Proceedings of Business And Information

http://bai2009.org

Volume 6, Issue 1, 2009   ISSN: 1729-9322
Published by Academy of Taiwan Information Systems Research

Contents

Organizers’ Message ............................................................................................................... i

Schedule ................................................................................................................................ ii

Business and Information 2009 Agenda ................................................................................ 1

International Symposium on Finance and Accounting 2009 ............................................... 59

Recipient of the BAI2009 Contribution Award.................................................................... 79

Recipient of the BAI2009 Best Paper Award......................................................................... 80

BAI2009 Officers and Organizing Committees.................................................................. 86

ISFA 2009 Officers and Reviewers ............................................................................. 91

Layout of Session ................................................................................................................. 93

Hotel Transportation Information.................................................................................... 94

Guide to Presenters and Session Chair........................................................................... 95

Author/Chair Schedule Index............................................................................................... 97
Organizers’ Message

Welcome to the 2009 International Conference on Business and Information (The BAI 2009 Conference). The aim of the BAI 2009 Conference is to serve as a forum for scholars of the business and information disciplines. The BAI 2009 Conference has been established on a global basis. We have received 500 submissions from 32 countries including Australia, China, Czech Republic, Finland, France, Germany, Hong Kong, India, Indonesia, Iran, Italy, Japan, Jordan, Korea, Macau, Malawi, Malaysia, Mauritius, Mexico, New Zealand, Philippines, Portugal, Russia, Saudi Arabia, Singapore, Sri Lanka, Sweden, Taiwan, Thailand, Turkey, United Kingdom, and United States. Each submission was peer-reviewed by at least two anonymous reviewers and a total of 312 papers are accepted for presentation in the conference. Researchers of all five continents of the world, Asia, Europe, America, Australia and Africa, attend the meeting. Accepted papers are scheduled for presentation in 44 parallel sessions and also one poster session. We would like to express our sincere appreciation to all the reviewers and chairs and members of various committees of the BAI 2009 Conference for their precious time and expertise.

Besides the BAI2009 Conference, we also hold the 2009 International Symposium on Finance and Accounting (ISFA 2009) which received more than 150 submissions from many countries, such as France, Saudi Arabia, Oman, Philippines, Russian Federation, Botswana, Uzbekistan, United States, United Arab Emirates, China, Bangladesh, Iran, India, Indonesia, Czech Republic, United Kingdom, Australia, Thailand, Pakistan, Malaysia and Taiwan, it is to serve for the scholars of the Finance and Accounting disciplines. Accepted 89 papers are scheduled for presentation in 18 parallel sessions.

The opening ceremony provides the opportunity to honor the best papers and to recognize the contributions of many of the people who made this meeting possible. 16 papers receive this year’s best paper award in recognition of their scholarly contribution. Also, 4 members of various committees of the BAI 2009 Conference receive this year’s contribution award in recognition of their outstanding voluntary services.

A conference of this size requires the integrated effort of hundreds of volunteers. We would like to take this opportunity to specifically thank Dr. Chih-Chien Wang, Dr. Mu-Fen Chao, Dr. Chuang-Yuang Lin, Dr. Yung-Sheng Su, Dr. Ssu-Lang Lee, Dr. Chung-Huey Huang, Dr. Chih-Yun Wang, Ms. Yi-Lei Chang, Mr. Shawn Chen who did an outstanding job in organizing this conference. I also like to thanks the support from honor chair- Dr. Kutan, Ali M., Southern Illinois University, without their help, we can not make this conference success.

We hope you enjoy this conference and this city. We are delighted to announce that the BAI 2010 Conference would be held in Kitakyushu, Japan and you are invited to submit your papers. We look forward to seeing you in the BAI 2010 Conference in Kitakyushu, Japan.

Wenchang Fang
Conference Chair
National Taipei University
## International Conference on

**Business And Information (BAI 2009)**

### Schedule

#### July 6, 2009

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>17:00</td>
<td>Pre-registration</td>
<td>Cattleya 3</td>
</tr>
</tbody>
</table>

#### July 7, 2009

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>08:20</td>
<td>Sessions (A1, A2, A3, A4, A5, A6, A7, A8)</td>
<td>Cattleya 1<del>3, Aranda 1</del>3, Vanda 1~2</td>
</tr>
<tr>
<td>10:00</td>
<td>Tea Break</td>
<td></td>
</tr>
<tr>
<td>10:20</td>
<td>Sessions (B1, B2, B3, B4, B5, B6, B7, B8)</td>
<td>Cattleya 1<del>3, Aranda 1</del>3, Vanda 1~2</td>
</tr>
<tr>
<td>12:00</td>
<td>Lunch</td>
<td>Orchid Grand Ballroom</td>
</tr>
<tr>
<td>13:20</td>
<td>Open ceremony, Best papers award presentation</td>
<td></td>
</tr>
<tr>
<td>13:20</td>
<td>Sessions (C1, C2, C3, C4, C5, C6, C7, C8)</td>
<td>Cattleya 1<del>3, Aranda 1</del>3, Vanda 1~2</td>
</tr>
<tr>
<td>15:00</td>
<td>Tea Break</td>
<td></td>
</tr>
<tr>
<td>15:20</td>
<td>Sessions (D1, D2, D3, D4, D5, D6, D7, D8)</td>
<td>Cattleya 1<del>3, Aranda 1</del>3, Vanda 1~2</td>
</tr>
</tbody>
</table>

#### July 8, 2009

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>08:20</td>
<td>Sessions (E1, E2, E3, E4, E5, E6, E7, E8)</td>
<td>Cattleya 1<del>3, Aranda 1</del>3, Vanda 1~2</td>
</tr>
<tr>
<td>10:00</td>
<td>Tea Break</td>
<td></td>
</tr>
<tr>
<td>10:20</td>
<td>Sessions (F1, F2, F3, F4, F5, F6, F7, F8)</td>
<td>Cattleya 1<del>3, Aranda 1</del>3, Vanda 1~2</td>
</tr>
<tr>
<td>12:00</td>
<td>Lunch</td>
<td>Orchid Grand Ballroom</td>
</tr>
<tr>
<td>13:20</td>
<td>B&amp;I Executive Committee Meeting</td>
<td>Cattleya 2</td>
</tr>
<tr>
<td>13:20</td>
<td>Sessions (G1, G2, G3, G4, G5, G6)</td>
<td>Cattleya 1, Aranda 1<del>3, Vanda 1</del>2</td>
</tr>
<tr>
<td>15:00</td>
<td>Tea Break</td>
<td></td>
</tr>
<tr>
<td>15:20</td>
<td>Session (H1, H2, H3, H4, H5, H6, H7, H8)</td>
<td>Cattleya 1<del>3, Aranda 1</del>3, Vanda 1~2</td>
</tr>
</tbody>
</table>
Monday, July 6, 2009
[Pre-Conference Registration] 17:00-18:00 Cattleya III

Tuesday, July 6, 2009
[Registration] 08:00-17:00 Level 2

08:20 - 10:00 July 7, 2009
[A1] Session A1 Cattleya I Accounting and Finance
[A2] Session A2 Aranda I Management Information Systems
[A3] Session A3 Aranda II Marketing
[A4] Session A4 Aranda III Operation Management and Industrial Engineering
[A5] Session A5 Vanda I Organization Behavior and Human Resource Management
[A6] Session A6 Vanda II Operation Management and Industrial Engineering
[A7] Session A7 Cattleya II ISFA 1---Accounting
[A8] Session A8 Cattleya III ISFA 2---Finance

10:00 - 10:20 July 7, 2009
Tea Break

10:20 - 12:00 July 7, 2009
[B1] Session B1 Cattleya I Accounting and Finance
[B3] Session B3 Aranda II Marketing
[B4] Session B4 Aranda III Strategy
[B5]  
Organization Behavior and Human Resource Management

[B6]  
Other Articles

[B7]  
ISFA 3---Finance and Management

[B8]  
ISFA 4---Finance and Strategic

12:00 - 13:20 July 7, 2009
Lunch, Open ceremony, Best papers Award Presentation  Orchid Grand Ballroom

13:20 - 15:00 July 7, 2009
[C1]  
Accounting and Finance

[C2]  
Management Information Systems

[C3]  
Technology and Innovation Management

[C4]  
Strategy

[C5]  
Organization Behavior and Human Resource Management

[C6]  
Other Articles

[C7]  
ISFA 5---Finance and Market

[C8]  
ISFA 6---Risk and Finance

15:00 - 15:20 July 7, 2009
Tea Break

15:20 - 17:00 July 7, 2009
[D1]  
Accounting and Finance
[D2] Operation Management and Industrial Engineering
Session D2 Aranda I

[D3] Marketing
Session D3 Aranda II

[D4] Strategy
Session D4 Aranda III

[D5] Technology and Innovation Management
Session D5 Vanda I

[D6] Technology and Innovation Management
Session D6 Vanda II

[D7] ISFA 7---Accounting and Market
Session D7 Cattleya II

[D8] ISFA 8---Finance and Strategic
Session D8 Cattleya III
Wednesday, July 8, 2009

[Registration] 08:00-17:00 Level 2

08:20 - 10:00 July 8, 2009

[E1] Session E1 Cattleya I
Accounting and Finance

[E2] Session E2 Aranda I
Management Information Systems

[E3] Session E3 Aranda II
Operation Management and Industrial Engineering

[E4] Session E4 Aranda III
Organization Behavior and Human Resource Management

[E5] Session E5 Vanda I
Other Articles

[E6] Session E6 Vanda II
ISFA 9---Risk and Market

[E7] Session E7 Cattleya II
ISFA 10---Investment and Market

[E8] Session E8 Cattleya III
ISFA 11---Investment and Market

10:00 - 10:20 July 8, 2009

Tea Break

10:20 - 12:00 July 8, 2009

[F1] Session F1 Cattleya I
Accounting and Finance

[F2] Session F2 Aranda I
Management Information Systems

[F3] Session F3 Aranda II
Marketing

[F4] Session F4 Aranda III
Operation Management and Industrial Engineering

[F5] Session F5 Vanda I
Operation Management and Industrial Engineering

[F6] Session F6 Vanda II
ISFA 12---Risk and Economics
[F7] ISFA 13---Accounting and Market
[F8] ISFA 14---Risk and Banking

12:00 - 13:20 July 8, 2009
Lunch
Orchid Grand Ballroom

13:20 - 14:00 July 8, 2009
B&I Executive Committee Meeting
Cattleya II

13:20 - 15:00 July 8, 2009
[G1] Accounting and Finance
[G2] Other Articles
[G3] Marketing
[G4] Other Articles
[G5] ISFA 15---Risk and Finance
[G6] ISFA 16---Market and Information

15:00 - 15:20 July 8, 2009
Tea Break

15:20 - 17:00 July 8, 2009
[H1] Accounting and Finance
[H2] Other Articles
[H3] Marketing
[H4] Operation Management and Industrial Engineering
<table>
<thead>
<tr>
<th>Session</th>
<th>Title</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>H5</td>
<td>Organization Behavior and Human Resource Management</td>
<td>Vanda I</td>
</tr>
<tr>
<td>H6</td>
<td>Other Articles</td>
<td>Vanda II</td>
</tr>
<tr>
<td>H7</td>
<td>ISFA 17---Accounting and Finance</td>
<td>Cattleya II</td>
</tr>
<tr>
<td>H8</td>
<td>ISFA 18---Market and Finance</td>
<td>Cattleya III</td>
</tr>
</tbody>
</table>
Business and Information 2009 Agenda

Tuesday, July 07, 2009

Session [A1] 08:20 – 10:00 Cattleya I

Accounting and Finance
Session Chair: Hajime Tozaki  WASEDA University

Securitization and Subprime Crisis: A Critical Analysis of The Role of Credit Rating Agencies
Quamrul Alam  Monash University
ATM Tariq Uzzaman  Deakin University
Mohammad Abu Yusuf  Monash University

Impact of Mergers on the Wealth of Acquirer and Target Companies in India
Murugesan Selvam  Bharathidasan University
Manivannan Babu  Bharathidasan University
Gunasekaran Indhumathi  Bharathidasan University
Bennet Ebenezer  Bharathidasan University

Endogenous Credit Risk Model: The Recovery Rate, Probability of Default, and the Cyclicality
Chau-Jun Kuo  National Sun Yat-sen University
Yi-Mei Lee  National Sun Yat-sen University
Chau-Hong Yu  National Sun Yat-sen University
Kuan-Ting Wang  National Sun Yat-sen University
Chung-Jian Wang  National Sun Yat-sen University

The Determinants of Shareholders’ Wealth of Acquiring Firms in India
Selvaraj Vanitha  Bharathidasan University
Murugesan Selvam  Bharathidasan University
Ebenezer Bennet  Bharathidasan University
Jayapaul Gayathri  Bharathidasan University
Perumal Nageswari  Bharathidasan University

Politics, Accumulation and Mobile Phone Licensing- An Untold Story
Mohammad Abu Yusuf  Monash University
Quamrul Alam  Monash University
Ken Coghill  Monash University

The Effect of Budget Participation on Budget Slack: The Influence of Organizational Commitment and Environmental Uncertainty
Ria Nelly Sari  University of Riau
Rita Anugerah  University of Riau
Rafli Winaldy  University of Riau
Session [A2] 08:20 – 10:00
Management Information Systems
Session Chair: Chih-Chin Yang  Kainan University

Group Decision Making Apply to Select Collaborative Technology of software contractor
Cheng-Ru Wu  Yuanpei University
Che-Wei Chang  Yuanpei University
Chia-Chun Liao  Yuanpei University

Applying the Theory of Planned Behavior to Study the Effect of Sense of Academic Accomplishment on Intention to Play Online Games
Chih-Chin Yang  Kainan University
Shu-Mei Lo  Kainan University
Wie-Sen Hsieh  Kainan University

Reducing the Gap between Information Security Knowledge and Implementation
Revital Elitzur  Loyola Marymount University
Ying Sai  Loyola Marymount University

Chiahui Yen  Ming Chuan University
Chih-Chin Yang  Kainan University
Mei-Chuan Huang  Kainan University

Cognitive Load Approach: Usability of Learning Material Content Designing and Its Learning Effectiveness Analysis
Chuang Chien-Pen  National Taiwan Normal University
Huang Yi-Jeng  National Taiwan Normal University
Hsieh Neien-Tzu  Taipei Municipal Dali High School
Session [A3] 08:20 – 10:00 
Marketing 
Session Chair: Long-Yi Lin Aletheia University

A Study on the Relationship of Consumer Personality Trait, Brand Personality and Brand Loyalty: An Example of Toys and Video Games Buyers
Long-Yi Lin Aletheia University

E-WOM and Outcomes on Perceived Values and Consumer Purchase Intention
Yuan-Shuh Lii Feng Chia University
Erin Sy Feng Chia University

Relationship between Service Quality and Satisfaction Analysis (Case at Bank International Indonesia (BII) Branch Juanda Jakarta 2007)
Hedwigis Esti Riwayati Asian Banking Finance and Informatics Institute Perbanas
Aisah Asian Banking Finance and Informatics Institute Perbanas

The Effectiveness of TV Advertisement: A Comparative Study on Esia and Flexi
Sri Wahyuni Asian Banking Finance and Informatics Institute Perbanas
Nani Fitriani Asian Banking Finance and Informatics Institute Perbanas

Lin Long Yi Aletheia University
Chen Chun Shuo National Taipei University
Session [A4] 08:20 – 10:00 Aranda III
Operation Management and Industrial Engineering
Session Chair: Za'faran Hassan Universiti Teknologi MARA

The Importance of Postponement Concept in Supply Chain Management to Meet Customers’ Changing Needs
Arawati Agus Universiti Kebangsaan Malaysia
Za'faran Hassan Universiti Teknologi MARA

Forecasting Taiwan’s Major Stock Indices by the Nonlinear Grey Bernoulli Model
Chun-I Chen I-Shou University
Pei-Han Hsin National Sun Yat-sen University
Chin-Shun Wu National Sun Yat-sen University

Using Fuzzy QFD in Product Design
Hao-Tien Liu I-Shou University
Nai-Chieh Wei I-Shou University

A Revised Electromagnetism-Like Metaheuristic for the Quadratic Assignment Problem
Peitsang Wu I-Shou University
Yung-Yao Hung I-Shou University
Kung-Jiuan Yang Fortune Institute of Technology

The Knowledge Process Chain-- How Knowledge Management Capability Impacts on Business Performance
Te-Chun Lee National Kaohsiung Normal University
Yen-Ching Ou Yang National Pingtung Institute of Commerce
Session [A5]  08:20 – 10:00  Vanda I
Organization Behavior and Human Resource Management
Session Chair: Tek-Yew Lew  Curtin University of Technology Sarawak Malaysia

The Relationships between Perceived Organizational Support, Felt Obligation, Affective Organizational Commitment and Turnover Intention of Academicians Working with Private Higher Educational Institutions in Malaysia
Tek-Yew Lew  Curtin University of Technology Sarawak Malaysia

Why Job Seeker Have Intent to Apply? Corporate Image and P-O Fit as the Determinants
Shih-Chen Liang  National Changhua University of Education
Yu-Chen Wei  National Changhua University of Education

Team Potency Moderates the Relationship between Shared Leadership and Team Performance
Ping Yun Liu  National Changhua University of Education
Yu Chen Wei  National Changhua University of Education

Psychological Contract Violation and Turnover Intention: The Moderating Influence of Attitudes and Perceived Employability
Rasidah Arshad  Universiti Kebangsaan Malaysia

Ergonomic Improvement for Interior Wall Finishes
Tai-Chi Wu  I-Shou University
Kuo-Liang Lin  I-Shou University

Complementing AHP with Habitual Domains Theory to Identify Key Performance Indicators for Service Industry
Kuo-Liang Lin  I-Shou University
Tai-Liang Chen  I-Shou University
Session [A6] 08:20 – 10:00 Vanda II
Operation Management and Industrial Engineering
Session Chair: Peitsang Wu I-Shou University

Pull versus Push: Which Production Systems to Use
David S Ang Auburn University Montgomery

Exploring The Intention to Join Supply Chain Alliances: Uncertainty Perspective
Kuo-Wei Su National Kaohsiung First University of Science & Technology
Meng-Hsiang Hsu National Kaohsiung First University of Science & Technology
Jau-Wen Wang National Kaohsiung First University of Science & Technology

SNS Users’ Participation Motivations
Hsiu-Lan Wu Fortune Institute of Technology

Lessons from the European Union Report “Vocational training and development in the process of technology change” for Taiwan IT vocational training
Chi-Ching Chang National Taiwan Normal University
Shu-Zu Kuan National Taiwan Normal University
Ming-Syong Wu National Taiwan Normal University

The Parameter Design of the Revised Em-Like Mechanism for Solving the Vehicle Routing Problem
Peitsang Wu I-Shou University
Kung-Jiuan Yang Fortune Institute of Technology
Bau-Yuan Huang I-Shou University
Tuesday, July 7, 2009

Session [B1] 10:20 – 12:00 Cattleya I
Accounting and Finance
Session Chair: Jiri Strouhal University of Economics Prague

Return Threshold Model Analysis of Two Stock Markets: An Evidence Study of Italy and Germany’S Stock Returns
Horng Wann Jyi Chia Nan University
Chen Yu Cheng Chia Nan University

International Harmonisation of the Financial Reporting for Securities: Case of Czech Republic
Jiri Strouhal University of Economics Prague

The Dynamic Relationship among the Recovery Rate, Probability of Default, and The Credit Quality
Chau-Jung Kuo National Sun Yat-sen University
Chia-Yin Lee National Sun Yat-sen University
Chau-Hong Yu National Sun Yat-sen University
Kuan-Ting Wang National Sun Yat-sen University
Kuang-Erh Lai National Sun Yat-sen University

A Smoothing Hmm-Based Forecasting Model For Fuzzy Time Series
Yi Chung Cheng Tainan University of Technology
Chih Chuan Chen Diwan College of Management
Sheng Tun Li National Cheng Kung University

Exchange Rate Misalignment and Capital Inflows: An Endogenous Threshold Analysis for Malaysia
Noor Zahirah Mohd Sidek International Islamic University
Mohammed Bin Yusoff International Islamic University
Qaiser Munir Universiti Malaysia Sabah

The Effect of Independence, Knowledge and Problem Solving Ability on Audit Committee Member’s Judgment
Rita Anugerah University of Riau
Takiah Mohd Iskandar Universiti Kebangsaan Malaysia
Value Contributed by R&D Expenditure, Royalty and Technology Licensing Expenses in Biotechnology Medicine Industry

Wen-Shwo Fang  
Feng Chia University

Hsiu-Kan Lin  
Feng Chia University

Applying Knowledge Management System to Develop Collaborative Design Model for the Green Creativity Commodity

Yuan Dean Lee  
Chang Jung Christian University

Ming Chieh Wang  
Far East University

From Intelligence to Business Intelligence

Anjan Kumar Swain  
Indian Institute of Management Kozhikode

Leisure Benefit as a Mediator of the Effects of Leisure Motivation in the Formation of Life Satisfaction

Yuan Duen Lee  
Chang Jung Christian University

Hsiu Chuan Lin  
Chang Jung Christian University

A Study on a Two-Echelon Inventory System with Partial Backorder

Tse-Ming Chen  
National Cheng Kung University

Chwen-Tzeng Su  
National Yun-Lin University of Science and Technology

Tai-Yue Wang  
National Cheng Kung University
How to Stabilize the Relationship between Inertia and Customer Loyalty?
Li-Wei Wu Tunghai University
Chung-Yu Wang Shu-Te University

Using More Rewarding Switching Barriers to Build Loyalty on Dissatisfied Customers
Fredy Valenzuela University of New England

The Effects of Attribute and Buyer Regret on Overall Satisfaction
Ming-Cheng Lai National Taipei College of Business

Symbolic Meaning and Consumers’ Response to the Ads with the Theme of Cultural Diversity
Adi Susilo Jahja Asian Banking Finance and Informatics Institute Perbanas
Dian Nuranindya Asian Banking Finance and Informatics Institute Perbanas

A Study on the Online Shopping Value and Consumer Responses: Internet Travel Agency as Example
Cedric Hsi-Jui Wu National Dong Hwa University
Hung-Jen Li National Dong Hwa University
The Conditioning Effect of Institutional Legitimacy on Stakeholder Influence Strategy---Evidence from Labor Unions’ Reaction to Corporate Downsizing in Taiwan
Philip Cheng-Fei Tsai  Wenzao Ursuline College of Languages
C Rosa Yeh  National Taiwan Normal University
Shu-Ling Wu  National Hsinchu University of Education

HP Australia: Sustainability in Supply Chain Strategies
John Chelliah  University of Technology
Suzanne Benn  Macquarie University

The Impact of Initial Public Offering (Ipo) on The Performance of Enterprises in Vietnam
Ron Chuen Yeh  Meiho Institute of Technology
Tu Uyen Tran  Meiho Institute of Technology
Pansy Chung  Meiho Institute of Technology
Shih-Jung Chen  Meiho Institute of Technology
Tse-Chih Hsia  Ling-Tung University

Optimal Multi-Mode Multi-Type Resources Allocation Policy for Construction Project
Hsian-Jong Hsiau  National Yunlin University of Science and Technology
Chun-Wei R.Lin  National Yunlin University of Science and Technology

Strategic Information Requirements Elicitation: A Normative Model of Information Domains and Information Types
Gianmario Motta  University of Pavia
Giovanni Pignatelli  University of Pavia

New Direction for Taiwan Dual-System Education Research
Shu-Ju Kuan  National Taiwan Normal University
Chi-Ching Chang  National Taiwan Normal University
Dan-Pai Feng  National Taiwan Normal University
### Session [B5]  
**10:20 – 12:00**  
**Vanda I**  
**Organization Behavior, Human Resource Management**  
**Session Chair:** Arménio Rego  
**Universidade De Aveiro**

#### They Need to be Different, They Feel Happier in Authenticzotic Climates
- **Arménio Rego**  
  Universidade De Aveiro  
- **Miguel Pina e Cunha**  
  Universidade Nova De Lisboa

#### Industrial Relations and Globalisation: Managers’ views towards unions in Mauritius
- **Anita a Ramgutty-Wong**  
  University of Mauritius

#### Perception of Organizational Politics Moderates the Relationship between Ocb and Turnover Intention
- **Cheng-Wei Chen**  
  National Changhua University of Education  
- **Yu-Chen Wei**  
  National Changhua University of Education

#### The Grey Relational Analysis on University Enrollment Rates Against Students English & Mathematics Study Achievements
- **Fuh-Yuh Ju**  
  National Overseas Chinese Experimental Senior High School  
- **Hua-Jen Yu**  
  National Taiwan Normal University  
- **Dan-Pai Feng**  
  National Taiwan Normal University

#### Inquiring Core Competence for Workers within Innovation Economy Era in Taiwan
- **Ru-Ping Hu**  
  National Taiwan Normal University  
- **Jun-Jen Liao**  
  National Taiwan Normal University

#### Comparing the Small and Medium Size Enterprises Leaded-in E-Learning
- **Yih-Cheamg Shiue**  
  National Central University  
- **Yi-Hsuan Lee**  
  National Central University  
- **Yi-Chuan Hsieh**  
  Ching-Yu University
A Study on the Demilitarization of the Military Manpower Resource Requirement Based on Confidence-Building Measures
Chih-Hsing Chao National Yunlin University of Science & Technology
Cheng-Fang Hung National Yunlin University of Science & Technology
Cheng-Tao Yu National Yunlin University of Science & Technology

A Study on Industry-Academy Cooperation for Insurance Industry Models in Taiwan: Take the Insurance Related Departments of Technological and Vocational Institutes as an Example
Lun-Hao Lin Takming University of Science and Technology
Shu-Hui Lai Takming University of Science and Technology

Application of Data Mining Models in the Diagnosis of Acute Renal Failure
Cheng-Min Chao National Yunlin University of Science & Technology
Cheng-Tao Yu National Yunlin University of Science & Technology
Bor-Wen Cheng National Yunlin University of Science & Technology

Computer-Related Scenario: An Ethical Assessment of Computer Ethics
Maslin Masrom University Technology Malaysia
Zuraini Ismail University Technology Malaysia
Ramlah Hussein International Islamic University Malaysia
Norshidah Mohamed International Islamic University Malaysia

Factors Influencing The Credit Card Default: An Empirical Analysis
Dyah Nirmalawati Taurusianingsih Asian Banking Finance and Informatics Institute Perbanas
Marina Desiana Pratiwi Asian Banking Finance and Informatics Institute Perbanas

The Effect of Communication Technology on the Relationship between Organizational Environment and Organizational Structure: Study in Banking Industry
Ria Nelly Sari University of Riau
Rita Anugerah University of Riau
Rika Andriyani University of Riau
Tuesday, July 7, 2009

Session [C1] 13:20 – 15:00  Cattleya I
Accounting and Finance
Session Chair: Srinivas Gumparthi  SSN School of Management

Yew Hua Ling Lynn  Curtin University of Technology
Chai Lee Goi  Curtin University of Technology

How to Evaluate Credit Risk of An SME – Application of Structural Model
Chao-Hsien Sung  National Sun Yat-sen University
Chung-Jian Huang  National Sun Yat-sen University
Wen-Tao Lee  National Sun Yat-sen University
Chin-Ming Chen  National Kaohsiung First University of Science and Technology

The Performance Persistence and Simulated Returns of Malaysian Mutual Funds
Ming-Ming Lai  Multimedia University
Siok-Hwa Lau  Multimedia University

Risk Management Framework for ITES Organizations
Srinivas Gumparthi  SSN School of Management
V Manickavasagam  Alagappa University

The Performance for Executive Stock Options Based on Stochastic Interest Rates
Mei-Yueh Huang  Lunghwa University of Science and Technology
Sing-Ying Fang  National Kaohsiung First University of Science and Technology
Wei-Ting Chang  National Kaohsiung First University of Science and Technology
Jun-Biao Lin  National Kaohsiung First University of Science and Technology
Session [C2] 13:20 – 15:00 Aranda I
Management Information Systems
Session Chair: Yu-Chung Hung National Chung Cheng University

The Role of Trust and Subjective Norm in Customer Loyalty: A Perspective Through A Modified Delone and Mclean Model
Chih Chin Yang Kainan University
Szu Yin Chen Kainan University

Further Evidence of the Performance Contrast between Male and Female Firms in MSMEs in the Lao PDR
Sengaloun Inmyxai Hiroshima University
Yoshi Takahashi Hiroshima University

A Comparative Study of Factors Affecting Erp Implementation between Taiwan and Mainland China: A Case Study of the W Company
Yu-Chung Hung National Chung Cheng University
Hui-Ching Yang National Chung Cheng University

Hsin-Chih Kuo I-Shou University
Chi-Hsing Tseng National Pingtung Institute of Commerce

Integrating Mobile Payments with Stored Value Cards: Securing the User Identities and Merchant Authentications
Sue-Chen Hsueh Chaoyang University of Technology
Wei-Sheng Wang Chaoyang University of Technology
Shao-Wei Chen Chaoyang University of Technology
Ming-Yen Lin Feng Chia University

A Secure and Lightweight Mobile Coupon System Using QR Code for Mobile Tagging
Sue-Chen Hsueh Chaoyang University of Technology
Shao-Wei Chen Chaoyang University of Technology
Wei-Sheng Wang Chaoyang University of Technology
Ming-Yen Lin Feng Chia University
Color Image Segmentation for Apple Grading
Chu-Hui Lee  
Meng-Ting Liu  
Chaoyang University of Technology

‘Flexible Specialization’ Revisited: A Case Study of Denim Jeans Production in a Japanese Industrial District
Daiji Fujii  
Okayama University

Shortage of ICT Skills: Hype or Reality?
Mehdi Asgarkhani  
Christchurch Polytechnic Institute of Technology

Converging Linear Particle Swarm Optimization and Intelligent Genetic Algorithm for a Simple Multi-echelon Distribution and Multi-product Inventory Control in a Supply Chain Model
Chung-Chang Lien  
Chie-Bein Chen  
Leader University  
Takming College

Jameel Qazi  
Saima Sayyed  
King Fahd University of Petroleum and Minerals  
Shaheed Zulfikar Ali Bhutto Institute of Science and Technology
Session [C4] 13:20 – 15:00 Aranda III
Strategy
Session Chair: Kin Bee Tay
Behn Meyer Specialty Chemicals LLP

Transnational Strategy of Australian Service Firms: Resource Management for Foreign Expansion
Starboard Yeung
University of Technology
John Chelliah
University of Technology

Study on Exploring Possibility Strategies on Cultivate Vocational Students’ Technological Creativity
Wen-Chen Huang
Nei-Hu Vocational High School
Yu-Hsi Yuan
Taiwan Normal University
Ming-Hsiung Wu
Taiwan Normal University
Dan-Pai Fong
Taiwan Normal University
Yu-Jui Huang
Taipei Municipal University of Education

Study on the Strategies for Vocational Senior High Schools Smart Growth While Market Demand Change
Han-Jau Niu
National Taiwan Normal University
Wei-Hsien Huang
National Hsin Chu Senior Industrial Vocational School
Dan-Pai Fong
National Taiwan Normal University

Improvement of Service Quality for Container Terminals
Wen-Kai Kevin Hsu
National Kaohsiung Marine University
Show-Hui Sheree Haung
Shu-Te University
Chen-Lung Hsieh
Yang-Ming Marine Transport Corp.
Yi-Yin Huang
National Kaohsiung Marine University

Disintermediation of Traditional Chemical Intermediary Roles in the Electronic Business-to-Business (e-B2B) Exchange World
Kin Bee Tay
Behn Meyer Specialty Chemicals LLP
How Happiness Mediates the Relationship between Perceptions of Organizational Virtuousness and Affective Commitment

Arménio Rego  
Universidade de Aveiro

Neuza Ribeiro  
Instituto Politecnico de Leiria

Miguel Pina e Cunha  
Universidade Nova de Lisboa

Jorge Correia Jesuino  
Instituto Superior de Ciencias do Trabalho e da Empresa

The Job Characteristic Model – Confirmatory Factor Analysis by Taiwan Samples

Yu-Hsi Yuan  
Taiwan Normal University

Wen-Fei Chen  
Taiwan Normal University

Wen-Chen Huang  
Nei-Hu Vocational High School

Min-Hsiung Wu  
Taiwan Normal University

Dan-Pai Feng  
Taiwan Normal University

Communication Styles in China-based Taiwanese Companies

Shir-Tau Tsai  
National Taiwan Normal University

Jian-Liang Lin  
Powerchip Semiconductor Corp.

Leadership Styles in Context of Institution of Higher Education in Malaysia

Voon Mung Ling  
Swinburne University of Technology

Lo May Chiun  
Universiti Malaysia Sarawak

Ngui Kwang Sing  
Swinburne University of Technology

Songan Peter  
Universiti Malaysia Sarawak

Application of Grey System Theory to Predicting Taiwan’s Population Birth Number in 2009

Harrison Hua-Jen Yu  
National Taiwan Normal University

Fuh-Yuh Ju  
National Taiwan Normal University

Dan-Pai Feng  
National Taiwan Normal University
The Relationship between Selected Malaysian Commodity Prices and World Crude Oil Prices: An Ardl Approach
Abdul Rahim Abdul Samad  Universiti Putra Malaysia
Zariyawati Mohd Ashhari  Universiti Putra Malaysia
Mohd Shahwahid Hj. Othman  Universiti Putra Malaysia

Life Education Based on Game Learning Strategy for Vocational Education Students in Taiwan
Chuang Chien-Pen  National Taiwan Normal University
Hsieh Neien-Tzu  National Taiwan Normal University
Huang Yi-Jeng  National Taiwan Normal University

A Fuzzy Similarity Measure for Fuzzy Time Series
Yi Chung Cheng  Tainan University of Technology
Chih Chuan Chen  Diwan College of Management
Pei Chih Chen  Tainan University of Technology
Sheng Tun Li  National Cheng Kung University

China’s Evolving Labour Contract System
Susan Leung  Hong Kong Polytechnic University
Margaret Liddle-Kwan  Hong Kong Polytechnic University

Design and Implementation of a Location-Based Messaging System
Patrick S. Chen  Tatung University
Janus Hsu  Tatung University

Leadership Personality Traits and Satisfaction, Effectiveness and Productivity
Supaporn Puvarattanakul  Royal Melbourne Institute of Technology University
Nuttawuth Muenjohn  Royal Melbourne Institute of Technology University
Tuesday, July 7, 2009

Session [D1] 15:20 – 17:00  Cattleya I

Accounting and Finance
Session Chair: Stuart Garner  Edith Cowan University

The Relationships between the Corruption and Pollution on Corruption Regimes
Shu-Chen Chang  National Formosa University
Teng-Yu Chang  National Formosa University

Testing for the Trade-Investment Nexus Hypothesis
Jwu-Rung Lin  Tunghai University
Chen-Jui Huang  Tunghai University
Jung-Ming Lee  Tunghai University

The Use of Software-As-A-Service to Support the Personal Knowledge Management of Students
Stuart Garner  Edith Cowan University

Market Discipline and Depositor Behaviour in Emerging Markets
Bana Musa Abuzayed  The German Jordanian University
Nedal Ahmed Al-Fayoumi  The University of Jordan
Philip Molyneux  Bangor University

Ownership structure and Earnings Management in Emerging Markets: the Case of Jordan
Nedal Ahmed Al-Fayoumi  University of Jordan
Bana Musa Abuzayed  The German Jordanian University
David D. Alexander  University of Birmingham

Analysis of Investment Holding-Period, Return, and Risk
A Dewantoro Marsono  Asian Banking Finance and Informatic Institute Perbanas
Jenny E V Sinaga  Asian Banking Finance and Informatic Institute Perbanas
Session [D2] 15:20 – 17:00  Aranda I
Operation Management and Industrial Engineering
Session Chair: Hongtao Zhang  Hong Kong University of Science and Technology

A Pso-Based Algorithm for Two-Machine No-Wait Flowshop Scheduling with Setup Time
Cheng Dar Liou  National Formosa University
Yi Chih Hsieh  National Formosa University

Strategically Sharing Demand Information in Competing Channels
Hongtao Zhang  Hong Kong University of Science and Technology

The Influence of Web Site Content in Organizational Attraction: The Moderating Role of Organizational Brand Image
Chien-Cheng Chen  National Taipei University of Technology
Hao-Wei Lin  National Taipei University of Technology
Chang-Ming Chen  National Taipei University of Technology

The Effect of Employee Influence Tactics and Positive Emotional Display on Customers’ Purchase Intention: The Moderating Role of Brand Image
Chien-Cheng Chen  National Taipei University of Technology
Po-Fu Chen  National Taipei University of Technology
Tzu-Wei Wang  National Taipei University of Technology

Popularizing Needs Analysis of Foreign Students Learning Chinese Ways in Foreign Language Teaching
Chen Shin Chien  National Taiwan Normal University
Chin Ching Su  National Taiwan Normal University
Session [D3] 15:20 – 17:00  Aranda II
Marketing
Session Chair: Jameel Qazi  King Fahd University of Petroleum and Minerals

Advertising of Green Marketing: Influences of Guilt Appeals and Issue Proximity
Chun-Tuan Chang  National Sun Yat-Sen University
Siang-Min Wu  National University of Kaohsiung

A Probe into the Concerted Textbook Screening/Selection Policy in Cities/Counties in Taiwan upon the Textbook Markets
Wan-Fei Chen  Taiwan Normal University
Yu-Hsi Yuan  Taiwan Normal University
Dan-Pai Fong  Taiwan Normal University
Chien-Yun Dai  Taiwan Normal University

A Robust Sales Forecasting Model Based on Artificial Neural Networks and Genetic Algorithms
Chin-Chun Wu  I-Shou university
Chun-Yi Nien  I-Shou university

The Image of Bangkok as a Fashion City
Kanlaya Vanichbuncha  Chulalongkorn University

Fit Perceptions as Mediators between Recruiter Impression Management Behavior and Organizational Attraction
Chien-Cheng Chen  National Taipei University of Technology
Ching-Tzu Chen  National Taipei University of Technology
Yi-Ying Hsu  National Taipei University of Technology
Session [D4] 15:20 – 17:00  
Aranda III  
Strategy  
Session Chair: Keiichi Yamada  
Nakamura Gakuen University

The Social Network of MNC’s Subsidiary: An Integrated Approach of Institution and Transaction Cost  
Chi-Hsing Tseng  
National Pingtung Institution of Commerce  
Hsin-Chih Kuo  
I-Shou University

The Mediating Role of Combinative Capabilities in Strategy-Learning Relationship: The Case of Manufacturing Firms in Malaysia  
Nor Liza Abdullah  
Universiti Kebangsaan Malaysia  
Rosmah Mat Isa  
Universiti Kebangsaan Malaysia

Overcoming Global Giants in the Local Market: Jollibee’s Competitive Strategies Against Mcdonald’s  
Keiichi Yamada  
Nakamura Gakuen University

Comparisons and Analysis of Investments in Human Resources and in Education Investments between Taiwan and Korea  
Wei-Hsien Huang  
National Taiwan Normal University  
How-Gao Hsu  
National Taiwan Normal University  
Han-Jau Niu  
National Taiwan Normal University

Test of a Mediating Model Linking Employee Affective Display and Purchase Intention  
Chien-Cheng Chen  
National Taipei University of Technology  
Wen-Chun Tang  
National Taipei University of Technology  
I-An Chen  
National Taipei University of Technology
<table>
<thead>
<tr>
<th>Session Chair</th>
<th>University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Michael Steiner</td>
<td>University of Graz</td>
</tr>
<tr>
<td>Christian Hartmann</td>
<td>Joanneum Research</td>
</tr>
<tr>
<td>Michael Ploder</td>
<td>Joanneum Research</td>
</tr>
</tbody>
</table>

### Technological Capability and Firm Performance - Moderate Effect of Overseas R&D Activities
- **Author:** Wen-Bin Chuang  
  **Affiliation:** National Chi-Nan University

### Business Strategies for Innovation and Knowledge Management: A Case Study Based Institutional Approach
- **Authors:** Michael Steiner, Christian Hartmann, Michael Ploder  
  **Affiliations:** University of Graz, Joanneum Research, Joanneum Research

### A Test of the Effects of Group Affective Tone on Group-Level Organizational Citizenship Behavior and Group Performance
- **Authors:** Chien-Cheng Chen, Shin-Yu Lai, Ya-Yun Cheng  
  **Affiliations:** National Taipei University of Technology

### A Case Study of Contract Workers and Turnover Intentions in Taiwan
- **Authors:** Shun-Yu Chen, Li-Ju Chen  
  **Affiliations:** Chang Jung Christian University, Far East University

### Industrial Strategies of Economic Development in India
- **Author:** Gajendra Singh  
  **Affiliation:** Hemwati Nandan Bahuguna Garhwal University
Session [D6] 15:20 – 17:00  
Vanda II  
Technology and Innovation Management  
Session Chair: Ron Johnson  
North Dakota State University  

Inter-Organizational Relationship, Supplier Knowledge Integration and New Product Development Performance  
Yen-Tsung Huang  
Tunghai University  
Chen-Bo Hsu  
Tunghai University  

Using the DEA and AHP Methods on the Optimal Selection of IT Strategic Alliance Partner  
Wen-Lun Tseng  
Kainan University  
Chih-Chin Yang  
Kainan University  
Ding-San Wang  
Kainan University  

Development of Web-Technologies in China: A Preliminary Study of Chinese Online Behavior  
Mehdi Asgarkhani  
Christchurch Polytechnic Institute of Technology  
Jun Wan  
Christchurch Polytechnic Institute of Technology  

Effective Academic Resources Planning (ARP)  
Ying-Bang Chen  
California State University  
Matthew Yen  
California State University  

The Innovative Capacity and Supply Chain Performance--The Supply Chain Partners’ Knowledge Creating and Relationship between Partnership as Mediating Variables  
Li-Fang Sun  
Ming Chi University of Technology
Wednesday, July 8, 2009

Session [E1] 08:20 – 10:00 Cattleya I
Accounting and Finance
Session Chair: Deron Liang National Central University

Investors’ Reaction to Promotion Announcements and Accounting-based Surprise Measurement - An Empirical Study in Singapore
Branson Kwok Chi Hing Raffles University
Patricia Chew Yee Peng SIM University

The Audit Role in Road Transport Public Private Partnerships
Judith Anne Kamnikar Auburn University Montgomery
Edward Gerald Kamnikar Troy University Montgomery
Keren Hill Deal Auburn University Montgomery

Does the Performance of Non-Audit Services by Auditors Impair Independence? Evidence from Firms Post-Service Performance
Thomas Lau The Hong Kong Polytechnic University
Yaw Mensah Rutgers University

Corporate Governance and the Cost of Capital: Review of the Empirical
Zulkufly Ramly University of Malaya
Session [E2]  08:20 – 10:00  Aranda I  
Management Information Systems  
Session Chair: Chang-Yang Lin  Eastern Kentucky University

Hypermedia Content Automata in a Web Infrastructure  
Chang-Yang Lin  Eastern Kentucky University

Establishing an Orchid Management Information System and Analysis of Use Intention  
Ting-Sheng Weng  National Chiayi University  
Tsai-Mu Shen  National Chiayi University  
Tsung-Chih Chiou  National Chiayi University  
Shiou-Ying Chen  National Chiayi University

Optimization of Resources in Petroleum Industry by the Use of New Information Technology  
Stuti Lal  Sitapur Shiksha Sansthan

Using Simulated Annealing Algorithm in the Development of an RFID-Based Intelligent School Equipment Management System  
Jui-Jung Liu  Kainan University  
Yu-Cheng Lin  Kainan University  
Ming-En Hsieh  Kainan University  
Shin-Jia Chen  Kainan University
### Session [E3] 08:20 – 10:00  Aranda II

**Operation Management, Industrial Engineering**  
Session Chair: Maghsud Solimanpur  
Urmia University

<table>
<thead>
<tr>
<th>Title</th>
<th>Authors</th>
</tr>
</thead>
</table>
| **Study on the Preference of Passengers in Choosing Direct Flights from Taiwan to China** | Chia-Chuan Chow, Kainan University  
Shiaw-Wuu Perng, Kainan University  
Liang-Fu Wang, Kainan University |
| **A Study of Internet Usage Behaviour Among Students in Higher Education** | Sai Keong Chan, University of Malaya |
| **Goal Programming for Utility Functions** | Ching-Ter Chang, Chang Gung University |
| **Evaluating Optimization Strategy in Chiller Energy Saving by Using Analytic Hierarchy Process** | Che-Wei Chang, Yuanpei University  
Cheng-Ru Wu, Yuanpei University  
Chiu-Chin Chen, Yuanpei University |
| **Multi-Objective Cell Formation and Production Planning in Dynamic Virtual Cellular Manufacturing System** | Maghsud Solimanpur, Urmia University  
Iraj Mahdavi, Mazandaran University of Science and Technology  
Amin Aalaei, Mazandaran University of Science and Technology  
Mohammad Mahdi Paydar, Mazandaran University of Science and Technology |
Work-Family Interface: The Relationship Between Work-Family and Religious Support and its Influence on Job, Family and Life Satisfaction
Adriel Sim Khoon Seng  
Curtin University of Technology Sarawak Campus  
Sopian B. Bujang  
University Malaysia Sarawak  
Rusli Ahmad  
University Malaysia Sarawak

A Study of the Relationship among Individual Career Plan, Organizational Supporting, Overseas Adaption situation, and Work Performance-A Case Study of Working and Travel Taiwanese Students of a Resort Hotel in USA
Chien Yu  
National Taiwan Normal University  
Chin-Cheh Yu  
National Taiwan Normal University  
Hui-Yu Yen  
National Taiwan Normal University

A Study on the Relationship between Burnout and Work Attitude-An Example of the Service Staffs in Tien-Wei Highway Garden, Taiwan
Chien Yu  
National Taiwan Normal University  
Chin-Cheh Yu  
National Taiwan Normal University  
Hui-Yu Yen  
National Taiwan Normal University

Human Resource Issues in the Malaysian Multimedia Super Corridor: Towards A Knowledge Based Society?
Peter Keith Ross  
Griffith University  
Yunus Ali  
Monash University
Session [E5]  08:20 – 10:00  Vanda I

Other Articles

Session Chair: Ying Sai  Loyola Marymount University

Does Governance Matter? The Case for Tourism
Thomas Sing Chiu Lau  The Hong Kong Polytechnic University
Bharat R Hazari  City University of Hong Kong

Designing A Fair-Exchange Protocol for Computational Resource Transactions in Grid Computing
Shi-Jen Lin  National Central University
Ding-Chyu Liu  National Central University
Kai-Yao Shih  National Central University
Chun Wei Hsu  National Central University

Applying RFID to Requirements Analysis Framework in Pharmacy Supply Chain Using Business Patterns Approach
Ron-Lon Tasi  Chang Gung University
Huang-Mu Chen  Chang Gung University
Cherng-Min Ma  Ming Chi University of Technology

The Effects of Traveler’s Blogs on the Behavioral Intention to Visit a Tourism Destination
Yu Chen Chen  Soochow University
Rong-An Shang  Soochow University
Ming-Jing Lee  Soochow University

Database Risk Management in Digital Mapmaking Industry
Rob Chapman  Loyola Marymount University
Ying Sai  Loyola Marymount University
Wednesday, July 8, 2009

Session [F1] 10:20 – 12:00 Cattleya I
Accounting and Finance
Session Chair: Ya Ping Yin University of Hertfordshire Business School

The Effect of Revision on the Statement of Financial Accounting Standard No.7: Evidence from Equity Agency Costs of Taiwanese MNCs
Yi-Chein Chiang Feng Chia University
Hsin-Chiu Huang Feng Chia University

Progress Billing Method of Accounting for Long-Term Construction Contracts
Mathew Thomas Alappatt Curtin University of Technology
Junaid M Sheikh Curtin University of Technology
Anbalagan Krishnan Curtin University of Technology

A Panel Study of Banking Efficiency Across Chinese Provinces
Ya Ping Yin University of Hertfordshire Business School
Jianlu Shang University of Hertfordshire Business School
Mick Broadbent University of Hertfordshire Business School

Do Corporate Governance, Independent Boards & Auditors Affect Market and Financial Performance: An Application to Istanbul Stock Exchange
Ali Kucukcolak Istanbul Stock Exchange
Levent Özer Istanbul Stock Exchange

Prominent Framing Effects in Investment Decisions in the Rejection Context Versus in Typical Selection Tasks
Wen-Bin Chiou National Sun Yat-Sen University
Pi-Yueh Cheng Tainan University of Technology
Chao-Chin Yang National Kaohsiung Hospitality College
Session [F2] 10:20 – 12:00  
**Aranda I**

Management Information Systems

Session Chair: H. Keith Edwards  
University of Hawaii – Hilo

---

**A Study on an Integrated Knowledge Management System During Processes of New Product Development**  
Chihcheng Kevin Hsu  
National Central University  
Henry Wang  
National Central University  
Yung-Chung Tsao  
National Central University  
Yin-Te Tsai  
National Central University

**Embracing Organizational Innovation from Implementing Enterprise Resource Planning Systems**  
Ta-Chung Ying  
Minghsin University of Science and Technology

**Using Communication Patterns in Software Engineering Projects to Predict Project Success**  
H. Keith Edwards  
University of Hawaii - Hilo

**Using Data Mining to Identify Companies with Internal Control Material Weaknesses**  
John J. Cheh  
The University of Akron  
Il-Woon Kim  
The University of Akron  
Chris Moon  
GfK Marketing Service Korea Ltd
Customer Co-Design and Flow Experience of Customization Product Producing Process in Computer Mediated Environments
Wei-Ping Pu, National Cheng Kung University
Kuo-Hsiang Chen, National Cheng Kung University
Meng-Dar Shieh, National Cheng Kung University
Hsiang-Ming Fang, Providence University

Customer Retention: With Special Reference to Telecommunication Industry in Sri Lanka
Kapila Ariyadarshana Silva, Lanka Com (Pvt) Ltd.
Saman Tilakasiri Yapa, University of Sri Jayewardenepura

The Study of Function's Choice of the Electronic Book Reader
Jui-Hsiang Hsu, Chung Yuan Christian University
Horng-Der Leu, Chung Yuan Christian University
Chin-Ning Chu, Chung Yuan Christian University

Integrated Marketing Communications: Perception of Young Consumers
Chai Lee Goi, Curtin University of Technology

The Influence of Demographics on the Consumer Intention of Adopting Mobile Value-Added Services
Wan-Ying Lin, TamKang University
Cheng-Yu Lai, National ChengChi University
Strategic Design Function and Non-Throw-Away Balance-Cost Model in the Product Design Stage
Chun-Ying Shen  Ching Yun University
Shuo-Yan Chou  Taiwan University of Technology and Science
Kuo-Yan Wang  Global Advance Tech. Ltd

The Study of The Impact on Research and Development Strategies for Competitive Advantage - An Example of Taiwan’s Semiconductor Factory
Ming-Lang Wang  Chung Hua University
Kang-Wei Wang  Chung Hua University

Information Technology in Developing Business Models of Export at Mazandaran Province in Iran
Iraj Mahdavi  Mazandaran University of Science and Technology
Mohsen Kakouei  Mazandaran Trade Organization
Hamed Fazlollahtabar  Mazandaran University of Science and Technology
Nezam Mahdavi-Amiri  Sharif University of Technology
Shima Mohebbi  Khajeh Nasir Toosi University of Technology

A Study of the Relationship Between Organizational Change Perceptions and Turnover Intention in the Financial Industry—The Mediating Effects of Job Satisfaction and Job Stress
Nan-Hong Lin  Tatung University
Yu-Han Chiang  Tatung University

Academic Excellence as Selection Criteria Among Selected Malaysian Employers
Junaidah Hashim  International Islamic University Malaysia
Session [F5] 10:20 – 12:00 Vanda I
Organization Behavior and Human Resource Management
Session Chair: Ting-Sheng Weng National Chiayi University

Self-Determination and Expertise Knowledge Transfer
Ali Yakhlef Stockholm University School of Business
Laurent Sie École Supérieure de Commerce de Pau

Design and Implementation of SOA-Driven Campus Email Service
Heng-Li Yang National Chengchi University
August F. Y. Chao National Chengchi University

Exploring the Service Profit Chain Concept for the Public Sector
Ainan Mohd Yusoff Rubber Industry Smallholder Development Authority

A Comparative Study of Small and Medium Enterprises Development in Taiwan—Case Study of Three Companies
Dar Chin Rau Lunghwa University of Science and Technology
Pei Yu Chang Lunghwa University of Science and Technology
Chei Yi Wei Lunghwa University of Science and Technology
Cheng Wei Huang Lunghwa University of Science and Technology
### Wednesday, July 8, 2009

<table>
<thead>
<tr>
<th>Session [G1]</th>
<th>13:20 – 15:00</th>
<th>Cattleya I</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Accounting and Finance</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Session Chair:</strong> Joon Ho Hwang</td>
<td>Korea University</td>
<td></td>
</tr>
</tbody>
</table>

#### Are Private Benefits Bad? Evidence From Operating Performance Following Block Trades

Joon Ho Hwang  
Korea University

#### Do Audit Opinions Affect GO Bond Ratings

<table>
<thead>
<tr>
<th>Name</th>
<th>Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Edward Gerald Kamnikar</td>
<td>Troy University Montgomery</td>
</tr>
<tr>
<td>Judith Anne Kamnikar</td>
<td>Auburn University Montgomery</td>
</tr>
<tr>
<td>Keren Hill Deal</td>
<td>Auburn University Montgomery</td>
</tr>
<tr>
<td>Kevin S. Osborne</td>
<td>Auburn University Montgomery</td>
</tr>
</tbody>
</table>

#### Do Biotech Firms Have Poorer Disclosure Practices? An ASX Enforcement Perspective

<table>
<thead>
<tr>
<th>Name</th>
<th>Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grace C Hsu</td>
<td>University of Queensland</td>
</tr>
<tr>
<td>Annabelle X. Ouyang</td>
<td>University of Queensland</td>
</tr>
</tbody>
</table>

#### Religiosity and Usefulness of Islamic Corporate Reports (ICRs)

<table>
<thead>
<tr>
<th>Name</th>
<th>Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rusnah Muhamad</td>
<td>University Malaya</td>
</tr>
</tbody>
</table>

#### Report Evaluation Model for Analysts in Mutual Fund Companies

<table>
<thead>
<tr>
<th>Name</th>
<th>Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hsin-Yuan Chang</td>
<td>Takming University of Science and Technology</td>
</tr>
<tr>
<td>Yu Ching Ho</td>
<td>Dahan Institute of Technology</td>
</tr>
</tbody>
</table>
Implementation Status and Review of the Taiwan-Germany Elite Program in Taiwan
Chin Ching Su  National Taiwan Normal University
Chen Shin Chien  National Taiwan Normal University
Shiu Te Sung  National Taiwan Normal University

A Study on the Relationships between the Cognition of Knowledge Management and the Knowledge Management Enabler Activities: A Regional Hospital
Ying-Ying Chang  Yuanpei University
Pi-Fang Hsu  Shih Hsin University
Min-Hua Li  Cardinal Tien Hospital Hsin Chu Mercy Branch

The Relationship of Suicide Mortality and Unemployment Rate: A Panel Data Analysis
Pei-Ling Wen  Chung Yuan Christian University
Yueh-Chiang Lee  Chung Yuan Christian University

Significant Contribution through Triangulation Approach: Qualitative and Quantitative Research Design
Aliza Ramli  University of Technology Mara
Suzana Sulaiman  University of Technology Mara
Falconer Mitchell  University of Edinburgh
Session [G3] 13:20 – 15:00 Aranda II
Marketing
Session Chair: Jason Alexander MacVaugh University of Gloucestershire

Identifying Market Segments in Mainland Chinese Tourists’ Destination Image Perception
Chin Tsai Lin Yuanpei University
Ya Ling Huang Ming Chuan University
In Fun Lee Ming Chuan University

A Study of Placebo Effect Influenced by Advertisement Efficacy Expectation---Viewpoint on Cognitive Dissonance and Customer Satisfaction
Fu Yung Kuan National Kaohsiung First University of Science and Technology
Yin Hui Cheng National Penghu University

Trends of Massive Requirements by Internet for Researches of Market and Advertising Used as a Low-Cost Choice for Small and Medium Companies in Mexico
Marco Antonio Barajas Figueroa Universidad De Colima
Alma Ruth Rebolledo Mendoza Universidad De Colima
Susana Berenice Vidrio Baron Universidad De Colima
Orlando Luna Luna Universidad De Colima

Stand Alone Generic Skills or Embedded Skills in Modules: What does an Examination of Management Curricula Tell Us about the Classic Pedagogic Debate?
Jason Alexander MacVaugh University of Gloucestershire
Anna Jones University of London

Analytic Models To Compute The Expected Setup Time For An Operational Service System Encountering Uncertain Customer Arrivals
Ming-Hsien Yang National United University
Shu-Hsing Chung National Chiao Tung University
Ching-Kuei Kao National Chiao Tung University
A Continuous Zero Replacement Reversible Image Watermarking Method  
Chien-Chang Chen  
Li-Pang Wang  
Hsuan Chuang University

Does Ethic Orientation Matter?  The Relationship Between The Ethical Motivation of Stakeholder Management and Firm Value  
Nai-Hui Su  
Hsin-Mei Lin  
Ching-Ping Lin  
National Chung Hsing University  
National Chi Nan University  
Aletheia University

Knowledge Acquisition, Sharing, and Utilization as of a Learning Organization Characteristics  
Yuraporn Sudharatna  
Preeyanuch Apibunyopas  
Laubie Li  
Kasetsart University  
Kasetsart University  
University of South Australia

The Linking Role of Firm Competence Leveraging: Technology Orientation or Market Orientation  
Peng-Jung Lin  
Hsin-Mei Lin  
Joseph L. Y. Che  
National Chi Nan University  
National Chi Nan University  
Christ’s College and National Chi Nan University

Impact of Organization Identity (OI) on Workforce Behavioral Reactions – An Empirical Study of Insurance Agents in the Chinese Context  
Kwan-Ling Ma  
Ivan Ka-Wai Lai  
Hong Kong Polytechnic University  
Macau University of Science & Technology
Wednesday, July 8, 2009

Session [H1] 15:20 – 17:00 Cattleya I
Accounting and Finance
Session Chair: Grace Hsu University of Queensland

Threshold Co-Integration Analysis of the Relationship between Crude Oil and Gold Futures Prices
Chien-Liang Chiu Tamkang University
Yen-Hsien Lee Chung Yuan Christian University
Hao-Jang Yang Tamkang University

An Exploratory Study in Assessing Credit Risk of Selected Philippine Small and Medium Enterprises
Rene Bernabe Hapitan De La Salle University

Usage Behavior of Network Transformation: A Study of WiFi AP Migrate to Femto AP
Tsai-Yu Huang National Taipei University
Kuang-Hui Chiu National Taipei University

The Factors Influencing the Viewer Preference for Banner Advertisements
Cheng-Hsun Ho National Taipei University
Pei-Wen Yang National Taipei University
Ming-Ru Chung National Taipei University

Reengineering of Procurement Process of Public Departments from the Perspective of Transaction Costs
Ming-Chao Tsai National Taipei University
Kuang-Hui Chiu National Taipei University
Session [H2]  15:20 – 17:00  Aranda I

Others Articles

Session Chair: Suyanto  Curtin University of Technology

The Effectiveness of Monetary Policy on Real Estate Investment Trusts Market
Yen-Hsien Lee  Chung Yuan Christian University
Chien-Ming Huang  Tamkang University
Hsin-Mei Su  Tamkang University

FDI Spillovers and Technical Efficiency in Indonesian Pharmaceutical Firms
Suyanto  Curtin University of Technology

Announcement Effect Of Patent Application: Evidence From Taiwan Listed Electronics Industries
Yi-Hsien Wang  Yuanpei University
Wan-Ting Chiu  Yuanpei University
Jia-Ci Chen  Yuanpei University
Siao-Ting Yu  Yuanpei University
Yi-Hung Lin  Yuanpei University

Market Reaction to Patent Infringement Litigations On Stock Returns In Taiwan
Tsu-Pang Hsie  Aletheia University
Yi-Hsien Wang  Yuanpei University
Ya-Hui Chuang  Aletheia University
Session [H3] 15:20 – 17:00 Aranda II
Marketing
Session Chair: Neuneung Ratna Hayati Widyatama University

Internet Banking Continued Usage: A Study on Current Users
Huam Hon Tat Universiti Teknologi Malaysia
Khalil Md Nor Universiti Teknologi Malaysia
Eng Tzu Yang Universiti Tunku Abdul Rahman
Khor Jia Hney Universiti Tunku Abdul Rahman
Lim Yik Ming Universiti Tunku Abdul Rahman
Tan Li Yong Universiti Tunku Abdul Rahman

Testing Market Timing on Capital Structure in Different Market Characteristics
Yoti Lee Ching Yun University
Sheng Chu Su Ching Yun University

Comparison Analysis of Financial Performance on Shariah Banking (Case Study in Indonesia and Malaysia)
Neuneung Ratna Hayati Widyatama University
Tanti Irawati Muchlis Widyatama University
Farah Oktaviani Widyatama University

The Influence of Ownership Structure (Family Shares) to Value of Firm
Tanti Irawati Muchlis Widyatama University

The Exploration of Multidimensional Market Turbulence Scale in Taiwan Financial Industries
Shu-Hsien Liao Tamkang University
Da-Chian Hu Tamkang University
Wen-Jung Chang Tamkang University
Yi-Wen Lin Tamkang University
Session [H4] 15:20 – 17:00 Aranda III

Operation Management and Industrial Engineering
Session Chair: Chih-Horng Liao Ta-Hwa Institute of Technology

The Impact of Important Contextual Factors on Supply Chain Management Practices in Manufacturing Firms in Sri Lanka
Chitra Waduge Chathurani Silva University of Sri Jayewardenepura
MACS Sampath Fernando Sabaragamuwa University of Sri Lanka

Using ANP to Approach Knowledge Management Strategy in Linguistic Preferences
Ming-Lang Tseng MingDao University
Remen CW Lin Yuntech University
Bob NS Yang Yuntech University
Chih-Horng Liao Ta-Hwa Institute of Technology

Firm Characteristics, Repurchase and Liquidity
Cheung-Sum Lu Tamkang University
Jung Hui Chou Tamkang University

The Day of the Week Effect in Real Estate Investment Trusts
Chien-Liang Chiu Tamkang University
Yen-Hsien Lee Chung Yuan Christian University
Hung-Luen Ou Tamkang University

Intermediate Linkages in the Relationship between Perceived Investment in Employee Development and Employee Intent to Leave in Taiwan Hospital
Hsiu-Fon Kuo National Taipei University
Ching-I Wang National Taipei University
Kuang-Hui Chiu National Taipei University
### Session [H5]  15:20 – 17:00  
**Vanda I**  
**Organization Behavior and Human Resource Management**  
**Session Chair:** Suzana Sulaiman  
University of Technology Mara

<table>
<thead>
<tr>
<th>Title</th>
<th>Authors</th>
<th>Affiliations</th>
<th>Session Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Study on the Relationship between Achievement Motivation and Work Attitude under the Moderator of Pay Institute Perception-A Case Study of Administrative Staffs of a District Hospital in Taiwan</td>
<td>Chien Yu, Chin-Cheh Yu, Hui-Yu Yen</td>
<td>National Taiwan Normal University</td>
<td>Vanda I</td>
</tr>
<tr>
<td>Auditor’s Ethical Behavior in Audit Conflict Situation: Some Evidence on the Role of Ethical Reasoning and Sanctions on Machiavellianism</td>
<td>Thomas Lau, Monica Pheny</td>
<td>The Hong Kong Polytechnic University</td>
<td>Vanda I</td>
</tr>
<tr>
<td>The Impact of Individual Ethics on Perceived Invasions of Individual Privacy by Fraud Prevention Measures</td>
<td>Thomas Lau</td>
<td>The Hong Kong Polytechnic University</td>
<td>Vanda I</td>
</tr>
<tr>
<td>User Authentication with a Single Password in Internet Banking Where the User Has Account in Several Banks</td>
<td>Jing-Jang Hwang, Yi-Chang Hsu, Sz-Lin Chan, Cai-Shing Lyu</td>
<td>Chang Gung University</td>
<td>Vanda I</td>
</tr>
</tbody>
</table>
Exchange Rate and Monetary Fundamentals: Evidence from Malaysia and Japan
Khairizah Hj. Abas         University Malaya
Zarinah Yusof           University Malaya

Organizing the "Flexible” Organization
Sara Varlander         Stockholm University
Ebba Sjogren       Stockholm University

An Application of the RFID Technology in an Oil Refinery
Chien-Hsing Wu       Chang Gung University
Jing-Jang Hwang     Chang Gung University

The Factors Influencing the Loyalty Programs Effect in Taiwan Department Store
Chin-Hsiung Lin       National Taipei University
Jung-Chuan Lu        National Taipei University
Kuang-Hui Chiu        National Taipei University
The Impact of IT on Productivity and Non-Neutral Effects-A Semiparametric Smooth Coefficient Estimation  
Ting-Kun Liu  
Chaoyang University of Technology

Factors Influencing Lessors’ Choices on Regional Jets  
Yueh-Ling Hsu  
Kainan University  
Ting-Chun Wang  
Cabot Aviation

Using a revised importance-satisfaction model for quality improvement: The case of Taiwanese Bank industry  
Shun Hsing Chen  
Yu-Da College of Business

The Impact of Consumer Knowledge on Consumer Choice under Incomplete Information  
Pei-Hsun Wu  
National Taichung Institute of Technology

Perceived Value, Corporate Image and Customer Loyalty in The Context of Varying Levels of Length of Relationship  
Chung-Yu Wang  
Shu-Te University  
Li-Wei Wu  
Tunghi University

Web Transaction Methods Achieving Privacy and Fairness  
Shin-Yan Chiou  
Industrial Technology Research Institute  
Jun-Bin Shi  
Industrial Technology Research Institute

Economic Optimizations for a Two-Stage Imperfect Production System with Inspection, Rework, and Scrap Rate  
Yan-Chun Chen  
TungNan University  
Ya-Hui Lin  
Chin Min Institute of Technology

Debt Issues and Stock Repurchases: An Empirical Investigation  
Chun Tsen Yeh  
Chang Jung Christian University
The Relation between Employee Stock Options and Firm Performance: Taiwan Evidence
Mei-Yueh Huang  
Lunghwa University of Science and Technology
Ming-Lian Lyu  
National Kaohsiung First University of Science and Technology
Jun-Biao Lin  
National Kaohsiung First University of Science and Technology

On Channel Coordination under Revenue Sharing Contract: Can Amazon’s Fee Structure Coordinate the Channel?
Jen-Ming Chen  
National Central University
Hung-Liang Cheng  
National Central University
Mei-Chen Chien  
Vannung University

Applying Neural Network to Determine The Wip Level for Wafer Fabrication
Yu-Hsin Lin  
Ming-Hsin University of Science & Technology
Wei-Jung Shiang  
ChungYuan Christian University
Sheng-Chieh Wang  
Ming-Hsin University of Science & Technology

Decision Making in Testing Process Capability for Asymmetric Tolerances Based on Bayesian Approach
Chien-Wei Wu  
Feng Chia University
Y.C. Chang  
Ching Yun University

Implementation and Power Analysis of a Supplier Selection Method
Chien-Wei Wu  
Feng Chia University

Determinants of Service Quality on Technical Support Web Sites
Po-Young Chu  
National Chiao Tung University
Chia-Yi Chen  
National Chiao Tung University
Yu-Ling Lin  
National Chin-Yi University of Technology
Wei-Chen Wu  
National Chiao Tung University

A Study on the Decision-Making Behaviors under the Business Operating Simulation System
Yu-Ling Lin  
National Chin-Yi University of Technology
Rui-Mine Huang  
National Chin-Yi University of Technology
Sue-Mei Wang  
National Chin-Yi University of Technology
Information Systems Strategic Planning-- An Activity Theory Viewpoint
Wei-Lin Hsu Tzu Chi College of Technology
David Allen University of Leeds
Chung-Hung Tsai Tzu Chi College of Technology

Evaluation of the Median Run Length for Generally Weighted Moving Average Control Chart
Lee-Ing Tong National Chiao Tung University
Mei-Chun Su National Chiao Tung University

Series Product Design - Take Electrical Appliances of the Kitchen as an Example
Shu-Jen Hu Lughwa University of Science and Technology
Tse-Chieh Lin Lughwa University of Science and Technology
Kuo-Tung Yu Lughwa University of Science and Technology

The Performance Evaluation of the Home-Delivery Industry by Data Envelopment Analysis
Chin-Wei Liu Transworld Institute of Technology
Ching-Ti Wei Kainan University
Chen-Yu Tsai Kainan University

The Perceived Service Quality and Customer Satisfaction for Mod Telecom Service - Case of Chunghwa Telecom Northern Taiwan Area Subscribers
Ching-Ti Wei Kainan University
Wan-Chuan Hsiao Kainan University

The Development of the Leisure-Related Programs in Taiwan Higher Education
Yuh-Mei Hung Minghsin University of Ecience & Technology

Optimizing Design of Back-Propagation Networks Using a Genetic Algorithm Calibrated with the Taguchi Method
Chien-Yu Huang National Taitung Junior College
Tien-Hui Chen Far-East University
Ching-Chung Chen Yung-Ta Institute of Technology & Commerce
Ya-Ting Chang Shu-Te University
Applying Value-at-Risk to Capital Budgeting Decisions of Bot Projects
Chao-Hsien Sung National Sun Yat-Sen University
Kuang-Erh Lai National Sun Yat-Sen University
Wen-Tao Lee National Sun Yat-Sen University

Corporate Governance and Default Risk: Evidence From Taiwanese Listed Firms
Shu-Mei Chiang Lunghwa University of Science and Technology
Chin-Piao Yeh Overseas Chinese Institute of Technology
Hsin-Fu Chen Lunghwa University of Science and Technology

More Investigation of the Industry Momentum Effect in Taiwan
Ying Fen Fu Tainan University of Technology
Hai Ching Liu Southern Taiwan University of Technology
Mei Hsing Cheng Southern Taiwan University of Technology

The Study of Learning Effectiveness of E-Learning for Traditional College Students-- Case Study on Accounting Course for Business Major Students
Wan-Ju Chen National Changhua University of Education
Shu-Fen Nien National Changhua University of Education
Hong-Min Lin National Changhua University of Education

An Empirical Study on the Relationship between Firms’ Brand Value, Market Value, and Performance
Mei-Jane Teng National Chin-Yi University of Technology
Tzu-Yin Lien National Chin-Yi University of Technology
Chia-Yi Chen National Chiao-Tung University
Tien-Than Nguyen National Chin-Yi University of Technology

ISO 14001 Certification and Firm Performance: Evidence from Taiwan’s Industries
Mei-Jane Teng National Chin-Yi University of Technology
Wei-Chen Pan National Chin-Yi University of Technology
Po-Yi Ho National Chin-Yi University of Technology
Tien-Than Nguyen National Chin-Yi University of Technology
The Effects of Environment Management System (ISO14001) on Intangible Assets and Market Value
Mei-Jane Teng National Chin-Yi University of Technology
Po-Yi Ho National Chin-Yi University of Technology
Wei-Chen Pan National Chin-Yi University of Technology
Tzu-Yin Lien National Chin-Yi University of Technology

The Effects of Message Sidedness and Commercial Sponsorship on Consumers’ Evaluation towards Web Forums
Li-Shia Huang Fu-Jen Catholic University
Cheng-Wei Lin Fu-Jen Catholic University

Is Investors’ Reaction to News Related to the Market State?
Ying Fen Fu Tainan University of Technology
Hai Ching Liu Southern Taiwan University of Technology

Product Development and Distributor Support Activities in The Semiconductor Industry: A Focus Study --- Case Study of Taiwan Notebook Manufacturers
Min-Sun Wang Fu Jen Catholic University
Rong-Hwa Huang Fu Jen Catholic University
Kuo-Chi Chuang Fu Jen Catholic University

Parallel Project Scheduling with Limited Resources
Rong-Hwa Huang Fu Jen Catholic University
Chia-Wen Kang Fu Jen Catholic University
Ju-Yun Feng Fu Jen Catholic University
Yi-Yan Lin Fu Jen Catholic University
Chih-Heng Kuo Fu Jen Catholic University
Yan-Ni Li Fu Jen Catholic University
Chieh-Yu Yang Fu Jen Catholic University

Project Scheduling with Two Constrained Resources
Rong-Hwa Huang Fu Jen Catholic University
Hsiang-Lin Hsiao Fu Jen Catholic University
Szu-Han Hu Fu Jen Catholic University
Shih-Ting Syu Fu Jen Catholic University
Jung-An Ho Fu Jen Catholic University
Exploring the Team-Oriented Performance Management
Yueh-Chiang Lee  Vanung University
Melien Wu  National Chiayi University
Chen-Chieh Chang  Chung Yuan Christian University
Wen-Long Zhuang  Chung Yuan Christian University

Using Multi-Perception Approach to Evaluate the Clinical Performance of Student Nurses
H. Y. Kuo  Fu Jen Catholic University
Zhen-Guo Che  National Chiao Tung University
Z. H. Che  National Taipei University of Technology
Tzu-An Chiang  National Pingtung Institute of Commerce

Repatriation or Not Repatriation: The Role of Home Country Mentoring and Core Self-Evaluations
Melien Wu  National Chiayi University
Wen-Long Zhuang  Chung-Yuan Christian University
Yueh-Chiang Lee  Vanung University

Location Selection for Home for the Aged in Taiwan by Using Analytic Hierarchy Process
H. Y. Kuo  Fu Jen Catholic University
H. S. Wang  National Taipei University of Technology
Zhen-Guo Che  National Chiao Tung University
Z. H. Che  National Taipei University of Technology
S. T. Chou  National Taipei University of Technology

Influences of Promotion Type, Promotion Framing and Product Price Level on the Effectiveness of Sales Promotion
Chun-Tuan Chang  National Sun Yat-Sen University
Kuang-Hao Chen  National University of Kaohsiung

An Investigation on International-Mindedness of R&D Team and its Relationship to Team Innovation
Ching-Ian Hsiao  Ching-Yun University
Jia-Jyun Siao  Ching-Yun University
Core Self-Evaluations in the Military Context: Relative Effects on Job Satisfaction and Organizational Commitment
Melien Wu National Chiayi University
Wen-Long Zhuang Chung-Yuan Christian University
Shu-Lien Wen Chung-Yuan Christian University

Applying the Balanced Scorecard to Construct a Nursing Performance Measurement Model of the Surgery Intensive Care Unit in a Medical Center
Chialing Hsieh Tainan University of Technology
Weir-Sen Lin Chia-Nan University of Pharmacy and Science
Hui-Ling Chen Kaohsiung Veterans General Hospital

Evaluation of Process Capability Index for Non-Normal Distributions
Y. C. Chang Ching Yun University
Chien-Wei Wu Feng Chia University

Factors in the Choice by Students of Vocational Schools
Shu-Fen Nien National Changhua University of Education
Li-Juan Mao National Taichung Industrial High School
Wan-Ju Chen Diwan University
Hong-Min Lin National Changhua University of Education

Extending the Technology Acceptance Model to Investigate the Factors Affecting the User Satisfaction in Internet Banking
Chu-Fen Li National Formosa University

Methodical and Technological Support of the Project Portfolio and Program Management
Michael Amberg University of Erlangen-Nuremberg
Michael Lang University of Erlangen-Nuremberg
Inke Thiessen University of Erlangen-Nuremberg
Bianca Vogel University of Erlangen-Nuremberg
Bop Sandrino-Arndt Maxence Business Consulting

Encouraging IT-based Innovations by Efficient IT System Portfolio Management
Michael Amberg University of Erlangen-Nuremberg
Michael Lang University of Erlangen-Nuremberg
Constructing ETC Combined of CLR System and MIP/AAA Architecture
Her-Tyan Yeh            Southern Taiwan University
Jia-Hong Yang          Southern Taiwan University

Chun-Yang Chang       National Kaohsiung University of Applied Sciences
Shun-Chin Wu          National Kaohsiung University of Applied Sciences
Fang-Li Pan           National Kaohsiung University of Applied Sciences

Mutual Funds Performance Persistence: Using Markov Transition Probability Matrix
Wen Tao Lee            National Sun Yat-Sen University
Liang Ann Tai         National Sun Yat-Sen University
Chung Jian Huang      National Sun Yat-Sen University
Kuang Erh Lai         National Sun Yat-sen University

Online Auction Success Factors: Analysis of the Fashion Clothing Industry
Chang-Lin Yang        Fu Jen Catholic University
Tung-I Tsai           Shu-Te University

Quality Function Deployment Method for Selecting and Improving Subcontractor Execution of Foreign Direct Investment Projects
Chang-Lin Yang       Fu Jen Catholic University
Min-Sun Wuang         Fu Jen Catholic University
Rong-Hwa Huang        Fu Jen Catholic University
Kai-Len Tseng         Fu Jen Catholic University

Understanding and Predicting Job Seeker Intentions to Use Job-Search Websites: An Empirical Study
Hsiu-Fen Lin          National Taiwan Ocean University

Effect of Green Supply Chain Management Practices on Environmental Performance and Competitive Advantage
Chien-Yun Yuan       Chihlee Institute of Technology
Yu-Shan Lin          Chihlee Institute of Technology
An Empirical Investigation of Virtual Study Groups Types and Their effect on Team Performance in On-line Learning
Sang-Kon Lee Korea University of Technology & Education
Ji-Yeon Lee Inha University
Yuan-Guo Cui Korea University of Technology & Education

Coordinated Supply Chain Mechanisms for an Item with Price and Stock-Dependent Demand Subject to Fixed Lifetime and Deterioration
Liang-Tu Chen National Pingtung Institute of Commerce
Chun-Chin Wei Ching Yun University

Foreign Direct Investment and Economic Growth in Taiwan-A Dynamic Stochastic General Equilibrium(DSGE) Approach
Hsin-Fu Chen Lunghwa University of Science and Technology
Shu-Mei Chiang Lunghwa University of Science and Technology
Chun-Ju Lin National Taipei College of Business

An Integrated Middleware for Heterogeneous E-commerce Platform
Yi-Hsing Chang Southern Taiwan University
Yu-Nan Liu Southern Taiwan University

Pricing Decisions in a Two-Level Supply Chain with Horizontal and Vertical Competition
Chung-Chi Hsieh National Cheng Kung University
Cheng-Han Wu National Cheng Kung University
Chieh-Wan Chen National Cheng Kung University

Using the Technique of Importance-Performance Analysis to explore service quality in the kindergarten
Yu-juan Chen ST. Mary’s Medicine Nursing and Management College

The Influence of American Subprime Mortgage on Emerging Countries: Take BRICs’ ETFs for Instance
Kai-Chiung Peng Ching Yun University
Chia-Jung Yang Ching Yun University
Yao-Lin Hsu National Taipei University
A Case Study in the IC Final Testing Oder Selection Problem
Chun-Ying Huang  Ching Yun University
Tzu-Yun Chang  Ching Yun University
Shih-Chou Hsu  Nanya Institute of Technology

Applying Kano Model to Develop Quality Function of Information Security Product
Chun-Yang Chang  National Kaohsiung of Applied Science University
Li-Fang Pan  National Kaohsiung of Applied Science University
Shun-Chin Wu  National Kaohsiung of Applied Science University

Knowledge Management Activities
Varpu Uotila  Helsinki School of Economics

Financial Performance Evaluation For Different Level Airports In Taiwan
Rong-Tsu Wang  Vanung University

The Current Status of Students’ Internship for Special Education Programs in Vocational High Schools
Hong Min Lin  National Changhua University of Education
Wan Ju Chen  Diwan University
Shu Fen Nien  National Changhua University of Education

The Relationship between Compensation Strategy and Organizational Innovation: The Mediating Effect of Organizational Learning Capability
Ruey-Gwo Chung  HsiuPing Institute of Technology
Chieh-Ling Lo  Ming Dao University

Meta-Evolutionary Based Computation Approach For Multiple Category Signal Detector Allocation Problems
T. C. Chen  National Formosa University
P. S. You  National Chiayi University
Y. C. Hsieh  National Formosa University
Y. C. Lee  Wu Feng Institute of Technology

Knowledge Sharing by Ontologies Integration
Hei Chia Wang  National Cheng Kung University
<table>
<thead>
<tr>
<th>Title</th>
<th>Authors</th>
<th>Affiliation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expert Group Decision Technique Applied to Selection of Energy Fund Performance Evaluation</td>
<td>Hsin-Yuan Chang, Cheng-Ru Wu, Wen-Ping Wu, Li-Syuan Wu</td>
<td>Takming University of Science and Technology</td>
</tr>
<tr>
<td>A Study on Negative Binomial Inspection for Imperfect Production Systems</td>
<td>Yeu-Shiang Huang, Yen-Jun Lin</td>
<td>National Cheng Kung University</td>
</tr>
<tr>
<td>Reliable Delegation Scheme for RFID Systems</td>
<td>Narn-Yih Lee, Zong-Jhih Lin</td>
<td>Southern Taiwan University</td>
</tr>
<tr>
<td>Using the Novel Discrete Particle Swarm Optimization for Mining Breast Cancer Database</td>
<td>Wei-Chang Yeh, Wei-Wen Chang, Chuan-Wei Chiu</td>
<td>National Tsing Hua University</td>
</tr>
<tr>
<td>The Study of Global Logistics Management Design</td>
<td>Ming-Kuen Chen, Yung-Piao Yu</td>
<td>National Taipei University of Technology</td>
</tr>
<tr>
<td>The Barrier Analysis for implementing Product Service System in Enterprise</td>
<td>Tsai-Chi Kuo</td>
<td>Minghsin University of Science and Technology</td>
</tr>
<tr>
<td>A Study on the Relationship among Servant Leadership, Worker Participation and Job Satisfaction</td>
<td>Chin-Shiow Tarng, Hsin-Fu Huang</td>
<td>National Taipei University</td>
</tr>
<tr>
<td>The Drivers and Inhibitors of Adoption and Purchase Intentions for the Third-Generation Phones in Taiwan</td>
<td>Hueiju Yu, Wei-Chen Teng</td>
<td>Chinese Culture University</td>
</tr>
</tbody>
</table>
Efficient Saving Targets of Electricity and Energy for Regions in China
Yao-Chun Lee Ching Yun University

The Idea Generation of New Business in Ten Ren Tea Co.in Taiwan
Hui-Hua Ou-Yang Ching Yun University

Relationships between Employees’ Perception of Corporate Social Responsibility, Personality, Job Satisfaction, and Organizational Commitment
Tzai-Zang Lee Kun Shan University of Technology
Ming-Hong Ho National Cheng Kung University
Chien-Hsing Wu National University of Kaohsiung
Shu-Chen Kao Kun Shan University of Technology

Exploring Visitor Evaluations of Experience Quality: A Case of a Leisure Farm
Ting-Yueh Chang Southern Taiwan University

Developing a Performance Measurement System by Balanced Scorecard
Shun-Yu Chen Chang Jung Christian University
Li-Ju Chen Far East University

Robustness of the Generally Weighted Moving Average Control Chart for Attributes
Tse-Chieh Lin Lunghwa University of Science and Technology
Hsu-Hwa Chang National Taipei College of Business

Knowledge Sharing of Interorganizational Relationships: Social Capital Perspective
Jiuan-Yeu Lin Cheng Shiu University

What The Food Choice Motives Determine Consumers’ Attitudes Toward Gm Foods In Taiwan?
Mei-Fang Chen Tatung University

The Moderating Roles of NFC And Knowledge in the Impact of Message Framing on Consumer Attitudes Toward E-Tailers
Danny T Kao Shih Chien University
R&D Collaboration and Financial Performance in Taiwan
Ching-Chun Hsu National Ilan University
Wei- Shu Tai National Ilan University

Analysis and Diagnosis of Human Body Movement Efforts Based on LMA
Chao-Tsong Fangtsou National Taipei University
Wei-Shan Huang National Taipei University

Applying XML in Historical Information Extraction: Using Historical Information Management Module of Adaptive environment Information System for Example
Chao-Tsoug Fangtsou National Taipei University
Fen-Yun Chou National Taipei University

The Effect of Shareholder Ownership and Board Characteristics on the Performance of Financial Holding Company
Shu-Mei Chiang Lunghwa University of Science and Technology
Hsin-Fu Chen Lunghwa University of Science and Technology
Hui-Ping Lin Lunghwa University of Science and Technology
International Symposium on Finance and Accounting 2009

http://isfa2009.org

Sponsored by

Department of Accounting and Information Systems,
National Kaohsiung First University of Science & Technology

Department of Accounting, National Taichung Institute of Technology

International Business Academics Consortium

College of Business, National Taipei University
International Symposium on Finance and Accounting

(ISFA 2009)

Tuesday, July 07, 2009

Session [A7] 08:20 – 10:00 Cattleya II
ISFA 1---Accounting
Session Chair: Rosemary Penalosa Dinio University of Santo Tomas

An Evaluation of Selected Micro Enterprises as Means of Uplifting the Quality of Life of Low Income Families in Quezon City
Rosemary Penalosa Dinio University of Santo Tomas

Do Exchange Listing Announcements Signal the Future?
Tsai-Ling Liao Providence University
Chih-Jen Huang Providence University

Over-Investment and the Marginal Value of Cash Holdings
Tsai-Ling Liao Providence University
Chih-Jen Huang Providence University

Auditor Independence and Overconfidence
Chen-Hui Wu I-Shou University

Examination of the Deficiencies of system-based auditing Model and its replacement with the risk-based auditing model, in Iran
Valiollah Forsati Jouybari Islamic Azad University
Mehdi Abedi Islamic Azad University
Towards Knowledge Financial Statements
Ahmed A. Mohammad      Applied Science University of Jordan

The Evolving Relationship between Earnings, Dividends, and Stock Repurchases: Evidence from Taiwan
Dar- Hsin Chen      National Taipei University
Hwey-Yun Yau      National Taipei College of Business
Yi-Ping Huang      National Taipei University

Improving the Classification of the Bads from the Goods Using Event Variables and Dummy Variable Structure Technique
Abd-Razak Ahmad      University Teknologi Mara Kedah
Nicholas Wilson      University of Leeds

Equity Participation of Insurance Company in Malaysia
Rabihah Md.Sum      University Sains Islam Malaysia

An Examination of the IAS 36 “Assets Impairment” on the Valuation Models Used by Analysts Firms in U.K
Subhan Ullah      COMSATS Institute of information Technology
Muhammad Zeb      COMSATS Institute of information Technology
Anwar Khan      COMSATS Institute of information Technology
Tuesday, July 07, 2009

Session [B7] 10:20 – 12:00

ISFA 3---Finance and Management

Session Chair: Min-Lee Chan Providence University

Effect of Working Capital Management on Profitability of Firms in Malaysia
Zariyawati Mohd Ashhari University Putra Malaysia
Annuar Mad Nassir University Putra Malaysia
Abdul Rahim Abdul Samad University Putra Malaysia

Information Transparency and Earnings Management in Banking Industry
Min-Lee Chan Providence University
Cho-Min Lin Providence University
Ya-Wen Chen Providence University

Business Ethics and Law
Yi-Ping Chen Da-Yeh University

The Impacts of Relaxing Uptick Rule: Evidence from Taiwan Mid-Cap 100 Index components
Edward H. Chow National Chengchi University
Hsiao-Mei Lin National Chengchi University

Modeling Long Memory Volatility Models in Agricultural Commodity Futures Returns
Roengchai Tansuchat Maejo University
The Political Economy of Financial Development: Panel Data Evidence  
Hatra Voghouei  
University Putra Malaysia

Regime-Dependent Dynamics of the Optimal Futures Hedge: Evidence from the S&P 500 and the NASDAQ 100 Indices  
Yu-Sheng Lai  
National Chiao Tung University  
Her-Jiun Sheu  
National Chi Nan University

Return from Writing Derivative Warrants in Hong Kong Market  
Zhenxing Zeng  
Hong Kong Baptist University

Constraints to SMEs: A Rotated Factor Analysis Approach  
Mohammad Ayub Islam  
Independent University  
Mohammad Nayeem Abdullah  
Independent University  
Syed Manzur Quader  
Independent University

A Reinvestigation upon the Impact of the Gradual Liberalization of A-share Market on the Efficiency of A and B Share Prices in China  
Yang-Cheng Lu  
Ming Chuan University  
Hao Fang  
Ming Chuan University
Tuesday, July 07, 2009

Session [C7] 13:20 – 15:00  Cattleya II
ISFA 5---Finance and Market
Session Chair: Chaiwat Ninanussornkul  Chiang Mai University

Modeling the Volatility in Bond Prices in South-East Asia
Chaiwat Ninanussornkul  Chiang Mai University
Michael McAleer  National Chung Hsing University
Songsak Sriboonchitta  Chiang Mai University
Chia-Lin Chang  National Chung Hsing University

Volatility and Volatility Spillovers in Crude Oil and Precious Metals Markets
Chaiwat Ninanussornkul  Chiang Mai University
Kunsuda Nimanussornkul  Chiang Mai University
Thanes Sriwichailanphan  Chiang Mai University
Pimonpun Boonyasana  Chiang Mai University

Stealth Trading, Price Manipulation and Investors Types: Evidence from the Emerging Taiwan Equity Market
Yang-Cheng Lu  MingChuan University

Market Beta(β) and Stock Returns - An Analysis of Select Gulf Companies
Rengasamy Elango  Majan College
Dayanand Pandey  Bank Melli Iran

Day-of-the-Week Effect in the Taiwan Interbank Call Loan Market
Chin-Shan Hsieh  Kao Yuan University
Cheng-Te Chen  Far East University
Tuesday, July 07, 2009

Session [C8] 13:20 – 15:00 Cattleya III
ISFA 6---Risk and Finance
Session Chair: Michal Jelinek University of Economics in Prague

Total Complementary Edge Covering Problem Using Multi Start Tabu Search Algorithm
Ali Naimi Sadigh Amirkabir University of Technology
Marzieh Mozafari Amirkabir University of Technology

Determination of Profitability of Commissionaires in Accordance with Arm’s Length Principle
Tomas Brabenec University of Economics in Prague
Michal Jelinek University of Economics in Prague

Top executive pay and contemporaneous firm performance measure
Chii-Shyan Kuo National Tsing Hua University
Jow-Ran Chang National Tsing Hua University

The Impact of Yield Curve Movements on Returns on Equities of Taiwanese Financial Institutions
Chien Yun Chang Hsuping Institute of Technology
Jian-Hsin Chou Hsuping Institute of Technology
Zhen-Yu Chen National Kaohsiung First University of Science and Technology

Investment Strategy of Mean Reversion in P/E Ratios and the Error Correction Process: Evidence from Taiwan
Shang-Chi Gong Fu Jen Catholic University
Yan-Ting Lin Fu Jen Catholic University
Sou-shan Wu Chang Gung University
Tsung-Pei Lee Fu Jen Catholic University
Tuesday, July 07, 2009

Session [D7] 15:20 – 16:50 Cattleya II

ISFA 7---Accounting and Market

Session Chair: Erwin Saraswati Brawijaya University

Problems in Financial Reporting: The Analysis of Quality of Disclosure and the Measurement System of the Traditional Accounting
Abdul Ghofar Brawijaya University
Erwin Saraswati Brawijaya University

Return Reversals and Momentum: A Complementary Rhythm in Taiwan
Hsiao-Peng Fu Providence University

Director Quality and Firm Performance--- A Resource Dependence Perspectives
Tsui Jung Lin Chinese Culture University
Chi Ming Ho Southern Taiwan University of Technology

Nonlinear Behavior in Real Exchange Rates: Evidence from the East Asian Countries
Ahmad Zubaidi Baharumshah University Putra Malaysia
Venus Khim-Sen Liew University Malaysia Sabah

Heaping in Reported Earnings: Evidence from Monthly Financial Reports of Taiwanese Firms
Fengyi Lin National Taipei University of Technology
Liming Guan University of Hawaii at Manoa
Wenchang Fang National Taipei University
Tuesday, July 07, 2009

Session [D8] 15:20 – 16:50  Cattleya III
ISFA 8---Finance and Strategic
Session Chair: Petr Polak  VŠB – Technical University of Ostrava

Location Criteria for Establishing the Treasury Centres in South East Asia
Petr Polak  VŠB – Technical University of Ostrava
Rady Roswanddy Roslan  Swinburne University of Technology

Country Development and Growth--An Exploration of Major Economic Indicators for Selected Countries and Identify Country Development Strategy
Woo Kok Hoong  University of Malaya
Mohd Nazari Ismail  University of Malaya
Rubi Binti Ahmad Ahmad  University of Malaya

Stealth Trading, Price Manipulation and Investors Types: Evidence from the Emerging Taiwan Equity Market
Her-Jiun Sheu  National Chi Nan University
Yu-Chen Wei  National Chiao Tung University

Financial Transparency and Stock Recommendation: Evidence from Taiwan
Edward Chow  National Chengchi University
Yin-Che Weng  National Chengchi University

The Performance of Overconfident Fund Managers
Edward Chow  National Chengchi University
Yo-Min Lin  National Chengchi University
Hsiao-Mei Lin  National Chengchi University
Yin-Che Weng  National Chengchi University
Wednesday, July 08, 2009

Session [E6] 08:20 – 10:00 Vanda II
ISFA 9—Risk and Market
Session Chair: Chu Ei Yet University Malaysia Sarawak

Seasoned Equity Offerings and Board Structures at the Initial Public Offerings
Suzanne Ching-Fang Lin Takming University of Science and Technology
Michelle Ching-Yi Lin Takming University of Science and Technology
H. Y. Izan University of Western Australia
Ray da Silva Rosa University of Western Australia

The Cash Hoarding Behavior of Australian Firms
Suzanne Ching-Fang Lin Takming University of Science and Technology
Ray da Silva Rosa University of Western Australia
H. Y. Izan University of Western Australia
Michelle Ching-Yi Lin Takming University of Science and Technology

The Predictive Performance of a Barrier-Option Credit Risk Model in an Emerging Market
Dar-Hsin Chen National Taipei University
Heng-Chih Chou National Taiwan Ocean University
David Wang Chung Yuan Christian University
Rim Zaabar Ceram Business School

Who Win! The Shareholders or Decision Makers? The FHCs’ Driven Factors of M&A in Taiwan
Chuang-Yuang Lin National Taipei University
Hung-Ta Lee National Taipei University

Insider Ownership and Industrial Competition: Causes and Consequences of Information Asymmetry
Chu Ei Yet University Malaysia Sarawak
Song Saw Imm University Technology Mara
<table>
<thead>
<tr>
<th>Title</th>
<th>Authors</th>
<th>Affiliations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pricing of Payment Deferred Vulnerable Options and Its Application to Vulnerable Range Accrual Notes</td>
<td>Po-Cheng Wu, Chih-Wei Lee, Cheng-Kun Kuo</td>
<td>Kainan University, National Taipei College of Business, National Taiwan University</td>
</tr>
<tr>
<td>Virtual Investment Communities as Influential Sources on Individual Decisions</td>
<td>Chun-Ju Chen, Rong-An Shang, Yu-Chen Chen</td>
<td>Soochow University</td>
</tr>
<tr>
<td>The Shanghai Stock Exchange vs. the Hong Kong Stock Exchange: The Structure and the Conduct</td>
<td>Victor Chan</td>
<td>Macao Polytechnic Institute</td>
</tr>
<tr>
<td>The Shanghai Stock Exchange vs. the Hong Kong Stock Exchange: The Performance and Thus Arbitrage Opportunities</td>
<td>Victor Chan</td>
<td>Macao Polytechnic Institute</td>
</tr>
</tbody>
</table>
A Complete Solution to the Equity Premium Puzzle  
Jinlu Li  
Shawnee State University

REITs Volatility Prediction for Skew-GED Distribution of the GARCH Model  
Tung-Yueh Pai  
Tamkang University  
Yen-Hsien Lee  
Chung Yuan Christian University

Does Managerial Sentiment Cause Corporate Investment Inefficiencies?  
Hsiao-Fen Hsiao  
Mingdao University  
Chuan-Ying Hsu  
Da-Yeh University  
Chun-An Li  
National Yunlin University of Science and Technology  
Ai-Chi Hsu  
National Yunlin University of Science and Technology

Announcement Effects and Asymmetric Volatility in Industry Stock Returns: Evidence from Taiwan  
Ming-Jen Chang  
National Dong Hwa University

The JT Index as an Indicator of Financial Stability of Emerging Markets  
Petr Jakubik  
Charles University  
Petr Teplý  
Charles University
Wednesday, July 08, 2009

Session [F6] 10:20 – 12:00 Vanda II
ISFA 12—Risk & Economics
Session Chair: Asma Salman Harbin Institute of Technology

FDI: Impact on Sectoral Growth in Pakistan
Asma Salman Harbin Institute of Technology
Hui Xiao Feng Harbin Institute of Technology

GDP growth with Economic Stability: An FDI perspective
Asma Salman Harbin Institute of Technology
Hui Xiao Feng Harbin Institute of Technology

Investor Attitudes and Behavior towards Inherent Risk and Potential Returns in Financial Products
Gow-Liang Huang National Kaohsiung First University of Science and Technology
Shyan-Rong Chou National Kaohsiung First University of Science and Technology
Hui-Lin Hsu National Kaohsiung First University of Science and Technology

Voluntary Disclosure of Intangible Information: A Comparative Study between Prospectuses and Annual Reports
Azwan Abdul Rashid University Tenaga National
Wan Mohammad Taufik Wan Abdullah University Tenaga National
Mahlindayu Tarmidi Malaysia Institute of Accountant
Zaifudin Zainol University Tenaga National
Session [F7] 10:20 – 12:00 Cattleya II

ISFA 13---Accounting and Market
Session Chair: Nor Hasimah Johari  University Tenaga National

Corporate Governance Practices and Environmental Performance of Companies in Malaysia - Finding Possibilities of Double Thumbs Up
Sharifah Buniamin  University Tenaga National
Nor Hasimah Johari  University Tenaga National
Bakhtiar Alrazi  University Tenaga National
Noor Raida Abd Rahman  University Tenaga National

Non-linear Smooth Adjustments Relationship between US and Taiwanese Stock Market
Yen-Hsien Lee  Chung Yuan Christian University
Chien-Han Hung  Tamkang University

Market States and Initial Returns: Evidence from Taiwan IPOs
Jen-Sin Lee  I-Shou University
Pi-Hsia Yen  I-Shou University
Chin-Tai Kuo  National Kaohsiung First University of Science and Technology

Time Series Analysis for the Comovement of Raw Material Prices between China and Taiwan
Chien-Chung Nieh  Tamkang University
Hwey-Yun Yau  National Taipei College of Business
Expensing of Share-Based Payments and its Impact on Large UK Companies
Radha Shiwakoti University of Kent
Brian Rutherford University of Kent

The Market Structure, Conduct, Performance Paradigm Reapplied to the International Tourist Hotel Industry
Gu-Shin Tung National Pingtung Institute of Commerce
Ching-Yi Lin National Pingtung Institute of Commerce
Chih-Yuan Wang Ming Chuan University

The Relationship Banking Paradox: Raison d'être versus No Pain No Gain
Baomin Dong University of International Business and Economics
Yu Li University of International Business and Economics

Index of Volatility for ASEAN
Kunsuda Nimanussornkul Chiang Mai University
Michael McAleer National Chung Hsing University
Songsak Sriboonchitta Chiang Mai University
Chia-Lin Chang National Chung Hsing University

Modeling the Volatility Spillover and Conditional Correlations between ASEAN and Europe, USA in Forecasting Value-at-Risk
Kunsuda Nimanussornkul Chiang Mai University
Michael McAleer National Chung Hsing University
Songsak Sriboonchitta Chiang Mai University
Chia-Lin Chang National Chung Hsing University
Wednesday, July 08, 2009

<table>
<thead>
<tr>
<th>Session [G5]</th>
<th>13:20 – 15:00</th>
<th>Vanda I</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISFA 15—Risk and Finance</td>
<td>Session Chair: Ali Al-Nodel</td>
<td>Qassim University</td>
</tr>
</tbody>
</table>

**Does Corporate Governance Drive Financing Decisions of Saudi Arabian Companies?**
Khaled Hussainey | Stirling University
Ali Al-Nodel | Qassim University

**Capital Adequacy Requirements and Risk-Taking Behavior in Banks: International Evidences**
Shu Ling Lin | National Taipei University of Technology
Shun-Jyh Wu | St. John's University

**Long Memory in Volatility of Southeast Asia stock markets**
Anaspree Chaiwan | Chiang Mai University
Chia-Lin Chang | National Chung Hsing University
Michael McAleer | National Chung Hsing University
Songsak Sriboonchitta | Chiang Mai University

**Value-at-Risk in Single-Index of Southeast Asia Stock Markets**
Anaspree Chaiwan | Chiang Mai University
Chia-Lin Chang | National Chung Hsing University
Michael McAleer | National Chung Hsing University
Songsak Sriboonchitta | Chiang Mai University

**What Are Their Relationships among the Indices of Emerging Markets?**
Mu-Fen Chao | Tam-Kang University
Yu-you Chen | Tam-Kang University
In Search for a Fit Indonesian Government Bond Index
Deddy P. Koesrindartoto    Bandung Institute of Technology
Ahmad Danu Prasetyo    Bandung Institute of Technology

To Improve a Research on the Efficiency of Enterprise Information fluency by Using a Complete Scheme
Tsang- Hung Wu    I-Shou University
Shyh-Chang Liu    I-Shou University

The Motivations of Online Products and Services Information Searching
Chuang-Yuang Lin    National Taipei University
Tsai Chen    National Taipei University

Impact of Four Major Macroeconomic Variables on the Stock Market Indices in Malaysia, China and U.S.
Seyed Mehdi Hosseini    University Sains Malaysia
Ahmad Zamri    University Sains Malaysia
Yew Wah Lia    University Sains Malaysia

Is There Any Relationship between Crude Oil Price, Money Supply, Industrial Production and Inflation with the Stock Market Index in China, India and Russia?
Seyed Mehdi Hosseini    University Sains Malaysia
Ahmad Zamri    University Sains Malaysia
Yew Wah Lia    University Sains Malaysia
### Wednesday, July 08, 2009

**Session [H7] 15:20 – 17:00 Cattleya II**

**ISFA 17---Accounting and Finance**

**Session Chair: Elvina R. Bayburina**  
State University - The Higher School of Economics

---

**Intellectual Value of the Company and the Factors of its Growth: A Panel Study of the Large Russian and Chinese Companies**

Elvina R. Bayburina  
State University - The Higher School of Economics

Tatiana V. Golovko  
State University - The Higher School of Economics

---

**Regulation on Forecast Error Threshold and Corporate Governance: Evidence from the Emerging Market of Taiwan**

Cheng-Hwai Liou  
National Taichung Institute of Technology

Shou-Min Tsao  
National Taichung Institute of Technology

Yun-Sheng Hsu  
National Chung Hsing University

Guang-Zheng Chen  
National Taichung Institute of Technology

---

**Credit Ratings and Capital Structure**

Chunghuey Huang  
National Taipei University

Wanying Lin  
National Chengchi University

Ruey-Yu Lin  
National Chengchi University

---

**Comparing the Islamic Banking, Conventional and Both Banking Users Using Multinomial Logistic Regression**

Nuradli Ridzwan Shah Mohd Dali  
University Sains Islam Malaysia

Hanifah Abdul Hamid  
University Sains Islam Malaysia

---

**How Useful is the VIX (Volatility Index) for Evaluating the Risk of Stock Market?**

Chien-Lung Hsu  
National Taipei University

Ruey-Shan Wu  
National Taipei University
Session [H8] 15:20 – 17:00 Cattleya III
ISFA 18---Market and Finance
Session Chair: Dwi Martani University of Indonesia

The Analysis Impact of Financial Ratio and Discounted Cash Flow to the Financial Distress
Dwi Martani University of Indonesia
Dan Hertanto University of Indonesia

The Impact Financial Performance and Governance to the Board of Directors Replacement (Empirical Studies on State Own Companies in Indonesia)
Dwi Martani University of Indonesia
Susi Meyrista Tarigan University of Indonesia

Dynamic Implied Volatility Functions in Taiwan Options Market
HungLung Chen National Chengchi University
WeiYu Kuo National Chengchi University
WeiKuang Chen National Chengchi University

Searching Optimal Solutions for Construction Projects Using Artificial Intelligence -- A Case Study of Sewer Rehabilitation Planning
Ming-Der Yang National Chung Hsing University
Tung-Ching Su National Chung Hsing University
Yi-Ping Chen Da-Yeh University
Empirical Study on Jump Diffusion of Taiwan 50 Index Constituent Stocks Price
Shi-Hao Chou      Tam-Kang University

A Cross-Level Investigation of the Effect of Corporate Social Performance on Customer Identification and Behavior
Chia-Wu Lin      National Dong Haw University
Zih-Hua Wang     National Dong Haw University
Shu-Hao Chang    Ming Dao University

An Examination of Stock Price Movement for RIM Model: Evidence from Taiwan
Keshin Tswei     Nanhua University
Chen-Yin Kuo    National Chung Cheng University
Recipient of the BAI2009 Contribution Award

In recognition for outstanding contribution in organizing BAI2009 Conference

Congratulations!
Recipient of the BAI2009 Contribution Award
Chih-Chien Wang, National Taipei University, Taiwan

Congratulations!
Recipient of the BAI2009 Contribution Award
Mu-Fen Chao, Tamkang University, Taiwan

Congratulations!
Recipient of the BAI2009 Contribution Award
Yi-Lei Chang, ATISR, Taiwan

Congratulations!
Recipient of the BAI2009 Contribution Award
Shawn Chen, ATISR, Taiwan
Recipient of the BAI2009 Best Paper Award

Congratulations!

Recipients of the BAI2009 Best Paper Award

“Securitization and Subprime Crisis: A Critical Analysis of The Role of Credit Rating Agencies”

Quamrul Alam, Monash University
ATM Tariq Uzzaman, Deakin University
Mohammad Abu Yusuf, Monash University

Presented on A1 Session, Tuesday, July 07, 2009 at 08:20–10:00

Congratulations!

Recipients of the BAI2009 Best Paper Award

“A Study on the Relationship of Consumer Personality Trait, Brand Personality and Brand Loyalty: An Example of Toys and Video Games Buyers”

Long-Yi Lin, Aletheia University

Presented on A3 Session, Tuesday, July 07, 2009 at 08:20–10:00

Congratulations!

Recipients of the BAI2009 Best Paper Award

“Psychological Contract Violation and Turnover Intention: The Moderating Influence of Attitudes and Perceived Employability”

Rasidah Arshad, Universiti Kebangsaan Malaysia

Presented on A5 Session, Tuesday, July 07, 2009 at 08:20–10:00

(Ranked by Session)
Recipient of the BAI2009 Best Paper Award

Congratulations!

Recipients of the BAI2009 Best Paper Award

“The Relationships between Perceived Organizational Support, Felt Obligation, Affective Organizational Commitment and Turnover Intention of Academicians Working with Private Higher Educational Institutions in Malaysia”

Tek-Yew Lew, Curtin University of Technology Sarawak Malaysia

Presented on A5 Session, Tuesday, July 07, 2009 at 08:20–10:00

Congratulations!

Recipients of the BAI2009 Best Paper Award

“Exchange Rate Misalignment and Capital Inflows: An Endogenous Threshold Analysis for Malaysia”

Noor Zahirah Mohd Sidek, International Islamic University
Mohammed Bin Yusoff, International Islamic University
Qaiser Munir, Universiti Malaysia Sabah

Presented on B1 Session, Tuesday, July 07, 2009 at 10:20–12:00

Congratulations!

Recipients of the BAI2009 Best Paper Award

“Using More Rewarding Switching Barriers to Build Loyalty on Dissatisfied Customers”

Fredy Valenzuela, University of New England

Presented on B3 Session, Tuesday, July 07, 2009 at 10:20–12:00

(Ranked by Session)
Recipient of the BAI2009 Best Paper Award

Congratulations!

Recipients of the BAI2009 Best Paper Award

“New Direction for Taiwan Dual-System Education Research”

Shu-Ju Kuan, National Taiwan Normal University
Chi-Ching Chang, National Taiwan Normal University
Dan-Pai Feng, National Taiwan Normal University

Presented on B4 Session, Tuesday, July 07, 2009 at 10:20–12:00

Congratulations!

Recipients of the BAI2009 Best Paper Award

“Further Evidence of the Performance Contrast between Male and Female Firms in MSMEs in the Lao PDR”

Sengaloun Inmyxai, Hiroshima University
Yoshi Takahashi, Hiroshima University

Presented on C2 Session, Tuesday, July 07, 2009 at 13:20–15:00

Congratulations!

Recipients of the BAI2009 Best Paper Award

“Transnational Strategy of Australian Service Firms: Resource Management for Foreign Expansion”

Starboard Yeung, University of Technology
John Chelliah, University of Technology

Presented on C4 Session, Tuesday, July 07, 2009 at 13:20–15:00

(Ranked by Session)
Recipient of the BAI2009 Best Paper Award

Congratulations!

Recipients of the BAI2009 Best Paper Award


Kin Bee Tay, Behn Meyer Specialty Chemicals LLP

Presented on C4 Session, Tuesday, July 07, 2009 at 13:20~15:00

Congratulations!

Recipients of the BAI2009 Best Paper Award

“How Happiness Mediates the Relationship between Perceptions of Organizational Virtuosity and Affective Commitment”

Arménio Rego, Universidade de Aveiro
Neuza Ribeiro, Instituto Politecnico de Leiria
Miguel Pina e Cunha, Universidade Nova de Lisboa
Jorge Correia Jesuino, Instituto Superior de Ciencias do Trabalho e da Empresa

Presented on C5 Session, Tuesday, July 07, 2009 at 13:20~15:00

Congratulations!

Recipients of the BAI2009 Best Paper Award

“How Goal Programming for Utility Functions”

Ching-Ter Chang, Chang Gung University

Presented on E3 Session, Wednesday, July 08, 2009 at 08:20~10:00

(Ranked by Session)
Recipient of the BAI2009 Best Paper Award

Congratulations!

Recipients of the BAI2009 Best Paper Award

“Multi-Objective Cell Formation and Production Planning in Dynamic Virtual Cellular Manufacturing System”

Maghsud Solimanpur, Urmia University
Iraj Mahdavi, Mazandaran University of Science and Technology
Amin Aalaei, Mazandaran University of Science and Technology
Mohammad Mahdi Paydar, Mazandaran University of Science and Technology

Presented on E3 Session, Wednesday, July 08, 2009 at 08:20~10:00

Congratulations!

Recipients of the BAI2009 Best Paper Award

“Using Communication Patterns in Software Engineering Projects to Predict Project Success”

H. Keith Edwards, University of Hawaii - Hilo

Presented on F2 Session, Wednesday, July 08, 2009 at 10:20~12:00

Congratulations!

Recipients of the BAI2009 Best Paper Award

“Using Data Mining to Identify Companies with Internal Control Material Weaknesses”

John J. Cheh, The University of Akron
Il-Woon Kim, The University of Akron
Chris Moon, GfK Marketing Service Korea Ltd

Presented on F2 Session, Wednesday, July 08, 2009 at 10:20~12:00

(Ranked by Session)
Recipient of the BAI2009 Best Paper Award

Congratulations!

Recipients of the BAI2009 Best Paper Award

“Relationships between Employees’ Perception of Corporate Social Responsibility, Personality, Job Satisfaction, and Organizational Commitment”

Tzai-Zang Lee, Kun Shan University of Technology
Ming-Hong Ho, National Cheng Kung University
Chien-Hsing Wu, National University of Kaohsiung
Shu-Chen Kao, Kun Shan University of Technology

Presented on Poster Session
Information Conference on Business and Information

BAI2009 OFFICERS

Honor Conference Chair:
Kwei Tang    Purdue University, U.S.A.

Conference Chair, ATISR President, and Dean of NTPU Business College:
Wenchang Fang    National Taipei University, Taiwan

Program Co-Chairs:
Namjae Cho    Hanyang University, South Korea
Ushio Sumita    University of Tsukuba, Japan

Proceedings Co-editors:
Chian-Son Yu    Shih Chien University
Chih-Chien Wang    National Taipei University

Treasurer:
Mu-Fen Chao    Tamkang University

Website Masters:
Tai-wei Hung    Shih Chien University
Chien Kuo Li    Shih Chien University

Coordinator:
Jin-Ying Lin    Providence University
Ting Lie    Yuan Ze University
Yen-Fen Lo    Shih Chien University
Chung Chu Liu    National Taipei University

Secretary:
Yi-Lei Chang    ATISR, Taiwan

Staff:
Ya-Yen Teng    National Taipei University
Wei-Cheng Chen    National Taipei University
Ya-Hsin Hsiao    National Taipei University
Han-Chieh Tsai    National Taipei University
Hui-Lan Chiang    National Taipei University

COORDINATORS AND INTERNATIONAL LIAISONS

International Co-chair-Taiwan    Che-Jen Su, Fu-Jen Catholic University.
International Co-chair-Japan    Jinsan Lin, Nagoya Sangyo University
International Co-chair-Malaysia    Beh Loo See, University of Malaya
International Co-chair-Israel    Yacov Kedem, Shenkar College of Engineering and Design
International Co-chair-Mauritius    Hemant Kassean, University of Mauritius
International Co-chair-Iran    Iraj Mahdavi, Mazandaran University of Science and Technology
International Co-chair-Sri Lanka  J.A.S.K. Jayakody, University of Colombo
International Co-chair-Australia  Fredy Valenzuela, Univ of New England, Australia
International Co-chair-Singapore  Rueylin Hsiao, National University of Singapore
International Co-Chair-Turkey  Nihat Kasap, Sabanci University

**CONFERENCE COMMITTEE**

Abdul Talib Bon  Universiti Tun Hussein Onn Malaysia, Malaysia  
Abubakar Muhd  Critical Solutions, Nigeria  
Adeleke Oluwole Salami  Adekunle Ajasin Univ, Nigeria  
Amira Eleuch  Osaka University of Economics, Japan  
Anbalagan Krishnan  Curtin Univ of Technology, Malaysia  
Anson Ka Keung Au  The Univ of Hong Kong, Hong Kong  
Arménio Rego  University of Aveiro, Portugal  
Arto Tapio Lindblom  Helsinki School of Economics, Finland  
Aung Kyaw Oo  Seoul National University, Korea  
C. Swarnalatha Raju  Anna University, India  
Cesar Escalante  University of Georgia, USA  
Chandana Rathnasiri Hewege  Monash University, Australia  
Chang Boon Patrick Lee  University of Macau, Macau  
Chang-Yang Lin  Eastern Kentucky University, USA  
Chien-Chiang Lin  Shih Hisn University, Taiwan  
Ching-Ti Wei  Kainan University, Taiwan  
Chin-Hong Puah  Universiti Malaysia Sarawak, Malaysia  
Chun-Hsien Wang  Asia University, Taiwan  
Deepa Mazumdarr  National Institute of Bank Management, India  
Drazena Tomic  University of Mostar, Bosnia and Herzegovina  
Emmanuel Majekodunmi  South Africa  
Eric Ng  University of Southern Queensland, Australia  
Erik Heikki Pontiskoski  Helsinki School of Economics, Finland  
Ernest Johnson  University of Regina, Canada  
Eunsup Daniel Shim  Sacred Heart University, USA  
Fahim Akhter  Zayed Univ., United Arab Emirates  
Faramak Zandi  Alzahra University, Iran  
Felix Agbonmwanre Usuanlele  Okungbowa Chambers, Nigeria  
Frederick Nyarko  Giffred Ventures, Ghana  
Fredy Valenzuela  University of New England and Universidad de Talca, Australia  
Gang Zheng  Tianjin University, China  
Gen-Yih Liao  Chang Gung University, Taiwan
<table>
<thead>
<tr>
<th>Name</th>
<th>Institution and Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gianmario Piero Antonio Motta</td>
<td>University of Pavia, Italy</td>
</tr>
<tr>
<td>Guillermo Rodriguez-Abitia</td>
<td>ITESM Campus Estado de Mexico, Mexico</td>
</tr>
<tr>
<td>H. Keith Edwards</td>
<td>University of Hawaii, USA</td>
</tr>
<tr>
<td>Hasan Mohamed Shalabi</td>
<td>Al-Hussein Bin Talal University, Jordan</td>
</tr>
<tr>
<td>Heikki Karjaluoto</td>
<td>University of Oulu, Finland</td>
</tr>
<tr>
<td>Hemant Kassean</td>
<td>University of Mauritius, Mauritius</td>
</tr>
<tr>
<td>Huei-Zhen Gu</td>
<td>Lungwa University of Science and Technology, Taiwan</td>
</tr>
<tr>
<td>Hsun-Ming Lee</td>
<td>Texas State University- San Marcos, USA</td>
</tr>
<tr>
<td>Hung-Chin Lin</td>
<td>Vanung University, Taiwan</td>
</tr>
<tr>
<td>Jaroslav Jandos</td>
<td>University of Economics Prague, Czech Republic</td>
</tr>
<tr>
<td>Jason MacVaugh</td>
<td>University of Gloucestershire, UK</td>
</tr>
<tr>
<td>Jeremy Fei Wang</td>
<td>Marietta College, USA</td>
</tr>
<tr>
<td>Jiang-Liang Hou</td>
<td>National Tsing Hua Univ., Taiwan</td>
</tr>
<tr>
<td>Jihong Zeng</td>
<td>New York Institute of Technology, USA</td>
</tr>
<tr>
<td>Jiri Strouhal</td>
<td>University of Economics, Czech Republic</td>
</tr>
<tr>
<td>Jonathon Hu</td>
<td>University of Western Sydney, Australia</td>
</tr>
<tr>
<td>Juha Tapio Munnukka</td>
<td>University of Jyvaskyla, Finland</td>
</tr>
<tr>
<td>Keiichi Yamada</td>
<td>Nakamura Gakuen University, Japan</td>
</tr>
<tr>
<td>Khaled Abdel Rahman Gad</td>
<td>Arab Academy for Science &amp; Tech, Egypt</td>
</tr>
<tr>
<td>Khalil Md Nor</td>
<td>Universiti Teknologi Malaysia, Malaysia</td>
</tr>
<tr>
<td>Kirthana Shankar</td>
<td>Tokyo Institute of Technology, Japan</td>
</tr>
<tr>
<td>Kumudinei Dissanayake</td>
<td>University of Colombo, Sri Lanka</td>
</tr>
<tr>
<td>Laura Esparza-Martínez</td>
<td>Universidad de Monterrey, Mexico</td>
</tr>
<tr>
<td>Laurentiu David</td>
<td>Centennial Collge of Applied Arts &amp; Technology, Canada</td>
</tr>
<tr>
<td>Le Van Huy</td>
<td>Danang University of Economics, Vietnam</td>
</tr>
<tr>
<td>Li Zhong Zhang</td>
<td>La Trobe University, Australia</td>
</tr>
<tr>
<td>Li-Hsien Chien</td>
<td>National Chung Hsing University, Taiwan</td>
</tr>
<tr>
<td>Linus Osuagwu</td>
<td>Lagos State Univ Ojo, Lagos State, Nigera</td>
</tr>
<tr>
<td>Ly-Fie Sugianto</td>
<td>Monash University, Australia</td>
</tr>
<tr>
<td>Mahesha Kapurubandara</td>
<td>University of Western Sydney, Australia</td>
</tr>
<tr>
<td>Marc Sim</td>
<td>University of Qld, Australia</td>
</tr>
<tr>
<td>Mathura Prasad Thapliyal</td>
<td>Hnb Garhwal University, India</td>
</tr>
<tr>
<td>Matthew Tingchi Liu</td>
<td>University of Macau, China</td>
</tr>
<tr>
<td>Matthew Yen</td>
<td>California State University, USA</td>
</tr>
<tr>
<td>Mehdi Asgarkhani</td>
<td>Christchurch Polytechnic Institute of Technology, New Zealand</td>
</tr>
<tr>
<td>Mika Westerlund</td>
<td>Helsinki School of Economics, Finland</td>
</tr>
</tbody>
</table>
Ming-Lang Wang    Chung Hua University, Taiwan
Mohamed Jalaldeen Mohamed Razi    University of Colombo, Sri Lanka
Mohammed Arif    The British University in Dubai, UAE
Mohd Badri Rozali    Universiti Utara Malaysia, Malaysia
Nan-Hong Li    Tatung University, Taiwan
Navid Sahebjamnia    Mazandaran University of Science and Technology, Iran
Nilubon Sivabrovornvatana    Sripatum University, Thailand
Nuttawuth Muenjohn    RMIT University, Australia
Omar Al Farooque    University of New England, Australia
Orna Lavi Steiner    University of Derby, Israel
Passent Ibrahim Tantawi    Shih-Pin Tantawi, Brunel University, Egypt
Paul T.Y. Tseng    Tatung University, Taiwan
Peithe Ma Salva    Far Eastern University, Taiwan
Pekka Laukkanen    University of Kuopio, Finland
Preeyanuch Apibunyopas    Kasetsart University, Thailand
Quynh Nhu Do Thi    Vaasa University, Finland
Raja John    National Institute of Technology, India
Rami Mikael Olkkonen    Turku School of Economics, Finland
Reema Khurana    Institute of Management Technology, India
Renee B Kim    Hanyang University, South Korea
Richard Wickramaratne    University of Kelaniya, Sri Lanka
Ronald D. Johnson    North Dakota State University, USA
Rooma Roshnee Ramsaran-Fowdar    University of Mauritius, Mauritius
Ruwu Abeysekera    University of Kelaniya, Sri Lanka
Sami Kajalo    Helsinki School of Economics, Finland
Shefalika Ghosh Samaddar    Indian Institute of Information Technology Allahabad, India
Shih-Jen Liao    Shu-Te University, Taiwan
Shital Jhunjhunwala    Institute of Public Enterprise, India
Shu-Chen Chang    National Formosa University, Taiwan
Sisira Kumara Jayakody    University of Colombo, Sri Lanka
Steffen R. Moeller    Friedrich-Alexander Univ. Erlangen-Nurembarg, Germany
Stuart Garner    Edith Cowan University, Australia
Stuti Lal    U.P. Technical University, India
Sukhdev Singh Lobana    Punjab University Chandigarh, India
<table>
<thead>
<tr>
<th>Name</th>
<th>Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sungchul Choi</td>
<td>University of Northern British Columbia, Canada</td>
</tr>
<tr>
<td>Suvijsna Awasthi</td>
<td>U.P. Technical University, India</td>
</tr>
<tr>
<td>Takashi Koshida</td>
<td>Matsue National College of Technology, Japan</td>
</tr>
<tr>
<td>Thamaraiselvan Natarajan</td>
<td>National Institute of Technology, India</td>
</tr>
<tr>
<td>Tian-Wen Song</td>
<td>Hsing Kuo University, Taiwan</td>
</tr>
<tr>
<td>Tsang-Kai Hung</td>
<td>National Changhua University of Education, Taiwan</td>
</tr>
<tr>
<td>Tseng-Fung Ho</td>
<td>Hsiuping Institute of Technology, Taiwan</td>
</tr>
<tr>
<td>U.C. Jha, Liet</td>
<td>Alwar (Raj.) India, India</td>
</tr>
<tr>
<td>Vacharaporn Suriyabhivadh</td>
<td>Chulalongkorn University, Thailand</td>
</tr>
<tr>
<td>Victoria Clout</td>
<td>University of Queensland, Australia</td>
</tr>
<tr>
<td>Vineet Kansal</td>
<td>Arab Open University, Kuwait</td>
</tr>
<tr>
<td>Wei Ru Chen</td>
<td>INSEAD Asia, Singapore</td>
</tr>
<tr>
<td>Wei-Chiang Chen</td>
<td>Dahan Institute of Technology, Taiwan</td>
</tr>
<tr>
<td>Wen-Bao Lin</td>
<td>National Formosa University, Taiwan</td>
</tr>
<tr>
<td>Wen-Bin Chuang</td>
<td>National Chi-Nan University, Taiwan</td>
</tr>
<tr>
<td>Wen-Cheng Lin</td>
<td>Ching Yun University, Taiwan</td>
</tr>
<tr>
<td>Yacov Kedem</td>
<td>Shenkar College of Engineering And Design, Israel</td>
</tr>
<tr>
<td>Ya-Ping Yin</td>
<td>University of Hertfordshire Business School, UK</td>
</tr>
<tr>
<td>Yi-Chung Cheng</td>
<td>Tainan University of Technology, Taiwan</td>
</tr>
<tr>
<td>Yi-Hsing Chang</td>
<td>Southern Taiwan University, Taiwan</td>
</tr>
<tr>
<td>Yikuan Lee</td>
<td>San Francisco State Univ, USA.</td>
</tr>
<tr>
<td>Yi-Kuei Lin</td>
<td>National Taiwan University of Science &amp; Technology, Taiwan</td>
</tr>
<tr>
<td>Ying Sai</td>
<td>Loyola Marymount University, USA</td>
</tr>
<tr>
<td>Yong Zhen</td>
<td>Beijing Normal University, China</td>
</tr>
<tr>
<td>Zhenzhong Ma</td>
<td>University of Windsor, Canada</td>
</tr>
<tr>
<td>Yu-Chung Hung</td>
<td>National Chung Cheng University, Taiwan</td>
</tr>
<tr>
<td>Yu-Fen Chen</td>
<td>Chunghua University, Taiwan</td>
</tr>
<tr>
<td>Yu-Hua Yan</td>
<td>National Kaohsiung First University of Science and Technology, Taiwan</td>
</tr>
<tr>
<td>Zaenal Abidin</td>
<td>Asian Banking Finance and Informatic Institute Perbanas, Indonesia</td>
</tr>
</tbody>
</table>
International Symposium on Finance and Accounting (ISFA 2009)

ISFA 2009 Officers and Reviewers

Honor Chair:
Ali M. Kutan Southern Illinois University, United States

Conference Chair and ATISR President:
Wenchang Fang National Taipei University

Symposium Co-Chairs:
Chuang-Yuang Lin National Taipei University
Chih-Chien Wang National Taipei University
Yung-Sheng Su National Kaohsiung First University of Science and technology

Proceedings editor and website Masters:
Chih-Chien Wang National Taipei University

Coordinators:
Ssu-Lang Lee National Taichung Institute of Technology
Cheng-Hwai Liou National Taichung Institute of Technology
Chung-Huey Huang National Taipei University
Chih-Yun Wang Ming Chung University

Treasurers:
Mu-Fen Chao Tam-Kang University

Secretaries:
Shawn Chen National Taipei University

Reviewers:
Ahmad Zubaidi Baharumshah University Putra Malaysia
Elvina R. Bayburina State University
Victor Chan Macao Polytechnic Institute
Ming-Jen Chang National Dong Hwa University
Cheng-Te Chen Far East University
Yi-Ping Chen Da-Yeh University
<table>
<thead>
<tr>
<th>Name</th>
<th>University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Min-Tsung Cheng</td>
<td>Ching Yun University</td>
</tr>
<tr>
<td>Baomin Dong</td>
<td>University of International Business and Economics</td>
</tr>
<tr>
<td>Rengasamy Elango</td>
<td>Majan College</td>
</tr>
<tr>
<td>Siti Jeslyn Hasan</td>
<td>University Tenaga National</td>
</tr>
<tr>
<td>Woo Kok Hoong</td>
<td>University Malaya</td>
</tr>
<tr>
<td>Chuan-Ying Hsu</td>
<td>Da-Yeh University</td>
</tr>
<tr>
<td>Kuang-Hua Hsu</td>
<td>Chaoyang University of Technology</td>
</tr>
<tr>
<td>Khaled Hussainey</td>
<td>University of Stirling</td>
</tr>
<tr>
<td>Juraj Kopecsni</td>
<td>Charles University</td>
</tr>
<tr>
<td>Jen-Sin Lee</td>
<td>I-Shou University</td>
</tr>
<tr>
<td>Jinlu Li</td>
<td>Shawnee State University</td>
</tr>
<tr>
<td>Qaisar Malik</td>
<td>Foundation University Islamabad</td>
</tr>
<tr>
<td>Chaiwat Ninanussornkul</td>
<td>Chiang Mai University</td>
</tr>
<tr>
<td>Kunsuda Nimanussornkul</td>
<td>Chiang Mai University</td>
</tr>
<tr>
<td>Tung-Yueh Pai</td>
<td>Tamkang University</td>
</tr>
<tr>
<td>Azwan Abdul Rashid</td>
<td>University Tenaga National</td>
</tr>
<tr>
<td>Erwin Saraswati</td>
<td>Brawijaya University</td>
</tr>
<tr>
<td>Rong-An Shang</td>
<td>Soochow University</td>
</tr>
<tr>
<td>Roengchai Tansuchat</td>
<td>Maejo University</td>
</tr>
<tr>
<td>Subhan Ullah Comsats</td>
<td>Institute of information Technology</td>
</tr>
<tr>
<td>Chih-Yuan Wang</td>
<td>Ming Chuan University</td>
</tr>
<tr>
<td>Mu Shun Wang</td>
<td>Kainan University</td>
</tr>
<tr>
<td>Chen-Hui Wu</td>
<td>I-Shou University</td>
</tr>
<tr>
<td>Turgut Özkan</td>
<td>Halic University</td>
</tr>
</tbody>
</table>
Layout of Session

Pre-conference registration desk locate in Cattleya III (level 2) and open in July 6
between 17:00-18:00
BAI2009

Hotel Transportation Information

Parkroyal Kuala Lumpur, Malaysia
Jalan Sultan Ismail, 50250 Kuala Lumpur, Malaysia

TEL: +60 3 2147 0088   FAX: +60 3 2147 0099
E-Mail: enquiry@kul.parkroyalhotels.com
International Conference on
Business And Information
(BAI 2009)

Guide to Presenters and Session Chair

1. Please be in the session 5 minutes before the schedule.
2. Session chair should divide the available time equally among all papers to be presented and announce the same to the paper authors and audience. Each paper should be presented within allotted sparing three minutes for discussion.
3. The papers having more than one author will not get any extra time for making their presentations.
4. Session chair should remind the speakers about the time limit three minute before the time he or she is expected to finish the presentation. If a speaker goes beyond the allotted time, session chair should remind her or him to close the presentation.

Projector
During the conference, an LCD projector, screen and laptop (notebook) computer will be provided for each meeting room. Any additional equipment needed is at the discretion of the presenter, and it will be his or her responsibility to provide the extra equipment.

Conference Registration Desk
The conference registration desk will be open from AM 8:00 to PM 17:00 July 7~8, 2009. Pre-conference registration will be open from 17:00-18:00 July 6, 2009.

Lunch
Four tea breaks and two lunches are included in the conference registration fee. Lunch would be provided for registered (paid) participants only. The lunch time is 12:00-13:20.
<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aalaei, Amin</td>
<td>Bennet, Ebenezer</td>
<td>Boonyasana, Pimonpun</td>
</tr>
<tr>
<td>Abdul Samad, Abdul Rahim</td>
<td>Brabenec, Tomas</td>
<td>[A1]</td>
</tr>
<tr>
<td>Abdulllah, Mohammad Nayeem</td>
<td>Broadbent, Mick</td>
<td>[C7]</td>
</tr>
<tr>
<td>Abdulllah, Nor Liza</td>
<td>Bujang, Sopian B.</td>
<td>[F1]</td>
</tr>
<tr>
<td>Abedi, Mehdi</td>
<td>Buintamin, Sharifah</td>
<td>[E4]</td>
</tr>
<tr>
<td>Abuzayed, Bana Musa</td>
<td>[D1]</td>
<td></td>
</tr>
<tr>
<td>Agus, Arawati</td>
<td>[A4]</td>
<td></td>
</tr>
<tr>
<td>Ahmad, Abd-Razak</td>
<td>Chaiwan, Anaspree</td>
<td>[G5]</td>
</tr>
<tr>
<td>Ahmad, Rubi Binti Ahmad</td>
<td>Chan, Min-Lee</td>
<td>[A7]</td>
</tr>
<tr>
<td>Ahmad, Rusli</td>
<td>Chan, Sai Keong</td>
<td>[E3]</td>
</tr>
<tr>
<td>Aisah</td>
<td>Chan, Sz-Lin</td>
<td>[D8]</td>
</tr>
<tr>
<td>Alam, Quamrul</td>
<td>Chan, Victor</td>
<td>[E7]</td>
</tr>
<tr>
<td>Alappatt, Mathew Thomas</td>
<td>Chang, Chen-Chieh</td>
<td>[PO]</td>
</tr>
<tr>
<td>Alexander, David D.</td>
<td>Chang, Che-Wei</td>
<td>[E3]</td>
</tr>
<tr>
<td>Al-Fayoumi, Nedal Ahmed</td>
<td>Chang, Che-Wei</td>
<td>[A2]</td>
</tr>
<tr>
<td>Ali, Yunus</td>
<td>Chang, Chia-Lin</td>
<td>[C7]</td>
</tr>
<tr>
<td>Allen, David</td>
<td>Chang, Chia-Lin</td>
<td>[F8]</td>
</tr>
<tr>
<td>Al-Nodel, Ali</td>
<td>Chang, Chia-Lin</td>
<td>[G5]</td>
</tr>
<tr>
<td>Alrazi, Baktiiar</td>
<td>Chang, Chi-Ching</td>
<td>[A6]</td>
</tr>
<tr>
<td>Amberg, Michael</td>
<td>Chang, Chi-Ching</td>
<td>[B4]</td>
</tr>
<tr>
<td>Amberg, Michael</td>
<td>Chang, Chien Yun</td>
<td>[C8]</td>
</tr>
<tr>
<td>Andriyani, Rika</td>
<td>Chang, Ching-Ter</td>
<td>[E3]</td>
</tr>
<tr>
<td>Ang, David S</td>
<td>Chang, Ching-Ter</td>
<td>[G2]</td>
</tr>
<tr>
<td>Anugerah, Rita</td>
<td>Chang, Chun-Tuan</td>
<td>[D3]</td>
</tr>
<tr>
<td>Anugerah, Rita</td>
<td>Chang, Chun-Tuan</td>
<td>[PO]</td>
</tr>
<tr>
<td>Anugerah, Rita</td>
<td>Chang, Chun-Yang</td>
<td>[PO]</td>
</tr>
<tr>
<td>Apibunyopas, Preeyanuch</td>
<td>Chang, Chun-Yang</td>
<td>[PO]</td>
</tr>
<tr>
<td>Arshad, Rasidah</td>
<td>Chang, Hsin Yuan</td>
<td>[G1]</td>
</tr>
<tr>
<td>Asgarkhani, Mehdi</td>
<td>Chang, Hsin-Yuan</td>
<td>[PO]</td>
</tr>
<tr>
<td>Asgarkhani, Mehdi</td>
<td>Chang, Hsu-Hwa</td>
<td>[PO]</td>
</tr>
<tr>
<td>Ashharni, Zariyawati Mohd</td>
<td>Chang, Jow-Ran</td>
<td>[C8]</td>
</tr>
<tr>
<td></td>
<td>Chang, Ming-Jen</td>
<td>[E8]</td>
</tr>
<tr>
<td>B</td>
<td>Chang, Pei Yu</td>
<td>[F5]</td>
</tr>
<tr>
<td>Baharumshah, Ahmad Zubaidi</td>
<td>Chang, Shu-Chen</td>
<td>[D1]</td>
</tr>
<tr>
<td>Barajas Figueroa, Marco Antonio</td>
<td>Chang, Shu-Hao</td>
<td>[PO]</td>
</tr>
<tr>
<td>Bayburina, Elvina R.</td>
<td>Chang, Teng-Yu</td>
<td>[D1]</td>
</tr>
<tr>
<td>Benn, Suzanne</td>
<td>Chang, Ting-Yueh</td>
<td>[PO]</td>
</tr>
</tbody>
</table>
AUTHOR / CHAIR SCHEDULE INDEX

Chang, Tzu-Yun [PO] Chen, Chin-Ming [C1]
Chang, Wei-Ting [C1] Chen, Chiu-Chin [E3]
Chang, Wei-Wen [PO] Chen, Chun-I [A4]
Chang, Wen-Jung [H3] Chen, Chun-Ju [E7]
Chang, Y. C. [PO] Chen, Dar-Hsin [A8]
Chang, Ya-Ting [PO] Chen, Guang-Zheng [H7]
Chang, Yi Hsing [PO] Chen, Hsin-Fu [PO]
Chang, Ying-Ying [G2] Chen, Hsin-Fu [PO]
Chao, August F. Y. [F5] Chen, Hsin-Fu [PO]
Chao, Chih-Hsing [B6] Chen, Hui-Ling [PO]
Chao, Mu-Fen [G5] Chen, Hui-Ling [PO]
Chapman, Rob [E5] Chen, HungLung [H8]
Che, Z. H. [PO] Chen, Jen-Ming [PO]
Che, Z. H. [PO] Chen, Jia-Ci [H2]
Che, Zhen-Guo [PO] Chen, Kuang-Hao [PO]
Che, Zhen-Guo [PO] Chen, Kuo-Hsiang [F3]
Cheh, John J. [F2] Chen, Liang-Tu [PO]
Chelliah, John [B4] Chen, Li-Ju [D5]
Chelliah, John [C4] Chen, Li-Ju [PO]
Chen, Chang-Ming [D2] Chen, Mei-Fang [PO]
Chen, Cheng-Te [C7] Chen, Ming-Kuen [PO]
Chen, Chia-Yi [PO] Chen, Pei Chih [C6]
Chen, Chia-Yi [PO] Chen, Po-Fu [D2]
Chen, Chieh-Bein [C3] Chen, Shao-Wei [C2]
Chen, Chien-Cheng [D2] Chen, Shiou-Ying [E2]
Chen, Chien-Cheng [D3] Chen, Shun Hsing [PO]
Chen, Chien-Cheng [D5] Chen, Shun-Yu [PO]
Chen, Chih Chuan [B1] Chen, Szu Yin [C2]
Chen, Chih Chuan [C6] Chen, T.C [PO]
Chen, Ching-Chung [PO] Chen, Tai-Liang [A5]
Chen, Ching-Tzu [D3] Chen, Tien-Hui [PO]
AUTHER / CHAIR SCHEDULE INDEX

Chen, Tsai [G6]  Chiou, Shin-Yan [PO]
Chen, Tse-Ming [B2]  Chiou, Tsung-Chih [E2]
Chen, Wan-Fei [D3]  Chiou, Wen-Bin [F1]
Chen, Wan-Ju [PO]  Chiu, Chien-Liang [H1]
Chen, Wan-Ju [PO]  Chiu, Chien-Liang [H4]
Chen, WeiKuang [H8]  Chiu, Chuan-Wei [PO]
Chen, Wen-Fei [C5]  Chiu, Kuan-Hui [H1]
Chen, Yan-Chun [PO]  Chiu, Kuan-Hui [H4]
Chen, Ya-Wen [B7]  Chiu, Kuan-Hui [H6]
Chen, Ying-Bang [D6]  Chiu, Wan-Ting [H2]
Chen, Yi-Ping [B7]  Chiun, Lo May [C5]
Chen, Yi-Ping [H8]  Chorruk, Jirapun [E7]
Chen, Yu Chen [E5]  Chou, Fen-Yun [PO]
Chen, Yu-Chen [E7]  Chou, Heng-Chih [E6]
Chen, Yu-Juan [PO]  Chou, Jian-Hsin [C8]
Chen, Zhen-Yu [C8]  Chou, S. T. [PO]
Cheng, Bor-Wen [B6]  Chou, Shi-Hao [PO]
Cheng, Hung-Liang [PO]  Chou, Shyan-Rong [F6]
Cheng, Mei Hsing [PO]  Chow, Chia-Chuan [E3]
Cheng, Pi-Yueh [F1]  Chow, Edward [D8]
Cheng, Ya-Yun [D5]  Chu, Chin-Ning [F3]
Cheng, Yi Chung [B1]  Chu, Po-Young [PO]
Cheng, Yi Chung [C6]  Chuang, Chien-Pen [A2]
Cheng, Ying Hui [G3]  Chuang, Kuo-Chi [PO]
Chi Hing, Branson Kwok [E1]  Chuang, Wen-Bin [D5]
Chiang, Shu-Mei [PO]  Chuang, Ya-Hui [H2]
Chiang, Shu-Mei [PO]  Chung, Ming-Ru [H1]
Chiang, Shu-Mei [PO]  Chung, Pansy [B4]
Chiang, Tzu-An [PO]  Chung, Ruey-Gwo [PO]
Chiang, Yi-Chein [F1]  Chung, Shu-Hsing [G3]
Chien, Chen Shin [D2]  Cui, Yuan-Guo [PO]
Chien, Chen Shin [G2]  Cunha, Miguel Pina E [B5]
Chien, Mei-Chen [PO]  Cunha, Miguel Pina E [C5]
Chien-Pen, Chuang [C6]
<table>
<thead>
<tr>
<th>Author</th>
<th>Schedule Index</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dai, Chien-Yun</td>
<td>[D3]</td>
</tr>
<tr>
<td>Deal, Keren Hill</td>
<td>[E1]</td>
</tr>
<tr>
<td>Deal, Keren Hill</td>
<td>[G1]</td>
</tr>
<tr>
<td>Dinio, Rosemary</td>
<td>[A7]</td>
</tr>
<tr>
<td>Dong, Baomin</td>
<td>[F8]</td>
</tr>
<tr>
<td>Ebenezer, Bennet</td>
<td>[A1]</td>
</tr>
<tr>
<td>Edwards, H. Keith</td>
<td>[F2]</td>
</tr>
<tr>
<td>Elango, Rengasamy</td>
<td>[C7]</td>
</tr>
<tr>
<td>Elitzur, Revital</td>
<td>[A2]</td>
</tr>
<tr>
<td>Fang, Hao</td>
<td>[B8]</td>
</tr>
<tr>
<td>Fang, Hsiang-Ming</td>
<td>[F3]</td>
</tr>
<tr>
<td>Fang, Sing- Ying</td>
<td>[C1]</td>
</tr>
<tr>
<td>Fang, Wenchang</td>
<td>[D7]</td>
</tr>
<tr>
<td>Fang, Wen-Shwo</td>
<td>[B2]</td>
</tr>
<tr>
<td>Fangtsou, Chao-Tsong</td>
<td>[PO]</td>
</tr>
<tr>
<td>Fangtsou, Chao-Tsoug</td>
<td>[PO]</td>
</tr>
<tr>
<td>Fazlollahtabar, Hamed</td>
<td>[F4]</td>
</tr>
<tr>
<td>Fen, Nien Shu</td>
<td>[PO]</td>
</tr>
<tr>
<td>Feng, Dan Pai</td>
<td>[B5]</td>
</tr>
<tr>
<td>Feng, Dan-Pai</td>
<td>[B4]</td>
</tr>
<tr>
<td>Feng, Hui Xiao</td>
<td>[F6]</td>
</tr>
<tr>
<td>Feng, Ju-Yun</td>
<td>[PO]</td>
</tr>
<tr>
<td>Fernando, MACS Sampath</td>
<td>[H4]</td>
</tr>
<tr>
<td>Fitriani, Nani</td>
<td>[A3]</td>
</tr>
<tr>
<td>Fong, Dan Pai</td>
<td>[C5]</td>
</tr>
<tr>
<td>Fong, Dan-Pai</td>
<td>[C4]</td>
</tr>
<tr>
<td>Fong, Dan-Pai</td>
<td>[D3]</td>
</tr>
<tr>
<td>Fu, Hsiao-Peng</td>
<td>[D7]</td>
</tr>
<tr>
<td>Fu, Ying Fen</td>
<td>[PO]</td>
</tr>
<tr>
<td>Fu, Ying Fen</td>
<td>[PO]</td>
</tr>
<tr>
<td>Fujii, Daiji</td>
<td>[C3]</td>
</tr>
<tr>
<td>Garner, Stuart</td>
<td>[D1]</td>
</tr>
<tr>
<td>Gayathri, Jayapaul</td>
<td>[A1]</td>
</tr>
<tr>
<td>Ghofar, Abdul</td>
<td>[D7]</td>
</tr>
<tr>
<td>Goi, Chai Lee</td>
<td>[C1]</td>
</tr>
<tr>
<td>Goi, Chai Lee</td>
<td>[F3]</td>
</tr>
<tr>
<td>Golovko, Tatiana V.</td>
<td>[H7]</td>
</tr>
<tr>
<td>Gong, Shang-Chi</td>
<td>[C8]</td>
</tr>
<tr>
<td>Guan, Liming</td>
<td>[D7]</td>
</tr>
<tr>
<td>Gunasekaran, Indhumathi</td>
<td>[A1]</td>
</tr>
<tr>
<td>Guo, Jiunn-Liang</td>
<td>[PO]</td>
</tr>
<tr>
<td>Hamid, Hanifah Abdul</td>
<td>[H7]</td>
</tr>
<tr>
<td>Hapitan, Rene Bernabe</td>
<td>[H1]</td>
</tr>
<tr>
<td>Hartmann, Christian</td>
<td>[D5]</td>
</tr>
<tr>
<td>Hashim, Junaidah</td>
<td>[F4]</td>
</tr>
<tr>
<td>Hassan, Za'faran</td>
<td>[A4]</td>
</tr>
<tr>
<td>Haung, Show-Hui Sheree</td>
<td>[C4]</td>
</tr>
<tr>
<td>Hayati, Neuneung Ratna</td>
<td>[H3]</td>
</tr>
<tr>
<td>Hazari, Bharat R</td>
<td>[E5]</td>
</tr>
<tr>
<td>Hertanto, Dan</td>
<td>[H8]</td>
</tr>
<tr>
<td>Hj. Abas, Khairizah</td>
<td>[H6]</td>
</tr>
<tr>
<td>Hj. Othman, Mohd Shahwahid</td>
<td>[C6]</td>
</tr>
<tr>
<td>Hnney, Khor Jia</td>
<td>[H3]</td>
</tr>
<tr>
<td>Ho, Cheng-Hsung</td>
<td>[H1]</td>
</tr>
<tr>
<td>Ho, Chi Ming</td>
<td>[D7]</td>
</tr>
<tr>
<td>Ho, Jung-An</td>
<td>[PO]</td>
</tr>
<tr>
<td>Ho, Ming-Hong</td>
<td>[PO]</td>
</tr>
<tr>
<td>Ho, Po-Yi</td>
<td>[PO]</td>
</tr>
<tr>
<td>Ho, Po-Yi</td>
<td>[PO]</td>
</tr>
<tr>
<td>Ho, Yu Ching</td>
<td>[G1]</td>
</tr>
<tr>
<td>Hosseini, Seyed Mehdi</td>
<td>[G6]</td>
</tr>
<tr>
<td>Hsia, Tse-Chih</td>
<td>[B4]</td>
</tr>
<tr>
<td>Hsiao, Ching-lan</td>
<td>[PO]</td>
</tr>
<tr>
<td>Hsiao, Hsiang-Lin</td>
<td>[PO]</td>
</tr>
<tr>
<td>Hsiao, Hsiao-Fen</td>
<td>[E8]</td>
</tr>
</tbody>
</table>
AUTHER / CHAIR SCHEDULE INDEX

Hsiao, Wan-Chuan [PO] Hsueh, Sue-Chen [C2]
Hsiau, Hsian-Jong [B4] Hu, Da-Chian [H3]
Hsie, Tsu-Pang [H2] Hu, Ru-Ping [B5]
Hsieh, Chen-Lung [C4] Hu, Shu-Jen [PO]
Hsieh, Chialing [PO] Hu, Shu-Jen [PO]
Hsieh, Chialing [PO] Hu, Szu-Han [PO]
Hsieh, Chung-Chi [PO] Huang, Cheng Wei [F5]
Hsieh, Ming-En [E2] Huang, Chen-Jui [D1]
Hsieh, Neien-Tzu [A2] Huang, Chien-Ming [H2]
Hsieh, Wie-Sen [A2] Huang, Chien-Yu [PO]
Hsieh, Y.C [PO] Huang, Chih-Jen [A7]
Hsieh, Yi Chih [D2] Huang, Chung Jian [PO]
Hsieh, Yi-Chuan [B5] Huang, Chunghuey [H7]
Hsin, Pei-Han [A4] Huang, Chung-Jian [C1]
Hsu, Ai-Chi [E8] Huang, Chung-Jian [A1]
Hsu, Chen-Bo [D6] Huang, Chun-Ying [PO]
Hsu, Chien-Lung [H7] Huang, Gow-Liang [F6]
Hsu, Chihcheng Kevin [F2] Huang, Hsin-Chiu [F1]
Hsu, Ching-Chun [PO] Huang, Hsin-Fu [PO]
Hsu, Chuan-Ying [E8] Huang, Li-Shia [PO]
Hsu, Chun Wei [E5] Huang, Mei-Chuan [A2]
Hsu, Grace C [G1] Huang, Mei-Yueh [C1]
Hsu, Grace C [H1] Huang, Mei-Yueh [PO]
Hsu, How-Gao [D4] Huang, Rong-Hwa [PO]
Hsu, Hui-Lin [F6] Huang, Rong-Hwa [PO]
Hsu, Janus [C6] Huang, Rong-Hwa [PO]
Hsu, Jui Hsiang [F3] Huang, Rong-Hwa [PO]
Hsu, Meng-Hsiang [A6] Huang, Rui-Mine [PO]
Hsu, Pi-Fang [G2] Huang, Tsai-Yu [H1]
Hsu, Shih-Chou [PO] Huang, Wei-Hsien [D4]
Hsu, Wei-Lin [PO] Huang, Wei-Hsien [C4]
Hsu, Wen-Kai Kevin [C4] Huang, Wei-Shan [PO]
Hsu, Yao-Lin [PO] Huang, Wen-Chen [C4]
Hsu, Yi-Chang [H5] Huang, Wen-Chen [C5]
Hsu, Yi-Ying [D3] Huang, Ya Ling [G3]
Hsu, Yueh-Ling [PO] Huang, Yen-Tsung [D6]
Hsu, Yun-Sheng [H7] Huang, Yeu-Shiang [PO]
<table>
<thead>
<tr>
<th>Name</th>
<th>Index</th>
<th>Name</th>
<th>Index</th>
</tr>
</thead>
<tbody>
<tr>
<td>Huang, Yi-Jeng</td>
<td>A2</td>
<td>Kakouei, Mohsen</td>
<td>F4</td>
</tr>
<tr>
<td>Huang, Yi-Ping</td>
<td>A8</td>
<td>Kamnikar, Edward Gerald</td>
<td>G1</td>
</tr>
<tr>
<td>Huang, Yi-Yin</td>
<td>C4</td>
<td>Kamnikar, Edward Gerald</td>
<td>E1</td>
</tr>
<tr>
<td>Huang, Yu-Jui</td>
<td>C4</td>
<td>Kamnikar, Judith Anne</td>
<td>E1</td>
</tr>
<tr>
<td>Hung, Cheng-Fang</td>
<td>B6</td>
<td>Kamnikar, Judith Anne</td>
<td>E1</td>
</tr>
<tr>
<td>Hung, Chien-Han</td>
<td>F7</td>
<td>Kang, Chia-Wen</td>
<td>PO</td>
</tr>
<tr>
<td>Hung, Yu-Chung</td>
<td>C2</td>
<td>Kao, Ching-Kuei</td>
<td>G3</td>
</tr>
<tr>
<td>Hung, Yuh-Mei</td>
<td>PO</td>
<td>Kao, Danny T.</td>
<td>PO</td>
</tr>
<tr>
<td>Hung, Yung-Yao</td>
<td>A4</td>
<td>Kao, Shu-Chen</td>
<td>PO</td>
</tr>
<tr>
<td>Hussaine, Khaleed</td>
<td>G5</td>
<td>Khan, Anwar</td>
<td>A8</td>
</tr>
<tr>
<td>Hussein, Ramlah</td>
<td>B6</td>
<td>Kim, Il-Woon</td>
<td>F2</td>
</tr>
<tr>
<td>Hwang, Jing-Jang</td>
<td>H5</td>
<td>Koesrindartoto, Deddy P.</td>
<td>G6</td>
</tr>
<tr>
<td>Hwang, Joon Ho</td>
<td>G1</td>
<td>Kok Hoong, Woo</td>
<td>D8</td>
</tr>
<tr>
<td>I</td>
<td></td>
<td>Krishnan, Anbalagan</td>
<td>F1</td>
</tr>
<tr>
<td>Imm, Song Saw</td>
<td>E6</td>
<td>Kuan, Fu Yung</td>
<td>G3</td>
</tr>
<tr>
<td>Inmyxai, Sengaloun</td>
<td>C2</td>
<td>Kuan, Shu-Ju</td>
<td>B4</td>
</tr>
<tr>
<td>Isa, Rosmah Mat</td>
<td>D4</td>
<td>Kuan, Shu-Zu</td>
<td>A6</td>
</tr>
<tr>
<td>Islam, Mohammad Ayub</td>
<td>B8</td>
<td>Kucukcolak, Ali</td>
<td>F1</td>
</tr>
<tr>
<td>Ismail, Mohd Nazari</td>
<td>D8</td>
<td>Kuo, Chau-Jung</td>
<td>A1</td>
</tr>
<tr>
<td>Ismail, Zuraini</td>
<td>B6</td>
<td>Kuo, Chau-Jung</td>
<td>B1</td>
</tr>
<tr>
<td>Iwan, H. Y.</td>
<td>E6</td>
<td>Kuo, Cheng-Kun</td>
<td>E7</td>
</tr>
<tr>
<td>J</td>
<td></td>
<td>Kuo, Chen-Yin</td>
<td>PO</td>
</tr>
<tr>
<td>Jahja, Adi Susilo</td>
<td>B3</td>
<td>Kuo, Chih-Heng</td>
<td>PO</td>
</tr>
<tr>
<td>Jakubik, Petr</td>
<td>E8</td>
<td>Kuo, Chii-Shyan</td>
<td>C8</td>
</tr>
<tr>
<td>Jelinek, Michal</td>
<td>C8</td>
<td>Kuo, Chin-Tai</td>
<td>F7</td>
</tr>
<tr>
<td>Jesuino, Jorge Correia</td>
<td>C5</td>
<td>Kuo, H. Y.</td>
<td>PO</td>
</tr>
<tr>
<td>Johari, Nor Hasimah</td>
<td>F7</td>
<td>Kuo, H. Y.</td>
<td>PO</td>
</tr>
<tr>
<td>Johnson, Ron</td>
<td>D6</td>
<td>Kuo, Hsin-Chih</td>
<td>C2</td>
</tr>
<tr>
<td>Jones, Anna</td>
<td>G3</td>
<td>Kuo, Hsin-Chih</td>
<td>D4</td>
</tr>
<tr>
<td>Jouybari Forsati, Valiollah</td>
<td>A7</td>
<td>Kuo, Hsin-Chih</td>
<td>[C2]</td>
</tr>
<tr>
<td>Ju, Chen Wan</td>
<td>PO</td>
<td>Kuo, Hsiu-Fon</td>
<td>H4</td>
</tr>
<tr>
<td>Ju, Fuh Yuh</td>
<td>B5</td>
<td>Kuo, Tsai-Chi</td>
<td>PO</td>
</tr>
<tr>
<td>Ju, Fuh-Yuh</td>
<td>C5</td>
<td>Kuo, WeiYu</td>
<td>H8</td>
</tr>
<tr>
<td>Jyi, Horng Wann</td>
<td>B1</td>
<td>Lai, Cheng-Yu</td>
<td>F3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Lai, Ivan Ka-Wai</td>
<td>G4</td>
</tr>
</tbody>
</table>
AUTHER / CHAIR SCHEDULE INDEX

Lai, Kuang Erh [PO] Lee, Yi-Hsuan [B5]
Lai, Kuang-Erh [PO] Lee, Yoti [H3]
Lai, Ming-Cheng [B3] Lee, Yuan Dean [B2]
Lai, Ming-Ming [C1] Lee, Yuan Duen [B2]
Lai, Yu-Sheng [B8] Lee, Yueh-Chiang [PO]
Lal, Stuti [E2] Lee, Yueh-Chiang [PO]
Lang, Michael [PO] Leu, Horng-Der [F3]
Lang, Michael [PO] Leung, Susan [C6]
Lau, Siok-Hwa [C1] Lew, Tek-Yew [A5]
Lau, Thomas [E1] Li, Chu-Fen [PO]
Lau, Thomas [H5] Li, Chun-An [E8]
Lau, Thomas Sing Chiu [E5] Li, Hung-Jen [B3]
Lee, Chia-Yin [B1] Li, Jinlu [E8]
Lee, Chih-Wei [E7] Li, Laubie [G4]
Lee, Chu-Hui [C3] Li, Min-Hua [G2]
Lee, Hung-Ta [E6] Li, Sheng Tun [B1]
Lee, In Fun [G3] Li, Sheng Tun [C6]
Lee, Jen-Sin [F7] Li, Yu [F8]
Lee, Ji-Yeon [PO] Lia, Yew Wah [G6]
Lee, Jung-Ming [D1] Liang, Shih-Chen [A5]
Lee, Ming-Jing [E5] Liang, Deron [E1]
Lee, Narn-Yih [PO] Liao, Chia-Chun [A2]
Lee, Sang-Kon [PO] Liao, Chih-Horng [H4]
Lee, Tsung-Pei [C8] Liao, Shu-Hsien [H3]
Lee, Tzai-Zang [PO] Liao, Tsai-Ling [A7]
Lee, Wen Tao [PO] Liao, Tsai-Ling [A7]
Lee, Wen-Tao [C1] Liddle-Kwan, Margaret [C6]
Lee, Wen-Tao [PO] Lien, Chung-Chang [C3]
Lee, Y.C. [PO] Lien, Tzu-Yin [PO]
Lee, Yao-Chun [PO] Lien, Tzu-Yin [PO]
Lee, Yen-Hsien [F7] Lii, Yuan-shuh [A3]
Lee, Yen-Hsien [H2] Lin, Chang-Yang [E2]
Lee, Yen-Hsien [H1] Lin, Cheng-Wei [PO]
Lee, Yen-Hsien [H4] Lin, Chia-Wu [PO]
<table>
<thead>
<tr>
<th>Name</th>
<th>Index</th>
<th>Name</th>
<th>Index</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lin, Chin Tsai</td>
<td>G3</td>
<td>Lin, Tse-Chieh</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Ching-Yi</td>
<td>F8</td>
<td>Lin, Tsui Jung</td>
<td>D7</td>
</tr>
<tr>
<td>Lin, Ching-Ping</td>
<td>G4</td>
<td>Lin, Wanying</td>
<td>H7</td>
</tr>
<tr>
<td>Lin, Chin-Hsiung</td>
<td>H6</td>
<td>Lin, Wan-Ying</td>
<td>F3</td>
</tr>
<tr>
<td>Lin, Cho-Min</td>
<td>B7</td>
<td>Lin, Weir-Sen</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Chuang-Yuang</td>
<td>G6</td>
<td>Lin, Weir-Sen</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Chuang-Yuang</td>
<td>E6</td>
<td>Lin, Ya-Hui</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Chun-Ju</td>
<td>PO</td>
<td>Lin, Yan-Ting</td>
<td>C8</td>
</tr>
<tr>
<td>Lin, Fengyi</td>
<td>D7</td>
<td>Lin, Yen-Jun</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Hao-Wei</td>
<td>D2</td>
<td>Lin, Yi-Hung</td>
<td>H2</td>
</tr>
<tr>
<td>Lin, Hong-Min</td>
<td>PO</td>
<td>Lin, Yi-Wen</td>
<td>H3</td>
</tr>
<tr>
<td>Lin, Hong-Min</td>
<td>PO</td>
<td>Lin, Yi-Yan</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Hsiao-Mei</td>
<td>D8</td>
<td>Lin, Yo-Min</td>
<td>D8</td>
</tr>
<tr>
<td>Lin, Hsiao-Mei</td>
<td>B7</td>
<td>Lin, Yu-Cheng</td>
<td>E2</td>
</tr>
<tr>
<td>Lin, Hsin-Mei</td>
<td>G4</td>
<td>Lin, Yu-Hsin</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Hsin-Mei</td>
<td>G4</td>
<td>Lin, Yu-Ling</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Hsiu Chuan</td>
<td>B2</td>
<td>Lin, Yu-Ling</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Hsiu-Fen</td>
<td>PO</td>
<td>Lin, Yu-Shan</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Hsiu-Kan</td>
<td>B2</td>
<td>Lin, Zong-Jhih</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Hui-Ping</td>
<td>PO</td>
<td>Ling, Voon Mung</td>
<td>C5</td>
</tr>
<tr>
<td>Lin, Jian-Liang</td>
<td>C5</td>
<td>Liou, Cheng Dar</td>
<td>D2</td>
</tr>
<tr>
<td>Lin, Juanyeu</td>
<td>PO</td>
<td>Liou, Cheng-Hwai</td>
<td>H7</td>
</tr>
<tr>
<td>Lin, Jun-Biao</td>
<td>C1</td>
<td>Liu, Chin-Wei</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Jun-Biao</td>
<td>PO</td>
<td>Liu, Ding-Chyu</td>
<td>E5</td>
</tr>
<tr>
<td>Lin, Jwu-Rung</td>
<td>D1</td>
<td>Liu, Hai Ching</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Kuo-Liang</td>
<td>A5</td>
<td>Liu, Hai Ching</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Kuo-Liang</td>
<td>A5</td>
<td>Liu, Hao-Tien</td>
<td>A4</td>
</tr>
<tr>
<td>Lin, Long-Yi</td>
<td>A3</td>
<td>Liu, Jui-Jung</td>
<td>E2</td>
</tr>
<tr>
<td>Lin, Michelle Ching-Yi</td>
<td>E6</td>
<td>Liu, Meng-Ting</td>
<td>C3</td>
</tr>
<tr>
<td>Lin, Ming-Yen</td>
<td>C2</td>
<td>Liu, Ping Yun</td>
<td>A5</td>
</tr>
<tr>
<td>Lin, Nan-Hong</td>
<td>F4</td>
<td>Liu, Shyh-Chang</td>
<td>G6</td>
</tr>
<tr>
<td>Lin, Peng-Jung</td>
<td>G4</td>
<td>Liu, Ting-Kun</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Remen CW</td>
<td>H4</td>
<td>Liu, Yu Nan</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Ruey-Yu</td>
<td>H7</td>
<td>Lo, Chieh-Ling</td>
<td>PO</td>
</tr>
<tr>
<td>Lin, Shi-Jen</td>
<td>E5</td>
<td>Lo, Shu-Mei</td>
<td>A2</td>
</tr>
<tr>
<td>Lin, Shu Ling</td>
<td>G5</td>
<td>Lu, Cheung-Sum</td>
<td>H4</td>
</tr>
<tr>
<td>Lin, Suzanne Ching-Fang</td>
<td>E6</td>
<td>Lu, Jung-Chuan</td>
<td>H6</td>
</tr>
<tr>
<td>Lin, Tse-Chieh</td>
<td>PO</td>
<td>Lu, Yang-Cheng</td>
<td>C7</td>
</tr>
<tr>
<td>Name</td>
<td>Index</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------------------------</td>
<td>-------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lu, Yang-Cheng</td>
<td>[B8]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Luna Luna, Orlando</td>
<td>[G3]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lun-Hao, Lin</td>
<td>[B6]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lynn, Yew Hua Ling</td>
<td>[C1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lyu, Cai-Shing</td>
<td>[H5]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lyu, Ming-Lian</td>
<td>[PO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lu, Yang-Cheng</td>
<td>[H3]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Muchlis, Tanti Irawati</td>
<td>[C6]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Muenjohn, Nuttawuth</td>
<td>[G1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Muhamad, Rusnah</td>
<td>[B1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Munir, Qaiser</td>
<td>[A1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Murugesan, Selvam</td>
<td>[C7]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ma, Cherng-Min</td>
<td>[E5]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nageswari, Perumal</td>
<td>[C8]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MA, Kwan-Ling</td>
<td>[G4]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Naimi Sadigh, Ali</td>
<td>[B7]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MacVaugh, Jason Alexander</td>
<td>[G3]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Neien-Tzu, Hsieh</td>
<td>[C6]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mahdavi, Iraj</td>
<td>[F4]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nguyen, Tien-Than</td>
<td>[PO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mahdavi, Iraj</td>
<td>[E3]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nguyen, Tien-Than</td>
<td>[PO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mahdavi-Amiri, Nezam</td>
<td>[F4]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nieh, Chien-Chung</td>
<td>[F7]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manickavasagam, V</td>
<td>[C1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nien, Chun-Yi</td>
<td>[D3]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manivannan, Babu</td>
<td>[A1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nien, Shu-Fen</td>
<td>[PO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mao, Li-Juan</td>
<td>[PO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nien, Shu-Fen</td>
<td>[PO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Marsono, A Dewantoro</td>
<td>[D1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nimanussornkul, Chaiwat</td>
<td>[C7]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Martani, Dwi</td>
<td>[H8]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nimanussornkul, Kunsuda</td>
<td>[F8]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Masrom, Maslin</td>
<td>[B6]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nimanussornkul, Kunsuda</td>
<td>[C7]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>McAleer, Michael</td>
<td>[C7]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Niu, Han-Jau</td>
<td>[C4]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>McAleer, Michael</td>
<td>[F8]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Niu, Han-Jau</td>
<td>[D4]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>McAleer, Michael</td>
<td>[G5]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nor, Khalil Md</td>
<td>[H3]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Md.Sum, Rabihah</td>
<td>[A8]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nuraninda, Dian</td>
<td>[B3]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mensah, Yaw</td>
<td>[E1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Min, Lin Hong</td>
<td>[PO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oktaviani, Farah</td>
<td>[H3]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mitchell, Falconer</td>
<td>[G2]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Osborne, Kevin S.</td>
<td>[G1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mohamed, Norshidah</td>
<td>[B6]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ou, Hung-Luen</td>
<td>[H4]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mohammad, Ahmed A.</td>
<td>[A8]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ouyang, Annabelle X.</td>
<td>[G1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mohd Ashhari, Zariyawati</td>
<td>[C6]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ou-Yang, Hui-Hua</td>
<td>[PO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mohd Iskandar, Takiah</td>
<td>[B1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>OuYang, Yen-Ching</td>
<td>[A4]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mohd Yusoff, Ainan</td>
<td>[F5]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Özer, Levent</td>
<td>[F1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mohebbi, Shima</td>
<td>[F4]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Molyneux, Philip</td>
<td>[D1]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pai, Tung-Yueh</td>
<td>[E8]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Moon, Chris</td>
<td>[F2]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pan, Fang-Li</td>
<td>[PO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motta, Gianmario</td>
<td>[B4]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pan, Li-Fang</td>
<td>[PO]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mozafari, Marzieh</td>
<td>[C8]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Name</td>
<td>Initials</td>
<td>Name</td>
<td>Initials</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>----------</td>
<td>-----------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>Pan, Wei-Chen</td>
<td>PO</td>
<td>S</td>
<td>E5</td>
</tr>
<tr>
<td>Pan, Wei-Chen</td>
<td>PO</td>
<td>Sai, Ying</td>
<td>F5</td>
</tr>
<tr>
<td>Pandey, Dayanand</td>
<td>C7</td>
<td>Salman, Asma</td>
<td>F6</td>
</tr>
<tr>
<td>Paydar, Mohammad Mahdi</td>
<td>E3</td>
<td>Samad, Abdul Rahim Abdul</td>
<td>B7</td>
</tr>
<tr>
<td>Peng, Kai-Chiung</td>
<td>PO</td>
<td>Sandrino-Arndt, Bop</td>
<td>CPO</td>
</tr>
<tr>
<td>Perng, Shiaw-Wuu</td>
<td>E3</td>
<td>Saraswati, Erwin</td>
<td>D7</td>
</tr>
<tr>
<td>Peter, Songan</td>
<td>C5</td>
<td>Sari, Ria Nelly</td>
<td>A1</td>
</tr>
<tr>
<td>Pheny, Monica</td>
<td>H5</td>
<td>Sari, Ria Nelly</td>
<td>B6</td>
</tr>
<tr>
<td>Pignatelli, Giovanni</td>
<td>B4</td>
<td>Sayyed, Saima</td>
<td>C3</td>
</tr>
<tr>
<td>Polak, Petr</td>
<td>D8</td>
<td>Selvam, Murugesan</td>
<td>A1</td>
</tr>
<tr>
<td>Prasetyo, Ahmad Danu</td>
<td>G6</td>
<td>Seng, Adriel Sim Khoon</td>
<td>E4</td>
</tr>
<tr>
<td>Pratiwi, Marina Desiana</td>
<td>B6</td>
<td>Shah Mohd Dali, Nuradli Ridzwan</td>
<td>H7</td>
</tr>
<tr>
<td>Pu, Wei-Ping</td>
<td>F3</td>
<td>Shang, Jianlu</td>
<td>F1</td>
</tr>
<tr>
<td>Puvarattanakul, Supaporn</td>
<td>C6</td>
<td>Shang, Rong-An</td>
<td>E7</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Shang, Rong-An</td>
<td>E5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sheikh, Junaid M</td>
<td>F1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>R.Lin, Chun-Wei</td>
<td>PO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rahman, Noor Raida Abd</td>
<td>F7</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ramgutty-Wong, Anita a</td>
<td>E5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ramli, Aliza</td>
<td>G2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ramly, Zulkufly</td>
<td>E1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rashid, Azwan Abdul</td>
<td>F6</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rau, Dar Chin</td>
<td>F5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rebolledo Mendoza, Alma Ruth</td>
<td>G3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rego, Arménio</td>
<td>B5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rego, Arménio</td>
<td>C5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ribeiro, Neuza</td>
<td>C5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Riwayati, Hedwigis Esti</td>
<td>A3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rosa, Ray da Silva</td>
<td>E6</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Roslan, Rady Roswanddy</td>
<td>D8</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Ross, Peter Keith</td>
<td>E4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rutherford, Brian</td>
<td>F8</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Qazi, Jameel</td>
<td>C3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Qazi, Jameel</td>
<td>D3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Quader, Syed Manzur</td>
<td>B8</td>
</tr>
<tr>
<td></td>
<td></td>
<td>R.Abd, Noor</td>
<td>F7</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Shao, Meng-Dar</td>
<td>F3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Shih, Kai-Yao</td>
<td>E5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Shiue, Yih-Cheamg</td>
<td>B5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Shiwakoti, Radha</td>
<td>F8</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Shu-Hui, Lai</td>
<td>B6</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Shuo, Chen Chun</td>
<td>A3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Siao, Jia-Jyun</td>
<td>PO</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sidek, Noor Zahirah Mohd</td>
<td>B1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sie, Laurent</td>
<td>F5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Silva, Chitra Waduge Chathurani</td>
<td>H4</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Silva, Kapila Ariyadarshana</td>
<td>F3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sinaga, Jenny E V</td>
<td>D1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sing, Ngui Kwang</td>
<td>C5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Singh, Gajendra</td>
<td>D5</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sjogren, Ebba</td>
<td>H6</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Solimanpur, Maghsud</td>
<td>E3</td>
</tr>
</tbody>
</table>
AUTHER / CHAIR SCHEDULE INDEX

Sriboonchitta, Songsak [C7] Tat, Huam Hon [H3]
Sriwichailanphan, Thanes [C7] Teng, Mei-Jane [PO]
Steiner, Michael [D5] Teng, Mei-Jane [PO]
Strouhal, Jiri [B1] Teng, Mei-Jane [PO]
Su, Chin Ching [G2] Teng, Wei-Chen [PO]
Su, Chin Ching [D2] Teplý, Petr [E8]
Su, Hsin-Mei [H2] Tong, Lee-Ing [PO]
Su, Mei-Chun [PO] Tran, Tu Uyen [B4]
Su, Nai-Hui [G4] Tsai, Chen-Yu [PO]
Su, Sheng Chu [H3] Tsai, Chung-Hung [PO]
Su, Tung-Ching [H8] Tsai, Ming-Chao [H1]
Sulaiman, Suzana [G2] Tsai, Shir-Tau [C5]
Sulaiman, Suzana [H5] Tsai, Tung-I [PO]
Sun, Li-fang [D6] Tsai, Yin-Te [F2]
Sung, Chao-Hsien [C1] Tsao, Shou-Min [H7]
Sung, Chao-Hsien [PO] Tsao, Yung-Chung [F2]
Suyanto, Suyanto [H2] Tseng, Chi-Hsing [C2]
Sy, Erin [A3] Tseng, Ming-Lang [H4]
Tasi, Ron-Lon [E5] Tswei, Keshin [PO]
Tung, Gu-Shin [F8]

T
Tai, Liang Ann [PO]
Tai, Wei-Shu [PO]
Takahashi, Yoshi [C2] Ullah, Subhan [A8]
Tang, Wen-Chun [D4] Uotila, Varpu Marketta [PO]
Tam, Kar Yan [H6] Uzzaman, ATM Tariq [A1]
Tansuchat, Roengchai [B7]
Tarigan, Susi Meyrista [H8]
Tarmidi, Mahlindayu [F6] Valenzuela, Fredy [B3]
Tarng, Chin-Shiow [PO] Vanichbuncha, Kanlaya [D3]
AUTHER / CHAIR SCHEDULE INDEX

Varlander, Sara [H6] Wei, Chun-Chin [PO]
Vogel, Bianca [PO] Wei, Yu-Chen [D8]
Voghouei, Hatra [B8] Wei, Yu-Chen [A5]
Wei, Chun-Chin [PO]

W
Wahyuni, Sri [A3] Wen, Shu-Lien [PO]
Wang, Chih-Yuan [F8] Weng, Yin-Che [D8]
Wang, Ching-I [H4] Wilson, Nicholas [A8]
Wang, Ding-San [D6] Wu, Cheng-Han [PO]
Wang, Hei Chia [PO] Wu, Cheng-Ru [E3]
Wang, Kuan-Ting [B1] Wu, Chien-Wei [PO]
Wang, Li-Pang [E3] Wu, Chien-Wei [PO]
Wang, Ming Chieh [B2] Wu, Chin-Chun [D3]
Wang, Rong-Tsu [PO] Wu, Li-Syuan [PO]
Wang, Sheng-Chieh [PO] Wu, Li-Wei [B3]
Wang, Sue-Mei [PO] Wu, Li-Wei [PO]
Wang, Tai-Yue [B2] Wu, Melien [PO]
Wang, Ting-Chun [PO] Wu, Melien [PO]
Wang, Tzu-Wei [D2] Wu, Melien [PO]
Wang, Wei-Sheng [C2] Wu, Ming-Hsiung [C4]
Wang, Yi-Hsien [H2] Wu, Ming-Syong [A6]
Wang, Zih-Hua [PO] Wu, Min-Hsiung [C5]
Wei, Chieh Yi [F5] Wu, Pei-Hsuan [PO]
Wei, Ching-Ti [PO] Wu, Peitsang [A4]
Wei, Ching-Ti [PO] Wu, Peitsang [A6]
<table>
<thead>
<tr>
<th>Author Name</th>
<th>Code</th>
<th>Author Name</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wu, Po-Cheng</td>
<td>E7</td>
<td>Yau, Hwey-Yun</td>
<td>F7</td>
</tr>
<tr>
<td>Wu, Ruey-Shan</td>
<td>H7</td>
<td>Yee Peng, Patricia Chew</td>
<td>E1</td>
</tr>
<tr>
<td>Wu, Shan-Min</td>
<td>D3</td>
<td>Yeh, C Rosa</td>
<td>B4</td>
</tr>
<tr>
<td>Wu, Shu-Ling</td>
<td>B4</td>
<td>Yeh, Chin-Piao</td>
<td>PO</td>
</tr>
<tr>
<td>Wu, Shun-Chin</td>
<td>PO</td>
<td>Yeh, Chia-Chi</td>
<td>[D6]</td>
</tr>
<tr>
<td>Wu, Shun-Chin</td>
<td>PO</td>
<td>Yeh, Wei-Chiang</td>
<td>PO</td>
</tr>
<tr>
<td>Wu, Shun-Jyh</td>
<td>G5</td>
<td>Yeh, Ron Chuen</td>
<td>B4</td>
</tr>
<tr>
<td>Wu, Sou-Shan</td>
<td>C8</td>
<td>Yeh, Wei-Chiang</td>
<td>PO</td>
</tr>
<tr>
<td>Wu, Tai-Chi</td>
<td>A5</td>
<td>Yen, Chia-Hui</td>
<td>A2</td>
</tr>
<tr>
<td>Wu, Tsang-Hung</td>
<td>G6</td>
<td>Yen, Hui-Yu</td>
<td>E4</td>
</tr>
<tr>
<td>Wu, Wei-Chen</td>
<td>PO</td>
<td>Yen, Hui-Yu</td>
<td>H5</td>
</tr>
<tr>
<td>Wu, Wen-Ping</td>
<td>PO</td>
<td>Yen, Matthew</td>
<td>D6</td>
</tr>
<tr>
<td>Wang, Min-Sun</td>
<td>PO</td>
<td>Yen, Pi-Hsia</td>
<td>F7</td>
</tr>
<tr>
<td>Wang, Min-Sun</td>
<td>PO</td>
<td>Yet, Chu-Ei</td>
<td>E6</td>
</tr>
<tr>
<td>Y</td>
<td></td>
<td>Yi, Lin Long</td>
<td>A3</td>
</tr>
<tr>
<td>Yakhlef, Ali</td>
<td>F5</td>
<td>Yi-Jeng, Huang</td>
<td>C6</td>
</tr>
<tr>
<td>Yamada, Keiichi</td>
<td>D4</td>
<td>Yin, Ya Ping</td>
<td>F1</td>
</tr>
<tr>
<td>Yang, Bob NS</td>
<td>H4</td>
<td>Ying, Ta-Chung</td>
<td>F2</td>
</tr>
<tr>
<td>Yang, Chang-Lin</td>
<td>PO</td>
<td>You, P.S.</td>
<td>PO</td>
</tr>
<tr>
<td>Yang, Chang-Lin</td>
<td>PO</td>
<td>Yu, Chau-Hong</td>
<td>A1</td>
</tr>
<tr>
<td>Yang, Chao-Chin</td>
<td>F1</td>
<td>Yu, Chau-Hong</td>
<td>B1</td>
</tr>
<tr>
<td>Yang, Chia-Jung</td>
<td>PO</td>
<td>Yu, Cheng-Tao</td>
<td>B6</td>
</tr>
<tr>
<td>Yang, Chih-Chin</td>
<td>C2</td>
<td>Yu, Cheng-Tao</td>
<td>B6</td>
</tr>
<tr>
<td>Yang, Chih-Chin</td>
<td>A2</td>
<td>Yu, Chien</td>
<td>E4</td>
</tr>
<tr>
<td>Yang, Chih-Chin</td>
<td>D6</td>
<td>Yu, Chien</td>
<td>H5</td>
</tr>
<tr>
<td>Yang, Eng Tzu</td>
<td>H3</td>
<td>Yu, Chin-Cheh</td>
<td>E4</td>
</tr>
<tr>
<td>Yang, Hao-Jang</td>
<td>H1</td>
<td>Yu, Chin-Cheh</td>
<td>H5</td>
</tr>
<tr>
<td>Yang, Heng-Li</td>
<td>F5</td>
<td>Yu, Harrison Hua-Jen</td>
<td>C5</td>
</tr>
<tr>
<td>Yang, Hui-Ching</td>
<td>C2</td>
<td>Yu, Hua Jen</td>
<td>B5</td>
</tr>
<tr>
<td>Yang, Jia-Hong</td>
<td>PO</td>
<td>Yu, Hueiju</td>
<td>PO</td>
</tr>
<tr>
<td>Yang, Kung-Jiu-an</td>
<td>A6</td>
<td>Yu, Kuo-Tung</td>
<td>PO</td>
</tr>
<tr>
<td>Yang, Kung-Jiuan</td>
<td>A4</td>
<td>Yu, Siao-Ting</td>
<td>H2</td>
</tr>
<tr>
<td>Yang, Ming-Der</td>
<td>H8</td>
<td>Yu, Yung-Piao</td>
<td>PO</td>
</tr>
<tr>
<td>Yang, Ming-Hsien</td>
<td>G3</td>
<td>Yuan, Chien-Yun</td>
<td>PO</td>
</tr>
<tr>
<td>Yang, Pei-Wen</td>
<td>H1</td>
<td>Yuan, Yu-Hsi</td>
<td>C5</td>
</tr>
<tr>
<td>Yapa, Saman Tilakasiri</td>
<td>F3</td>
<td>Yuan, Yu-Hsi</td>
<td>C4</td>
</tr>
<tr>
<td>Yau, Hwey-Yun</td>
<td>A8</td>
<td>Yuan, Yu-Hsi</td>
<td>D3</td>
</tr>
<tr>
<td>Author/Chair</td>
<td>Index</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------</td>
<td>-------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yusof, Zarinah</td>
<td>H6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yusoff, Mohammed Bin</td>
<td>B1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yusuf, Mohammad Abu</td>
<td>A1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zaabar, Rim</td>
<td>E6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zainol, Zaifudin</td>
<td>F6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zamri, Ahmad</td>
<td>G6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zeb, Muhammad</td>
<td>A8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zeng, Zhenxing</td>
<td>B8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zhang, Hongtao</td>
<td>D2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zhuang, Wen-Long</td>
<td>PO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zhuang, Wen-Long</td>
<td>PO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zhuang, Wen-Long</td>
<td>PO</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>