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CONFERENCE PROCEEDINGS

BOOK OF ABSTRACTS BESSH-2018

International Conference on
“Business Economic, Social Science & Humanities”
(BESSH-2018), Bangkok Thailand



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Book of Abstracts Proceeding

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“Business Economic, Social Science & Humanities”
(BESSH-2018)

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**International Conference on
“Business Economics, Social Science & Humanities”
Bangkok Thailand
Venue: Novotel Bangkok Ploenchit Sukhumvit,
Thailand**

ORGANIZING COMMITTEE

1. Mr. Metha Shahi

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CONFERENCE CHAIR MESSAGE

Dr. Malika Ait Nasser

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

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

Thank you.

Dr. Malika Ait Nasser

Conference Chair

Email: chair2018@academicfora.com

BESSH-2018

Conference Schedule

Monday (December 10, 2018)

Venue: Room 1

09:00 am – 09:10 am	Welcome Reception & Registration
09:10 am – 09:20 am	Opening Ceremony
09:20 am – 09:30 am	Welcome Remarks -Conference Coordinator Academic Fora
09:30 am – 09:40 am	Introduction of Participants
09:40 am – 9:50 am	Group Photo Session
09:50am – 10:00 am	Grand Networking Session and Tea Break

DAY 01 Monday (December 10, 2018)

Session 1 (10:00 am – 12:00 pm)

Venue: Room 1

Track A: Business, Economic & Social Sciences Study

BKS-2128-101	A Neo-Feminist Interpretation of Japanese Lolita Fashion in a Global Context	Yuniya Kawamura, PhD
BKS-2128-104	importance of automobile interior for sustainability in the automotive industry - The case of volume manufacturers	Prof Dr Wanja Wellbrock
BKS-2128-106	Aggregate Remittance Cost and Diaspora Financing of Overseas Filipino Teachers in Thailand	Dr. Domingo T. Balse,
SBEM-DEC18-ANI101	Value Relevance of Trademarks: Evidence from Tokyo Stock Exchange Firms	Hitoshi Takehara
CPES-103	The Analysis of Tax compliance of local government employees: Case Study of West Bandung Regency, Bandung Regency, and Majalengka Regency	Susi Susanti Tindaon
CPES-110	Political Risks and Impacts to Thailand Real Estate Development Industry	Assist. Prof. Dr. Sukulpat Khumpaisal
CPES-112	Relationship between Adversity Quotient and Family Relationship of University Officer in Kmutnb, Thailand	Dr. Supaporn Rienpradub

Track B: Medical, Medicine, Health Sciences

BKM-2128-105	Establishment of the Shari'ah Framework for the Application of Somatic Gene Therapy in Human	Zakiah Samori
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Lunch Break (12:00 – 01:00 pm)

Closing Ceremony

List of Conference Attendees

The following Scholars/ practitioners/educationist who don't have any paper presentation, however they will be attending the conference as delegates & observers.

Sr. No	Official ID	Name	Affiliation Details
1	BKM-2128-101A	Dr SIMO Ahmad	Lung specialist Clinique Conti – Elsan 3, chemin des Trois Sources, 95290 L'Isle-Adam, France
2	TINA-DEC-101A	Dr. Jacob Shabi	Tel Aviv University, Israel
3	CPES-114	Photchanee (Jinney) Satterly	Charles Sturt University, Australia

	DAY 02 Tuesday (December 11, 2018)	
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City Tour and Shopping Day

All respective guests are free to conduct their own sightseeing and tour. The second day of the event is reserved for this

**TRACK A: BUSINESS, ECONOMICS, SOCIAL
SCIENCE & HUMANITIES**

A Neo-Feminist Interpretation of Japanese Lolita Fashion in a Global Context

Yuniya Kawamura, PhD*

Abstract In this presentation, I am making a neo-feminist interpretation of Japanese Lolita fashion that is spreading throughout the world among Western girls, especially in the US. A Japanese Lolita subculture began to emerge in the late 1990s on the streets of Harajuku, one of the most fashionable and popular districts in Tokyo. Lolita girls make themselves look like Victorian dolls and wear dresses with abundant lace trimming and frills. Like many other subcultures, they have their own norms and values that separate them from the mainstream society. They manifest exaggerated femininity and excessive cuteness through their dress. While the community is beginning to decline in Japan, this subcultural trend is spreading globally and has a solid fan base in the US. For white American girls, Lolita is a source of empowerment and liberation from the dominant Western ideas about femininity and beauty which are often equated with sexiness but not cuteness which has an infantile implication. Their stylistic expressions that appear to be anti-feminist are in fact “very feminist” and are rebellious in nature while maintaining and emphasizing the female attributes that set them apart from men instead of asserting gender equalities between the two sexes. This paper is based on my ethnographical fieldwork in Tokyo and the New York.

Keywords: Neo-Feminist, Interpretation, Japanese Lolita Fashion, Global Context

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Importance of Automobile Interior for Sustainability in the Automotive Industry - The Case of Volume Manufacturers

Wanja Wellbrock^{1*}, Daniela Ludin², Linda Röhrle³

Abstract Sustainability is regarded as the keyword of the 21st century and the importance of the topic is not yet sufficiently widespread. For the automotive industry, topics such as electric motors, lightweight construction and CO2 emission reduction are key issues. Nevertheless, the car's interior cannot be ignored. After all, the interior is the part of a car most frequently seen by the driver and must therefore be practical, aesthetically pleasing and at the same time weight saving. The use of natural fibres as alternative materials in the interior plays an important role and is a further step towards greater sustainability. Consequently, the following research question arises: How do the three pillars of sustainability (economical, ecological and social issues) influence interior development at volume brand manufacturers and how do customers accept sustainable solutions? The contribution focuses exclusively on volume manufacturers, because the spread of sustainability effects is more limited for this market segment compared to premium brands. An empirical study is used to determine the expectations on the customer side regarding more sustainability in the automotive industry in general and in the interior sector in particular and to derive corresponding challenges and potentials for original equipment manufacturers. The empirical study is based on an online survey with randomly selected persons via social media. The survey was conducted via Survey monkey. All persons with a minimum age of 18 years were considered.

Keywords: Sustainability, Automotive Industry, Interior, Innovation

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Aggregate Remittance Cost and Diaspora Financing of Overseas Filipino Teachers in Thailand

Dr. Domingo T. Balse*

Abstract The fundamental of this research is centered on determining the aggregate remittance cost and diaspora financing of Overseas Filipino Teachers (OFTs) in Thailand. The Philippines is second to India with the highest total remittances from 1995-1999 (Gammeltoft, 2002). Given the fact that the Philippines ranks second in terms of remittances, the researcher is interested in determining the aggregate cost of sending remittances to the Philippines. This is a related study to previous research on Working Capital Management Practices of OFTs which was presented in Johor Bahru, Malaysia in 2017. The researcher employed descriptive research using a mixed method – partly quantitative and qualitative in order to address the statement of the problem. In “descriptive research, it involves collecting information through data review, surveys, interviews, and observation” subjected for a data analysis (Kravitz, n.d.). The researcher used a survey questionnaire and interview schedule in obtaining information relevant to this study. Primary data were provided by the Overseas Filipino Teachers (OFTs) who are legally teaching in Thailand for at least one year. Secondary financial data were also utilized. One of the momentous findings in this study is the significant switch of OFTs just recently in terms of their preferred remittance agent. Ria remittance becomes the most preferred remittance agent of OFTs. Ria, a money transfer company has recently partnered with the Government Savings Bank (GSB) in Thailand. Ria offers a cost savings of more than 50% compared to prominent remittance agents such the Western Union (WU). It only charges \$150.00 per transaction. Further study may deal on the threats faced by WU and other remittance agents resulting to the partnership of Ria Remittance with the Savings Bank (GSB).

Keywords: Personal Finance, Aggregate Remittance Cost, Diaspora Financing, Cost Accounting

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Value Relevance of Trademarks: Evidence from Tokyo Stock Exchange Firms

Hitoshi Takehara*

Abstract In this study, we investigate the relationship between the trademarks, stock price, profitability measures and risk measures of the firms listed on the Tokyo Stock Exchange. Information content and value relevance of intangible assets including patents and/or trademarks are very important research issue in the corporate finance area. However, it is less well studied. In that respect, this is a milestone because it is a first challenge to investigate the value relevance of trademarks by using the extensive dataset which covers major 500 Japanese blue-chip companies. We conduct a panel regression analysis by using the unbalanced panel data of ten years from 2007 to 2016 and find that trademarks are positively and significantly associated with the stock prices per share in our observation period. We further investigate the relationship between trademarks and financial performance of the sample firms. On the one hand, trademarks are positively associated with return on equity (ROE) and return on assets (ROA). On the other hand, trademarks are negatively associated with multiple measures of risk such as past five-years historical volatility and residual volatility which is computed based on Fama and French three factor model. This finding suggests that trademarks may mitigate firms' risk and as a result they decrease the cost of equity capital. By applying the DuPont analysis, we also find that the positive correlation between trademarks and ROE exists because trademarks increase assets turnover ratio, though no clear tendency is observed between trademarks and profit margin. Since trademarks are negatively associated with financial leverage of the firms, they may exert an inhibitory influence on the financial leverage.

Keywords: Trademarks, Value Relevance, Equity Valuation, Financial Performance

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The Analysis of Tax compliance of local government employees: Case Study of West Bandung Regency, Bandung Regency, and Majalengka Regency

Susi Susanti Tindaon^{1*}, Abdul Rahman²

Abstract As a part of developing countries, Indonesia has problems with tax compliance. We assume the problem occurs due to the lack of role models from local government employees in fulfilling the tax obligations. Recently, we found out that local government employees are still the role model for the society. Therefore, we try to assess tax compliance of local government employees to increase tax compliance. Data collection was conducted within three months at three District government namely West Bandung Regency, Bandung Regency, and Majalengka Regency. Data collection was conducted by survey methodology and questionnaire as instrument. From the distribution of questionnaires, then we processed it to obtain the characteristics of respondent's information and respondents perceptions of compliance and compliance dimensions, including satisfaction about their tax compliance. The data obtained was processed using SPSS application version 16. Overall, the results showed that tax compliance of local government employees is in "enough" category with the existing dimensions of compliance. Given the role of local government employees as the role models for society, this result suggests improvements to e-SPT applications using data integration, one-door service with maximum computerization, and tax education at all levels of education.

Keywords: Tax Compliance, Local Government Employee, Tax Information, Tax Reporting

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Political Risks and Impacts to Thailand Real Estate Development Industry

Sukulpat Khumpaisal^{1*}, Katkate Bunnag², Chonticha Tippratum³

Abstract The political risk is counted as one of the critical factors that affects Thai practitioners' confidences in developing the housing projects since the political turmoil and the delay in approving of project's constructions cause the severe damages to real estate industry. This paper portrays a better understanding of the practitioners' perceptions on political risks in Thai housing sector in order to report the magnitudes of political risks and understand the perceptions of Thai developers, and to search for the appropriate political risks reduction techniques. The research is the mixed feature between the quantitative methodology by classifying the characteristics and quantifying the perceptions towards the magnitude of political risks by using a questionnaire to 200 Thai developers, as well as employed a semi-structured interview with Thai real estate development experts to find out other political issues and conclude the best practice to deal with political risks. It was found that political risks involved since the pre-construction stage of real estate projects, which has strong influence to decision makers, especially it may result in the delay in approving the projects and affecting the project progress. Other minor political issues additional found were BMA land regulation 2005 and 2013, construction supervision acts, local regulations and miscellaneous regulations, respectively. The paper also finds that the best practices to reduce the political risks are to foresee the regulation the purposed lands before announcements of any related BMA regulations, and prioritise these regulations more than the other related ones.

Keywords: Political Risks; Thailand; Housing Development; The Developers

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Relationship between Adversity Quotient and Family Relationship of University Officer in Kmutnb, Thailand

Dr. Supaporn Rienpradub*

Abstract The paper aims to survey the relationship between Adversity Quotient and Family Relationship of University Officer in King Mongkut's University of Technology North Bangkok (KMUTNB), Thailand. Three questionnaires were used in this study: demographic characteristic scale, adversity quotient scale and family relationship scale. The obtained reliability coefficient of the questionnaires was 0.891. The data were analyzed using frequency, percentage, mean, standard deviation, range of the total score and the relational statistic of Pearson's Product Moment Correlation Coefficient. The instruments used in the research consist of four categories: General Information, Adversity Quotient, Family Relationship, as well as Relation between Adversity Quotient and Family Relationship of University Officer in KMUTNB. The sample that was randomly chosen by the Stratified Sampling ended up with 304 persons. Consequently, the results of this research found that the majority of the sample were 259 females (85.20%), 124 people (40.80%) above 42 years old, 145 undergraduates (47.71%), 172 people with 3-5 years working experiences (56.58%), and 182 single families (59.87%). The overall scores of the Adversity Quotient and the Family Relationship were at a high level. In addition, the relationship between the Adversity Quotient and the Family Relationship of the University Officer was overall positive at low level with significance statistical level ($r = 0.26$, $p < 0.01$).

Keywords: Adversity Quotient; Family Relationship; Pearson Correlation

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TRACK B: MEDICAL MEDICINE AND HEALTH STUDY

Establishment of the Shari'ah Framework for the Application of Somatic Gene Therapy in Human

Zakiah Samori¹, Fadilah Abd Rahman²

Abstract Human gene therapy is best known as a transfer of nucleic acids to either the somatic cells or germ cells of an individual. It introduces genetic materials which have therapeutic purpose ranging from inherited genetic disorders to certain malignancies and infectious diseases. This medical scientific breakthrough has received lucrative demand worldwide as it offers potential treatment to cure genetic diseases in human at the molecular level. Since then, thousands of people have already participated in the trials thus it is likely to be part of medical practice in the future. Despite of the tremendous benefits that it promises, this new biomedical technology has given rise to several contentious issues from the ethical and religious point of view. Since it comprises of two different therapies namely somatic and germ line gene therapy, each involves different procedures thereby poses different legal ruling and decision. This study attempts to propose a complementary model of the Shari'ah framework on the human gene therapy with special reference to the somatic gene therapy. This proposed framework is designed and developed to fulfil the lacuna of the Shari'ah Framework on the application of the somatic gene therapy after an in depth study of its position from the Shari'ah point of view. In achieving this, a detailed analysis and outlook into the Qur'anic evidences along with the Hadith of the Prophet Muhammad pbuh were carried out. Following this, its position from the pragmatic approach of the Maqasid al-Syariyyah (Objective of the Shari'ah) and the Qawa'id Fiqhiyyah (Islamic Legal Maxims) is also analysed in further detail. Various fatwas (Islamic verdict) decreed by the variety of fatwa councils from all over the world are also highlighted. This model of Shariah Framework would serve as the ethical basis for the application of somatic gene therapy in Malaysia and beyond (particularly Muslim countries) especially for Muslim doctors, scientists and Muslims at large. For Muslim countries such as Malaysia where Muslims makes the majority of the population and Islam as the official religion in Article 3 of its Federal Constitution, this framework is deemed to be important reference in providing the essential guidelines on the permissibility of this therapy. Consideration of the position of Somatic Gene Therapy from the Shari'ah perspective is undeniably crucial in any attempt to regulate Somatic Gene Therapy in any Muslim countries in the future.

Keywords: Somatic Gene Therapy, Shari'ah Framework, Islamic Principles Maqasid Syariyyah Qawaid Fiqhiyyah

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