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***Society of Business, Economics,
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CONFERENCE PROCEEDINGS

BOOK OF PROGRAM & ABSTRACTS

**International Conference on
“Business, Economics, Social Science & Humanities- BESSH-2019”**

BESSH– 2019

BARCELONA, SPAIN

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**International Conference on
Business, Economics, Social Science & Humanities- BESSH-2019**

Barcelona, Spain

Venue: Salles Hotel Pere iv Carrer De Pallars, 128-130, 08018 Barcelona Spain

Conference Chair Message

Dr. Malika Ait Nasser (PhD)

International Conference on “Business, Economics, and Social Science- BESSH-2019” 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 (PhD)
Conference Chair
Email: Chair@academicfora.com
BESSH– 2019

Conference Program

DAY 01 Saturday (April 20, 2019)

Venue: Salles Hotel Pere iv Carrer De Pallars, Barcelona Spain

09:00 am – 09:20 am	Welcome Reception & Registration
09:20 am – 09:30 am	Introduction of Participants
09:30 am – 09:40 am	Welcome Remarks – Conference Coordinator
09:40 am – 09:50 am	Grand Networking Session
09:50 am – 10:00 am	Tea Break

DAY 01 Saturday (April 20, 2019)

Session 1 (10:00 am – 01:00 pm)

Venue: Room 1

Track A: Business, Management, Economics, Social Sciences and Humanities

04-GHSM19-101	How and What Does the Fox Say?	Senem Üstün Kaya
04-GHSM19-109	A Mobile Social and Communication Tool for Autism	Fadi Abu-Amara
BAR-349-101B	Potentials and Success Factors Of Early Supplier Integration Into Own Product Development	Wanja Wellbrock
BMCR-APR-111	An Analyses of Value Added Tax (VAT) Awareness and Perception in Bahrain	Abdullah Hadrami
BMCR-APR-115	Sustainable Creative Tourism for fulfilling the gap between Tourists' Expectation and Perception toward the Tourism Routes in the Upper Greater Mekong Subregion: A Case Study of Thailand, Republic of the Union of Myanmar, People's Republic of China, Lao People's Democratic Republic	Supada Sirikudta
BMCR-APR-117	BP Environmental reporting in response to Deepwater Horizon Oil Spill: An application of Legitimacy theory	Nahg Abdul Majid Alawi Hussein
04-GHSM19-111	Planning in Reverse: A Backward Process for School Improvement	Dr. Ayesah A. Alazmi
04-GHSM19-112	A Behavioral Economics Approach to Sustainability Reporting	Dr. Dirk Beerbaum

Track B: Engineering & Applied Sciences

04-RFAS19-101	Biomechanical Engineering Determination of the Best Surgical Fixation Method for "Both Column" Acetabular Fractures using Computational Modeling	Assist. Prof. Shaghayegh Bagheri
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Track C: Medical, Medicine and Health Sciences

BAR-349-110M	Establishment of the Shari'ah Framework for the Application of Somatic Gene Therapy in Human	Zakiah
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Closing Ceremony & Lunch Break (01:00 pm –02:00 pm)

LIST OF CONFERENCE ATTENDEES

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

Sr. No	Official ID	Name	Affiliation Details
1.	04-GHSM19-114A	Dr. Tomi Wallin	Mehilainen Toolo Helsinki, Medical Center, Pohjoinen Hesperiankatu 17 A, 00260 Helsinki, Finland
2.	BAR-349-101MA	Farag An Khalifa Enwaje	Libyan Swiss Medical Center
3.	BAR-349-102MA	Dr. Christopher David Liessmann	Greenslopes Anaesthesia Services Suite 32, 121 Newdegate Street, Greenslopes Qld 4120 Australia MBBS, FANZCA
4.	BAR-349-103MA	Dr. Ahmed Wehbeh	Mimar Center, Beirut, Lebanon

DAY 02 Sunday (April 21, 2019)

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

**TRACK A: BUSINESS, SOCIAL SCIENCES, ECONOMICS AND
HUMANITIES**

How and What Does the Fox Say?

Senem Udž stü n Kaya*

Abstract

Since, literature is created through language and language is enhanced by literature, the link between literature and language is inevitable. ‘Linguistics’ is the scientific study of the structure and the elements of language while literature deals with the artistic body of language. The study of literature is a part of an aspect of linguistics, which provides the proper data for the critic. The details of a language used in a literary text provide readers a literary insight while interpreting the meaning. The linguistic analysis of a literary text involves phonology, morphology, semantics, syntax and stylistics. As a combined concept, ‘Literary Linguistics’ (Stylistics) is the study of literature from a linguistic perspective via linguistic codes. Therefore, it would be proper to indicate that Stylistics is not only interested in the meaning of a text but also in how the meaning is achieved. This study aims at examining the relationship between linguistics and literature in D. H. Lawrence’s *The Fox*. Within this scope, in the first part of the study, the focus is on the link between linguistics and literature. Second part involves the lexical study of the novella *The Fox*, and finally, the study concludes to what extent linguistic analysis contributes to stylistic study of a literary text.

Keywords: Stylistics, Linguistics, D. H. Lawrence, linguistic data, lexical study

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A Mobile Social and Communication Tool for Autism

Heba Mohammad^{1*}, Fadi AbuAmara²

Abstract

Autism is a complex neurobiological disorder that is prevalence worldwide. Most autistic children have weak communication and social skills. This research aims to develop and test a mobile application, named MyVoice, that supports Emirati Autistic children. The proposed design and features are discussed and a prototype is evaluated and tested by two therapists and an autistic child. Experimental results indicate a positive feedback in terms of ease of use, aesthetic, and simplicity. Parents of the autistic child are satisfied with different features such as the alert notification. Results also indicate that autistic children need about one week to easily interact with MyVoice.

Keywords: Assistive Technologies; Autism; Social Skills; Learning; Mobile Application

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Potentials And Success Factors Of Early Supplier Integration Into Own Product Development

Wanja Wellbrock^{1*}, Daniela Ludin², Javier Villalba-Diez³

Abstract

Value chains have become more and more complex as a result of ongoing globalization and the cost pressure in product production and development. As part of this trends, companies must make far-reaching decisions about vertical integration and early stage supplier integration during product development. Estimations show that 70% to 90% of the value added is already generated by suppliers, especially in the automotive industry. Suppliers play a decisive role in how the product is developed and manufactured why a functioning supplier integration in the development process is essential for the success of a product. Thus, it is crucial for a company to know which factors make the collaboration a success and which potentials can arise through the integration of the supplier into the internal development process. The paper focuses on the research question, how a supplier integration into the own development process can be successfully arranged and what are the main potentials of an early stage supplier integration. The identification of relevant success factors is done by a large-scale literature study including logistics peer reviewed journals since the year 2000. Altogether 36 papers could be identified as relevant for this topic. Overall, five main success factors could be identified, which are detailed in the paper: (1) efficient supplier management, (2) strategic partnership and supplier network, (3) overall view of the supply chain, (4) contractual design of the partnership, (5) common interests and goals. The identification of potentials of early stage supplier integration focus on cost reduction, innovation and quality improvement, time-to-market reduction and flexibility.

Keywords: Supply Chain Management, Logistics, Supplier Integration, Success Factors, Product Development

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An Analyses of Value Added Tax (VAT) Awareness and Perception in Bahrain

Abdullah Hadrami*

Abstract

Due to the dramatic changing of oil prices, the Gulf Cooperation Council member states approved to introduce in 2018 a framework agreement of Value-Added Tax (VAT) on goods and services. As the concept of taxation is new in some GCC countries specifically in Bahrain, the implementation of VAT will have a major impact on businesses and taxpayers. But consumers in Bahrain may lack of knowledge on VAT and are not aware of the different aspects related to the implementation of this tax. This study aims to explore the consumers' perception and awareness towards VAT in the Kingdom of Bahrain. The current study employed quantitative approach by surveying a number of individuals living in Bahrain. The study found low awareness among the respondents with regard the implementation of VAT in Bahrain. The results indicated that there is neither positive nor negative perception towards VAT among the participants. Additionally, significant differences were found among the participants when they are grouped according to the level of education and income for awareness and perception towards VAT in Bahrain. Therefore, the researcher recommended the government of Bahrain and the policy makers in Bahrain to bring more effort in designing a mechanism of spreading awareness among the individuals in Bahrain.

Keywords: VAT, Consumer's perception, consumer's awareness, Bahrain.

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Sustainable Creative Tourism for fulfilling the gap between Tourists' Expectation and Perception toward the Tourism Routes in the Upper Greater Mekong Subregion: A Case Study of Thailand, Republic of the Union of Myanmar, People's Republic of China, Lao People's Democratic Republic**Sirikudta S.^{1*}, Archarungroj P.², Sirisuthikul V.³**

Abstract

The purpose of this research is to study the factors effecting intention to travel and compare the expectation and perception to sustainable creative tourism, of the tourists along the travel route in the Upper Greater Mekong Subregion of Thailand (Chiang Saen), Republic of the Union of Myanmar (Chiang Tung), the People's Republic of China (Chiang Rung) and Lao People's Democratic Republic (Chiang Thong). This research collected 600 samples from both Thai and foreign travelers travelling along the Upper Greater Mekong Subregion route. The results showed that the respondents from 4 countries had overall perception and expectation in travelling along the routes at moderate level, while the intention to travel again in the future was at high level. The most intended travel route is boat route between Chiang Saen in Thailand to Chiang Rung in China, while the most intended future travel destination is Chiang Saen in Thailand, following by Chiang Tung in Myanmar, Chiang Rung in China and Chiang Thong in Laos respectively. There is the different found in comparing between expectations and perceptions towards sustainable creative tourism factor. The travelers were satisfied in terms of creative economy factor, human interaction factor and travel landscape factor at statistically significant level of 0.05. Travelers from 4 countries had different perceptions towards creative tourism at statistically significant level of 0.01, with tourists from Chiang Tung in Myanmar had the highest perception in sustainable creative tourism, following by Chiang Saen in Thailand, Chiang Thong in Laos and Chiang Rung in China. Furthermore, government sectors and entrepreneurs in travel industries of each countries need to emphasize importance of creative tourism in the aspects of cultural preservation, environment, authenticity, human interaction and landscape.

Keywords: Sustainable Creative Tourism, Expectation, Perception, Tourism Routes in the Upper Greater Mekong Subregion

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BP Environmental Reporting in Response to Deepwater Horizon Oil Spill: An Application of Legitimacy Theory

Nahg Abdul Majid Alawi Hussein*

Abstract

This study aims to give a picture of BP environmental reporting over eleven years (from 2006 to 2016) and examines the effect of the Deepwater Horizon oil spill on BP environmental reporting to test the application of Legitimacy theory. Content analysis procedures are used to measure the level of environmental reporting for each year by measuring the amount of voluntary corporate environmental reporting stated in the annual report and suitability report using Global Reporting Initiatives (GRI) indicator. The results indicate that BP environmental reporting level was in average. However, BP has increased the environmental reporting in response to the 2010 Deepwater Horizon incident. This study is the first of its kind to be conducted using a longitudinal approach in oil and gas industry. Therefore, these findings are hoped to be used to further improve the environmental reporting in BP and other oil and gas companies in general.

Keywords: Environmental reporting, British Petroleum, Deepwater Horizon oil spill

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Planning in Reverse: A Backward Process for School Improvement

Dr. Ayesha A. Alazmi*

Abstract

Strategic planning has been the tool utilized to formulate order for schools to move forward. Planning in reverse is an innovative new process that may replace traditional static strategic planning in school. Indeed, the effect of change and the increasing rate of change have caused a need to fundamentally alter the process used by schools to remain viable into the future. Therefore, this paper aims at providing an understanding of planning in reverse process in school setting. Based on a review of the literature, this paper argues that planning in reverse process is designed to make schools more successful by altering the perspective used in the strategy process. The paper suggests that this process involves starting a plan at the end goal and then working through required steps in reverse-chronological order, and is commonly advocated by practitioners as a tool for developing realistic plans and improvement. As counterintuitive as it may seem, working backwards in this way can give schools a much clearer picture of what and how much must be accomplished during each phase of their strategic plan and help them to identify and avoid unnecessary activities. Finally, this paper will help educators to understand how to properly incorporate the new process of planning in reverse on school improvement planning.

Keywords: Planning, Reverse, Improvement, School

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A Behavioral Economics Approach to Sustainability Reporting

Dirk Beerbaum*

Abstract

Globalization has led to an unprecedented correlation of massive global systems causing systemic risk to increase exponentially (Centeno et al., 2013). 10 years after the global financial crisis, what are the lessons learned, what was improved and what still needs to be accomplished? The crucial question remains: has the global financial system and with that the world become less susceptible for a reoccurrence of a financial crisis? What are the factors to achieve a sustainable finance architecture with stable economic markets? In the aftermath of the 2008/09 world financial downturn the interest in understanding non-financial factors and interplay to financial markets increased. A system can only be sustainable if inequality, governance and environmental sustainability is surmounted. According to Beyer et al., significant progress was made in the modelling, as the Global Financial Crisis revealed shortcomings in the model strategy (Beyer et al., 2017). The question arises if also progress is made on social responsibility investing in the securities, selected for social environmental ethical and institutional aspects? Based on the EU led High-Level Expert Group on Sustainability (Cullen, 2018) the EU examines how to integrate sustainability consideration into its financial policy framework. The EU plans to develop a classification system ('taxonomy') on what can be considered an environmentally sustainable economic activity. To overcome the climate change challenge, a consensus has a pivotal role to enable to invest in climate friendly investments, which do not turn out to be a false labelling. The global architecture of climate finance is important part of a sustainable finance architecture. Additionally, disclosure regulation is planned that institutional investors integrate ESG (environmental, social and governance) factors into their investment-decision making process. In the absence of a globally integrated financial and non-financial framework, this paper tries to put emphasis back on decision-usefulness of the investor and a Sustainability Taxonomy considering the transparency technology Extensible Reporting Mark-up language (XBRL). This working paper tries to bridge early statements about environment and the responsibility for future generations in the financial service sector (Kipper, 2017).

Keywords: Sustainability Taxonomy, Sustainable Reporting

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TRACK B: ENGINEERING, TECHNOLOGY, APPLIED SCIENCES

Biomechanical Engineering Determination of the Best Surgical Fixation Method for “Both Column” Acetabular Fractures using Computational Modeling

Z. Shaghayegh Bagheri*

Abstract

Introduction. Acetabular fractures are becoming more common globally. The largest retrospective investigation on acetabular injuries reviewed 1309 patient records during 1980 to 2007 and showed that younger patients under 60 years of age experience acetabular fractures 4.5 times more frequently than older patients over 60 years of age. Almost 80% “complex” (i.e. “associated”) with multiple fragments and/or fracture lines. Combined results from the only previous epidemiological studies on acetabular fractures reveals that the most common subtype is the both column (BC) injury, which comprises 40% of fractures. However, only one very limited biomechanical investigation exists on BC acetabular fractures. Thus, the purpose of this study is to use computational modelling in order to find the best biomechanical method for BC acetabular fractures out of the ten surgical methods that have been reported in the clinical literature. **Methods.** BC fractures were modeled and repaired with all the ten BC fixation methods reported in the literature involving various combination of metal plates and lag screws. Previously validated FE model was used to apply a clinically realistic hip force of 2207 N (i.e. 3x body weight for a 75 kg person) oriented at 45 degrees superomedially and 20 degrees posteriorly in the sagittal plane to simulate single-leg stance during walking. **Results.** Preliminary results of the fixation method capable of providing the highest construct stiffness, the highest construct failure strength, and the lowest interfragmentary motion compared to other repair methods is selected as the most mechanically stable way to fix BC fracture. **Conclusion.** This is the first biomechanical study to identify the best surgical repair method for BC acetabular fractures among the ten surgical repair methods reported in the literature.

Keywords: Biomechanical analysis, Acetabular fractures

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TRACK C: MEDICAL, MEDICINE AND HEALTH SCIENCES

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. 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. 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

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