

Global Economics, Finance and Management Conference

PROGRAM

9-10 June 2011

Theme: “Research for Re-thinking”

**Venue: Intercontinental Toronto Centre, 225 Front
Street West, Toronto, Canada**

Dr. Peter Yannopoulos
Brock University
Canada
Conference Chair

Dr. Mohammad Hoque
Monash University
Australia
Program Coordinator

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World Academy of Social Science, Australia

Journal of Business and Policy Research
International Review of Business Research Papers
Global Economy and Finance Journal
Global Review of Accounting and Finance
World Review of Business Research
World Journal of Social Sciences
World Journal of Management

Please Carefully Read all Instructions Below

- **How to reach the Conference venue**

Intercontinental Toronto Centre is located within half an hour from Toronto Pearson's International Airport. Public transportation is available at the airports. Please do not take any unmarked taxis.

- **How to Complete Registration?**

Upon arrival at the conference venue, Intercontinental Toronto Centre, please proceed to the Haliburton Room, located on the main Lobby Level of the hotel to complete your registration.

Please report either to Mrs. Khaleda Akhter or Dr. Mohammad Hoque for your registration. If you have already fully paid for the registration, you will receive a yellow envelope which will contain the following items:

- Your Name Tag
- Payment Receipt
- Participant Certificate (please note that only attending authors will receive a participant certificate for ethical reasons, Co-authors will not receive this certificate unless they pay for registration and attend the conference)
- Conference Program
- Lunch Coupons
- Dinner coupons if you have paid for this

If you have not yet paid your registration fees, please complete your cash payment on arrival. **We do not accept any other mode of payment except cash in American dollars and please bring exact money as no change will be given there and hope you will not negotiate with us for other mode of payment such as bank check or cards.** Please collect your white envelope which will contain all of the abovementioned materials.

The name badge is required for all participants/spouse/guests to participate in all sessions/events, refreshments, buffet lunch, tea/coffee breaks and dinner. **Please bring lunch and dinner coupons for collection by our team members before you take lunch and/or dinner. If you lose them, see either Dr. Mohammad Hoque or Mrs. Khaleda Akhter at the registration desk.**

- **Conference Proceedings**

As per conference website, conference proceedings with ISBN will be provided electronically. Please visit www.wbiconpro.com to view your paper after 7 June 2011. Please read the instructions there and then view or download your and/or other authors' papers. The proceedings will be there for a number of years which is visited by the readers from the globe. We remind the authors that we will upload the paper or abstract as per the option you have indicated in the registration form.

Once your paper or abstract is uploaded, you cannot change it again in any form unless you pay US\$100 for any change.

- **What You Should Bring Along For Your Presentation**

Please bring in 15-20 copies of your (printed) paper (powerpoint slides or full paper) for distribution at your session (this is optional). Each author will have about 15 minutes for presentation and 5 minutes for questions and discussion. **Every room has LCD and laptop computer and please bring your pen-drive or USB stick for power-point presentation. However, we do not guarantee that they will work without any failure and we strongly recommend you to bring your overhead slides as stand-by as we have overhead projector. Please do not embarrass us by asking for pen-drive or for blank transparency. We do not provide any blank transparency or facility for making transparency and be sure that you came with your transparency.**

Please note that we do not offer any internet access in the presentation rooms.

Please Take Note About Handling Computer

Please give your USB-stick or pen-drive to our person in charge of the computer and data projector. **Please do not upload your paper by yourself and our representative will help you. You must be certain that your USB drive is virus free and if you do not clean your file or infect the computer and or damage data projection by your handling, you may be liable for payment for such damage.** Please clean any virus in the file before you bring it for uploading.

- **What About Tea/Coffee Break and Lunch?**

Tea/coffee and light food will be served twice (morning and afternoon) in Haliburton Room. The hot buffet lunch will also be served in the Humbur room. Lunch will start from 12.45 PM sharp Thursday and 1 PM sharp on Friday and will finish at 2 PM on Thursday and Friday. Please check your lunch ticket and bring those as these will be collected at the lunch. If you lose them, please contact the staff at the registration table. We have catered for vegetarians and non vegetarians.

- **Best Paper Award**

Best paper is selected on the basis of 1. Originality 2. Research Rigor 3. Contribution to the body of knowledge and 4. relevance to current and emerging issues. The papers are considered on the basis of the evaluation by the reviewers and the assessment made by the members of the panel. Panel members will observe and assess the presentation of the short-listed authors and then report to Dr. Mohammad Hoque. The name of the winners will be declared between 8.00 and 8.30 PM at the conference dinner in the restaurant or any other place that will be announced at the conference. Papers selected as “Best Papers” will be

published in the Journal of Business and Policy Research. The winners will receive an award certificate.

- **Conference Dinner**

No conference is complete without a gala dinner. This year the conference dinner will be held in the Azure Restaurant in the hotel. All dinner participants are requested to gather at the restaurant by 7.30 PM on 10 June. Please bring your Dinner Card to the dinner which will start from 7.30 PM and continue until 10.30 PM. If you lose your dinner card, please see any members from the conference team at the dinner to avoid any embarrassing situation and we will take care of your situation. Please do not bring any friend or any person without prior approval from us. A selection of foods will be provided including catering for special needs. Please come with formal dress.

Please note that conference dinner does not include any kind of alcoholic drinks such as beer, wine etc. However, soft drinks, fruit juice, water and soda are included

- **Review Report**

Unlike other conferences, we provide written feedback on your paper in the form of Review Report. This report will be sent to presenting authors via email within 2 – 3 months after the conference. Please do not contact us in between this time regarding review reports. However, if you do not receive them by this deadline, then contact us via email: njahanwbi@gmail.com

- **Publication of Your Paper**

All accepted papers recommended by the reviewer (see your acceptance letter point number 2 to know the name of the journal) for a particular journal will be published provided that you have paid submission fee and complied to the review report, editorial comments, feedback at the conference and journal's guidelines. If you have paid publication fee, you are required to send us your revised full paper (after compliance to the review report and editorial observations, comments, if any, you received at the conference). You will be given a deadline for this revised submission in the email where you will receive the review report.

You **must indicate in red ink** the materials you have added at the time of revision. **We will endeavour, though not guaranteed, to publish your paper within six-nine months after the conference** if you comply to all requirements. No reminder notice will be sent. **If you do not send your paper by the deadline** or you do not comply to the observations made in the review report or by the editorial board or fail to make your paper camera-ready as per guidelines of the journal, we will not publish your paper even though you have paid for publication. You cannot blame us later on for not publishing your paper if you fail to send us your revised paper within the deadline.

Those who have not paid any publication fees but are interested to publish can make cash payment at the registration desk. The cost of Print and online publication is USD \$300 or for online publication only is USD \$150. If you would like to pay at a later time, then please contact Nuha Jahan via njahanwbi@gmail.com to arrange this.

- **Who to Contact**

For any issues relating to conference matters please contact Dr. Mohammad Hoque, Mrs. Khaleda Akhter on +614 11 496 791 (Australian mobile numbers)

Conference Team

Chair

Dr. Peter Yannopoulos
Brock University, USA

Chief Coordinator

Dr. Mohammad Hoque
Monash University, Australia

Events/ Publication Director

Ms. Nuha Jahan
World Business Institute, Australia

Proceedings Editor/ Marketing Director

Mr. Tanzil Hoque
World Business Institute, Australia

Managing & Finance Director

Mrs. Khaleda Akhter
World Business Institute, Australia

Technical Manager

Mr. Abdul Quddus Prodhan
World Business Institute, Australia

Paper Review Committee Members

Prof. Peter Yannopoulos, Brock University, Canada
Prof. Saud Chowdhury, Trent University, Canada
Prof. Abdulaziz Alwathainany, York University, Canada
Prof. Stuart Orr, Deakin University, Australia
Prof. Ruhul Salim, Curtin University of Technology, Australia
Prof. Mahboob Ali, Atish Dipankar University, Bangladesh
Prof. James Michael Haley, Point Park University, USA
Dr. Abdul karim Dahan, Ajman University of Science and Technology, UAE
Prof. Raj Komaran, Singapore Management University, Singapore
Prof. Ming-Hsien Chen, National Kaohsiung First University of Science and Technology, Taiwan
Prof. Tariq Jalees, PAF-Karachi Institute of Economics and Technology, Pakistan
Prof. Chien-Huang Lin, National Central University, Taiwan
Prof. Nek Kamal Yunus, Sultan Idris Education University, Malaysia
Prof. Yasuo Hoshino, Aichi University and University of Tsukuba, Japan
Prof. Oskar Kayasan, University of London, UK
Prof. George Cairns, University of Sussex, UK
Prof. Masudul Alam Choudhury, Sultan Qaboos University, Oman
Prof. Peiter Nel, Unitec, New Zealand
Prof. Mazhar Islam, Florida A & M University, USA
Prof. Mohamed Nasr, COMSATS Institute of Technology, Pakistan
Assoc. Prof. Dr. Ravi Kiran, Thapar University, India
Assoc. Prof. Dr. Suhaiza Halin, University Sains Malaysia, Malaysia
Assoc. Prof. Dr. Madan Lal Bhasin, South Pacific University, Fiji
Assoc. Prof. Dr. Jafar Iqbal, National University of Emerging Sciences, Pakistan
Assoc. Prof. Dr. Naliniprava Tripathy, IIM, India
Assoc. Prof. Dr. Susila Munisamy, University of Malay, Malaysia
Dr. Andries Du Plessis, Unitec, New Zealand
Dr. Mohammad Hoque, Monash University, Australia
Dr. Anna Lau, Hong Kong_Shanghai Business Academy, Hong Kong
Dr. Amzad Hodssain, Al-Ain University of Science & Technology, UAE
Dr. Yan Qin, City University of New York, USA

List of Participating Countries

The Global EFM Conference is proud to welcome 41 delegates from 19 countries of the world.

Australia
Bangladesh
Canada
China
Egypt
France
Germany
Greece
Hong Kong, China
India
Iran
Kuwait
Malaysia
Pakistan
Saudi Arabia
South Korea
Taiwan
Thailand
USA

Conference Program Outline

Thursday, 9 June 2011

| | |
|----------------------------|--|
| 7.30 AM - 3.30PM | Conference Registration Intercontinental Toronto Centre Infront of Haliburton Room Main Lobby level of Hotel |
| 9.00 AM - 10.30 AM | Paper Presentations: Economics Track |
| 10.30 AM – 11.00 AM | Morning Tea Break Haliburton Room |
| 11.00 AM – 12.45 PM | Paper Presentations: Management Track |
| 12.45 PM - 2.00 PM | Hot Buffet Lunch Humbur Room |
| 2.00 PM - 3.30 PM | Paper Presentations: Economics & Finance Track |
| 3.30 PM - 3.45 PM | Afternoon Tea Break Haliburton Room |
| 3.45 PM - 5.30 PM | Paper Presentations: Management Track |

Conference Program Outline (cont...)

Friday, 10 June 2011

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|----------------------------|--|
| 8.00 AM - 3.00PM | Conference Registration Intercontinental Toronto Centre Infront of Haliburton Room Main Lobby level of Hotel |
| 9.00 AM - 10.45 AM | Paper Presentations: Finance Track |
| 10.45 AM – 11.15 AM | Morning Tea Break Haliburton Room |
| 11.15 AM – 1.00 PM | Paper Presentations: Banking Track |
| 1.00 PM - 2.00 PM | Hot Buffet Lunch Humbur Room |
| 2.00 PM - 3.45 PM | Paper Presentations: Accounting, Economics & Finance Track |
| 3.45 PM - 4.00 PM | Afternoon Tea Break Haliburton Room |
| 4.00 PM - 5.45 PM | Paper Presentations: Management Track |
| 7.30 PM - 10.30 PM | Conference Dinner Azure Restaurant |

~~~ End of Conference ~~~

Thursday 9 June 2011

9.00 AM – 10.30 AM

Haliburton Room

**Session: Economics**

**Session Chair: Dr. Peter Yannopoulos, Brock University, Canada**

**219: The Global Economic Crisis, Policy Impact, and CSO Delivered HIV and Aids Services in Malawi: An Empirical Examination:** John Serieux, Spy Munthali, Ardeshir Sepehri and Robert White, University of Manitoba, Canada.

**217: A Dynamic-Panel Study of the Affect of Foreign Direct Investment on Economic Growth:** Stephen Grubaugh, Bentley University, USA.

**212: Investment, Domestic Investment and Economic Growth in Malaysia, 1970 – 2005:** Ku Azam Tuan Lonik and Fauzi H., Universiti Sains Malaysia, Malaysia.

**220- Asymptotic Limit of Consumption and Threshold Level of Income: A Macroeconometric Analysis of Asian Countries:** R. C. Sharma and Shubhangi Jore, Devi Ahilya University, India

Thursday 9 June 2011

10.30 AM – 11.00 AM

Haliburton Room

**“Morning Tea Break”**

Thursday 9 June 2011

11.00 AM – 12.45 PM

Haliburton Room

**Session: Management**

**Session Chair: Professor Jo Ann Oravec, University of Wisconsin at Whitewater, USA**

**410: Successful Careers of Culturally Intelligent Workers in Multinational Organizations: the Mediating Role of Perceived Organizational Support:** Abdoukhadre Diao and Dong Soo Park, Yeungnam University, South Korea.

**417: Partial Least Square Model for Customer Re-patronage Intention in Hotel Industry:** Jamal Abdul Nassir Shaari, Nordiana Ahmad Nordin and Belinda Bong Siaw Fong, Universiti Malaysia Sarawak, Malaysia.

**427: Organizational Culture, Work-Related Attitudes, Work Behavior, and Organizational Performance in Local and Multinational Companies in Egypt:** Walid Kamel El Leithy, Maastricht School of Management, Netherlands.

**425: Management of Labour Costs:** Michaela Staffel, University of Bamberg, Germany.

**429- The state of E-Business in Scottish EMEs: Lessons learned:** Hesham Magd, Prince Mohammad Bin Fahd University, Saudi Arabia

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|----------------------|--------------------|-------------|
| Thursday 9 June 2011 | 12.45 PM – 2.00 PM | Humbur Room |
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**“Buffet Lunch”**

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| Thursday 9 June 2011 | 2.00 PM – 3.30 PM | Haliburton Room |
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**Session: Finance**

**Session Chair: Dr. Kui-Wai Li, City University of Hong Kong Hong Kong, China**

**324- The post death income benefit issues of Public servants in Malaysia: The Islamic view:** Azrul Azlan Iskandar Mirza, Islamic Science University of Malaysia, Malaysia, Datuk, Syed Othman Alhabshi and Ahcene Lahsasna, INCEIF, Malaysia

**317: Pricing of Liquidity Risk in Emerging Markets: Evidence from Greater China:** Kuntornrat Davivongs, Dhurakij Pundit University, Thailand, and Pantisa Pavabutr, Thammasat University, Thailand.

**342: Corporate Governance and Strategic Information Disclosure in Malaysian Listed Banks: Panel Data Analysis:** Sheila Nu Nu Htay , Zaw Min Aung, Hafiz Majdi Ab. Rashid and Muhamad Akhyar Adnan, International Islamic University Malaysia (IIUM), Malaysia.

**318: Is there a Monetary Cause to the 2008 Financial Crisis? An Empirical Study on the US Monetary Performance: 1989-2008:** Kui-Wai Li, City University of Hong Kong, Hong Kong.

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| Thursday 9 June 2011 | 3.30 PM – 3.45 PM | Haliburton Room |
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**“Afternoon Tea Break”**

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| Thursday 9 June 2011 | 3.45 PM – 5.30 PM | Haliburton Room |
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**Session: Management**

**Session Chair: Dr. Jamal Abdul Nassir Shaari, Universiti Malaysia Sarawak, Malaysia**

**422: Styles of Managing Interpersonal Conflict: A Case Study On Student Affairs Department, Universiti Utara Malaysia:** Mohd Amy Azhar Mohd Harif and Norsyema Hani Hj. Mahad Noor, University Utara Malaysia, Malaysia.

**423: The New Framework of Financial Planning: A New Franchise System vs New Venture Business:** Mohd Amy Azhar Mohd Harif, University Utara Malaysia, Malaysia.

**408: Studying Organizational Capability for Successful Risk Management in ERP Implementation Projects:** Farzad Movahedi Sobhani, Islamic Azad University, Iran.

**430: Privacy in Social Networking and Locational Information Contexts: Reconsidering “Opt-In/Opt-Out” and Reputation Management Strategies:** Jo Ann Oravec, University of Wisconsin at Whitewater, USA

**428- Achieving Organizational Competitiveness through capturing tacit knowledge: Evidence from Saudi Arabia:** Hesham Magd, Prince Mohammad Bin Fahd University, Saudi Arabia and Salah Eldin Adam Hamza, SOFCO Consulting Engineering Co, Saudi Arabia

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|----------------------------|---------------------------|------------------------|
| <b>Friday 10 June 2011</b> | <b>9.00 AM – 10.45 AM</b> | <b>Haliburton Room</b> |
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**Session: Finance**

**Session Chair: Professor Ming-Chang Cheng, National Chung Cheng University, Taiwan**

**325: French Firm’s Financing Choices: Towards A Reconciliation of the Static Trade-Off Theory and the Pecking Order Theory?:** Gharsalli Mazen, University of Bretagne Occidentale, France.

**333: Business Model Flowchart:** David Little and Ann, High Point University, USA.

**338: The Effects of Capital Structure on Profitability and Firm Size: Empirical Evidence from Iran:** Amir Mehdi Mashayekhi, University of Mysore, India.

**341: Unsupervised Regime Discovery and Improved Forecasting in Finance and Macroeconomics:** Ranjan Santra, University of Delaware, USA

**321- Price Movements and Dividend Policies under Alternative Tax Regimes:** Ming-Chang Cheng and Ching-Hwa Lee, National Chung Cheng University, Taiwan

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| <b>Friday 10 June 2011</b> | <b>10.45 AM – 11.15 AM</b> | <b>Haliburton Room</b> |
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**“Morning Tea Break”**

Friday 10 June 2011

11.15 AM – 1.00 PM

Haliburton Room

**Session: Management**

**Session Chair: Mr. Pramoul Nurach, Chulalongkorn University, Thailand**

**403: The Impact of Interpersonal Conflict on Job Outcomes: Mediating Role of Perception of Organizational Politics:** Inam UI Haq, University of Central Punjab, Pakistan and Muhammad Ahamad Ali, International Islamic University Islamabad, Pakistan.

**405: Right SERVQUAL Is a Quality Upper:** Mahnoosh Kouhpaei, Tandisban Tour and Travel Agency, Iran.

**412: Is there A Formula for Successful Implementation of Information Systems? A Reexamination of the Role of Top Management Support:** Mark Hwang, Central Michigan University, USA.

**420: Impact of Economic Crisis on Training and Development in the Saudi Large Private Organisations:** Sami A. Albahussain, University of Dammam, Saudi Arabia.

**418: Innovative Performance Management Model for SME in Thailand:** Pramoul Nurach, Damrong Thawesaengskulthai and Achara Chandrachai, Chulalongkorn University, Thailand.

Friday 10 June 2011

1.00 PM – 2.00 PM

Humbur Room

**“Buffet Lunch”**

Friday 10 June 2011

2.00 PM – 3.45 PM

Haliburton Room

**Session: Accounting, Economics & Finance**

**Session Chair: Mr. Ranjan Santra, University of Delaware, USA**

**102: The impact of Corporate Governance on the Voluntary Accounting Information Disclosure in Malaysian Listed Banks:** Sheila Nu Nu Htay , Zaw Min Aung, Hafiz Majdi Ab. Rashid and Muhamad Akhyar Adnan, International Islamic University Malaysia (IIUM), Malaysia.

**103: Compliance with International Accounting Standards: Experience with Omani Companies:** Hamdan Al-Jabri, Sultan Qaboos University, Oman and Mostaque M Hussain, University of New Brunswick-Saint John, Canada.

**221: Global Food Supply and Supplementary Irrigation –A Bangladesh Case Study:** Begum Tahera, University of Chittagong, Bangladesh

**216: Assessing long-term fiscal dynamics: Evidence from Greece and Belgium:** Evangelia Kasimati, Centre of Planning and Economic Research, Greece.

**330: How Does Ownership Structure Affect Capital Structure and Firms Performance ? Evidence from Taiwan:** Ming-Chang Cheng and Zuwei-Ching Tzeng, National Chung Cheng University, Taiwan.

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| Friday 10 June 2011 | 3.45 PM – 4.00 PM | Haliburton Room |
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**“Afternoon Tea Break”**

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|---------------------|-------------------|-----------------|
| Friday 10 June 2011 | 4.00 PM – 5.45 PM | Haliburton Room |
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**Session: Banking**

**Session Chair: Professor Mo Vaziri, California State University, USA**

**611: Service Quality in the Retail Banking Sector: A Study of India vs. China:** Ravi Kant Sharma, Raj Kumar Goel Engineering College, India.

**619: The Relationship between Bank Efficiency and Stock Returns: Evidence from China Listed Banks:** Hongmei Gu and Jiahui Yue, Jilin University, China.

**606: The challenges and impediments in the setting up of takaful in Non-Muslim Countries:** Kamaruddin Sharif, International Center for Education in Islamic Finance (INCEIF), Malaysia.

**622: Online Social Lending: US vs UK:** Kevin McAleer and Laura Gonzalez, Fordham University, USA.

**610: Market Reaction to Mergers and Acquisitions: Analysis on Banking Industry in the Asia Pacific Regions:** Mo T Vaziri, Rafiqul Bhuyan and I-Chi Yang, California State University, San Bernardino, USA.

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|---------------------|--------------------|------------------|
| Friday 10 June 2011 | 7.30 PM – 10.30 PM | Azure Restaurant |
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**“Conference Dinner”**

**~~~ End of Conference ~~~**

## List of Participants

| <b>Author Name</b>                     | <b>University</b>                                              | <b>Country</b>   |
|----------------------------------------|----------------------------------------------------------------|------------------|
| Dr. Muhammad Mahmood                   | Victoria University                                            | Australia        |
| Professor Begum Tahera                 | University of Chittagong                                       | Bangladesh       |
| Dr. Mostaq Hussain                     | University of New Brunswick-Saint John                         | Canada           |
| Dr. John Serieux                       | University of Manitoba                                         | Canada           |
| Mr. Geoffrey Monteith                  | Memorial University- Grenfell Campus                           | Canada           |
| Dr. Peter Yannopoulos                  | Brock University                                               | Canada           |
| Dr. Hongmei Gu                         | JiLin University                                               | China            |
| Mr. Walid El Leithy                    | Maastricht School of Management-The Netherlands                | Egypt            |
| Mr. Gharsali Mazen                     | University of Bretagne Occidentale                             | France           |
| Miss. Michaela Staffel                 | Otto-Friedrich-University of Bamberg                           | Germany          |
| Dr. Evangelia Kasimati                 | Centre of Planning and Economic Research                       | Greece           |
| Dr. Kui-Wai Li                         | City University of Hong Kong                                   | Hong Kong, China |
| Mr. Ravi Kant Sharma                   | Raj Kumar Goel Engineering College                             | India            |
| Professor Ramesh Sharma                | Devi Ahilya University                                         | India            |
| Mr. Amir Mehdi Mashayekhi              | University of Mysore                                           | India            |
| Ms. Mahnoosh Kouhpaei                  | Tandisban Tour and Travel Agency                               | Iran             |
| Dr. Farzad Movahedi Sobhani            | Islamic Azad University                                        | Iran             |
| Dr. Reyadh Faras                       | Kuwait University                                              | Kuwait           |
| Mr. Zaw Min Aung                       | International Islamic University                               | Malaysia         |
| Professor Dr. Kamaruddin Sharif        | International Centre for Education in Islamic Finance (INCEIF) | Malaysia         |
| Dr. Ku Azam Tuan Lonik                 | Universiti sains Malaysia                                      | Malaysia         |
| Dr. Sheila Htay                        | International Islamic University                               | Malaysia         |
| Mr. Azrul Azlan Iskandar Mirza         | Islamic Science University of Malaysia                         | Malaysia         |
| Dr. Jamal Abdul Nassir Shaari          | Universiti Malaysia Sarawak                                    | Malaysia         |
| Assoc. Prof. Mohd Amy Azhar Mohd Harif | University Utara Malaysia                                      | Malaysia         |
| Mr. Inam Ul Haq                        | University of Central Punjab                                   | Pakistan         |
| Dr. Sami Albahussain                   | University of Dammam                                           | Saudi Arabia     |



|                            |                                            |              |
|----------------------------|--------------------------------------------|--------------|
| Dr. Hesham Magd            | Prince Mohammad Bin Fahd University        | Saudi Arabia |
| Professor Dong Soo Park    | Yeungnam University                        | South Korea  |
| Mr. Abdoukhadre Diao       | Yeungnam University                        | South Korea  |
| Professor Ming-Chang Cheng | National Chung Cheng University            | Taiwan       |
| Mr. Pramoul Nurach         | Chulalongkorn University                   | Thailand     |
| Mr. Kuntonrat Davivongs    | Dhurakij Pundit University                 | Thailand     |
| Mr. Kevin McAleer          | Fordham Schools of Business Administration | USA          |
| Professor Mo Vaziri        | California State University                | USA          |
| Mr. Stephen Grubaugh       | Bentley University                         | USA          |
| Dr. David Little           | High Point University                      | USA          |
| Mr. Ranjan Santra          | University of Delaware                     | USA          |
| Dr. Mark Hwang             | Central Michigan University                | USA          |
| Professor Jo Ann Oravec    | University of Wisconsin at Whitewater      | USA          |