). This paper examines the risk factors within an Agiles dynamic systems development method (DSDM), with a view to: (a) establish if its approach influences decision making aspect within a project and how significant its impact is on project failure; (b) exploring the key aspects that decision making through software quality function deployment (SQFD) can offer to the agile methodology. The outcomes of the study is a conceptual process model of an integrated Agile Software Quality Function Deployment (ASQFD) that seeks to map the benefits of both processes while minimising the risks; while improving decision making and customer collaboration by addressing most of the identified challenges and would result in better software decision-making within a long-term business strategy.

### **KEYWORDS**

Software Quality Function, Development.

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## **The Free Cash Flow Hypothesis and M&A Transactions by Acquirers from the Emerging Markets**

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### **ABSTRACT**

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This study investigates the free cash flow hypothesis to determine whether it influences or drives mergers and acquisitions (M & As) transactions that are executed by emerging market acquirer firms. It was targeted at acquirer firms from emerging markets since there is a continuous surge in acquisition transactions both locally and internationally by firms from the emerging markets. These acquirer firms have been using domestic and cross-border M&As as growth strategies to establish their presence and dominance in local and foreign markets. The study covered a period of 10 years, from 2004 to 2013 for 160 acquirer firms from ten (10) emerging market countries. Data were gleaned from the Bloomberg Terminal while the probit regression estimation technique was employed. The study finds evidence of a positive relationship between the acquirer firms free cash flows (FCFs) and M&As executions, suggesting that, FCFs of these firms is more likely to motivate them to undertake M&As. Their debt levels and ROAs are also more likely to have an influence on their investment decisions such as M&As. However, the firms total assets and Tobins q representing their sizes and growth opportunities respectively are less likely to motivate them to execute M&A deals under the free cash flow hypothesis.

### **KEYWORDS**

Mergers and Acquisitions, Free cash flow, Probit regression, Emerging Markets, Acquirers.

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## **Taxation on Expatriates: A Comparative Study**

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### **ABSTRACT**

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As from 1 March 2020, a large number of South African (SA) expatriates (expats) being employed abroad and whose annual income exceeds 73 Dollar 855 will be affected by an amendment in expat taxation (tax) legislation. From the mentioned date, expats will be liable for tax ranging up to 45% of their foreign remuneration. To facilitate tax for expats generally, the Organisation for Economic Cooperation and Development (OECD) has introduced the Common Reporting Standard (CRS) in 2014. Through this Standard, global authorities attain information from their financial institutions and exchange it with other authorities. More than a hundred countries are already participating in this global initiative to enhance the transparency of international tax-related information. However, it has been established that currently, not all SA individuals working abroad, declare all their foreign income to the South African Revenue Services (SARS). This comparative research used a critical review and an exploratory methodology to investigate how the US and UK implement their expat tax laws, and more specifically, how these legal frameworks affect expats. This study aimed to determine the tax position of expats on the amended SA tax legislation to be implemented in 2020. The results of this study show that SARS can consider increasing the annual exclusion of 73 Dollar 855 and introduce a possible foreign housing exclusion to lessen the tax burden on SA expats. The administrative burden on tax authorities can also be reduced if payroll relief is applied. Furthermore, it was established that the SA expats will be carrying the largest tax burden compared to the US and UK. This study may benefit expats, employers and tax authorities by clarifying the tax position of expats in light of the amended tax legislation.

### **KEYWORDS**

Common Reporting Standards, Double taxation agreements, Expatriates, Expatriate taxation laws, Taxation.

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## **Rainwater Harvesting and its Impact on the Access Component of the Water Poverty Index**

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### **ABSTRACT**

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The aim of this research is to quantify the impact that the implementation of rainwater harvesting will have on improving access to water as part of the water poverty index. It focuses on two municipalities in South Africa, which as a country is already classified as water-stressed. The research is a quantitative study that makes use of secondary data that was collected at a high assurance level to determine the possible costs involved. It was found that rainwater harvesting is definitely a viable option in the chosen area, albeit at a fairly significant cost, which will definitely be too high for the municipalities in question to carry. If the capital were to become available, it would have a small influence on the water poverty index, but the difference it will make to the quality of life of the residents in the municipalities might prove unmeasurable. Future research should continue to focus on refining the index itself, and on exploring new possibilities and scenarios for the implementation of the index.

### **KEYWORDS**

Rainwater Harvesting, Water Poverty Index, Water Poverty.

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## **Quantifying the Impact on Communication of a Change in Management Structure of a University Incubator**

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### **ABSTRACT**

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This research paper aims to quantify the impact on the communication model of a university incubator, due to restructuring and change in the management structure. Participants included staff members of a university incubator, at a well-known South African University. A qualitative research approach was used, along with semi-structured interviews due to its flexible nature, offering the researcher the opportunity to ask open-ended questions, but also presents the researcher with the focus of a structured ethnographic study. Secondly, qualitative content analysis was used, assisting the researcher in analysing written, verbal, and visual communication on the subject matter in order to gain a better understanding of university incubators and communication models. Not only did the researcher observe the changes within the university incubator, but was also a participant, due to the nature of the researchers work. The participant- observer method was, therefore included as a research method. The changes in communication model were due to the restructuring that took place within the university, the impact of the restructuring on the university incubators communication model was unplanned and had significant changes on the communication model. The current communication model combined with communication models from literature to develop the best possible communication model for the current situation. Even though the changes to the communication model was for the better, the current communication model of the university incubator still presents the possibility for expansion and improvement.

### **KEYWORDS**

Communication models, Organisational Communication Models, Business Incubators, University Incubators.

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## **Assessment in Special Education: Improving Professionals Skills Using Video Footage**

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### **ABSTRACT**

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Communication and social skills are key areas of development which impact on both the academic and social lives of children. However, these areas can be particularly challenging for children with physical disabilities who may have fewer opportunities to meet socially, possibly compromising their quality of life. The aim of this pilot study was to investigate the value of video analysis on improving observation skills for professionals in special education. A qualitative, mixed method case study approach was taken due to the uniqueness of the children who are non-verbal and have complex physical disabilities. Methods included the use of the MBC checklist (MBC; Efstratopoulou, Jansen, & Simons, 2012), video footage, and semi-structured interviews. The sample consisted of five educational practitioners and two non-verbal children with physical disabilities from a special school in the UK. The practitioners were asked to rate the children's behaviour (social cluster) by completing the MBC. The importance of assessing children with physical disabilities using video footage was evaluated during the semi-structured interviews when the practitioners expressed how they saw a different child and how their observational skills were sharper. Ways that research findings can be used to help professionals to design interventions in order to improve social and communication skill for students with multiple physical disabilities will be discussed.

### **KEYWORDS**

Special Education, Video Footage, Professionals Skills.

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## **A Comparative Study Between General Educational and Buddhist Educational and Professional Training**

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### **ABSTRACT**

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Buddhism is one of the most prominent world religions and emphasizes the proper education and focuses on future leadership in professional areas. Buddhism always encourages people to follow a system, which was established by the Lord Buddha more than 2500 years ago and which is still applicable to the modern world. This system and training are not contradictory to the modern world education systems but helpful to it. It helps people to grow so-called spiritual and moral value, ethics, social understanding of the real nature of the world, and human being. Throughout the Pali commentarial literature, we can find three kinds of teachings, (system) Pariyatti Patipatti and Pativedha. Where first one is the first learning system of Buddhism as can be found Tripitaka, and the second one means to put the theory into practice and third one fruits of the above mentioned first two, and it comes through the experiences. By following this system throughout the world, Buddhist monks and nuns are getting an education and serving the world for the good of the many by generating wisdom. Buddhism is still alive because of this educational system and professional training of monks and nuns. They keep the lamp alive from very ancient time, and it became possible because of Buddhas educational and professional training. Hence, this paper will offer a Buddhist understanding of educational strategy called Pariyatti, patipatti and pativedha, information based on Buddhist Universities and their practice and general universities in Thailand. The case studies of universities will offer different academic data-based information and their educational systems to go hand by hand with the modern education system. In addition, their value towards spirituality will also be studied from different dimension differently. This paper also will establish a comparative study and report for their values in society and contribution as well.

### **KEYWORDS**

Buddhism, Pariyatti, Patipatti, Pativedha, Pali, Wisdom, Tripitaka.

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## **Consumer Protection and Chinas Sharing Economy**

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### **ABSTRACT**

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The sharing economy is providing consumers with more affordable, more convenient access to shared goods and services. However, the business model of sharing economy has posed challenges for both consumers and regulators. The Chinese central government has drafted policies to promote the sharing economy while protecting consumers rights. Due to the lack of effective exchange of information and ambiguity in regulatory requirements, it is not easy to achieve the goal of consumer protection in the sharing economy. China needs to take a more positive and specific role in guiding policies towards a sustainable sharing economy for the long-term.

### **KEYWORDS**

Sharing Economy, Consumer Protection, Regulatory Policy.

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## **A Meta-Analysis of Learning Management Models Affecting Achievements among Undergraduate Students**

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### **ABSTRACT**

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In Thailand, there are many types of research about the learning management models affecting learning achievement among undergraduate students. Those research results are either the harmony or the conflict. Most of them have not yet reached the final solution. The researches cannot be concluded about the best learning management model. Therefore, this research aims to synthesize the researches about the learning management models affecting achievements among undergraduate students by meta-analysis. The researchers used in this study were 47 papers published from 2009 to 2018 in Thailand. The synthesis findings showed that 1) the learning objective emphasized developing cognitive domains in the highest proportion. The teaching method emphasized the roles of students, and most learning management media will be self-learning media. Most tools used in measurement and evaluation in the cognitive domain were tested, in the affective domain were ethic scale, and in the psychomotor domain were a practical test. 2) The analysis of effect size to find the best learning management models affecting learning achievement among undergraduate students found that learning objectives emphasized the integration of cognitive domain, affective domain, and psychomotor domain. The constructivism was used as a base for teaching model. In addition, the teaching method will emphasize the role of students and use learning management media in the type of self-learning media. Measurement and evaluation of achievements will use authentic assessment and various tools. Therefore, this study is beneficial for teachers in designing learning management models among undergraduate students effectively.

### **KEYWORDS**

Meta-Analysis, Learning Management Models, Achievements, Undergraduate Students.

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## **Exploring the Professional Competencies for Marketing Communicators in the Next Decade (2017-2027)**

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### **ABSTRACT**

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This study aims to seek the future scenario of professional competencies for marketing communicators in the next decade (2017-2027). The research process can be divided into two stages. Stage I aims to explore the preliminary professional competencies. In this stage, one-round Ethnographic Future Research (EFR) Technique was used by interviewing with a panel of 30 experts in the field of marketing communication. Stage II aims to select the desired and most probable competencies. In this stage, a 2-round Delphi Technique was conducted to reach a consensus from the panel of 30 experts participating in the stage I. The research results found that professional competencies for marketing communicators in the next decade composed of 67 competencies in 6 aspects. They were: I) knowledge in marketing (10 competencies), II) knowledge in business administration and social sciences (13 competencies), III) knowledge in communication (9 competencies), IV) skills in information, media production, and technology (6 competencies), V) skills in working and entrepreneurship (11 competencies), and VI) personal attributes (18 competencies). They were very beneficial for both education and industry in the field of marketing communication and related disciplines. These professional competencies should be adopted to make marketing communicators stronger and more highly qualified for boosting high productivity in this profession effectively.

### **KEYWORDS**

Professional Competencies, Marketing Communicators The Next Decade (2017-2027), Ethnographic Future Research (EFR), Delphi Technique, Thailand.

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## **Community Consolidation by Cultural Conservation Process: The Case of Mons Cultural Conservation Process in Lopburi Province**

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### **ABSTRACT**

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The objectives of this research, Community Consolidation by Cultural Conservation Process: The Case of Mons Cultural Conservation Process in Lopburi Province, are; 1) to study the existence of Mons culture in Bangkhanmak Village, Lopburi Province, 2) to study the roles of Mons Buddhist monks in contributing social consolidation via cultural conservation process, and 3) to study the social consolidations model emphasizing on Buddhist monks roles. This research is a qualitative research gathering data from primary and secondary documents and interviews. The key informants include Buddhist temple abbots community leaders Mons culture academics and community members. The data has been descriptively analyzed and presented. According to the research, it founded that; 1) Bangkhanmak Village, Lopburi Province has projected eminent practices in Mons culture, which included traditional customs and beliefs. The noticeable customs are Songkran Mon, Spirit Feeding, Honey offering to monks, Funerals, and Food and Eat. In addition, community members generally believe in directions and spirits. 2) The roles of Mons Buddhist monks in contributing social consolidation via cultural conservation process include the role in keeping and passing on the cultural knowledge to people, the role in being the central of Mons cultural resources management, the role in being a center of multi-cultural exchange, and the role in supporting culture as a key part of self-reliance community. 3) The social consolidations model is comprised of 4 components Capability in knowledge management, Efficiency, Adaptability, and Self-Reliance ability.

### **KEYWORDS**

Community Consolidation, Cultural Conservation, Mon Culture.

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## **A Buddhist Approach to Spiritual Value and Modern Education System**

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### **ABSTRACT**

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Buddhism, as a religion, centers on wisdom with systematic analysis and encourages to investigating - come and see, not come to believe. This highlights scientific approaches towards modern education rather than the so-called: traditional and scriptural informative teachings. When education is pragmatically and analytically encouraged to study, there is an initial understanding emerges towards spiritual value. It is that a student has to have empowered to clarify his studies. It is the awareness be aware of oneself and the surrounding environments. This is more effective learning than theoretical studies, and on the other hand, education affects the whole spectrum of human values understanding, creative, experiential, ethic, social, and spiritual values. A student educational experience involves within mass communication and its personal application towards intellectual and moral values. Hence, this paper will offer a Buddhist understanding of educational strategy called awareness, information based on Buddhist university and general university in Thailand. The case studies of universities will offer different academic data-based information and their educational systems to go hand by hand with the modern education system. In addition, their value towards spirituality will also be studied from different dimension differently.

### **KEYWORDS**

Wisdom, Education, Spiritual Value, Human Values, Awareness.

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