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FLE Learning



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HARNESSING THE POTENTIAL OF SPECIAL NEEDS LEARNERS VIA THE IMPLEMENTATION OF A SYSTEMATIC EMPLOYMENT PREPARATION PROGRAMMES IN MALAYSIAN SPECIAL EDUCATION INTEGRATED SECONDARY SCHOOLS.

KUMUDTHAA MUNIANDY, PHILIP VICKERMAN AND MARK BRUNDRETT¹

ABSTRACT

This study documented the early establishment of Employment Preparation Programs in the SEIPs in Malaysia and aims to explore the implementation of EPPs, delineate the hindrances challenged by special educators (teachers and heads of departments, and identify the areas of improvement needed to establish employment preparation programs as early as possible to assist special needs learners towards an independent life through employability. A qualitative method using case study design with semi-structured interviews of Special Education Teachers and Department Heads is used to elicit data from a purposive sample of fifteen EPP participants. A supplementary observational method consists of two observations per each EPP at five schools, 20 in total, is used to explore teacher recruitment, teaching approach, designing module and practical task undertaken in EPPs. Recommendations are given as a ways for improvement to create an effective Employment Preparation Programs to establish priorities of implementation process.

Keywords: Employment Preparation Programmes, Secondary Schools, Special needs learners, employability

INTRODUCTION

Employment is the key element of a successful independent life journey for people with disabilities after education and training (Rabren and Schiffer, 2016; Hussain and Maarof, 2017). Employment enables people with disabilities to participate in a meaningful career, which promotes empowerment and helps to build a healthy social network. There are several institutions in Malaysia, both governmental and non-governmental, that deliver vocational courses for special needs learners once they have completed their secondary education. However, the quality of vocational education and training remains poor in Malaysia and the programs fail to fully prepare special needs learners for employability.

A pioneering programmes, such as the Employment Preparation Programmes (EPPs) for special needs learners are crucial initiatives that have commenced in the Malaysian Education System which focus on young people between the ages of 14 to 19 years old as part of the Special Education Integrated Programme (SEIP) for Secondary Schools. These programmes enable special educators to identify the learners' career interests, enhance the degree of choice and expose young people to the skills and training that they need for future employability.

This study will investigate how this programme has served special needs learners and at the same time investigate the barrier issues faced by the special educators while conducting the programme. This research will thus identify possible areas to be improved in order to create successful employees with disabilities and enhance their future life chances.

METHODOLOGY

The interviews were semi-structured and used open-ended questions to elicit data from five Heads of Special Education Departments (HOD), along with ten SETs. Special needs

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learners' practical task-related performance was observed four times at each of the five case study schools with a range of learners with learning disabilities who were undertaking EPP in their school. Each interview was recorded and the audio files created were transcribed using the QSR Nvivo11 software.

Relevant documents related to the learners' practical tasks performance was collected from the respective schools. Such documents include application and approval letters, learning materials, annual reports and after-school employment records.

A purposive sampling technique was selected to determine interview subjects because of the limited number of people involved in the delivery of employment preparation programmes in Malaysia. The research population of the study was delimited as one class in each of five SEIP Secondary Schools that are conducting special needs EPPs, in West and South West of Malaysia covering both rural and urban. Data was analysed using the six steps thematic analysis method (Braun and Clarke, 2013).

DEMOGRAPHY OF PARTICIPANT

School (SEIP)	State	Location	Participant/ Role	Qualification	Years of experience	
					Mainstream	Special
SEIP1	West	Rural	HoD1	BSc Mathematics, 3-day Special Ed. Course	5	10
-	-	-	SET1	M.Ed. (Special Education)	0	7
-	-	-	SET2	BA History, 1-week Special Ed. Course	12	6
SEIP2	South West	Urban	HoD2	BA Malay Language, 3-day Special Ed. Course, M Ed	8	16
-	-	-	SET3	BA Household Mgmt., 3-day Special Ed. Course	8	6
-	-	-	SET4	B.Ed. (Special Education)	0	7
SEIP3	South West	Rural	HoD3	B.Ed. (Special Education)	0	10
-	-	-	SET5	B.Ed. (Accounting), 1-week Special Ed Course	0	6
-	-	-	SET6	BA Business Administration, Dip. Special Ed.	0	8
SEIP4	West	Urban	HoD4	B.Ed. (Special Education)	0	16
-	-	-	SET7	BA Malay Language, 2-week Special Ed. Course	4	6
-	-	-	SET8	MA Early Childhood, BA Linguistics	7	15
SEIP5	South West	Urban	HoD5	B.Ed. (Life Skills), 3-day Special Ed. Course	13	14
-	-	-	SET9	B.Ed. (Special Education), Dip. English	3	5
-	-	-	SET10	B.Ed. (Special Education)	0	10

Note: School and participant names are coded/pseudonyms.

HoD: Head of Department

SET: Special Education Teacher

IMPLEMENTATION OF EPP

In this section, an explanation of how the academic background knowledge and the mastering of vocational skills contribute in harnessing the special needs learners for an independent work life from the selected SEIPs in Malaysia.

The Importance of Recruiting Special Educators with an Appropriate Academic Background Knowledge

While interviewing the educators (Head of Department and Special Education Teachers) the researcher in this study found that as a minimum requirement to teach special education, apart from a degree in other fields, they had only received basic special education courses lasting three days, one week and two weeks respectively. This begs the following question: is this is an adequate preparation or training for the task? Having established the academic background knowledge of the educators, one of the SET6 proceeded to express her first impressions of working in special education. She was shocked to find that the level of learning was substandard. This surprising reaction from participant SET6 prompted further investigation into the first impressions of the other educators, who are also from mainstream education.

What is quite telling from participant HoD1's account of his initial experiences of teaching special needs learners was there was a complete absence of any significant foundation requirement of adequate academic background knowledge for the role he was entrusted to perform. HoD2 expressed how difficult he found the transition from mainstream education to special education. Research by Williams, Billingsley and Banks (2018) reported that a lack of special education background amongst the teacher who were recruited into the special education field from a different area of specialisation caused them to be threatened and physically attacked more than any other teachers due to a lack of awareness of how to deal with special needs learners.

Reflecting upon all of the above evidence, the period between three days and two weeks introductory course is an inadequate amount of time to gain sufficient academic background knowledge to cope with the switch from mainstream education to special education. As we can see, participant HoD5, with nineteen years' experience, entered special education having only attended a three-day course compared to newcomer SET7 with six years special education experience who attended a week-long course, thus illustrating that the traditional recruiting methods of attending short courses continues to this day. There needs to be a fresh approach to replenishing the teaching stock. This would be preferable to the continued random approach of recruiting teachers without any prior academic background and knowledge of special education. Schools should not be places for teachers to learn new skills, rather they are meant to be places where teachers pass on their already acquired skills and knowledge. It should be the role of short courses to upgrade already existing academic background, knowledge and skills rather than act as a foundation for a broad field of expertise.

It is apparent through the study that one of the factors in a teacher's ability to teach in special education seems to be the relevance of their academic background knowledge and how it relates to this field. Where there is a strong foundation of special education in their academic background, the educators are likely to be more aware of how best to deliver their knowledge. Spooner (2005, as cited in Mamlin, 2012), highlighted the crucial importance a carefully thought-out selection process when recruiting candidates who wish to teach in special education. A strong, subject-specific academic background is seen as an essential preparation for entering the world of special needs education with its unique characteristics. This should provide a deeper understanding of how special needs students learn. In the next

section, in order to establish whether or not there is a significant difference between the teaching techniques employed by educators from a special education academic background and those recruited from a mainstream educational background, the researcher observed teachers from both of these backgrounds.

Teaching Approach:

Use of Local Accent During Lessons

In this section, an observational method is used to identify in what way the participant special education teachers handled the special needs learners during the simulation learning session. The researcher was also checking if there was any difference identified between the teachers with full special education background knowledge compared to the special education teacher originally from the mainstream. One identified example is how the teacher with special education background use a standard national language compare to other teachers who did not modify their accent when delivering lessons to the learners. SET1 used standard national language and assisted students by using simple vocabulary and speaking clearly.

'SET1 speaks clearly and fluently in Malay language.'

(Excerpts from field notes: SET1's EPP lesson)

'Hari ini kita akan bersama-sama bergotong-royong mengemas dan membersihkan sekitar ruang ini.'

Translate: Today we will work together to clean and pack this site.'

(Excerpts from video recording: SET1's EPP lesson)

'All the students understand the instruction. This includes both high-functioning, moderate and low functioning learners. All students able to understand and follow the lesson'

(Excerpt from Researcher's reflection)

In contrast, SET5 was not aware that her local dialect was confusing the learners who were of other ethnicities.

'SET5 speaks quickly using 'Malaysian Eastern Accent' during her lesson. She spoke using her local accent which difficult for the learners to understand'

(Excerpts from field notes: SET5's EPP lesson)

'Mei bah ini bkul ...'

Translate: Can you please hand me the basket?'

(Excerpts from field notes; SET5's lesson)

'Learners are multiracial; Malay, Chinese and Indian. Not all learners are able to understand the instructions they were given to carry out. E.g. There was no reaction to the given instruction from one of the Chinese learners, who did not respond when the teacher asked a question. (Learner's face looks confused). Then later the other Malay learner/colleagues explain the teacher's instructions to the Chinese learner which was met with a more positive response.'

(Excerpt from Researcher's reflection)

The researcher found that amongst five schools those teachers whom recruited from mainstream background had a slightly different way of performing in the EPP settings. From the above content, it is clear the special education teachers who are from the same background understand the nature of the character of the special needs learner and understand how the learners learn and how to make them understand better. For instance, participant SET1 applied language academically, without causing distraction by using their own accent,

which might confuse the learners. However, SET5, who was recruited 6 years ago directly into special education, was unaware of the effect her accent had on the special needs' learners and their ability to fully comprehend her teaching. This was because SET5 did not modify her local dialect and fail to take account the fact that there were learners who were not able to understand. Her strong accent left some learners confused. This also proves that the 3 days course is inadequate to master all aspects of special education. In addition, those educated with the mainstream curriculum will sometimes apply what they have learnt, such as higher-level thinking skills, which only fit for the mainstream education, not into the special education. In addition, those teachers from the mainstream curriculum background tend to apply what they have learned to special education without any modification or adaption. This may put the learners in stressful situations until the teacher becomes aware of the issue. Similarly, teachers, regardless of background, are rarely trained to use local national languages efficiently in the classroom (Mahboob and Lin, 2018).

Teaching Approach:

Teaching Aids

To validate these findings, the researcher reviewed and crosschecked with the relevant teaching materials from other schools before making assumptions. Picture diagrams used with clear instructions. SET9 with B. Ed (Special Education), Dip. English from SEIP5 avoided vague instructions. The sentences were printed, and the information diagram was laminated. SET9 was well prepared with appropriate materials before delivering his lesson.

'By providing the picture diagram along with clear instructions, this enables the learners to understand the instructions and shows the actions needed to solve this given task with minimum support.'

(Excerpt from Researcher's reflection)

Contrasting this situation, was the observation with participant SET3, who holds a BA in Household Management and attended a three days Special Education courses. She did not write the recipe used for the lesson neatly enough on the whiteboard.

'The recipe was not written out neatly on the whiteboard. Even though the high function learners were able to read and understand the recipe, this lack of clarity made it difficult for some of the other special needs learners to follow the instructions.'

(Excerpts from Researcher's field notes)

Based on the evidence above the following is the researcher's reflection.

'Participant SET3 lacked awareness of how best to deliver clear instructions while delivering her lesson. This may have had the adverse effect of causing the learners to copy the untidy writing style and perceiving the displayed writing style as the norm.'

(Excerpts from researcher's reflection)

In order to establish whether or not there is a significant difference between the teaching approach employed by educators from a special education academic background and those recruited from a mainstream educational background, the researcher observed teachers from both of these backgrounds. To conclude this section, recruiting a special education teacher without their being trained to the standard of a specialist only serves to exacerbates the demands placed upon special needs learners, particularly regarding their ability to fully comprehend what they are being taught, which, consequently, impacts their capacity to complete their tasks. The lack of awareness about the importance of the academic background to the teaching approach, including the delivery of poor or incorrect concepts, and preparing special education learners for an independent work life is notable. Stronge (2018) claimed that teachers are at their most effective when teaching within the sphere of their own certification.

Conversely, those who teach outside of their own field are less effective. Furthermore, the standard of teaching carried out by those who trained within a single specialisation was considerably better in comparison to the standard of those teachers who did not have a single specialised area of expertise. Cooper and Alvarado (2006) revealed that insufficient competence levels of graduates or recruited teachers from different academic backgrounds are contributing factors in reducing students' level of achievement. This finding may fill in the gap left by previous literature by contributing to a change in the policy of recruiting teachers from mainstream education to special education after attending a short special education course (Brownell et al., 2018).

A Well-Designed Practical Task

From the researcher's observations of this particular EPP in SEIP1, it was found that the special needs learners were well trained. Pantic and Wubbels (2010) highlighted the link between a fundamental understanding of structures of education and the effectiveness of programmes of education, all which were enhanced by an extensive background knowledge of specific subjects within the wider curriculum. The following are the field notes representing the task of educating the learners using the designed module in EPP parameters. It also shows how the practical task had been simplified separately to ease the learners learning process.

'The first laminated card illustrated all of the equipment needed for the task. The second card, third card onwards showed the step-by-step guide to the particular task and activities of quail incubation in chronological order'.

(Excerpts from the field notes, SEIP1)

The learners followed the guidance displays using an illustrated picture printed on laminated cards, which detailed each of the required steps. Cards were fixed to the front of each individual section with the essential to the task to be carried out. As the learners tend to forget complex instructions, the reminder card method helps them to retain information regarding these set tasks. The special needs learners then just followed the illustrated instructions. Each of the cards corresponded to the particular station. Once these particular tasks or activities have been completed, the learners used a checklist to tick off each of their completed tasks.

'It was discovered that these methods of simplifying the tasks, if carried out on a daily basis, enable the learners to become acclimatised to a similar setting in a real-world working environment. The learners were also actively encouraged to work as a team, which helped to establish a sense of shared responsibility by engaging with and helping each other.'

(Excerpts from the researcher's reflection)

Overall, this EPP is simulating a real work life environment, established on the school ground with appropriate guidance. In terms of theory, what is needed is the preparation of modules and a teaching environment and modelling techniques to provide a way of helping learners learn through observing other individuals, similar to Bandura's Social Learning Theory (Bandura, 1977). The overall EPP settings helps to discipline the individual and make them aware that they are learning these skills for their future independent life. The teacher will demonstrate how to complete the task. Then, the learner should be able to copy and reproduce the same actions. By referring to the picture cards, the learner is helped to remember what they have to do. This way enables the learners to learn through observing. This way also forms a self-help group.

Triangulation of all the sources: interviews, observations, document reviews and theories concluded that implementation of EPPs in SEIP1 is well established and prove that it can be replicated elsewhere. In this context of study, it is found that one particular teacher,

who has only a special education background, was deemed to be better equipped to implement and develop EPP than non-specialists. As he has a stronger foundation in special education, he has a greater understanding of students' needs, which has a positive impact on their outcomes. SET's priority is for the welfare of his learner regardless of how high functioning or low functioning they are, unlike some SETs, whose priority was focused more on the business model than the learning experience. Having an enthusiastic educator who has a passion for teaching will help to enhance the support in the transitional planning process in the secondary school (Hatfield et al., 2018). Similarly, designing modules relevant to the subject being taught, and the role of the educator, was fundamental to a positive learning experience (Li et al., 2016).

Following participant SET1's success, participant SET2 from the same SEIP1s school admitted the difficulties with the approach needed to be overcome in order to deliver effective EPP programme for special needs learners. Currently with some guideline based on SET1's module, participant SET2 has taken steps to create a new module for his EPP project.

'Handling students and teaching in the mainstream education is far different compare to teaching in the special education. I admit that a one-week courses is insufficient to switch to different area of specialisation.'

In contrast to the above finding, there is no one module can applicable to all learners, regardless of their strength and capabilities. However, the educator may use the existing modules as guidelines which can be modified to meet the learners' needs and requirements (Majid and Razzak, 2015).

As we can see each SEIP is establishing an EPP by using their own module, creating a new module by referring to others module as guidance, or by just using mainstream vocational module. Teachers with academic background knowledge were showed to be more creative in terms of methods and approach used in EPP, whereas those teachers who approached special needs learners in the same manner as their mainstream students had a negative influence on learner performance. Therefore, academic background knowledge from either mainstream or special education background will influence the way they prepare their teaching environment. This offers an insight into EPP implementation and suggests that this process is not yet sufficiently well executed. This all contributes to a clearer a sense of how best the schools are enhancing the quality of their teaching approach.

HINDRANCES FACED BY THE SPECIAL EDUCATORS

A weakness found in educators who are recruited from a mainstream academic background is their lack of adequate knowledge of special education. Likewise, most special educators are lacking in vocational skills. In spite of the fact that they had no prior knowledge of vocational skills, SET1 were encouraged to conduct EPP in their secondary school. Even though SET1 did have a special education academic background, he found that EPP was a difficult task to undertake without the adequate vocational skills. These statements are supported by the following quotes:

'I was told to start EPP but I was not provided with any comprehensive curriculum to conduct the EPP. (SET1)'

As with SET1, who acknowledged their lack of vocational skills, SET7 also specified that there was a complete lack of training regarding how best to deliver EPP. This was particularly problematic when it came to adapting existing knowledge gained from both his mainstream educational background, as well as his 2 weeks special education preparation. This preparation is indispensable training which is essential for an educator to deliver lessons at the necessary level, one at which special needs learners can understand. All of these points are highlighted in the quotes below:

'I don't know how to implement EPP and teach at the level special needs learners understand (SET7)'

SET7 added that when he sought to attend vocational skills-related courses, he found that the school had no allocated budget for EPP. Furthermore, SET6 attended vocational developmental courses and found it impossible to access funding from the school. Therefore, he was forced to bear the cost of his own training.

As EPP is not a compulsory component of the special education curriculum, this acts as a hindrance to special educators' ability to access adequate vocational skill courses, which are required in order to deliver a successful EPP. In instances where the educator chose not to self-fund their training, this had the unfortunate consequence of undermining the outcomes for learners, as the teachers in question were not adequately equipped to deliver EPP at its full potential. This only goes to show how significant a factor the teacher's dedication is. As a result of lack of funding as well as the scarcity of facilities, those teachers who are not dedicated fail to deliver creative ideas to students (Razali, 2018).

Following on from this, the local education authorities as well as the state and district education departments offered encouragement in conducting this programme. There is still no appropriate guidance nor any allocation of funding for special educators to attend relevant vocational courses for the purpose of the EPP (Nassir and Hashim, 2017). Improvements are needed in the amount of support and training of educators, in order to reinforce their ability to efficiently deliver knowledge, skills and values for special needs enhancement programmes (Ministry of Education, 2013, p. E-25). The Vocational and Training Division regularly provides courses for the mainstream education staff. Nevertheless, this department still does not yet offer any developmental courses for special education teachers. This is illustrated by the following:

'We have a Vocational and Training Division in each state who offer regular vocational courses for mainstream education teachers, but they do not show any action in providing vocational courses to special educators (SET8)'

Regardless of the support of education authorities for providing courses for special educators, there continues to be a lack of financial backing for these teachers in attending such courses. Therefore, the effectiveness of the programmes often relies on the initiative and dedication of the educators themselves.

With the limitations that are faced by the EPP educators, the researcher set about investigating the steps that were taken in delivering a successful EPP.

According to HoD2, teachers are still heavily dependent on specialist outside help to guide them in implementing the EPP. Therefore, the general success of the EPP is chiefly due to the collaborator's involvement in giving guidance, facilities and providing other resources. Likewise, HoD1 claimed that his school obtained the necessary guidelines and basic vocational certificate graded courses from non-educational governmental departments. Further, Level 1 and Level 2 Skills Certificates provide for the special needs learners at secondary schools.

Nonetheless, from the above statements, it can be concluded that the effectiveness of EPP in the secondary school often relies on the initiative and dedication of the educators themselves. The more academic and vocational preparation a teacher had, to the higher the level of achievement of his or her learners. This is in stark contrast to the achievement levels of learners of educators who lack sufficient preparation (Cooper and Alvarado, 2006). As educators themselves were solely reliant on themselves for preparation of EPPs, the educational authorities did not play any part in the success of the programme until it had risen in prominence within special education. However, in the absence of tailored curriculum (Ministry of Education, 2013, pp. 7-9), hindrances still exist in terms of accessing financial support from the school budget. The Malaysian Education Blueprint (2013-2025) calls for

schools to be given greater flexibility regarding allocating funding to vocational programmes for special needs learners. The amount of funding would be directly related to the population of special needs learners within the school (ibid). What is apparent is that this ideal remains aspirational rather than reality-based.

For this to become reality, a successful EPP needs educators not only with academic background knowledge but also adequate vocational skills. Inability to source funding for vocational courses exacerbates the low level of implementation of EPP. This will be worse for the educators who had been recruited from mainstream background, with limited special education background, and who are now having difficulty sourcing budget for the vocational courses for relevant EPPs. Ensuring that every teacher is given the opportunity to receive full support and training during the transformation from traditional classroom teaching to an effective employment-based programme should be a priority. In order to guarantee that the professional development budget is directed appropriately for the maximum benefit of participants, there need to be fully established funding guidelines for the teacher responsible to follow. For a teacher's work to be of a professional standard, what is required is a strategy of delivering practical tasks, followed by analysis and reflection of student performance and the subsequent self-improvement of the teacher (Ingvarson, Meiers and Beavis, 2005). The skills related to employment and experience amongst the special needs' learners can only be taught by providing similar employability skills and experience, delivered by teachers who possess a high standard of professionalism. In theory, it was stated that the standard of teacher training for vocational skills should be improved by 2020, the second wave (2016-2020) of the Malaysian Education Blueprint (Ministry of Education, 2013, p. E-25).

In reality, as the number of special needs learners who continued to work during their studies while in the secondary school increased, more special educators were needed to deliver an adequate standard of vocational skills which would meet the industry's demand. For teachers to be fully able to meet the requirements of special needs learners, it is essential they are fully equipped with the appropriate knowledge, skills and understanding of the subject they teach. Malle et al (2015) emphasised the importance of staff training regarding special needs education. This is seen as key to implementing an efficient programme which meets the needs of special needs learners.

RECOMMENDATIONS

In this section, the researcher sought to recommend ways for improvement to create an effective EPP.

a) Time Constraints Exacerbates the Problems faced by EPP Educators

Universities should be the starting point for solving the problem of the lack of special education teachers with an adequate vocational background. Newly graduated teachers should have studied both academic and vocational courses as their major and minor subjects. Secondly, teachers who currently work in special education should receive internal training related to EPP, providing them with guidelines in order to execute an effective programme.

b) Recruitment of Teachers from Different Academic Background into Special Education

Educational ministries need to consider the best options and ways of recruiting educators to teach special needs learners. It is important that the special education teacher who acquires a proficient and deep knowledge and background about the field of special education understands the needs and requirements of special needs learners. Special needs learners have their own characteristics, including unique strengths and weakness, which leads to them having a need for a specialist special education teacher to assist them and direct them to the

right path (Mamlin, 2012). Therefore, the recruitment of the special education teacher needs to be improved. These findings are similar to what the previous literature by Boe (2006) stressed: That an educator lacking the required qualifications to work in a particular field or specialised area should not be recruited or they should not be retained unless their qualifications or specialisation is upgraded appropriately.

On the other hand, recruitment of teachers from different academic backgrounds have to be tailored adequately before they can enter the field of special education. A well-trained special education teacher should be able to deliver effective teaching and learning in comparison to those who gain knowledge after several years of teaching experience.

c) Lack of Vocational Skills Development of EPP Special Educators

All SEIP in the secondary schools in Malaysia should prepare the special education teachers for these challenging Employment Preparation Programmes. The Vocational Education and Training Division under the Ministry of Education should play a major role in providing staff training related to vocational skills. Also, vocational curriculum should be practiced for learners between 16 to 19 years of age. If this is done, the level of trust adds to the value and effectiveness of the programme.

CONCLUSION

In summary, what can be concluded in this section there is a lack of special education background knowledge amongst the recruited teachers from different specialisations, which in turn acts as a hindrance to the delivery of an effective EPP. In addition, special education teachers with the same specialisations are lacking in adequate vocational skills. In this instance, insufficient funding and facilities from the school budgets as acts as a hindrance preventing the special educators from taking their professional development courses in the particular training subjects which are relevant to delivering a quality EPP. Academic background knowledge and the vocational skills of the educator play a major role in the approach to teaching, leading to the successful implementation of an EPP. Time limitations for special education teachers when delivering vocational and employability skills for special needs students, remains an issue. Lack of any of these elements contributes to the hindrances faced by educators to enhance a successful EPP. The authors Zuki and Rahman (2016) claim that although teachers with different academic backgrounds are willing to accept special needs learners, without the relevant skills and special education background knowledge, they are unable to do so successfully. A lack of standardised documentation (as not all the schools have complete EPP modules) detailing the production method and associated processes, and an absence of any protocols to facilitate handover of modules between old and new educators, results in a systematic failure to ensure the continued and successful operation of the EPP. This becomes a hindrance to the special educators teachers' ability, either to continue an EPP or to start a new one.

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ACCOUNTING FOR CSR IN INDIAN SCENARIO: A PERCEPTION ANALYSISASHOKA M. LINGEGOWDA¹**ABSTRACT**

In India it is mandatory to undertake social welfare activities by Indian companies. The Government of India imposed regulations, in this respect the companies to undertake social welfare projects on mandatory basis. It is important to note that merely imposing the rules on CSR will not yield the good results. Hence along with creating responsibility on the firms it is necessary to have comprehensive accountability through various systems such as accounting and reporting aspects. This study was conducted in order to analyse the perception on the CSR accounting in Indian scenario. For the purpose of study data was analyzed through one-sample t-test, the results founds that there is a need of analysing the practical aspects of CSR initiatives through studying the annual reports of the companies operating in India and it is necessary to match with CSR reporting guidelines issued by ICAI with GRI standards.

Key words: corporate, harmonisation, initiatives

BACKGROUND

In India it is mandatory to undertake social welfare activities by Indian companies. Because the government of India imposed regulations in this respect this made the companies to undertake social welfare projects on mandatory basis.

But it is important to note that merely imposing the rules on CSR (Corporate Social Responsibility) will not yield the good results so along with creating responsibility on the firms it is necessary to have comprehensive accountability through various systems such as accounting and reporting aspects. The companies Act 2013 is provided certain guidelines on reporting of CSR initiatives, but it is necessary to have the standard which is acceptable at the global level. These guidelines are applicable only to Indian context and which are not recognizable at the international market because there are unique guidelines and standards which are applicable for reporting the CSR initiatives by the companies at the global level for instance, GRI (Global Reporting Initiatives) sustainability reporting standards for reporting the non-financial performance related information. Non-financial performances are also called as social performances of the companies. It is important to note that GRI SRs are the unique global level standards developed for reporting the social performance related information and this will help companies to recognize at the international level and also enables the firms to attract the global investors thereby Indian companies can grow globally.

ACCOUNTING FOR CSR SPENDING

In order to bring transparency in the CSR expenditure made by the companies which comes within the ambit of section 135 of the companies Act 2013, the ICAI issued guidance note on accounting for expenditure for CSR activities. This assists with the accounting of the expenditure on CSR activities and brings more accountability. Generally, the expenditure on CSR activity is to be debited to statement of profit and loss and extra provision is made for the expenses to be incurred. There are some exceptional cases where the accounting treatment will be different.

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ACCOUNTING METHOD FOR CSR SPENDING

In the Companies Bill, 2013 there are list of CSR activities under Schedule VII and accounting for the same are:

Contribution to fund:

For any contribution made to a fund specified in Schedule VII, the same is treated as an expense for the year and debited to the statement of profit and loss.

Expenditure incurred by a company itself on the CSR activities:

In this case the company needs to analyze the nature of the expenditure by keeping in view the 'Framework for preparation and presentation of financial statements' issued by the ICAI. The revenue expenditure is charged as an expense for the year to the profit and loss account and the capital expenditure which give rise to an asset is treated in different way by assessing it whether it has control over the asset and earn future economic benefit from it. If the control of the asset is transferred by the company, then the same is not recognised as an asset in the books and such expenditure is charged to profit and loss account. In the other way round if the control of the asset is retained by the company itself then it is further assessed whether it earns future economic benefits. But there will be no future economic benefits from a CSR asset in the form of any surplus and it further cannot be included in business profits as per rule 6(2) of the companies Act 2013.

Expenditure through a trust, society etc.,

A company can do its CSR activities through a registered trust, or a society, or a company established under section 8 of the Act. The expenditure incurred in this case is also treated as an expense for the year and charged to the statement of profit and loss.

Grants received from others

The CSR expenditure is measured net of the grant if a company receives a grant from others for carrying out CSR activities.

Goods manufactured and services rendered

If a company supplies goods manufacture by it or renders service as CSR activities, the expenditure is recognized when the control on the goods is transferred or allowable services are rendered by the employees of the company.

Accounting treatment of income earned from CSR projects while undertaking CSR activities

When the companies are undertaking CSR activities or programmes then it is necessary to determine whether any surplus created from the activity or not. If there is a surplus, it should not be the part of profit of the business of the company. Since the surplus from the CSR activities are not related to direct business, it does not form the part of surplus of the business so it should be considered as the liability of the business. Hence it should be the charge to the statement of profit or loss of the company. It is noted that the surplus amount of CSR activities should not consider while calculating 2% of amount to be spent.

Accounting for shortage of funds when company spends excess for CSR

When the company is not in a position to spend the specified amount for CSR then it has to disclose the reasons for the same. In some cases, the company is having shortage of funds to spend money for CSR then it is not allowed to make the provisions for the same. But for the contractual liabilities, companies are allowed to make the provisions. In some specific cases

if company spent more than prescribed limit that is 2% of net profit then the excess amount spent is cannot be carried forward to the future years.

The guidance note on accounting for CSR initiatives by Indian companies are for maintaining the uniformity and transparency in CSR reporting in India. Uniformity can be achieved in Indian context only. To achieve harmonisation at the international level it is necessary to move forward to adopt international social reporting standards issued by IIRC (International Integrated Reporting Council) , GRI(Global Reporting Initiatives) etc., if the companies follows these standards absolutely it will be benefits to both companies and other various stakeholders because it helps to bring uniformity in CSR reporting in global context. So, the present paper is intended to analyse the perception of various stakeholders on the method of accounting and other aspects recognition, measurement and disclosure of CSR information by the Indian companies.

The next part of the paper is organised as Literature review, methodology, results and discussions and findings and conclusions.

DETAILED LITERATURE REVIEW

The big private companies of the country are directly engaged in social responsibility in various areas, from innovation in agriculture and education to saving the environment. It is concluded that environment, education, community involvement and health care activities practiced as CSR by both companies (Omweno et al., 2013). The Companies have become more transparent in accounting and display due to pressures from various stakeholders. In this research paper CSR status, challenges of CSR, policies for CSR in India are studied. The concept of CSR is now firmly rooted on the global business agenda. But in order to move from theory to concrete action, many obstacles need to be overcome. Many positive outcomes can arise when businesses adopt a policy of social responsibility (Bhupender and Vikas, 2012). The companies who have crossed the various milestones of standard namely ISO 9000, ISO 14000, ISO 18000, environmental trustworthiness, safety and social accountability etc. Then it investigates the role, the background framework and the potentially of CSR ratings obtained from Karmayog.com platform that may act as suitable means to drive the industry further up the ladder of social responsibility (Guha, 2011). The trend of CSR in all its complexity and look forward in the potential impact and major concerns related to it. This paper includes various approaches, combined analysis of central documents and publications on CSR with analysis of articles related to CSR. It throws further insights in the prevalent trends of CSR in various corporate in India (Singh, 2010). The various definitions and descriptions of Corporate Social Responsibility; elaborate upon development of CSR in India; study the theoretical concepts explained by various researchers and study the deployment of current CSR practices in India. This paper examines how India's top 500 companies view and conduct their CSR, identifies key CSR practices and maps these against Global Reporting Initiative Standards (Gautam and Singh, 2010).

RESEARCH GAP

Literature review indicated that the most of the studies have concentrated on the CSR practices by the companies in Indian scenario and only few studies have focused on the reporting aspects of CSR initiatives in India so the present study is indented to analyze the perception on accounting and reporting of CSR in Indian scenario.

RESEARCH QUESTIONS

Based on the research gap study formulated the following research questions:

1. What is the perception on CSR reporting in Indian scenario?
2. What is perception on accounting aspects of CSR initiatives in Indian scenario?

RESEARCH OBJECTIVES

Based on the research questions study framed the following objectives:

1. To analyze the perception on CSR reporting in Indian scenario.
2. To examine the perception on accounting aspects of CSR initiatives in Indian scenario.

HYPOTHESES

Based on the objectives study framed the following objectives:

1. H_0 : There is no significant method for reporting of CSR initiatives in Indian scenario.
2. H_0 : There is no significant accounting method for accounting of CSR transactions.

METHODOLOGY

The study is based on both primary and secondary data and is of conceptual and empirical in nature. The primary data is collected through structured questionnaire from various stakeholders such as Chartered accountants, company secretaries, research scholars and academicians. Total 50 questionnaires were distributed among these stakeholders but responses collected were 42 and which is clearly shown in the following table.

Table: 01. Respondents for the Study

Sl. No.	Respondents	No. Of questionnaires distributed	No. Of Responses collected	Response rate in %.
01.	Chartered accountants	14	09	64.28%
02.	Company secretaries	14	12	85.71%
03.	Research scholars	10	10	100.00%
04.	Academicians.	12	11	91.67%

Source: Author compiled

The secondary data is collected through various published sources such as journals, news papers, reports, companies Act rules etc,. The collected data is analyzed by using one sample t-test.

RESULTS AND DISCUSSIONS

This section deals with analysing the results of primary data collected through structured questionnaire.

Table: 02. Results of One-Sample Statistics on Perception on CSR Reporting in Indian scenario

Perception on CSR Reporting in Indian scenario	N	Mean	Std. Deviation	t	Sig(Two-tailed)
CSR initiatives in India is a move towards sustainability initiative	42	4.2619	.93859	8.713	.000
CSR initiatives by Indian companies are very good in their practice	42	4.4762	.89000	10.749	.000
There are some companies spending on CSR more than the prescribed limit i.e., 2%	42	4.4286	.80070	11.563	.000
CSR implementation is successful but it needs more accountability in Indian scenario	42	4.5952	.66478	15.552	.000
There is a necessity of having separate standards for CSR related reporting in Indian scenario	42	4.2619	1.03734	7.884	.000
There is a clear guidance on Recognition, measurement and Disclosure of CSR information in Indian scenario	42	4.3095	.81114	10.463	.000
CSR spending is not mandatory but firms has to give the reasons accordingly	42	4.5238	.55163	17.902	.000
BRR guidelines issues by SEBI is tool to report the CSR information	42	4.3571	.75938	11.582	.000
MoU with SEBI and GRI will provides a standard for CSR reporting	42	4.6905	.56258	19.474	.000
India's companies CSR initiatives to some extent contributing for developing underdeveloped areas by providing Health, Sanitary, Education and Water facilities	42	4.2619	.98920	8.267	.000

Source: Primary data

The table no. 2 shows the results one-sample t-test at the 5% significance level and the results indicates that the variables considered for the perceptions are having the p-value less than 0.05 which means there is a significant method for reporting CSR initiatives in India hence, null hypothesis 1 is rejected and alternative hypothesis is accepted.

Table: 03. Results of One-Sample Statistics on Perception on CSR Reporting in Indian scenario

Perception on CSR Accounting aspects	N	Mean	Std. Deviation	t	Sig(Two-tailed)
There is a uniformity in Recognition, measurement and disclosure in relation to CSR spending in India	42	4.0714	.77752	8.931	.000
GRI Standards can be used as CSR reporting standards in India	42	4.5714	.76963	13.232	.000
GRI Standards provides the guidelines on manner of recognition, measurement and disclosure of CSR related information	42	4.8333	.43710	27.182	.000
CSR accounting information is needed to be audited	42	4.4524	.70546	13.342	.000
There is a clear method of accounting and reporting on unspent amount of CSR	42	4.1905	.67130	11.493	.000

Source: Primary data

The table no. 3 shows the results one-sample t-test at the 5% significance level and the results indicates that the variables considered for the perceptions are having the p-value less than 0.05 which means there is a significant accounting method for accounting of CSR transactions. Hence, null hypothesis 2 is rejected and alternative hypothesis is accepted.

FINDINGS AND CONCLUSIONS**Following are the findings of the study based on the objectives:**

- With respect first objective the study evidently found that there is a significant method for reporting CSR initiatives by Indian companies but still there is a necessity of advancing the reporting mechanism through adopting international standards such as GRI(Global Reporting Initiatives) for harmonizing the CSR reporting at the global level.
- With respect to second objective it is found that there are significant guidelines on accounting of CSR transactions but still there is a necessity of having method for creating the provisions for CSR spending for accounting for surplus or deficit funds to undertake CSR activities by the companies.
- Finally, the study concludes that CSR initiatives by the Indian companies are the great move towards sustainable development and also it contributes to achieve the UNs SDGs (Sustainable Development Goals). The study also emphasizes that the future study can focus on the practical aspects accounting of CSR transactions.

LIMITATIONS OF THE STUDY

The study also suffered from some limitations such as it only focused on the stakeholders and not concentrated on the reporting company's side. It does not focus on reporting aspects, but it only focused on the perception. The methodology applied for the study is having its own limitations which may affect the results.

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- http://www.mca.gov.in/Ministry/pdf/FAQ_CSR.pdf

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DESIGN FOR MAINTENANCE: HYBRID ALGORITHM FOR MULTI-COMPONENT SYSTEM

CHAWKI EL ZANT¹, OUSSAMA ADJOUL, KHALED BENFRIHA, AMÉZIANE AOUSSAT

ABSTRACT

The design for maintenance is considered an opportunity to optimize the life cycle cost of a product, particularly in large-scale industrial systems, where maintenance expenses represent more than 60% of life cycle costs. The design of such systems starts with developing the product architecture corresponding to the specifications. On the other hand, the design must take into account maintenance by improving real-time monitoring of equipment through the integration of new technologies such as connected sensors and intelligent actuators. This article proposes a new method of design for maintenance that assists designers to propose dynamic maintenance for multi-component industrial systems. The goal is to maximize the performance of reliability for the lowest cost over the life cycle. Depending on the life cycle duration, the desired availability, and the desired business model (sales or rental), this tool provides visibility of overall costs and optimal product architecture.

Key words: Design for Maintenance (DFM), Dynamic Maintenance, Life Cycle Cost (LCC), Maintenance Free Operating Period (MFOP), Business Model.

INTRODUCTION

The large-scale industrial systems, such as production systems, wind turbines, machine tools, aircraft, ships, or any complex industrial system are in great need for an effective maintenance planning. In fact, the operating and maintenance costs of these systems can rise up significantly comparing to their overall life cycle costs (Dhillon, 2006), apart from what their failures can lead to from substantial downtime (Markeset and Kumar, 2003). For example, the failure of a \$ 5,000 wind turbine bearing could result in \$ 250,000 in maintenance since the replacement requires specific repair equipment and a specialized maintenance team (Kusiak and Li, 2011). The users of these systems are increasingly considering the overall life-cycle cost and availability before engaging with this type of equipment (Rawat and Lad, 2016). To meet the customers' expectations, companies evolve and adopt the new economic model, thus, they pass from selling a manufactured system to the sale of global service, including the manufactured system (Lesobre, 2015; Markeset and Kumar, 2003). In this context, they propose to their customers to pay rent, including the provision of the industrial equipment, its maintenance, its evolution (update) and its recycling. As a result, the manufacturer is now responsible for the long-term availability of its equipment, which implies a deep issue related to the maintenance from the design stage.

The design of such systems has to deal with the product architecture first and choosing the components with the cost, the reliability, the weight, and some other attributes, corresponding to the scope statement specifications (Zoulfaghari et al., 2014). On the other hand, the design has to facilitate the maintenance process by particularly improving the real-

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time monitoring of the equipment through integrating new technologies such as connected sensors, Internet of Things (IoT) systems and intelligent actuators (Karre et al., 2017).

Once the design is done, maintenance contracts will be defined to maintain the required system availability during the operational phase. The definition of a maintenance contract is based on the system configuration and the conditions of use specified by the user. To specify these conditions, manufacturers and users evaluate variables related in particular to the operational environment (climatic conditions, operational conditions, etc.), to the use of the system (number of hours per day, number of km per day ...), or the type of missions performed (Goel et al., 2003). This information is then combined to select an optimal maintenance plan.

This article presents a new Design for Maintenance (DFM) model that assists the designers in the stage of choosing the technical solutions for large-scale industrial products. Large-scale refers to the complex and the long run multi-component industrial systems, such as trains, aircraft, etc. The objective of this research work is to develop a decision support tool by providing the design team with a mapping of optimal solutions. This mapping, formed as a Pareto front, allows the design team to position itself in relation to their life cycle cost (LCC) and total operational reliability (TOR) objectives and thus facilitates convergence towards the best optimal solution. An optimal solution means, first of all, identifying an architecture, then allocating reliability and maintainability to each system component, and finally defining an optimal maintenance plan in the form of recommendations to be deployed during the operational phase.

The proposed maintenance policy is dynamic and integrates different solutions offered by new connected and intelligent technologies.

DESIGN FOR MAINTENANCE

Complex systems such as packaging lines, computer networks, material handling systems, are crucial for the companies, where high availability is required for some business and manufacturing processes. High availability implies a high level of support and service activities, and, thus high support and service costs in the exploitation phase. Then depending on what portion of LCC consists of support and service costs, the companies should take into account these costs more carefully in their decisions. This suggests that both the suppliers and the buyers of these systems should deal with support and service costs seriously, when investments in new systems are made. The maintenance costs and the downtime costs appear to occupy a significant portion of the LCC of these systems. Thus, the manufacturers of such systems should take actions in service and support activities to lower LCC. Service activities are driven by failures in a system. Failures in the system mostly depend on its structure which is almost fully set during the initial phases of its project, namely the design phase. Thus, reliability and serviceability of a system should be taken into account concretely in the early phases of its project (Öner et al., 2007).

The literature shows that there are four approaches to design methods for maintenance. The first approach considers the reliability of the components as a decision variable. It consists of finding the reliability values of each component of the system that best meet the required objectives and constraints (Beaurepaire et al., 2012). The second approach, redundancy allocation, is to find the number of components to apply in each subsystem (Ebrahimipour and Sheikhalishahi, 2011). In most cases, the goal of the redundancy is to maximize reliability (Nourelfath and Ait-Kadi, 2007; Okasha and Frangopol, 2009; Torres-Echeverría et al., 2012). These two approaches, separated or combined, can be grouped into the category of design for maintenance in favor of reliability (Amari and Pham, 2007).

The third approach focuses on improving the accessibility to the failing components in particular, and the maintainability in general. Several tools exist to improve system

maintainability characteristics in the design phase, including detailed design, logistical support, and ergonomics (Chen and Cai, 2003).

The last approach, the improvement of diagnosis and prognosis, aims to change the monitoring architecture, in order to continuously measure the performance gaps as well as determine the right moment to perform the maintenance (Lesobre et al., 2013). This approach has received high attention in recent years, thanks to the development of connected sensors and information technology (Mulder et al., 2013; Olde Keizer et al., 2016; Tian et al., 2011). These systems make it possible to optimize the decision process by monitoring the system and the components degradation state. Nevertheless, it is necessary to evaluate the potential gains in the maintenance compared to the investments in the deployment of the connected monitoring systems.

In terms of numerical optimization methods, the heuristic and the meta-heuristic methods such as Genetic Algorithm (GA), Simulated Annealing (SA) and Particle Swarm Optimization (PSO), have been widely applied in this area. (Okasha and Frangopol, 2009) proposed a multi-objective model including redundancy, reliability and life-cycle cost simultaneously as objective functions. (Wang et al., 2009) examined the problem of multiple objective redundancy allocation in serial-parallel systems. The developed model uses the system reliability and the design cost as objective functions and the system weight as a constraint. (Suman, 2003) investigated three types of multi-objective optimization problems, including cost, reliability, and weight factors. They applied the simulated annealing method to solve these problems.

To sum up, the different approaches used in the DFM methods are limited to the simultaneous characterization of the reliability and the maintainability of a multi-component system as well as the modelling of the dynamic maintenance. The term "dynamic" refers to a policy capable of integrating available monitoring information to adapt the maintenance decision in real time (Lesobre et al., 2014). This article proposes to go further in the optimization of the product, by simultaneously characterizing the design, in terms of reliability and maintainability, as well as the dynamic planning of the maintenance operations. This combinatorial characterization is performed by a two-level hybrid algorithm based on the genetic algorithms. The detailed problem is discussed in the next section.

MODELLING

For the same specifications, designers can offer several technological solutions from the choice of components, to the product architecture itself, and its assembly process, etc. As a result, they lead to similar products from the operational point of view but can be differentiated in terms of reliability and design costs. In order to maintain the same level of operational performance for all the proposed solutions, the designers compensate for the unreliability of a strengthened maintenance plan, resulting in increased life-cycle costs. In this work, we propose a new approach to optimize design and maintenance in the same time. The designer will have then a decision support tool allowing him to find the configuration that best fits his business model, offering a life-cycle cost and reliability profile for each configuration.

LCC Modelling

The life cycle cost of multi-component industrial systems can be divided into initial costs of the system and maintenance costs (Hwang, 2005).

$$LCC(t)_{sys} = C_I + C_{TM}(t) \quad (1)$$

The initial costs of the system C_I correspond to the cost of the system components along with the cost related to the available information of each component (example: cost of a sensor). The initial costs of the system correspond to:

$$C_I = \sum_{i=1}^n C_i + C_{NI,i} \quad (2)$$

The cost of equipment C_i depends on several parameters, such as the materials selected, the manufacturing processes, the efforts made in the design, the technologies adopted, the repair time, etc. In this present research, we have considered that the cost of component depends on its reliability and replacement time (Kumar et al., 2012). The cost of each component i can be given mathematically by:

$$C_i = (\alpha_i R_i^{\beta_i} + \delta_i + a_i - b_i \cdot MTTR_i) \quad (3)$$

Where α_i , β_i , δ_i , a_i and b_i constants, representing the physical property of the component I (Kumar et al., 2012).

The total maintenance cost $C_{TM}(t_m)$ is given by (Lesobre et al., 2013) as the sum of the preventive replacement cost of the system components in a defined period of time $C_{prv}(t_m)$, the replacement cost (corrective maintenance) of the failed components $C_{cor}(t_m)$, and finally the related over cost of the system diagnosis when it is in a corrective maintenance state $C_D(t_m)$. The total maintenance cost $CTM(t_m)$, is given by:

$$C_{TM}(t_m) = C_{prv}(t_m) + C_{cor}(t_m) + C_D(t_m) \quad (4)$$

The preventive maintenance cost $C_p(t_m)$ corresponds to:

$$C_{prv}(t_m) = \sum_{i=1}^n (C_i + MTTR_i * \tau_{MO}) * N_{i,prv} + C_{log,prv} * AM_{prv} \quad (5)$$

Where $N_{i,p}$ is the number of preventative substitutions of component i on $[0; t_m]$, $C_{log,p}$ the logistic cost related to preventative maintenance stops and AM_p the number of preventive maintenance stops of the system on $[0; t_m]$.

The Corrective maintenance cost $C_C(t_m)$ corresponds to:

$$C_{cor}(t_m) = \sum_{i=1}^n (C_i + MTTR_i * \tau_0) * N_{i,cor} + (C_{log,cor} + C_{udig} * NSIS) * AM_{cor} \quad (6)$$

Where $N_{i,c}$ represents the number of component i fix patches on $[0; t_m]$, τ_{immob} represents the cost of the operating loss per system downtime, $D_{log,c}$ the logistic duration related to the corrective maintenance outage, $C_{log,c}$ the logistics cost related to the corrective maintenance stop on $[0; t_m]$ and AM_c the number of system maintenance shutdowns on $[0; t_m]$.

The additional cost related to the diagnosis $C_D(t_m)$ corresponds to:

$$C_D(t_m) = \sum_{i=1}^n MTTR_i * N_{i,cor} * \tau_{immob} + (D_{log,cor} + D_{udig} * NSIS) * AM_{cor} * \tau_{immob} \quad (7)$$

With C_{UD} the unit diagnostic cost for a component, D_{udig} the unit diagnostic time for a component and NSIS the number of components in the system whose monitoring information is not available.

By Monte Carlo simulation, various maintenance strategies can be examined. The optimal solution is the strategy corresponding to the lowest value of $C_{TM}(t_m)$.

Reliability modelling

Reliability is the ability of an entity to perform a required function or to satisfy the needs of users, under given conditions, for a given duration. This ability is measured by the probability that the entity will perform its function over a given period of time. Finally, when a malfunction appears on a system and it is necessary to intervene to restore its functionality, the concept of maintenance is introduced.

A maintenance policy aims to prevent, avoid or correct the malfunctions of a system. It consists in defining a set of rules allowing to schedule the dates and the nature of the

maintenance actions to be performed. The goal is to determine a maintenance policy capable of optimizing the criteria defined.

In practice, the dates of maintenance shutdowns for large industrial systems are well planned because high reliability in operation is required and the failure leads to significant economic losses. As well as, the user of these systems requires the autonomy of their systems over periods of given operations. The period between two maintenance stops is called mission, or MFOP (Maintenance Free Operating Period), the evaluation of the reliability of the system during each mission is to calculate the conditional reliability that the system survives during the MFOP of length t_{MFOP_j} units of time, knowing that it was in an operating state at the beginning of the period, this conditional probability is called Maintenance Free Operating Period Survivability (MFOPS). The MFOPS is given by:

$$MFOPS(t) = \frac{R_{sys}(t + t_{MFOP_j} / H_{i,t(i=1 \rightarrow n)})}{R_{sys}(t / H_{i,t(i=1 \rightarrow n)})} \tag{8}$$

Where $R(t)_{sys}$ is the reliability of the multi-component system at time t . This reliability $R(t)_{sys}$ at time t depends on its structure (series, parallel, parallel-series, etc.), the reliability of these components and the monitoring information available online $H_{i,t}$.

HYBRID OPTIMIZATION BASED ON THE GENETIC ALGORITHMS

In this paper, we have chosen evolutionary algorithms, the Non-dominated Sorting Genetic Algorithm II NSGA-II and GA as methods of resolution. The NSGA-II and GA are able to solve optimization problems with multiple objectives and constraints (Deb and Jain, 2003). The NSGA-II is considered one of the evolutionary reference algorithms to find the optimal set of Pareto with excellent diversity.

This Hybrid Algorithmic Tool HAT combines two dependent algorithms, a main algorithm and a secondary one. The main algorithm ensures design optimization in terms of reliability (R_i), redundancy (P_i), monitoring architecture (S_i) and finally accessibility characterized by the MTTR $_i$. The output of this algorithm represents all solutions that maximize total reliability and minimize life cycle cost. These optimal design solutions, which make up a set of Pareto, form a Pareto frontier. The secondary algorithm focuses on determining an optimal dynamic maintenance policy, based on the MFOP, maximizing the average overall operational reliability of each solution.

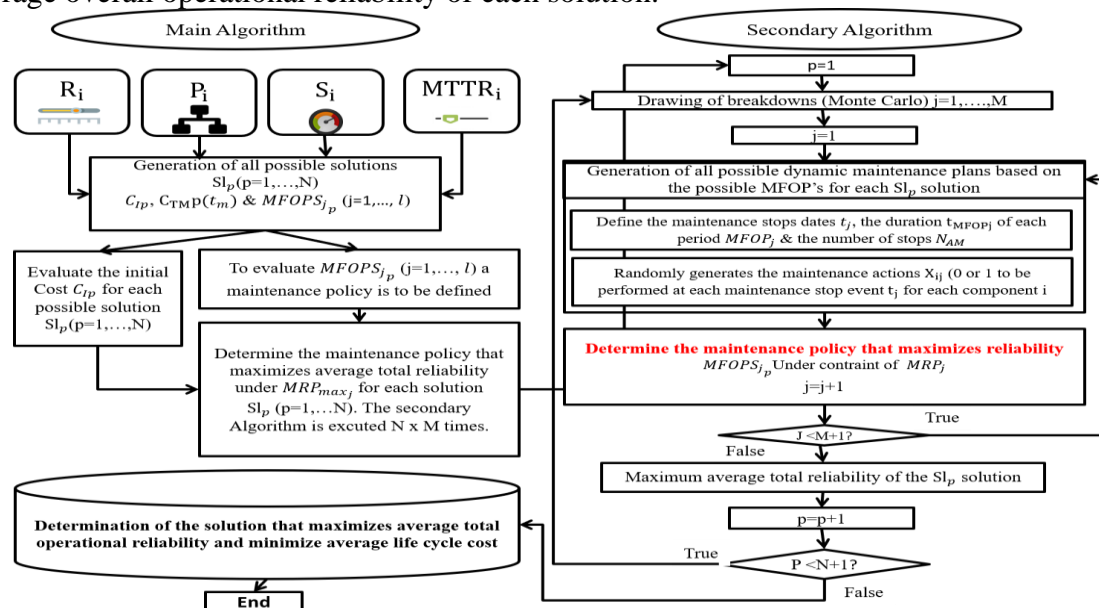


Figure 2: The operating process of the HAT tool.

The operating process of the HAT tool has been implemented as shown in Figure 2. First, the main algorithm starts by generating all possible design solutions (Sl_1, \dots, Sl_N) by adjusting the parameters $R_i, P_i, MTTR_i$ and S_i of each component i , and then evaluate their initial costs. Then, for each possible solution (Sl_p), the secondary algorithm is executed to obtain an optimal dynamic maintenance plan, maximizing the overall operational reliability under the maintenance overtime constraint. Based on this optimal maintenance plan, the main algorithm evaluates the overall average maintenance costs. Finally, the primary algorithm classifies the different solutions based on their average life cycle costs and their average overall operational reliability, in order to select those that maximize overall operational reliability at the lowest life cycle costs. Since average overall operational reliability and average life cycle cost are two conflicting goals, optimal design solutions are therefore a Pareto frontier.

NUMERICAL APPLICATION

In order to demonstrate the relevance of the proposed model, we chose to apply the algorithm to an existing example from the literature (heavy vehicle industry). Using the same input data, we obtain consistent and very satisfactory results. As shown in Figure 3, the multi-component reference system consists of five serial components which data are a combination of those applied in (Lesobre et al., 2014, 2013). We choose a system in a series structure with 5 components in order to easily illustrate and justify the results obtained by the proposed model.

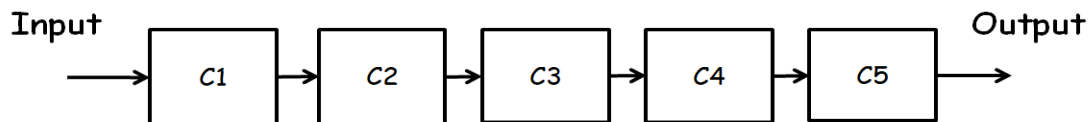


Figure 3 : Structure of the multi-component reference system (Lesobre et al., 2014, 2013).

For this reference system (Lesobre et al., 2013, 2014), we assume that the cost and the unit duration of diagnosis are respectively $C_{\text{udig}} = 20\text{€}$ and $D_{\text{udig}} = 5 \text{ min}$. The hourly rate of labor is fixed at $\tau_{\text{MO}} = 90\text{€}$ and the operating loss per hour of immobilization at $\tau_{\text{immob}} = 100\text{€}$. The logistic costs related to preventive and corrective maintenance stops are respectively $C_{\text{log,prv}} = 100\text{€}$ and $C_{\text{log,cor}} = 200\text{€}$ for a fixed duration $D_{\text{log,cor}} = 1\text{h}$.

Table 1 summarizes the design parameters ($R_i, P_i, MTTR_i, S_i$) of different components of the reference system considered in this example.

	C ² 1	C2	C3	C4	C5
Reliability model R_i	W(2.8e5,10)	W(3.5e5,8)	W(5e5,11)	W(4.5e5,9)	W(3.2e5, 6.9)
$D_i(\text{h})$ MTTR $_i$	1.2	1.4	1	1.5	1.05
Sensor S_i	0	0	0	0	0
Redundancy P_i	0	0	0	0	1
$C_i(\text{€})$	305	351	458	407	319

Table 1: Reference system design parameters (W = Weibull Law) (Lesobre et al, 2013, 2014).

We also introduce assumptions about the reference system, to define the necessary parameters for the simulation:

- The implementation and the adjustment of the four parameters ($R_i, P_i, MTTR_i, S_i$) is possible for each component i
- The parameters R_i and $MTTR_i$ are real and continuous with max and min values vary between -50% and + 50% of the reference system values.
- Parameters P_i and S_i are discrete integers that can only take the value of 0 or 1.
- The properties of C_i et C'_i (its component in parallel) are assumed to be identical.
- The installation of a sensor will result in a cost $C_{NI,i} = 50\text{€}$.
- The cost of each component i must not exceed 1000 €.

RESULTS AND DISCUSSION

Based on the system properties and the hybrid design and maintenance multi-objective optimization tool defined in the previous sections, Monte Carlo simulations are implemented to evaluate the average total operational reliability $R_{sys}^{moy}(tm)$ and the average life cycle cost $LCC_{sys}^{moy}(tm)$. The simulation horizon is set at 5 years. We also consider that the annual mileage is set at 100,000 km. We assume that the MFOP is fixed at six months, which corresponds to a mileage of 50,000 km. Finally, the maximum maintenance recovery time MRP_{max} is fixed at 3h.

To solve the simultaneous design and maintenance optimization problem, we have programmed the algorithms proposed in MATLAB programming language. In both algorithms, the crossover rate and the mutation rate are respectively 0.5 and 0.2. Moreover, population size and maximum generation are 200 and 600, respectively. Thus, the number of Monte Carlo history is fixed at $M = 1000$.

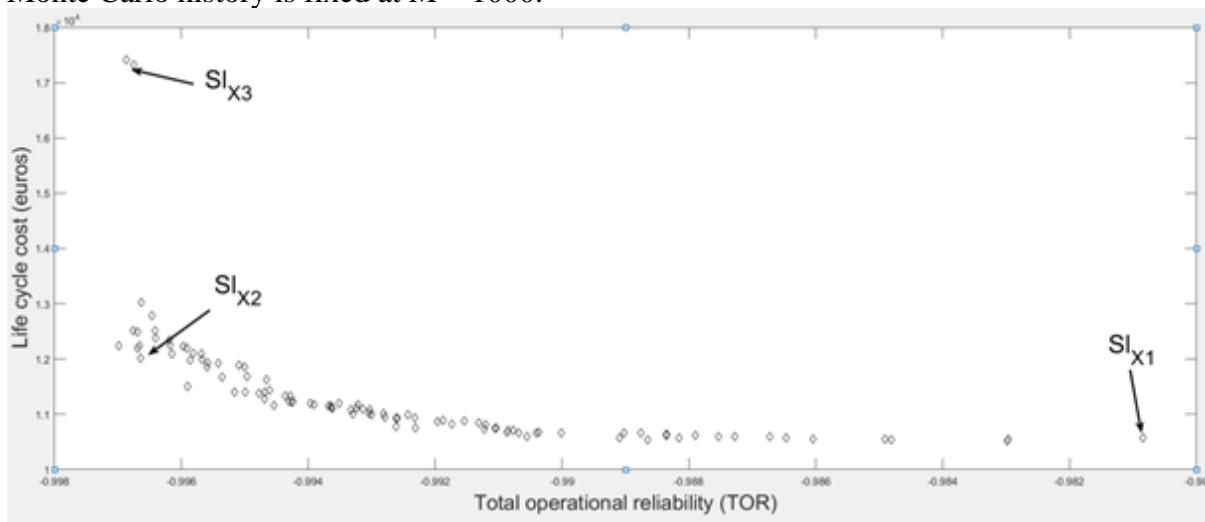


Figure 4: Pareto Frontier of the optimal design solutions.

Figure 4 illustrates the Pareto design solution set for this example. Each point represents an optimal design solution for the system by simultaneously optimizing the average life cycle cost and the overall average operational reliability.

		C1 et	C2 et	C3 et	C4 et	C5 et	LCC_{sys}^{moy}	R_{sys}^{moy}
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		C1'	C2'	C3'	C4'	C5'	x 10 ⁴	
Sl _{X1}	Ri (KM)	W(3.8 e5,10)	W(4.5 e5,5)	W(5.5e 5,10)	W(5.5e 5,6)	W(4.2e 5,6)	1.0815	0.9815
	MTTRi(h)	1.3	1.1	0.9	1.3	1.5		
	Si	1	0	0	0	0		
	Pi	1	1	0	0	0		
Sl _{X2}	Ri (KM)	W(3.4 6e5, 3.2)	W(3.9 3e5, 8.5)	W(5.38 e5, 12)	W(4.9e 5, 10)	W(4.5e 5,8)	1.1145	0.9893
	MTTRi(h)	0.9	1.2	1.0	1.2	1.3		
	Si	1	1	0	0	0		
	Pi	1	1	1	0	0		
Sl _{X3}	Ri (KM)	W(3.6 e5, 8)	W(4.2 3e5, 10)	W(5.3e 5, 9)	W(5.3e 5, 9)	W(4.7e 5,9)	1.7525	0.997
	MTTRi(h)	1.1	1.1	1.2	1.2	1.5		
	Si	1	0	0	1	0		
	Pi	1	1	1	0	1		

Table 2: Optimal Solutions characteristics Sl_{X1}, Sl_{X2} et Sl_{X3}.

Table 2 presents the design parameters, the average life cycle cost and the average operational reliability of the three selected optimal solutions Sl_{X1}, Sl_{X2} and Sl_{X3}.

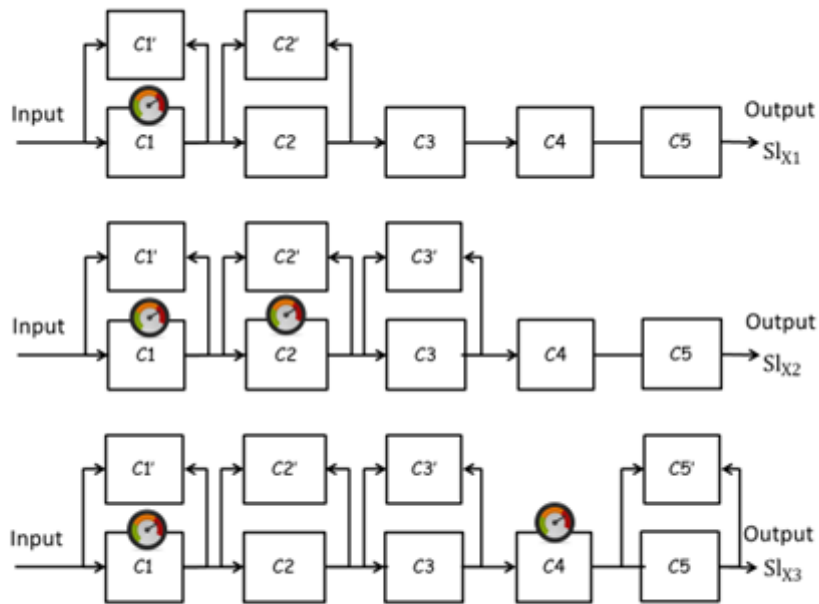


Figure 5: Sl_{X1}, Sl_{X2} and Sl_{X3} Structures.

Thus, Figures 5 illustrates the structure of these optimal design solutions Sl_{X1}, Sl_{X2} and Sl_{X3} respectively. Comparing the characteristics of the Sl_{X1} solution with that of the Sl_{X3} solution, we see that, in order to improve the operational reliability of 0.01 (from 0.9815 to 0.997), life cycle cost expenditures will increase by a value of 6520 euros (from 10800 to 17500).

However, to improve the operational reliability of a value of 0.00775 (from 0.9815 to 0.9893), by comparing the characteristics of the Sl_{x_1} and Sl_{x_2} solutions, life cycle cost expenditures will only increase by a value of 150 euros (from 10800 to 10950). Thus, for the same order of increase of the operational reliability of a value of 0.0078, by comparing Sl_{x_2} and Sl_{x_3} , the increase in the cost of life cycle is of the order of 6550 euros (forty-three (43) times of the case between Sl_{x_1} and Sl_{x_2}). The availability of such information makes it possible to offer industrialists (designers and project managers) a map to help them in these decisions (market choice, negotiation of contracts (management), redefinition of customer requirements, etc.). As a result, we can see this mapping (Pareto front), a tool to better design and especially that is cheaper.

For example, to design a car for rent, the choice of design solution must be in the Sl_{x_1} area. On the contrary, for a car for sale, the choice of the design solution will be rather in the area of Sl_{x_3} .

CONCLUSION AND PERSPECTIVE

In this paper, an approach to simultaneous optimization of design and maintenance of large-scale complex industrial systems has been proposed and tested. This approach is intended to help the design team, in multi-objective design issues, make compromise decisions. The aim is to select the optimal solution (s) in relation to its economic model (their objectives and constraints). Depending on the intended operating life, authorized maintenance recovery time, design parameters (reliability, maintainability, redundancy level and monitoring information), the MFOP, the tool enables the generation of a solution map (Pareto front) that maximizes operational reliability with the lowest life cycle costs. Converging to a solution means having the reliability and maintainability parameters of each system component, the system configuration and an optimal maintenance plan in the form of recommendations to be implemented during the operation phase.

The proposed tool (HAT) was confronted with an example from the literature consisting of five components in series. The use of this tool has resulted in a Pareto front (mapping) of optimal solutions by maximizing average operational reliability and minimizing the average life cycle cost of the system. The results indicate that this Pareto front of the optimal solutions can be a valuable tool for the decision-maker (designer, industrial), particularly in situations of market choice, negotiation of contracts (management), redefinition of customer requirements, etc... Thus, it converges to a better solution by reducing the choice among the set of optimal solutions.

This research has two major interests. The first is to find the optimal design to minimize the life cycle cost. The second interest is to allow designers to experiment several possible architectures by adjusting design variables, objectives and maintenance constraints. This novel model offers in term of business and management perspectives a wide strategic and technical space for the manufacturer companies to deal with several markets and users depending on the desired business and service models. With such models, different design alternatives can be compared, and the most cost-efficient options can be selected in the early phases of a project. It can also be used to convince a customer to choose a system with high acquisition costs but low service costs and low LCC in the end.

In order to generalize and optimize the proposed model, several lines of research can be undertaken, including: (a) Adapting the proposed model and procedure to multi-state systems; (b) use other meta-heuristic methods and compare them with those of GAs; (c) test the proposed approach for K-out-of-N subsystems and (d) test the robustness of this model on new examples from the industrial world.

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CORPORATE GOVERNANCE AND FINANCIAL PERFORMANCE OF MICROFINANCE INSTITUTES IN NEPALDR. DILIP JHA¹ AND STUART LOCKE

This study empirically explores the relationship between governance factors and financial performance of Nepalese microfinance institutions (MFIs). The analysis is based on the unbalanced panel data collected from Nepal's Mix Market database for the period 2004 to 2012, which is the most recent data available. Other sources are used for cross-referencing. A quantile regression has been used to analyse the data from the descriptive statistics and other tests. A cross-sectional approach has been used between 2004 and 2012 as panel data cannot be pooled. The MFIs profitability is measured on ROA and ROE, their operational self-sufficiency is used for their operational efficiency and DER used to measure their credit creditability. The findings illustrate that different governance factors impact differently in different quantiles of the financial measures of Nepalese MFIs. These impact differences are significant with the sign of explanatory variables change with the independent factors. Governance factors: larger board, higher caste diversified board, bigger firm size and higher staff productivity increases MFIs' profitability but more independent directors, CEO duality role, the maturity of the firm and number of employees reduce the profitability measured on ROA and ROE in Nepal. MFIs' operational self-sufficiency gets better with a larger board, a gender diversified board, higher staff productivity and bigger firm size in Nepal. Financial leverage measured on DER gets lower when board size increases, involves more independent directors, CEO duality and higher staff productivity, but financial leverage increases when MFIs mature with more employees.

Keywords: Corporate governance, Microfinance, Nepal, Financial performance, quantile regression

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CONCEPTUAL FRAMEWORK OF SYSTEM READINESS FOR CHANGE: CREATING INDIVIDUAL AND ORGANIZATIONAL READINESS FOR CHANGEPROF. TING WANG²

Recent years have seen a Global Educational Reform Movement, including national school reforms and policies across the globe in the areas of curricula, pedagogies, assessment, teacher education, professional learning, leadership and management. Holistic changes must be made and mechanisms need to be put in place to make flexible and targeted lifelong learning a reality. Change is inherent in human action and schools are in a continuous state of change. Despite numerous policy designs and education reforms, in reality, many change efforts do not result in their intended aims and do not foster sustained change. There is a need for new solutions in a rapidly changing world. Schools and education systems are expected to develop the ability and resilience to continuously change themselves incrementally and, in many cases, transform in a fundamental manner.

The article introduces a new conceptual framework that provides a foundation for a system-wide readiness for change model and establishes consistent measures through validation and clarification. The overarching research question that guides the research is "Can the conceptual framework of readiness for change be applied in different cultural

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contexts and serve as a model of readiness for system-wide change”? Readiness for change is a multi-dimensional, multi-level, multifaceted construct. Readiness is arguably one of the most important factors involved in individuals’ initial support for change initiatives. Organizational readiness for change is a critical precursor to successful change implementation. System readiness for change in this study is defined as the interaction, integration and achievement of individual readiness for change and organizational readiness for change. There is a voluminous literature on organizational change and readiness for change. However, limited published research work has explicitly conceptualized or empirically measured readiness for change in education from a systems perspective that investigates the interaction of both individual readiness and organizational readiness for change.

The proposed conceptual framework of system readiness for change comprises two critical dimensions which are inextricably related, individual readiness for change and organizational readiness for change. Individual readiness dimension includes constructs that refer to individual’s emotional, cognitive, intentional and capability readiness for change. Organizational readiness dimension comprises the key constructs related to organization’s efficacy, valence, culture, commitment and support. This conceptual framework examines the change process and interaction of various forces from a systems perspective, not from an institutional/structural perspective, or an individual, psychological perspective. The framework includes four stages, ranged from non-readiness oriented, development-oriented, performance-oriented, to sustainability oriented. In order to develop momentum and create individual readiness and organizational readiness for change, the interaction and interwoven forces in the process are critical.

The article seeks to fill the gap identified in the literature and provide insights into the dynamic interaction and readiness for change process, and therefore offer possibilities of debates and further empirical studies in the education field. It concludes with the discussion of implications of the framework for educational reforms and school improvement in an increasingly interconnected and interdependent world.

Keywords: System readiness for change, individual readiness for change, organizational change, efficacy, valence, leadership

3-CV14-7449

CAUTIONARY TALES OF CORPORATE GOVERNANCE AND ETHICS IN SOUTH AFRICA: SHOULD WE FOCUS ON ETHICAL LEADERSHIP OR ETHICS MANAGEMENT?

PROF. JACQUELINE YEATS³

Corporate Governance in South Africa is primarily regulated by the King Report on Good Corporate Governance which is regularly revised and now in its fourth edition (King IV). In the current version the concept of ethics features very prominently, even more so than in previous King Reports. In fact, three of the sixteen fundamental principles which underpin the South African Corporate Governance regime are focused on the concept of ethics in various guises. These are ethical leadership, ethical organisational culture and (ethical) corporate citizenship. In a press release distributed shortly after the publication of King IV the Ethics Institute of South Africa noted that ‘what has been extremely noteworthy is the focus on ethical leadership rather than ethics management, and the setting of the tone from the top, specifically by the governing bodies of organisations.’ However, despite these

³ Prof. Jacqueline Yeats, Associate Professor, Uiniversity of Cape Town.

apparent improvements and the existence of whole raft of other corporate, securities exchange and financial regulations, a number of shocking corporate scandals came to light in 2018 and 2019. In at least three instances (in the cases of Steinhoff, Bosasa and VBS Bank) it seems that the corporate disasters are directly attributable to ethical failures at the very highest levels within the organisation i.e. members of the governing body or individuals in positions of corporate control and influence acted unethically or fraudulently. The paper discusses the legal nature of business ethics obligations within the broader South African Corporate Governance framework and examines the relationship between ethical leadership and ethics management against the background of the three recent corporate failures referred to above.

Keywords : Corporate Governance, Business Ethics, Business Law, South Africa

4-DJ07-7382

COMPARISON OF PROFESSIONAL ROLES IN INTERDISCIPLINARY COMMUNITY COLLABORATIONS

DR. TERRY MIZRAHI⁴; AND DR. YOSSEI KORAZIM-KOROSY⁵

Evidence is mounting that multiple professional orientations make distinct contributions to the defining and resolving of community problems. This mixed methodological study examined how a group of experienced professionals from six different disciplines: social work, psychology, public health, nursing, law and medicine engage in and evaluate interdisciplinary collaboration. They participated in collaborative problem-solving around a common hypothetical case scenario of an urban neighborhood, in both mono and multi-disciplinary groups which were recorded, transcribed and analyzed using Grounded Theory qualitative methodology. We explore similarities and differences in how they view their Interdisciplinary Community Collaboration (ICC) experiences. As informants, their insights about their professions are instructive for their peers and professional organizations in the future.

This presentation includes their perceptions of 1) positive and negative ICC experiences; 2) self-reported familiarity with and the leadership roles of the six disciplines; 3) the strengths and limitations of their own profession's ability to collaborate; and 4) reflections on the day's experience.

Findings include the following: Participants from each discipline viewed ICC work positively. They noted that it helped them better understand the contributions of other disciplines and even of their own. Some acknowledged acquiring additional skills as a result of ICC. They also were convinced that multiple perspectives resulted in better outcomes for patients and communities, although it took more time, resources and trust for that to occur. Additionally, organizational, professional, and interpersonal obstacles remained.

The respondents presented a variety of strengths of their own profession useful in collaborative activity. Psychologists, social workers, nurses and public health professionals, (but no lawyers or physicians) identified their profession's willingness to collaborate and their skill in the collaboration activity itself (Bayne-Smith et al., San Martin-Rodriguez et al., 2005).

There was great similarity in the comments of participants regarding the negative aspects of collaborating across professions, which we located within the professional/systemic determinants. Most were self-critical and reflected on traditional socialization patterns that deterred collaboration. It appears that with experience over time,

⁴ Dr. Terry Mizrahi, Senior Lecturer, University of New York-.

⁵ Dr. Yossi Korazim-Korosy, Senior Lecturer, Zefat Academic College.

negative images of other professions are reduced, although the literature is still mixed as to whether interaction with the others is enough to reduce professional barriers.

An unexpected finding from our study, is that the term “community” emerged spontaneously in each of the groups regardless of profession. The pervasiveness of participants’ emphasis on including “the community” as a distinct from other types of collaboration was stark since questions related to involving the “community” were not posed by the researchers. Their individual and collective views on the type, level, and meaning of “community” were complex and multi-faceted. These results have reframed our thinking about the theory and practice of CCC participation, relevant for all democratic countries considering ways to increase civic engagement among its residents.

Keywords: interdisciplinary, interprofessional, collaboration, professional roles, community participation

6-DJ15-7636

TEACHING SPEECH-MAKING IN COLLEGE EFL CLASSES IN JAPAN

PROF. SHINJI FUKUDA⁶

The purpose of this study is to explore a way of teaching useful and effective speech-making in college EFL classes in Japan. When making speeches, great speakers often use the traditional artistic production of rhetoric which dates back to the historic period of the ancient Greeks. In this study, after analyzing famous speeches, the author uses them to teach rhetoric and technique, which are useful for students learning speech-making. First the author investigates the style, in terms of rhetoric and disposition, of famous speeches. The study finds some rhetorical factors: 1) choice of words, 2) repetition, and 3) antithesis. The author teaches students what kind of rhetoric strongly impacts the audience through exploring famous speeches. Then, students make their own speeches using techniques learned through analyzing those speeches. This study also describes experimental lessons conducted by the author using the proposed method.

Keywords: speech-making, rhetoric, experimental lesson

10-DJ11-7474

THE DIRECT AND INDIRECT RELATIONSHIPS BETWEEN DETERMINATION, PERFORMANCE ACCOMPLISHMENT, AND SELF-REGULATED LEARNING: A STRUCTURAL EQUATION MODELING APPROACH

MRS. EMAN FAISAL⁷

Objectives: This exploratory study aimed to investigate the relationships between determination, performance accomplishment, and self-regulated learning in a sample of Saudi first-year undergraduates. The aim is to explore the direct relationship between determination and self-regulated learning, and the indirect relationship between them if performance accomplishment is a mediator.

Design: This mixed-methods research included two sequential phases, a qualitative investigation followed by a quantitative study.

Methods: Semi-structured interviews were conducted on university teachers, first-year undergraduates, and the students’ family members. Three themes emerging from the analyses

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⁷ Mrs. Eman Faisal, PhD Candidate, University of Cambridge.

of the qualitative data (determination, performance accomplishment, and self-regulated learning) informed the development of the questionnaire, which was administered on a random, survey, sample of 2174 freshmen.

Results: The conceptual models were verified by testing the measurement model (using confirmatory factor analysis - CFA), and then, the structural model (using structural equation modelling - SEM). The models fit the data well (χ^2 [df] = 40.346 [21]; $p < .001$; CFI = .994; TLI = .989; RMSEA [90% confidence interval] = .023 [.012-.033]; SRMR = .013). It was found that self-regulated learning associated directly with performance accomplishment ($\beta = .233^{**}$) but not with determination ($\beta = .036_{ns}$), whereas the strongest relationship was between this latter and performance accomplishment ($\beta = .755^{***}$). The link between self-regulated learning and determination become significant if performance accomplishment is a mediator ($\beta = .176^{**}$).

Conclusions: There is an impact of performance accomplish on the relationship between determination and self-regulated learning. It would be worth investigating further this model by adding the other self-efficacy sources especially that the sample is from under-researched collectives society.

Keywords: determination; performance accomplishment; self-regulated learning

12-DJ18-7676

THE SHAH OF IRAN AND THE IRAQI KURDISH MOVEMENT: A MARRIAGE OF CONVENIENCE?

DR. HAWRAMAN ALI⁸

The Shah of Iran and the Iraqi Kurdish Movement: a marriage of convenience?

The Kurds are the largest ethnic group in the world without a state of their own. After the WWI and the creation of the current borders of the Middle East by the colonialist powers, the Kurds were left without a state of their own. Since then, they have attempted, in one way or another, to achieve their ultimate goal of statehood. The countries that the Kurds are divided into, without their wishes, are Turkey, Iran, Iraq and Syria. To add to the complications, these states have often been at odds with one another due to their regional interest and the larger scope of issues on the global stage such as the Cold War. Two of these states that were often antagonists during the Cold War were Iraq and Iran, both of which contain proportionally significant numbers of Kurds.

This paper in progress addresses and examines the reasons behind the change of policy by the Shah of Iran towards the Iraqi Kurds' independent movement in the early 1960s. Prior to this, the Shah despised the idea of any Kurdish attempts towards independence, as is evident by the hanging of the founder of the Kurdish Mehabad Republic in Iran in 1947. However, from the early 1960s onwards, the Shah reconsidered his views of seeing the Iraqi Kurds as a foe. This paper will firstly demonstrate how that was the case. It will then argue and show that the reasons for this change of policy were the Shah's territorial disputes with Iraq, and then, within the regional framework, the rise of Arab nationalism under President Nasser of Egypt. Further, all these were taking place in the larger framework of the Cold War which also did have its own effects on the issue in question. It will be asserted therefore that the Shah's friendly attitude towards the Kurdish movement in Iraq from the early 1960s (until the mid-1970s were the Shah abandoned the Iraqi Kurds) was not based on any genuine sympathy for the Kurds in their war with the government of Iraq, but it was based on well calculated self-interests.

⁸ Dr. Hawraman Ali, Lecturer, Tishk International University.

The primary data used for this work is of an archival nature. This includes archives from the UK National Archives in Kew, London, which are already attained, and governmental documents from the United States, and other audio-visual materials—which are in Kurdish language—such as memoirs. In addition to these, the secondary sources are also used.

Keywords: Kurds, Kurdistan, Iran, Middle East, Cold War, Barzani, Iraq, Arabs, Nasser, Nationalism, Persians.

13-DJ04-7495

CASH TRANSFERS: THEORY AND PRACTICE IN NEOLIBERAL AID

MS. ELIZABETH MCCULLOUGH⁹

My research examines the emergence of cash transfer (CT), or grants to targeted populations, in development work. Many insist these programs will revolutionize development work and create a more inclusive and equitable society. By redistributing small amounts of wealth to vulnerable populations, CT advocates insist, recipients can begin self-sustaining cycles of growth and escape poverty. As they attract a diverse coalition of supporters, from African heads of state to Silicon Valley billionaires, CTs bring together a set of distinct and often conflicting interests. However, few have critically examined the emergence of these programs and how they operate.

Rather than end poverty, I argue that CTs merely assist in the widening and deepening of financialized capitalism and the development of new tools of governance. To investigate this hypothesis, I am studying GiveDirectly (GD), a US-based NGO that distributes unconditional CTs in Kenya, Uganda, the DRC, and Liberia. The organization aims to “disrupt the aid sector” by making cash the benchmark for all development work. Backed by high-profile donors such as Facebook and Google.org, GD has begun to exert global influence in development practice and exemplifies this trend in the development industry. While they claim to revolutionize aid, I argue that their programs merely facilitate both the ‘enclosure’ of populations previously outside of financial markets and the ‘surveillance’ of these populations by state and nonstate actors. While GD attempts to address the fallout of neoliberal policy, they merely reinforce the fundamental tenets of neoliberalism and assist in revitalizing global capitalism.

Keywords : development, aid, cash transfers, mobile money, big data, financialization

14-CV09-7385

FOOTBALL CULTURAL IDENTITY THROUGH LANGUAGE AND CONTENT ANALYSIS OF ENGLISH FOOTBALL SLOGANS

DR. BUSSABAMINTRA CHALAUISAENG¹⁰

As language and culture are intertwined, learning a language involves learning about the specific society's culture because language is greatly ingrained in the culture through shared values, basic assumptions, behavioral conventions, beliefs and attitudes. These attributes of culture expressed through a language can influence interpretations and representations of that world. Thus, to identify the relationship between language and culture, this study investigated the relationship between the English language and the football culture through English

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¹⁰ Dr. Bussabamintra Chalauisaeng, Senior Lecturer and Assistant Professor, Khon Kaen University.

football slogan analysis as the two share common features i.e. English as an international language and football as an international game. Football slogans like others are a short catchy unique phrase easily recognizable and memorable presenting its identity or image. Data sources as the population were 12 most relevant soccer websites in 2016 containing 468 football slogans with different length, but 133 samples were purposively selected with one to five words. The language focusing on semantic feature was analyzed through quantitative and deductive method while the culture was done through thematic content analysis with the qualitative and inductive method. The findings indicated two main cultural themes of football i.e. the spirit of teamwork through strong cooperation and collaboration arising from various sub-themes i.e. advice/suggestion, courage/motivation, attitude/ tradition, unity/family like, “One team, one dream” or “We are family.” and the spirit of being the best or winner through fierce competition emerging from different sub-themes i.e. passion/obsession, challenge, trustworthy/ dependability and idol/role model like, “Refuse to Lose” or “Second place means First Loser!” Evidently, these most prominent cultural themes directly and strongly influence the language conveying its specific meaning through semantic feature of metonymy like, “11 players, one heartbeat” or “Go hard or Go home.” This new body of knowledge identifying the relationship between language and culture in football is hoped to facilitate essential international communication and cooperation.

Keywords: football cultural Identity, language and content analysis, English football slogans

15-CV13-7576

A STUDY ON THE EFFECT OF BRAND ANTHROPOMORPHISM ON BRAND PERSONALITY AND BRAND LIKING

PROF. CEDRIC HSI-JUI WU¹¹; AND ALI MURSID¹²

In daily life, we often see companies promoting their brands in different ways, whether through print ads, looking for spokespersons, launching mascots or promoting them through promotional techniques. This promotion exposure intends to build consumers have a better know the brand and trigger consumer interest and then generate a willingness to buy. Therefore, "personalization" has become a common way for many companies to conduct marketing strategies, and the most common personification is to use in products or brand advertisements. Besides creating the anthropomorphization of products, many companies will also anthropomorphize different brand elements such as the brand name, logo or newly created mascot. Therefore, the term “brand anthropomorphism” is produced. The above phenomena trigger this study to explore customer perception related to brand anthropomorphism affects brand personality and brand liking. This framework employs scenario based on three media of advertisements include brand logo, mascots, and product to identify customer perception relate brand anthropomorphism in the four forms include structure, gesture, aware, and character. Moreover, the brand personality and brand liking used a survey derived the measurement scale from previous studies. A total sample of 465 colleges and university students is chosen using convenient sampling to identify brand anthropomorphism about the brand logo of a chain handshake beverage store in Taiwan between A brand and W brand. Moreover, brand mascots are selected from the picture of M brand, a coffee shop and R brand of a themes restaurant. The remains brand product employs the media between a long-establish pastry shop of F brand in Japan and the world’s first lollipop of C brand. The questionnaires are designed using a Likert scale with a seven-point from strongly disagree (1) to strongly agree (7). Moreover, Data analysis occupies

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confirmatory factor analysis (CFA) and structural equation modeling (SEM) treating brand anthropomorphism as a second order. The results show that brand anthropomorphism significantly affects brand personality, however, brand anthropomorphism insignificantly influences brand liking. Furthermore, brand personality significantly impacts on brand liking. Finally, this study discusses the result, offer managerial implication and recommendation for further research.

Keywords: brand anthropomorphism, brand liking

16-DJ17-7654

HAZARD PERCEPTION EFFECTS WHILE USING SOCIAL MEDIA MOBILE APPLICATIONS AT DIFFERENT RUNNING STRENGTHS

DR. CHAO YANG YANG¹³; AND KO-YU CHANG

The use of mobile applications (apps) has transformed our lifestyles. Apps have been designed to engross their users, and people are frequently engaged with communication, social networking, and gaming apps while commuting and exercising. A new term, 'Phurber', has been coined to describe a smartphone user who ignores their surroundings while fixated on an app. In 2017, Taiwan legislated that using mobile devices in road crossings is illegal because it could cause fatal accidents. Runners, in particular, increasingly use apps while exercising, and app use has been charged with distracting runners from road hazards. Thus, to investigate the extent to which workout intensity affects a runner's performance in detecting hazards while using social apps, this study used signal detection theory, a well-known psychological method, to calculate the effect of app use on a runner's attention to road hazards.

Thirty participants, aged 20 to 30, were invited to the experiment. The running environment was simulated in a laboratory to control for weather conditions and other road distractions. The experiment was designed to be a hazard perception test that could be used to evaluate a runner's ability to avoid an accident, specifically their ability to detect and react to imminent road hazards. Participants were asked to execute hazard perception tasks while performing combinations of three social network app (Facebook) browsing task at two workout intensities: they either ran slowly at a conversational pace or quickly at race pace (Daniels, 2013). In three browsing tasks, workout intensity was adjusted according to the runner's maximum oxygen intake and heart rate. Data on the incidence of the runner's head-down motion when switching focus to the app as well as their reaction time (RT), hit rate, and sensitivity (d') in identifying imminent road hazards were collected and analysed. We observed that different app tasks yielded significant differences in d' and RT, whereas a runner's level of fatigue had no significant effect on their hazard perception performance. When executing different tasks in the app, participants developed their own browsing strategy adapted to different tasks. In addition, we observed significant differences between the participants' subjective evaluation and objective evidence pertaining to their distraction. Runners are thus likely to misjudge their physical ability in a multi-factor running scenario such as that in the experiment. In conclusion, browsing task type is the key factor that attracts a runner's primary attention resource. In response, runners adjust their mobile screen watching behaviour at different fatigue levels to avoid further distraction.

Keywords: hazards perception, running, signal detection theory, attention, dual-tasking, social network application

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18-CV05-7442

FIRM-LEVEL PRODUCTIVITY AND VALUE PREMIUMDR. HUSSEIN ABDOH¹⁴

In this study, I show that firm level productivity (TFP) affects the value premium, an important property of the cross-section of stock returns. I show that the value premium, or the difference in returns between high and low book-to-market firms, is higher when firm productivity is lower. This observed relationship between book-to-market return and TFP is based on the impact of OL on the riskiness of deployed capital. According to Novy-Marx (2010), deployed capital is reflected by two terms: the gearing effect (or the ratio of operation costs) and limited operational flexibility. In particular, low-TFP firms are associated with a higher gearing effect because they incur higher production costs and face limited operational flexibility as they face difficulty in reducing the number of production factors in response to negative shocks.

The results of this study can be summarized as follows: first, lower productivity is associated with a higher sensitivity of operating income to sales, indicating that value firms (which are found to be inefficient producers) are riskier. Second, I use a conventional sorting approach to test for differences in returns across portfolios sorted by book-to-market ratio. I find that the difference between high and low book-to-market portfolio (or value premium) returns in low-productivity portfolios are greater than those in high-productivity portfolios, indicating that productivity affects the value premium. Finally, I show that TFP is negatively associated with the HML beta of Fama and French (2015), proving that higher productivity is associated with a lower exposure to the value premium.

This study contributes to the literature in three main ways. First, it provides an explanation of the value premium based on the OL effect. The OL is critical to models that generate a value premium, because growth options is riskier than deployed capital, as indicated by Novy-Marx (2010). In the absence of a mechanism such as OL, growth stocks can in fact be viewed as having more growth options and should therefore have higher risk and returns, thus creating a growth premium instead of a value premium.

Second, this study contributes to the literature examining the association between operational efficacy (i.e. productivity) and returns. This study, however, explores the link between productivity and the value premium. Finally, this study provides portfolio investment strategies that can exploit the effect of TFP on the value premium. In particular, practitioners can achieve higher-value premium returns from the TFP effect by taking long positions in low-TFP stocks and short positions in high-TFP stocks. This strategy achieves a higher return than that obtained if we use OL.

Keywords: Book-to-market, Value premium, Total factor productivity, Operating leverage

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19-CV01-7336

KNOWLEDGE MANAGEMENT AS A STRATEGY FOR ATTAINING QUALITY IN THE MIDDLE EAST AND NORTH AFRICAN REGIONDR. AARON PAUL PINEDA¹⁵; DR. MARILOU A. MADERAZO¹⁶; DR. ROSALINDA M. PINEDA¹⁷; AND DR. FAUSTINO D. REYES II¹⁸

This study aimed to determine the extent to which knowledge management was used as a means toward the attainment of quality and the effects of knowledge management on the quality assurance views of a selected industrial corporations in the Middle East and North African Region (MENA) in order to propose recommendations for enhancement.

As the world of business and industry advances toward interdisciplinarity in the management of information and the utilization of the output of research and development, there is an increasing recognition of the importance of coordination in the promotion of quality in modern firms. The necessity of coordination has been brought about by the entry of massive data and information that have been generated by the various units of many business and industrial corporations. The explosion of knowledge that has resulted in the availability of volumes of data and information has led to the creation of potential bottlenecks and backlogs in operations. Over-emphasis on the generation of information has led to the excessive use of technology to the point of undermining the value of human resources in many organizations. The knowledge that was possessed by many people in various organizations remained unused because there were no avenues toward which these intellectual possessions could be channelled into the promotion of corporate functionality.

Consequently, toward the close of the twentieth century, recognition of the importance of knowledge and knowledge management took place. The heads of business and industrial corporations began to realize that it is not enough to place the future advantage solely in the hands of technocrats. To do so would be to neglect an asset that could bring competitive advantage to the organization. There was a realization of the fact that knowledge is not stored only in documents, facilities, and systems. Knowledge is present in ideas, judgments, talents, relationships, perspectives and concepts. For this reason, knowledge should be shared and used. In addition, the full utilization of knowledge should be strengthened by the discovery of the potentials of the human resources of the organization and the full usage of their skills, competencies, ideas, commitment, motivation, and planning capabilities. Only then can a business and industrial corporation prepare for the acquisition of a competitive advantage over other organizations offering the same products and services.

With the availability of knowledge arises the necessity for knowledge management, a corporate strategy which is associated with quality. It involves making the organization's data and information available to the members of the organization through portals and the use of content management systems (Koenig, 2012). The content that is usually involved in knowledge management includes the development and provision of products and services (Snowden, 2002). The extent to which knowledge management is used as a tool toward the attainment of quality in the selected industrial corporations in the MENA Region is of interest to the researchers. For this reason, this study was conducted.

Keywords: Knowledge Management, Quality, Strategy, MENA, Quality Assurance, Technology

¹⁵ Dr. Aaron Paul Pineda, Assistant Professor, Higher Colleges of Technology.

¹⁶ Dr. Marilou A. Maderazo, Assistant Professor, Higher Colleges of Technology.

¹⁷ Dr. Rosalinda M. Pineda, Consultant, Department of Trade and Industry.

¹⁸ Dr. Faustino D. Reyes II, Senior IT Lecturer, Bahrain Technological Institute.

24-CV11-7578

UNDERSTANDING THE TRANSITION TOWARDS SUSTAINABLE PRODUCT-SERVICE SYSTEMS AS PROVIDERS OF PERSONAL MOBILITY IN CHINA. A CONSUMER ORIENTATED CASE STUDY OF ELECTRIC CAR SHARING SCHEMES IN CHINESE CITIES (SHANGHAI AND SUZHOU).

MR. TIANSHENG YANG¹⁹

Over the past three decades, China's economy has boomed, with an average growth rate of 6.4% (Shane 2019). China has also rapidly urbanised, reaching a 57% urbanisation level in 2016 with a goal of 60% by 2020 (Mathews et al. 2011; Reike et al. 2018). Although this development has been acknowledged as important in reducing rates of extreme poverty, it has also led to growing concerns among policymakers about a range of environmental impacts due to the inherent unsustainability of such growth using existing technologies and business models (Mathews et al. 2011). An emerging approach to generating more sustainable production and consumption systems is that of the Circular Economy (CE), which can be defined as an operationalization of the concept of "sustainable development", which aims to simultaneously achieve environmental quality, economic prosperity and social benefits (MacArthur 2016; Kirchherr et al. 2017). Given continued growth in the Chinese population and pressure to achieve better material living standards, it is not surprising that China was the first country to promote CE as an official development strategy, as Circular Economy Promotion Law was adopted and discussed during 11th Chinese People's Congress in 2008 (Mathews et al. 2011).

Thus, many companies are looking to develop sustainable product-service systems (SPSS) as a business model rooted in CE concepts with the potential to balance economic development with environmental protection and social justice. Such business models seek to replace an ownership model of consumption with a model based on access to products and consumption of products as services (e.g. DIDI's provision of personal mobility as a similar service to Uber or one of many bike sharing schemes). Car sharing schemes as one form of PSS that aims to deliver personal mobility without the need for the purchase and ownership of a car with the potential to reduce pollution and environmental impacts. The majority of Circular Economy research to date focuses on product innovation, industrial organisation and material recovery (Mathews et al. 2011). There is an urgent need for complementary research into the role of consumption systems, behaviours and service innovation in a transformation to CE. For CE initiatives like car sharing to work in China, research that considers consumers' response to and interaction with PSS concepts will be important. For an SPSS to work as an alternative to an ownership and use model, a range of factors will be important. These will include more than simple consumer acceptance and could include factors such as interfacing with supporting technologies and services (e.g. mobile phones and insurance) and the role of issues like perceived safety, convenience and control.

To reach these aims, a qualitative approach will be adopted by interview stakeholders in car sharing systems and to compare the perceptions of consumers who have both used and have not used shared cars. Interview question will be generated from PSS sustainability factors, a conceptual model that identifies key factors that can make a PSS a more sustainable business model.

¹⁹ Mr. Tiansheng Yang, PhD Student, Cardiff Business School.

25-CV12-7588**EMPIRICAL STUDY TO INVESTIGATE THE IMPACT OF AUTHENTIC LEADERSHIP ON ORGANIZATIONAL COMMITMENT IN THE HEALTHCARE SECTOR OF PAKISTAN**MS. GUL E NAYAB MALIK²⁰

Authentic leadership is a relatively new concept in the arena of leadership and has started gaining limelight in the past two decades. This form of leadership involves honest self-concepts on behalf of the leader which encourage him to be ethical, honest in his relationships with followers and being objective in decision making. The purpose of this particular study is to determine the impact of authentic leadership on organizational commitment. Furthermore, this study goes a step ahead and investigates the effect of each dimension of authentic leadership including self-awareness, relational transparency, balanced processing and internalized moral perspective on organizational commitment. To understand these relationships, a quantitative study was conducted through the use of questionnaires. These questionnaires were directed towards the healthcare sector of Pakistan, particularly to the doctors. A sample was taken from renowned hospitals of Islamabad and Rawalpindi using random sampling. Results of the study conclude that a positive association is observed between authentic leadership and organizational commitment. Furthermore, positive relationships are also found between each dimension of authentic leadership and organizational commitment. The findings of this study are greatly significant for healthcare managers who intend to boost the motivation of employees working in healthcare sector. As the doctors and consultants have a wide array of options for working, there are chances that they might switch to another organization. Moreover, individuals prefer attractive compensation over staying for longer period of time in the organization. Inclusion of authentic leadership in this setup will definitely prove useful to reduce turnover and enhance commitment of the employees to the organization. A glance of the literature has shown that work has been done in the Western context only and not enough studies are conducted in the healthcare sector of Pakistan. This paper will contribute in building literature on this arena and this context. Therefore, it has implications for both the theory and the industry.

Keywords: Authentic leadership, Organizational Commitment

26-CV15-7611**AMBIDEXTERITY AND SALES: STATE OF ART AND FURTHER RESEARCH**MS. MARTA GIOVANNETTI²¹; AND DR SILVIO CARDINALI, ASSOCIATE PROFESSOR

Ambidexterity is gaining increasing interest within sales and selling: this concept, born in the organization and innovation, has recently been applied in various fields and with different meanings. It has been defined as the simultaneous pursuit of exploration and exploitation, those are interdependent and distinct concepts and activities, that compete for the resources (investments, people, time). It seems indeed that ambidexterity allow superior performances, although it may cause some contradictions and difficulties.

²⁰ Ms. Gul e Nayab Malik, Senior Lecturer, Bahria University.

²¹ Ms. Marta Giovannetti, PhD Student, Università Politecnica delle Marche.

This ongoing research project analyzes the main research streams of ambidexterity within the sales and selling domain, to provide initial insight on the topic and also to build a base for further analysis and investigation.

A systematic literature review (Tranfield et al., 2003; Thorpe et al., 2005) was carried out to provide insight and perspective on the topic.

Many of the studies were quite recently (2012-2019) published on internationally relevant journals (e.g. Journal of Marketing, European Journal of Marketing, Journal of Business Research, Industrial Marketing Management, Journal of Personal Selling and Sales Management) and ambidexterity in sales seems to be emerging as a novel and interesting approach to study sales organizations and personal selling practices.

Sales ambidexterity is studied and applied in different businesses and contexts, namely the service and product industries, in BtoB and BtoC markets, and also at different organizational levels (individual/salesperson, managerial, organizational). This heterogeneity in approaches and fields has led scholars following different streams and definitions of sales ambidexterity.

In fact ambidexterity has been seen and studied at many organizational levels, consequently defined emphasizing aspects such as the salespeople orientation and behavior, the organizational aspects of motivation, orientation and capabilities. Moreover, it has been studied across sectors, industries and cultures. Literature seems to lack an unified perspective on the topic and many approaches and definitions of ambidexterity, stemming from the original and more generalistic ones, still coexist.

Some streams can indeed be identified: the first one, (SSA) service-sales ambidexterity (e.g. Jasmand, Blazevic and De Ruyter 2012; Yu, Patterson and de Ruyter 2013; Sok, Sok and De Luca 2016; Agnihotri et al. 2017) defines ambidexterity as an orientation that motivates a series of customer services and cross / up-selling behavior (Jasmand, Blazevic and de Ruyter 2012, Sok, Sok and De Luca 2015, Yu, Patterson and de Ruyter 2013), and ambidexterity is simultaneous pursuit of service and sales during encounters with the customer.

The second research stream (Van der Borgh and Schepers 2014; Van der Borgh, de Jong and Nijssen 2017) studies ambidexterity as product selling ambidexterity, aside cross/up-selling (Van der Borgh, de Jong and Nijssen 2017).

The third research stream refers to the conceptualization of acquiring and developing customers, (De Carlo and Lam 2016; Nijssen, Guenzi, and Van der Borgh, 2017; Cuevas 2018; Lam, De Carlo, Sharma 2019), and sales ambidexterity is defined as the ability of simultaneously pursuing exploration and exploitation, as hunting and farming, undergoing transactional and relational selling, trying to align organization and performances at various organizational levels. Therefore, this heterogeneity of foci, definition and applicability levels within and outside the sales organizations represent a fruitful domain of further investigation for sales research.

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ACHARYA MANU'S DHARMSHAstra AND HINDU CODE BILL: CRITICAL STUDY OF SELECTED SANSKRIT TEXT MANUSMRITI WITH SPECIAL REFERENCE TO GENDER INEQUALITY

DR. KAUSHALYA²²

ABSTRACT:

The Vedas are the original texts of religion. The simplest form of religion, which has been described in the Vedas, is described in the scriptures. There is also the knowledge of religious, religious-political systems of ancient India from Dharmshastriya literature. Manusmriti is the special place in the entire Dharmshastriya texts. This is the most popular. The Vedas are called 'Shruti' and Dharmashastras are called 'Smriti'. Manu, Yagnavalkya, Vishnu, Goutam etc., are some 'Smritis' which are ancient. But the Smritis continued to be written till later. Generally, the number of Smritis is said to be hundred. The period of major Smritis is believed to be from 200BC to 200A.D. Most of the Smritis are written impressively with Manusmriti. It was also called human Dharmshastra. Hindu code bill is called Hindu Dharmshastra of modern times. Breaking some ancient concepts, new Dharmshastra was composed in it. The Ethics of Free India was called it where it contained ancient values in the same way, while on the other hand, and prepared the form of modern India. Although there was a gap of years in ancient and modern Dharmshastra, there is still the theme of the research that what beliefs, concepts, which the ancient India's mind had operated on its daily routine. It will be my objective to do this in the research paper by examining these references and also to investigate how much of the public opinion is particularly driven by the new values assumptions in the context of female inequality.

Keywords: Dharmshastra, Hindu Code Bill, Feminism, Acharya Parmpra.

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DEINSTITUTIONALISATION OF THE SOCIAL ASSISTANCE SYSTEM IN POLAND - ASSUMPTIONS AND REALITY

MRS. JOLANTA CHABAJ-WIATER²³

“Deinstitutionalisation of the social assistance system in Poland – assumptions and reality”
Social assistance system in Poland is regulated by the Law of 12 March 2004 on Social Assistance. It is the institution of the social policy of the state and supports the elderly, disabled and chronically ill persons. These people require support in the twenty-four-hour living caring and nursing services forms. But, is this one solution? After all, these are not natural places for people. Illness, old age or disability can't condemn people to isolation and social discrimination, without close relatives, friends and acquaintances. European Commission with Expert Group on the Transition from Institutional to Community, based on the provisions of international and European law, postulates changes in the social assistance system, based on human rights. These activities are called de-institutionalisation, that is, the transition from the system of institutions for care provided in the local environment. Is the Polish social assistance system changing or respecting the law in this area? How many people

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still live in social assistance homes, how many people use in environmental support? What should be the care of dependents person in the future?

Keywords: social assistance system, deinstitutionalisation, care

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