



ABSTRACT PROCEEDING
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MRSHM-MAY-2019

Venue: Paris, France

Date: May 11-12, 2019



**Institute for Social and
Economics Research**

ISER International Conference on Multidisciplinary Research in Business Economics, Social Sciences, Humanities & Management (MRSHM)

Conference organized by:



This conference is dedicated to educators all over the world and to the members of the Institute for Social and Economics Research (ISER) whose passion for teaching, learning, research, and service are helping to transform the academy in many positive ways.

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ISER is an organization aims to provide a platform to innovative academicians and researchers around the globe. The organization also encourages research activities by organizing research training workshops, conferences and publishing high quality research manuscripts in reputable international journals.

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Welcome Message

The ISER International Conference on Multidisciplinary Research in Business Economics, Social Sciences, Humanities & Management (MRSHM)

We are happy you decided to join your colleagues from around the world to explore innovative technologies, pioneering pedagogical strategies, and a sampling of international collaborations that are being used to engage and retain students, researchers and Scholars in the new millennium.

Scientific Committee

Ali Sarikaya, University of Pecs, Hungary

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Prabath Perera, University of Kelaniya Sri Lanka

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Dr. Rong Zhang Nishinippon, Institute of Technology 1-2-11, Muro-machi, Kokura-kita, Kitakyushu, Fukuoka, Japan

Acknowledgements

The organizing committee would like to thank all those people who were involved in making the conference a success. A great amount of planning and organizing is required to hold a successful conference, so we are indebted to those who volunteered their time and energy.

We want to thank all the members of the ISER International Conference on Multidisciplinary Research in Business Economics, Social Sciences, Humanities & Management (MRSHM) who volunteered their time to help organize the conference.

Business Administration and Marketing

Management, Firms, Startups, Corporate Culture, Social Responsibility, Marketing, Advertising, Public Relations, Consumer Behavior, Brand, Identity and Corporate Reputation, Entrepreneurial and Small Businesses Marketing, Marketing Segmentation, E-Marketing, Computer Software in Business Administrations, Accounting and Auditing, Trade, Tourism, Transportation Systems, Environmental and Ecological Economics, Strategy, General Management, Management Theories, Modern Management Practices, Entertainment, CSR and Business Ethics, International Business, Innovation, Supply Chain Management, Operations Management, Information Management, Human Resources Management, Project Management

Accounting

Accounting Practices, Financial Modeling, Financial Analysis, Financial Statistics, Future Markets, Risk, New Trends for Accounting and Finance, Research for Accounting, Tax Theories and Practices, Tax Avoidance, Invasion and Extraction from Tax Invasion, Corporate Finance, Finance Theories, Money, Credit and Banking, Stock, Currency and Bonds, Commodity

Social Sciences and Humanities

Education Challenges, E-learning in higher education, Life Long Learning, Sociolinguistic, Social cohesion and multiculturalism, Economic-Sociology, Major trends in society, EU citizenship, Political Sciences, Psychology applied in Economics, Anthropology, Arts, English, History, Information science, Islamic Studies, Language, Linguistics, Literature, Local Government, Museums and heritage, Music, Occupational Science, Philosophy Poetry, Politics, Popular Culture, Psychology, Religious studies, Social Sciences, Sociology, Women's history

Interdisciplinary

Children and Youth, Communications and Media, Complex Systems, Conflict resolution, Creativity, Culture, Disaster Management, Discourse, Film studies, Gender studies, Globalization, HIV/AIDS, Human Rights, Identity, LGBT Studies, Leadership, Memory, Multidisciplinary Studies, Poverty, Public Policy, Security, Sexuality and eroticism, Spirituality, Sport science, Sustainable development, Urban studies, Violence Women's studies

General Economics, Economic Development, Technological Change and Growth

Microeconomics, Household Behavior and Family Economics, Economic Development, Sustainable Development, Eco-Development, Production and Organizations, Welfare Economics, Macroeconomics and Monetary Economics, International Economics, Public Economics, Analyses of Economic Development, Agriculture; Natural Resources; Energy; Environment; Other Primary Products, Human Resources; Human Development; Income Distribution; Migration, Economic Development: Financial Markets; Savings and Capital Investment; Corporate Finance and Governance, Regional, Urban, and Rural Analyses, International Linkages to Development; Role of International Organizations, Fiscal and Monetary Policy in Development, Trade Policy; Factor Movement Policy; Foreign Exchange, Innovation and Invention: Processes and Incentives, Management of Technological Innovation and Research and Development

IT Business

Business for AI and Deep Learning, Technological Forecasting and Social Change, Business for Big Data, Internet of Things and Cloud Computing, Business for IT-driven Services, Information Systems and Informatics, ICT for Business, ICT for Education, Healthcare, Finance and Other Sectors, Large Scale Surveys and Analysis, HCI and Computers Human Behavior, Computers In Industry

Conference Schedule

ISER International Conference on Multidisciplinary Research in Business Economics, Social Sciences, Humanities & Management (MRSHM)

Paris, France

May 11-12, 2019

09: 00 am 09: 20 am	Registration and Reception
09: 20 am 09: 30 am	Introduction of Participants
09:30 am 09: 40 am	Inauguration and Opening address
09: 40 am 09: 50 am	Grand Networking Session
09: 50 am 10: 00 am	Tea Break

ISER International Conference on Multidisciplinary Research in Business Economics, Social Sciences, Humanities & Management (MRSHM)

**Day 01: Saturday
May 11, 2019**

Session 01: 10:00 am 12:00 pm

Session Chair: Dr Yuko Oki

Track A: Business, Economics, Social Sciences and Humanities

Presenter Name: Mrityunjay Kumar Tiwary

Reference ID: MRSHM-MAY-10

Paper Title: Portfolio Rebalancing in Presence of Tax Law Changes

Presenter Name: Jonghyuk Yoon & Youran Woo

Reference ID: MRSHM-May-09

Paper Title: A Study on the Improvement of Contribution of Digital Forensic Analyses: With a Focus on the Difference in the Location of the Investigator

Presenter Name: Catherine Cheng King Hin

Reference ID: MRSHM-MAY-01

Paper Title: Art Therapy as Early Childhood Intervention

Presenter Name: Tae Jin Chung Ph.D

Reference ID: MRSHM-MAY-07

Paper Title: Importance of Corporate Security Role in IOT

Presenter Name: Nehar Khaled Ben El Walid, Elker Sabah

Reference ID: MRSHM-MAY-05

Paper Title: The Role of Social Marketing in Promoting the Environmental Dimension of Social Responsibility in Economic Institutions (Small and Medium Enterprises as a Model)

Closing Ceremony & Lunch

Conference Attendees

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

Participant Name: Dr. Yuko Oki

Reference ID: MRSHM-MAY-12

Country: Faculty of Human Life Design, Toyo University, Saitama, Japan

ISER International Conference on Multidisciplinary Research in Business Economics, Social Sciences, Humanities & Management (MRSHM)

**Day 02: Sunday
May 12, 2019**

Conference second day is reserved for participants own tourism activities.



Institute for Social and
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Conference Abstracts

Track A: Business, Economics, Social Sciences and Humanities

The Role of Social Marketing in Promoting the Environmental Dimension of Social Responsibility in Economic Institutions (Small and Medium Enterprises as a Model)

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Economic institutions define a broad activity as an open system to society, an especially small and medium enterprise, which increases their responsibility towards society and the environment. Therefore, these institutions must maintain their social position as a system related to the external and internal environment, affecting and influencing them. -Research problems: What is the role of social marketing in promoting the environmental dimension of social responsibility in economic institutions? -Research objectives: To identify general concepts about social responsibility, social marketing, small and medium enterprises, and to define the concept of environmental responsibility, to show how social marketing contributes to the establishment of the principles of social responsibility, especially the environmental dimension in the institutions under study. Research methods: In this study, we relied on the analytical descriptive approach by collecting data and information on the subject of the study, from various sources such as references, notes, articles and websites. -Results and conclusions: Small and medium enterprises are the pillars of the global economy. This is because of the characteristics and advantages it enjoys. On the other hand, the larger the number of these institutions, the greater the number of environmental damage. This necessitates adopting the environmental dimension as a slogan to protect the environment and society. During this study, we developed a number of suggestions, including: - These institutions must use contemporary modern administrative concepts such as social marketing, which is a tool that helps to instill a culture of responsibility, social environment and support environmental management systems.

Index Terms: Small and Medium Enterprises, Social Marketing, Social Responsibility, Dimensions of Social Responsibility, Environmental Management System

Art Therapy as Early Childhood Intervention

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Art Therapy means the specialized, professional and psychotherapeutic use of art media, images, the creative art process, and client responses to the created art productions as reflections of an individual's development, abilities, personality, interests, concerns, and conflicts. Art therapy is based on knowledge of human development and theories which are implemented in the full spectrum of models of assessment and treatment including educational, cognitive, transpersonal, and other therapeutic means of reconciling emotional conflicts, fostering self-awareness, developing social skills, managing behavior, solving problems, reducing anxiety, aiding reality orientation, and increasing self esteem. Art therapists serve individuals, couples, families and groups (Wisconsin Department of Regulation and Licensing, 2014). The Theoretical approaches to Art Therapy include psycho-dynamic, humanistic, cognitive behavioral, developmental and multimodal lines of track. The clientele consists Autistic Spectrum Disorder, Attention Deficit Hyperactive Disorder, clinical Depression, Eating Disorder, Schizophrenia and dementia. Art Therapy is believed to be able to work perfectly for young children, which will be demonstrated in the presentation. Through a composition of carefully designed curriculum incorporating fundamental elements in Art Therapy, a group of children participants were able to evolve from a directive approach (Theme-based, teacher-oriented) to a non-directive approach (child-centred, participants-oriented) through a duration of 30 sessions in art exploration. The art products, including the exploration of different media, were recorded according to the different themes introduced in each session. The line of development thus was shown through the passage of time of which the concepts of self awareness and self-growth were grasped and the children were able to mature as both an individual and as a participant in a group in Art Therapy perspective. The study carries significance to serve as a set of guidelines to current childcare workers and teachers in using art and Art Therapy approaches for young children, particularly in incorporating the fundamental elements of Art Therapy as Early Childhood Intervention for young children. Overall, this topic represents a new and growing area for research as an attitude of contempt against research should be eradicated and more research and funding should be invested in making a standardized use of measurement tools and setting up a standardized treatment time for the profession to thrive.

Index Terms: Schizophrenia and Dementia, Psychotherapeutic, Theoretical Approaches

Importance of Corporate Security Role in IOT

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Intermediary cybercrime (e.g., spam, bogus mail) is a serious problem that warrants more attention by law enforcement officials, criminal justice professionals, academics, and the general public. Since it is usually considered as an annoyance than as serious crime, people generally pay less attention to intermediary cybercrime and as such, do not consider it seriously. However, many Internet users have found that spam mail can unknowingly lead them to bogus websites where con artists can deceive them in order to make illegal profit. Although it has resulted in many cases where internet fraud has been committed, a direct causal relation to spam mail has not been recognized by law enforcement officials and Internet users. Many people do not realize how spam mail can lead to serious criminal acts through the mere act of sending spam mail. Thus, without the clear definition of spam mail as a gateway to criminal acts, the prevention of intermediary cybercrime cannot be completely achieved. As hacking was once perceived as a non-serious criminal act, hackers were charged with relatively short-term sentences. However, currently, hacking activity is no longer considered as a smart performance of a hackers ability but is seen as a serious crime due to accumulation of public awareness through the efforts of media and public advocates. Therefore, a similar approach to intermediary cybercrime must be employed by media and key authorities in order to secure a crime-free cyber environment. For more effective cyberpolicing, developing and enforcing appropriate laws to tackle illegal spam mail is imperative.

Index Terms: Intermediary Cybercrime, Hackers, Cyberpolicing

Portfolio Rebalancing in Presence of Tax Law Changes

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The impact of taxes on portfolio choice of economic agents has been an area of deep interest. Particularly in presence of differential tax rates on capital gain vis-a-vis dividends requires need for optimization strategies that is efficient not just on a pre-tax level but also considers inequalities brought-in by the differential tax rates (Long, 1977; Poterba, 1999; Amromin, 2003; Peterson et al. 2006). The principal argument behind all the optimization strategies remains the same: i.e. in presence of differential tax rates on capital gain vis-a-vis dividends, ceteris paribus, an investor will choose a stock providing gains via route that is taxed at lower rate. For example, if in an economy, dividends are taxed at 25% and capital gains are taxed at 10%, then, ceteris paribus, an investor will prefer companies retaining the profits rather than distributing dividends. However, this study aims to examine an important aspect of the debate that has been overlooked in the extant research. That is, any optimization method is likely to be inherently flawed because of dynamic nature of tax rates. If that is true, then while selecting an individual stock for inclusion in the portfolio or doing subsequent rebalancing; the important clause of ceteris paribus may not hold true. For example, if an investor chooses a stock, then she does so for its long term characteristics to generate desired return with tolerable risk. However, if due to changes in dividend distribution policies or changes in tax laws in the country, the dynamics of tax liability on the returns changes, then it is not necessary that the investor will react, for the fundamentals might still justify holding the stock. In this study I examine whether the tax law changes in India in 2002 which resulted in altering post-tax returns on capital gain vis-a-vis dividends led to a reaction by investors on their portfolio holdings. Using high frequency data, I devise a novel method to segregate the impact of a particular stimulus from a series of stimuli. Results show that investors did not react instantaneously to the changes in dividend tax laws. This provides evidence that investors held the stocks for their inherent fundamentals and change in dividend taxes that altered their post-tax returns from the holdings were not sufficient reasons to warrant any portfolio rebalancing. Robustness checks indicate that the justification in consistent and all other possible explanations can be ruled out.

Index Terms: Dividend Tax effect, Dividend Tax Cienteles, Post-Tax Portfolio

A Study on the Improvement of Contribution of Digital Forensic Analyses: with a Focus on the Difference in the Location of the Investigator

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Digital analyzes are often treated as conclusive evidence in the field of criminal investigations. In most of the countries, digital evidence has been adopted as crucial evidence in the judgment of the court, and this phenomenon is taking place in South Korea too. In the criminal investigation, field investigators gather digital evidence on site and refer to digital evidence analysts to verify them. The relationship between them plays an important role in criminal investigation. Although the role of digital analysts is increasing, the problems caused by a load of investigators and analysts are getting bigger. In this study, we will prioritize factor that enhances the investigators satisfaction in the analysis of digital evidence and suggests ways for digital evidence analysts to contribute. Using the Analytic Hierarchy Process technique, the priority was derived by organizing the first tier of class and the ten components of each tier of the factor used in the service experience. To verify the validity of each factor, we conducted focus interviews. AHP survey analysis result, in the first tier Reliability was the most important element, and, tangible technical form, contribution of evidence gathering of reactivity, and the ability of analysis of reliability were derived. Based on the results of this study, we expect this followed by Certainty, Reactivity, Empathy and Tangibility. As the top three of the second tier to be a positive factor in increasing the contribution of digital analysts by identifying the importance of analytics work according to the works workplace, career, and department.

Index Terms: AHP Method, Digital Evidence analysts, Factor Priority, Field investigator, SERVQUAL

Upcoming Events

<http://ise-research.com/irssh-6-19/>

<http://ise-research.com/masab-6-19/>

<http://ise-research.com/abmss-7-19/>

<http://ise-research.com/cbssg-7-19/>

<http://ise-research.com/nrbms-8-19/>

<http://ise-research.com/abmem-10-19/>

<http://ise-research.com/namee-10-19/>

<http://ise-research.com/dtbel-11-19/>

<http://ise-research.com/vwmsb-11-19/>

<http://ise-research.com/cpbss-12-19/>

<http://ise-research.com/mbshs-12-19/>

<http://ise-research.com/eebe-01-20/>

<http://ise-research.com/ebms-01-20/>

<http://ise-research.com/shme-2-20/>

<http://ise-research.com/rsbeh-1-rome/>

<http://ise-research.com/ebehs-3-20/>

