



جامعة دبي
UNIVERSITY of DUBAI



Dubai Business School
كلية دبي للأعمال
UNIVERSITY of DUBAI جامعة دبي



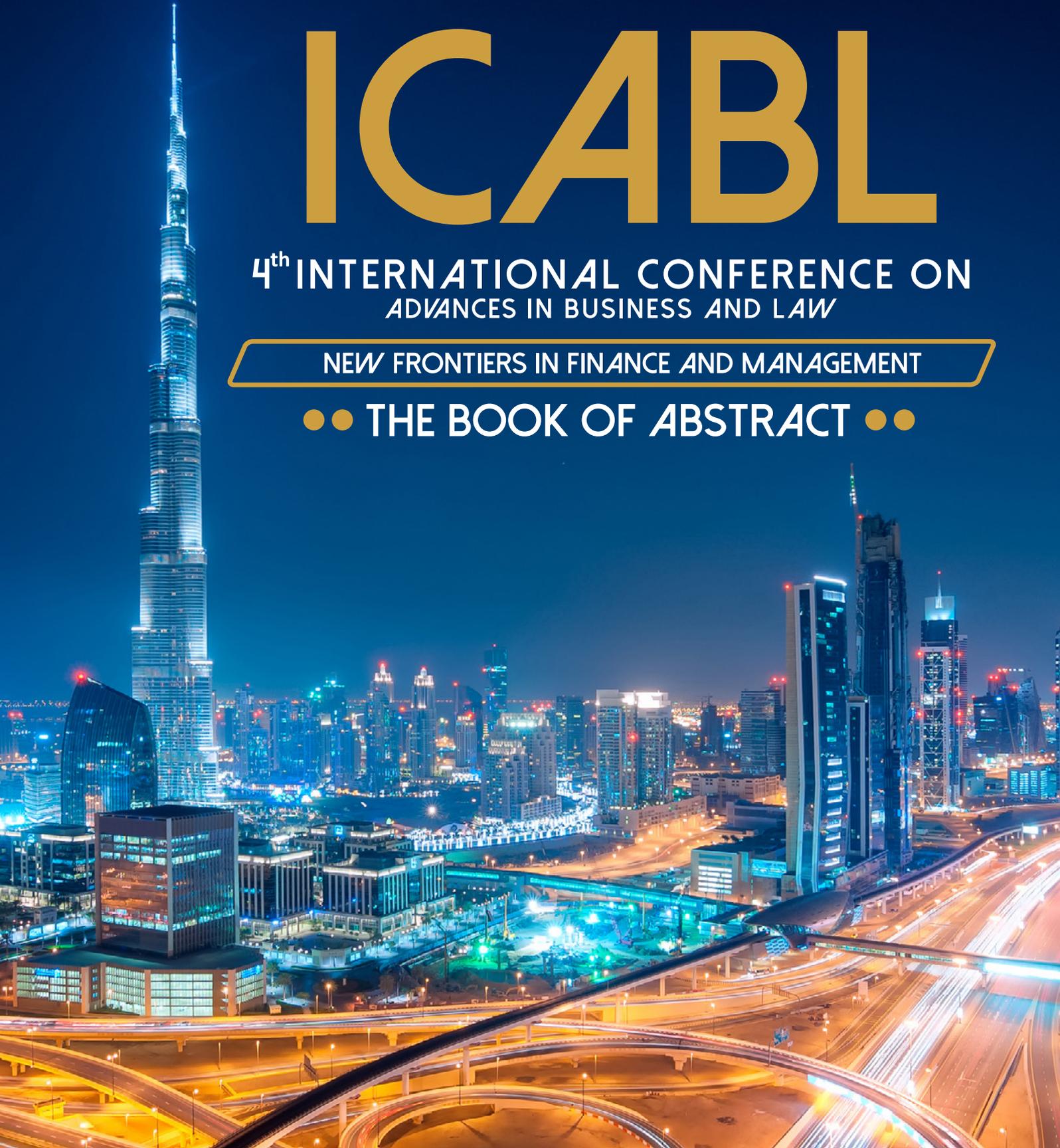
College of Law
كلية القانون
UNIVERSITY of DUBAI جامعة دبي

ICABL

4th INTERNATIONAL CONFERENCE ON
ADVANCES IN BUSINESS AND LAW

NEW FRONTIERS IN FINANCE AND MANAGEMENT

●● THE BOOK OF ABSTRACT ●●



About University of Dubai



Established in 1997, the University of Dubai (UD) is the education arm of the Dubai Chamber of Commerce and Industry. Today, UD is 23 years old. As one of the top accredited universities in the UAE, UD has the innovation and diversity permeating all its activities. UD's academic programs are accredited by both the Ministry of Education (MOE) in the UAE and the best international accreditation bodies in the world: AACSB and ABET. The University of Dubai has three faculties:

Dubai Business School

The college offers BBA (in 8 majors), MBA General (and 4 double majors), and PhD in 4 majors in Business Administration. All the programs were initially accredited by AACSB in 2009. UD has maintained the AACSB accreditation for a further period of 5 years till 2023-24. This positions the DBS as one of the top internationally accredited business schools in the UAE and the GCC.

College of Engineering and Information Technology

The IT programs were initially accredited by ABET in 2006. UD maintained the ABET accreditation for a further period of 6 years until 2020. The College of IT offers BS in Computing Information Security. The College of Engineering was started in Fall 2016 with BS in Communication Engineering.

College of Law

The school offers LLM (Master in Laws) in two business related areas: Arbitration and Dispute Resolution, and Financial Crimes and Money Laundering. Both the programs are accredited by the UAE's MOE.

About University of Dubai

UD has international collaboration with more than fifteen reputed universities globally and focuses on:

- Building UD's capacity of research and consultancies across all faculties;
- Exploring potential for offering dual and joint degrees in specified areas with prior approval of the respective Executive Boards, and regulatory authorities in respective countries;
- Exchanging students (undergraduate (UG), graduate (G) and MBA/LLM level) for at least 1 semester/term on 1-1 reciprocal basis (with agreed fee paid to respective universities);
- Exchanging students (UG, G and MBA/LLM) for at least 1 semester/term on a non-reciprocal basis (with agreed fee paid to host universities);
- Permitting partner faculty staff visiting UD as visiting staff for undertaking collaborative research and consultancy tasks of mutual importance;
- Permitting UD faculty to visit partner university to handle academic programs and/or undertake collaborative research and consultancy tasks of mutual importance;
- Arranging international internships and career placement for students on either side of the collaborating institutions;
- Organizing joint research conferences for mutual benefit;
- Engaging in center for executive development (CED) programs for mutual benefit;
- Exploring the possibility to access library resources at both institutions remotely by students and faculty members for the purpose of research.

Conference Tracks:

Track 1: Economics:

1. Promotion of Social Responsibility at the Largest Retail Chains in Lithuania

Egle Jakunskien

Abstract: Being close to consumers, retail trade chains have a great influence on the formation of social responsibility in the society. By applying various means of encouragement, these entities try to call the attention of consumers to problems in the society and encourage them to contribute to the socially responsible activity. Aim of this research - to evaluate whether the means of promotion of social responsibility applied in the biggest retail trade chains of Lithuania selling alimentary products have an influence on a consumer and encourage him/her to contribute to the promotion of the idea of social responsibility. Analysis of scientific literature, qualitative approach based on 482 in-depth interviews, analysis of data obtained during the survey, mathematical-statistical analysis and comparative analysis were applied in this research. This article represents the results of the obtained research and emphasises the main factors promoting and limiting social responsibility of consumers. It was identified that social responsibility of consumers in the field of environmental protection was formed by information provided by business entity, company's image and other people surrounding the customer. Social responsibility in the field of charity and support was influenced by information provided by business entities and other people opinions. Furthermore, article is concluded with the development of models showing which elements business entities should orient to in order to promote social responsibility of consumers in the field of environmental protection or charity.

Track 2. Finance, Banking, Accounting, and Insurance

1. Forecasting trends for Bitcoin price Using Recurrent Neural Network

Soraya Sedkaoui and Nawal Chicha

Abstract: Bitcoin price analysis is a recurring problem for financial analysts who are looking for optimal investment strategies. This problem is seen as a problem of time series prediction. Various studies have focused on the analysis and forecasting of Bitcoin fluctuations, using traditional approaches for financial markets analysis and prediction. The algorithms of machine learning applied to analyze Bitcoin prices are mainly: random forest, Bayesian neural network, and other algorithms. The aim was to determine the bitcoin's price structure, predict overall trends and fluctuations, and set up prediction models based on historical data.

In order to perform the Bitcoin's price, we will use, in this paper, Deep Learning methods. In Deep Learning, there are different types of algorithms that we can use regarding the problems we are trying to solve. This can range from a simple neural network (stacking of neural layers) to Convolutional Neural Networks (essentially allowing image classification) to the Recurrent Neural Networks (RNN) to which we will be interested in this paper.

This family of neural networks contains several implemented algorithms such as The Long Short-Term Memory (LSTM). Therefore, this research aims to discover the most efficient and highest accuracy model to predict Bitcoin's

prices using this algorithm. Therefore, this research aims to discover the most efficient and highest accuracy model to predict Bitcoin's prices using this algorithm.

2. Meta-Frontier and Measures of Efficiency Emphasizing Corporate Governance Risk in the USA

Walaa Elkelish and Panagiotis Zervopoulos

Abstract: This paper investigates the extent of corporate governance to achieve firm efficiency within and across industries in the USA and identifies corporate governance benchmarks. Corporate governance risk data come from the Institutional Shareholder Services Europe SA (ISS). Corporate efficiency was measured using the generalized directional distance function data envelopment analysis (GDDF-DEA) model and its stochastic extension (i.e., the multi-parametric method for bias correction of GDDF-DEA estimators). The meta-frontier framework facilitated the measurement of firm efficiency within and across industries. This study identified significant differences in corporate governance risk levels for firms evaluated against their counterparts in the same industry (group-specific frontier) and heterogeneous firms operating in various industries (meta-frontier). Corporate governance benchmarks showed that there is no single solution that fits all firms. Corporations apply different corporate governance strategies to fit different internal management capabilities and external environmental factors in the US market.

3. Forecasting Bitcoin prices

Andreas Karathanasopoulos and Mohamed Osman

Abstract: In this paper we propose two new artificial intelligent tools for predicting the closing Bitcoin prices. These tools are using deep learning architectures such as MLP and RNN. The contributions of this research paper is threefold: its first time that bitcoin prices have been forecasted from such artificial intelligent tools, secondly, we are using a novel sliding window to catch the daily and monthly signals instead of trading the bitcoin on daily and monthly basis, finally it's an automated system providing green or red signal to buy or sell bitcoin currencies. Further to that it's worth mentioning that we are benchmarking our innovative models with linear models instead of checking their performance. The evaluation of all the lineal and nonlinear models its coming through checking their empirical and statistical accuracy in the out of sample period.

4. Corporate Governance and Dividend Reinvestment Plans: Insights from Imputation Tax in Australia

Hussein Abedi Shamsabadi, Imen Tebourbi, Mohammad Nourani and Byung S. Min

Abstract: This paper investigates the supply of Dividend Reinvestment Plans (DRPs) in relation to corporate governance and imputation tax system in Australia. Since DRPs are popular among large firms, we compiled the data of 300 largest companies listed on the Australian stock exchange (ASX300) during 2001-2013. Tobit regression method is used to estimate the models. Results indicate that good corporate governance leads to the higher supply of DRPs. We also found that franked dividend and heavily discounted DRPs weaken the positive association between governance and DRPs, illustrating the importance of institutional settings. Our findings imply that good corporate governance should consider a variety of clientele demands for dividend policy.

5. Nowhere to Hide: Corporate Restructuring Activities Response to Mandatory Segment Disclosure

Trinh Hue Le, Kelvin Jui Keng Tan and Barry Oliver

Abstract: We examine the effect of mandatory financial disclosures, specifically the segment disclosure SFAS131, on corporate restructuring activities such as mergers and acquisitions (M&As) and spin-offs. After the implementation of the mandatory segment disclosure standard, we find that firms have less incentive to engage in M&A activities and to complete the M&A deals. However, conditional on engaging in acquisition activity, SFAS 131 drives firms to acquire large diversified targets. The market perceives these large diversified M&As as value-enhancing after the SFAS131. Similarly, we further show that the probability of a division being spun off is lower after the SFAS 131 adoption than that before the SFAS 131 adoption, suggesting that firms are more likely to spin off their different operating units ex-ante to avoid disclosing these unit's information and to strengthen their public image ex-post. We also find a positive market reaction to spin-off events, especially after the SFAS 131 was mandated. Overall, our results suggest that the segment disclosure standard disciplines managers' (value-enhancing) corporate restructuring activities.

6. Indian Automobile Sector : Effect of Working Capital on Profitability

Dr. Ankita Rajdev

Abstract: Working Capital management as a topic has been evolving at a fast pace. On the other hand profitability in a business context is explained as the ability for any business, institution, enterprise or corporations to earn profits. Profitability is used to determine the operating efficiency of any given business. It is important for any firm to be profitable in order to fuel their growth ambitions and more importantly to survive in the long run. Profitability can be defined as the overall measure and indicator for the success of any enterprise.

The fundamental aim of the study is to examine the relationship between various working capital variables and profitability ratios. In order to achieve this goal, an attempt has been made to present this in a more logical, clear, explicit and accurate way so that the reader may assess its consequences for the business.

To assess the profitability of the companies the research has used the financial accounting approach ratio analysis. Various statistical technique is use like mean, standard deviation, dispersion measurements, rank correlation and T -test were used.

The findings suggest that the effect of working capital variables on profitability is seen as:

- Bajaj Auto Ltd. has comparatively low relationship between variables and net profit . Company's cash management seems to be weakest with 12 % , which seems dangerous in long run. Company have low debtor, which is good as no credit sales is promoted and management believe in cash sales. As per the t -test there is no significant relationship between profitability and liquidity.
- Eicher Motors Ltd. has the a low short term borrowing and trade payables in its balance sheet. As per the t -test there is no significant relationship between profitability and liquidity.
- Hero Motocorp Ltd seems to be believing in just in time approach as it maintain quite low cash. as compared to other companies in the same automobiles sector, it is observed that it has less investment in inventories and a low amount of cash maintenance. As per the t -test there is no significant relationship between profitability and liquidity.

- Mahindra & Mahindra Ltd. seems to be promoting credit sales which can be risky in different turns of economy. However, this seems to be a strategy to increase profit in long run. As per the t -test there is no significant relationship between profitability and liquidity.
- Maruti Suzuki India Ltd. seems to be keeping insufficient inventory as compared to others in the group , this can be harmful in case of any urgency and can spoil company's image. As per the t -test there is no significant relationship between profitability and liquidity.
- Tata Motors Ltd. seems to be blocking too much cash in inventories, as well as it keeps too much idle cash in the period under study. Management seems to be planning for certain big investment as per the research. As per the t -test there is no significant relationship between profitability and liquidity.

7. Research of Direct and Indirect Costs in Evaluation of Cyber Security

Gintare Giriuniene and Olga Navickiene

Abstract: The main problem is that the benefits of cybersecurity investments as well as the associated risks and the additional impact of unmanageable externalities are very difficult to quantify. Therefore, in order to explore the benefits of investing in cyber security, it is necessary to determine the relevant costs and how they should be measured. Thus, the object of the present research is the costs of cyber security. The aim of the research is to classify the costs of cybersecurity investments in order to be able to perform a proper and accurate evaluation of the benefit-cost ratio of these investments. Empirical research has shown that it is expedient to evaluate the benefits of cybersecurity investments based on the type of costs, since this enables to obtain more accurate benefit-cost ratio evaluation results, compared to the results obtained without considering their classification.

8. Impact of TripAdvisor Review Ratings on Financial Performance of Belgian restaurants

Saddam Abdullah, Philippe Van Cauwenberge and Heidi Vander Bauwhede

Abstract: This study assess the advantages of TripAdvisor's user generated data on restaurant businesses in Belgium. TripAdvisor data and financial data of 2,306 Belgian firms over a 12-year period (2007-2018) are used for analysis. A two-step system GMM regression estimation of firm-level return on assets (ROA), against TripAdvisor review ratings and the moderating effect of review ratings and number of reviews, and dispersion in reviews also examined. It is found that TripAdvisor reviews ratings has a positive impact on the profitability of restaurants. This study provides an extensively applied empirical model to assess the impact of the user generated content on the financial performance of restaurants. This study also answers to the empirical question of how much TripAdvisor reviews ratings affecting the restaurant businesses financially. While prior studies have described and conceptually analyzed the role of TripAdvisor. To our knowledge, this is the first study to empirically assess TripAdvisor's guest reviews on the financial performance of restaurants.

9. Revisiting Value-at-Risk and Expected Shortfall in Oil Markets under Structural Breaks: The Role of Fat-Tailed Distributions

Saswat Patra

Abstract: Modeling the volatility of oil prices is extremely crucial from a risk management perspective. Value-at-

risk (VaR) and Expected Shortfall (ES), the two most popular measures of risk in financial markets, are dependent on the volatility of the oil prices. In this study, Pearson Type-IV and Johnsons Su distributions are explored as two alternate distributions with characteristics, such as asymmetry and heavy tail, to model the volatility and forecast VaR/ES. The estimation is carried out under endogenously determined structural breaks from the data. Various Backtesting methodologies are employed to test the efficacy of the forecasts. The empirical results obtained show that the models with Pearson's Type-IV and Johnson's Su distributions outperform other fat-tailed distributions and the normal distribution especially at the 1% (for long positions) and 99% (for short positions) level. This has policy implications for the regulators in the energy sector and the economy in general.

10. Examining the Volume-Volatility Relationship for Crude Oil Markets: An Implication for Forecasting

Saswat Patra

Abstract: In this paper, we examine the relationship between volume and volatility for crude oil markets in the context of Mixture of Distribution Hypothesis (MDH). We find that volume acts as a significant predictor for volatility in case of Brent Crude oil. However, similar inferences cannot be drawn for WTI. We also find that there is negligible drop in the persistence of volatility even in the presence of volume thereby refuting the claims of MDH. With the inclusion of volume as a predictor, the volatility estimates improve significantly especially when the conditional distributions of the residuals are modelled using fat-tailed distributions. This supports the MDH and shows that volume can act as a proxy for information especially for Brent. This is important for the market participants and institutions involved in hedging and other risk management practices. It has also key implications for regulators.

11. The Effect of Constructive Alignment to Develop Technical and Non-Technical Competence of Future Accountants

Diana Tien Irafahmi

Abstract: Equipping undergraduate accounting students with relevant competence required by employers and the profession is a serious agenda in accounting education. Many efforts have been reported from the literature to enhance learning quality at the undergraduate university level. Yet, critiques on the lack of competence among accounting graduates continue to occur. The purpose of this study was to investigate the effectiveness of an intervention, constructive alignment (CA), to develop accounting students' competence. The study applied a mixed-method experimental design in which the experiment data collection and analysis were conducted first, followed by group interviews to explain the results. Students enrolled in an auditing course were grouped into CA group and non-CA group. CA group students studied in an aligned system, while non-CA group students studied in a traditional learning practice that contains minimum alignment. The experiment data suggest that students in CA group developed better competence than those in non-CA group. However, their competence development has not met the satisfactory level. The group interview data indicated that the alignment system improved students' motivation to learn, direct students to learn better and eventually gain confidence on their competence. Participants felt certain barriers to develop competence, indicating that students are still in the middle of their journey to develop technical and non-technical competence.

Track 3: Management, Entrepreneurship, Leadership, Strategy, and Human Resources

12. Does Sustainable HRM Impact Employee Work Well-being?- Empirical Evidence from UAE

Veena Jitesh, Nitin Simha and Shazi Shah Jabeen

Abstract: The study analyses the relationship between Sustainable Human Resource Management (SUHRM) and Employee Work Wellbeing (EWB). Based on the Self Determination Theory, Organizational Support Theory and Stakeholder theory and, the study tests for the role of Intrinsic Motivation (IM) and Employee Empowerment (EMP) as mediators between SUHRM and EWB and also the moderating role of Employee Organizational Identification (OID). Data were obtained from 312 employees working in various organizations in the United Arab Emirates. Regression Analysis, Hierarchical Moderated Regression Analysis and Hayes PROCESS Analysis were used to validate the proposed research framework. Based on the results, it was evident that SUHRM positively influenced EWB. The study also proved that Intrinsic Motivation and Employee Empowerment acts as partial mediators between SUHRM and EWB. The findings of the study emphasize the fact that organizations should promote Employee Work Wellbeing by implementing Sustainable HR practices which will motivate and empower employees, and create a loyal, long lasting, skillful and identified workforce.

13. The Importance of UAE Strategic in Archiving entity Knowledge

Abdulmunem Alshehhi, Aameena Alshehhi, Wathiq Mansoor and Hamad Almulla

Abstract: This research paper aims to explain importance of Archive Management (AM), Knowledge Management (KM), and Strategic Planning (SP) in the United Arab Emirates (UAE) government entities to have a good understanding of the subject. The researchers are analyzing of the existing literatures and official websites. The study showed the UAE's interest in knowledge and documentation as archiving strategic, which necessitates the existence of strategic plans in the government entities to plan archiving with the government entities.

14. Applying the Push-Pull-Mooring Framework to Better Understand Newcomers' "IN and Out" Intentions in a Canadian Grocery Store Chain

Kevin Sevag Kertechian and Hussain N. Ismail

Abstract: Grocery stores are facing a major problem when it comes to retaining their labor force. The study main objective is to identify factors that influencing turnover intention among newcomers, hitherto an under-studied population which is in the meantime growing significantly every year in Canada. Overall, we expect around 400 newcomers working in a well-known chain of grocery stores in the Greater Toronto Area (GTA) to respond to the survey questionnaire. Hypotheses will be analyzed through the use of Partial Least Square-Structural Equation Modeling (PLS-SEM). Data is being collected at the moment. Discussions will be organized along with HR policy that helps labor force to consider staying longer than the average in the industry, in other words, practices reinforcing employee retention. We will discuss the limitations of the present study and directions for future studies.

15. Reviving the Economy During Covid-19 Pandemic: A Provincial-Level Analysis of Government's Policies to Support Indonesian Small, and Medium-Sized Enterprises (SMEs)

Wawan Dhewanto, Sri Bagjawati and Tribowo Rachmat Fauzan

Abstract: The COVID-19 pandemic has had a destructive impact not only on health but also on economies around the world, including Indonesia. Physical distancing to prevent transmission has more negative impacts on the business sector, especially Small and Medium-sized Enterprises (SMEs) because it causes limited supply and demand. SMEs are also limited in marketing their products because people are afraid to do their activities outdoor, doubting products' hygiene, and refrain physical activities due to the pandemic. If those restrictions are allowed to continue, the national economy will decline because the SME sector in Indonesia contributes significantly to economic growth. Various policies have been issued by the Indonesian central government to save this sector. There needs to be a synergy between the central government and the provincial government to help SMEs affected by COVID-19. We seek to find out what the provincial government's answers are to assist their SME sector with a web-based content analysis method. The findings indicate that countries implement policies aimed at three essential supports: economic stimulation, training of human resources, and encouraging SMEs to the digital transformation in their daily operational activities. This work will have a beneficial effect on the government and can help SMEs to recover in the future to mitigate similar risks.

16. Entrepreneurship and Economic Development in UAE: Challenges and Opportunities

Yatharth Kher, Kartikey Rai and Mrutujanjaya Sahu

Abstract: Entrepreneurship has assumed massive importance in the face of global economic challenges. Together with innovation, entrepreneurship offers a means to overcome present challenges through sustainable development. Growth in the importance of entrepreneurs is largely due to its recognition as an instrument for changing individuals, society, and state. With the ongoing development of the United Arab Emirates' (UAE) society and the dynamic modernization process that has occurred over the last two decades, the government has invested extensively in education programs, commerce, and industry designed to foster entrepreneurship. In a bid to create a diverse economy, transforming from an oil economy to an innovative knowledge-based economy, the UAE has decreed the advancement of entrepreneurship as one of its key development strategies. This aims at improving the involvement of entrepreneurs in the public as well as the private sector to ensure equal social and economic development opportunities. This brings us to believe that the UAE is a country that understands the importance of entrepreneurship in nationwide progress and strives to involve and make them a part of the ongoing economic development.

Entrepreneurship is a topic that has acquired special relevance in academic research, however a limited number of studies conducted within the UAE entrepreneurship development. Although economic development lacks a 'general theory' of entrepreneurship, which could encompass a variety of development experiences, much progress has been made in extending the understanding of entrepreneurship in the process of development. This study fills the gap. This study explores entrepreneurship in the UAE with a focus on young Indian entrepreneurs. Exploring the entrepreneur gap between intentions and actions by highlighting the lived experience of young Indians residents as they make the transition from education into the workforce helps a better understanding of the challenges and

opportunities faced by young Indian entrepreneurs. The purpose of the study is to examine the relationship between entrepreneurship and economic development and growth in UAE. It also highlights the factors that influences and issues and challenges faced by entrepreneurs in taking up different entrepreneurial activities.

The paper is structured in the following manner. Section 1 a brief review of the previous empirical literature on entrepreneurs and their traits is reviewed. Section 2 highlights the factors that influence Indians to become entrepreneurs or seek employment. Section 3 examines the key challenges and barriers faced by aspiring young Indian entrepreneurs. Section 4 highlights the relationship between entrepreneurship and economic development in the UAE. The phenomenon of entrepreneurial activity among young Indians is relatively unexplored. Therefore, a qualitative phenomenological approach using in-depth semi-structured interviews was adopted to explore the essence of entrepreneurship experience. In trying to understand the experiences and challenges faced by Indian entrepreneurs, a qualitative methodology helped to establish the meaning of this phenomenon through the view of participants. The research design was built upon in-depth interview to collect context-bound experiences from three different groups. The three group of 30 Indian young entrepreneurs, who had graduated in the last five years: these would have had entrepreneurship intentions as undergraduates but since had gone into either (a) starting a new business (b) or found employment. The last set of participants were (c) incubator managers who were able to provide invaluable insights in exploring the entrepreneurial gap within the UAE. Section 5 concludes with a discussion of these findings in the larger context of entrepreneurship and economic development in the UAE. This section also describes enhancements to the platform that would enable better research efforts going forward.

The finding of the empirical results, conclusively demonstrate that entrepreneurship positively impacts the economic growth in the UAE. These empirical results underscore the need for the UAE to devise a national strategy and policy framework in promoting entrepreneurial activities through fostering a culture of entrepreneurship institutionally, providing access to market and technology, access to funding, entrepreneurship culture, tax and regulation, education and training and coordinated support. Securing the sustainability of entrepreneurship provides a viable path to achieving economic diversification for coming generations. Institutional and organizational development underpins such as sustainability.

17. A Recipe to Control the First Wave of COVID-19: More or Less Democracy?

Juan Dempere

Abstract: This research aims to study some national government success factors at controlling the first wave of COVID-19. We placed especial attention on democracy-related factors. We study a sample of one hundred and fifty-six countries during the first half of 2020 and analyze their government effectiveness regarding six dependent variables, namely the government's daily average of stringency index, the outbreak response time, the daily average of cases and deaths per million, the daily average of tests per thousand, and the mortality rate. We find that countries with the highest democracy indexes applied the softest social constraints measured by the daily average stringency index. These countries suffered a more severe pandemic impact confirmed by the highest daily averages of cases and deaths per million, and the highest mortality rate. Similarly, these countries exhibited the shortest outbreak response time and the most extensive daily average tests per thousand. No previous research article has studied the explanatory power of our selected government success factors at controlling the first wave

of COVID-19, which constitutes this study's original contribution. Our study's limitations include lack of universal consensus for our dependent variables' definitions, inconsistencies in how countries record COVID-19 deaths, differences in testing efforts, variances on health services, unreliable data from less democratic countries, etcetera.

18. Perception and Attitude of University Students Towards Entrepreneurship: Empirical Evidence from UAE

Arshdeep Singh and Mrutujanaya Sahu

Abstract: Today, entrepreneurship is regarded as one of the best economic development strategies to develop a country's economic growth and sustain the country's competitiveness in facing the increasing trends of globalization. More specifically, entrepreneurship is a major engine driving many nations' economic growth, innovation and competitiveness and job creation, firm survival, and technological changes. Fostering entrepreneurship through education and training has also received increasing attention from universities in many countries. Policymakers, economists, and academics have emphasized on entrepreneurship education. Seminars, conferences, and workshops are being organized every year across the world which emphasized the importance of entrepreneurship to country, society as well as individual development. Courses in entrepreneurship are also becoming popular at college and university levels. An exponential interest in entrepreneurship studies has increased amongst both undergraduate and graduate students over the last decade. Students are now apparently searching for a business education that can equip them with the necessary entrepreneurial knowledge and skills to succeed in running businesses or to create a job from seizing existing entrepreneurial opportunities.

Most emerging economies, including the United Arab Emirates (UAE), are facing rapidly evolving pressures from today's global economy. Promoting an entrepreneurial culture, education and supporting small and medium-sized enterprise (SME) development is at the heart of the UAE Government strategy with the aim to become a competitive knowledge-based economy as the Government recognizes that SMEs form the backbone of any developing economy, driving innovation, employment and investment. The UAE seeks to create significant opportunities for university students to contribute to the development of a vibrant, knowledge-based economy through new venture creation and growth of small firms into larger, internationally focused organizations. There has been a stream of research that has looked into the importance of higher education in influencing potential entrepreneurs, with a focus on students in the UAE region. However, there is a lack of research investigating the key drivers, intentions of university students towards entrepreneurship in the UAE. As such, this study is trying to fill the research gap. This study investigates the perception and attitudes towards entrepreneurship among university students in the UAE. This paper is structured as follows. First, a brief review of the literature on existing studies of entrepreneurial intentions and the importance of entrepreneurship in the UAE are presented. Section II examines the relationship between entrepreneurship education and inclination towards entrepreneurship. The influence of demographic characteristics and family business background on university students' inclination towards entrepreneurship is also being examined in the following section. An empirical test carried out on the data gathered from 12 universities using semi-structured questionnaires and personal interviews, which demonstrate that two entrepreneurship education variables are found to have a statistically significant relationship on the inclination towards entrepreneurship. In the meantime, two demographic variables and a family business background variable have an effect on university students' inclination towards entrepreneurship. Finally, based on the findings, the future implications of the

study have been forwarded. The results show that male and female students were equally strong in terms of their propensity to become future entrepreneurs. These empirical results also underscore the need for the UAE to devise a national strategy and policy framework in promoting entrepreneurship activities by fostering a culture and motivation at the educational level.

19. Assessing the Impact of New Ways of Working on Job Satisfaction, Job Stress, and Turnover Intention: The Mediating Effect of Work-Family Conflict, Social Interaction, and Work Engagement During COVID19 Pandemic

Aesha Suwaid

Abstract: COVID-19 pandemic plays an effective role in changing people's lives around the world in personal or career life.

The crisis affected many industries and which affected countries because of lockdowns, hygiene regulation, social distance, closing schools, and universities and public places, shutdowns of business and promoting teleworking to reduce COVID 19 distribution on the country.

The changes in career life have the main impact of work arrangement such as flexible working location (working from home), flexible working hours, and short work time form those on how to work from offices.

UAE play an essential role in reducing the COVID19 in the country by taking all the necessary actions as the above and encourage working from home and teleworking for all different sectors around the county.

Our study focuses on New ways of work (Time & location independent, Work management of output, Access to organizational knowledge, Flexibility in working relations and Freely accessible open workplace) for fostering professional works job satisfaction, stress, and turnover intention. The three main objectives of the study are to 1) analyses the influence of New ways of work (Time & location independent, Work management of output, Access to organizational knowledge, Flexibility in working relations and Freely accessible open workplace) on Job satisfaction, job stress and turnover intention. 2) Explore joint mediating roles of work engagement and work-family conflict and Social Interaction in the relationship between New ways of work (5 facets) and outcome (job satisfaction, Turnover Intention and job stress). 3) Examine moderator effect of Demographic (Gender, number of children, working from home. Office or both,) in the relationship between New ways of work and Job satisfaction, job stress and turnover intention.

This study describes NWW as an umbrella concept of time and places independent ways of working which covers various aspects: flexible working hours, flexible workplaces in- and outside the office, and the use of advanced information and communication media

Moreover, factors such as job stressors, stress at work, and working conditions lead employees to consider leaving their work.

20. Beyond Globalization, Cosmopolitanism and Human Resource in Dubai: Conceptualization and Operationalization

Mohamed Behery

Abstract: In the field of social science and management, Igarashi and Saito, (2014) and Alcaraz, Sugars, Nicolopoulou, and Tirado, (2016) propose that cosmopolitanism, as an individual tendency, is a significant factor which nurtures cultural diversity and acceptance of others. Levy, Beechler, Taylor, & Boyacigiller, (2007) consider cosmopolitanism

as individuals' inclination to not only discover others' cultural values but also grasp others' various learning systems. It is also a mental state that aims to reconcile the global reach with the local roots (Alcaraz et al., 2016). Kakabadse, Nicolopoulou, Khan, Alcaraz, & Nikolopoulos, (2015) argue that cosmopolitanism together with a global openness mindset involvedness, empowering individuals to adapt to others, learn from numerous surrounding cultures, and to work properly in this wider and dynamic environments.

To conceptualize cosmopolitanism, this study is inspired by Douzinas' (2007) interpretation that it shapes an individuals' identity that is emphasized by an moving from a nation-wide and domestic fixed borders to a bigger transnational world (Mouraviev, and Kakabadse, 2016). Cosmopolitanism forms a set of values, attitudes, behaviors and practices, through which community's openness to change is essential (Kendall, Woodward, and Skrbiš, 2009). Cosmopolitanism emphasizes the attitude to, and the understanding of human rights, social inclusion and tolerance, social diversity, global environmental protection (Igarashi, & Saito, 2014; Mouraviev, and Kakabadse, 2016; Woodward et al., 2008).

21. The Association between Telecommuting Congruence, and Satisfaction during the COVID-19 Pandemic – Job Autonomy as mediator

Kamarul Zaman Ahmad, Nur Shahirah Kamarul Zaman and Kamarul Shahiran Kamarul Zaman

Abstract: This is a conceptual paper that explores the relationship between telecommuting congruence and satisfaction, mediated by job autonomy. Data is currently being collected and data analyses have not been carried out yet.

22. A Qualitative Approach to Understand Generation Z Work Motivation

Ravikiran Dwivedula and Poonam Singh

Abstract: The purpose of this paper is to determine what motivates generation Z at work. We adopt qualitative research method where we analyze the statements of 317 respondents. Work, People, Job, Money, Learning, Colleagues, and Environment have been found to be important factors that influence the worker motivation. Implications for theory and practice are presented.

23. Features of motivation of different categories of staff

Sanjarbek Narziev

Abstract: This article highlights one of the most pressing problems of modern personnel management - the peculiarities of creating a system of motivation for different categories of employees. The article defines the motivation of staff, summarizes the various acceptable ways of motivation for a particular category of employees. Motivation is one of the most important functions management, and now also significant a tool for economic development of a business. With the development of market relations and increased competition between organizations where the necessary product is created, and its quality and timeliness appearance depends on the motivation of the workers, it becomes clear that well-organized and motivated staff really determine their fate enterprises. Realizing the importance of resolving motivation issues, HR managers have recently time knocked

down in search of new effective employee incentive schemes. However not for all managers such a task can be solved. Often there are cases when the motivation of the staff does not work at all, or does not work the way need a company. As a result, the labor of workers not very efficient, but the staff is devoid of loyalty and initiative.

Track 4: Marketing, Tourism, E-Commerce, and Business Ethics

1. Practices of Corporate Social Responsibility in the UAE Banking Sector: A Critical Assessment

Aarthi S.V and Mrutuyanjoya Sahu

Abstract: The last decade saw the concept of Corporate Social Responsibility (CSR) being adopted and spreading rapidly across all sectors, including the banking sector. Acknowledging the significance of CSR, a majority of the banks have undertaken social and environmental programs to benefit both itself and society. However, there is a conspicuous lack of research on CSR practices undertaken by the banking sector in the United Arab Emirates (UAE). This paper fills the gap by studying the perspective of CSR in the UAE banking sector and examines the nature, scale and impact of these projects. CSR is in its nascent stage in the UAE. Nevertheless, the banking sector is one of the first to have adopted social responsibility and worked to advance it. The study examines the practises of CSR in the UAE banking sector. The paper is structured in the following manner. First, it tries to understand the nature and practices of CSR in the banking sector worldwide in general and particularly in the UAE. Section II reviews the policy guidelines implemented by the UAE government for CSR activities. Section-III discusses the perception towards CSR and key drivers that influence the CSR activities performed by the UAE banks. Section IV highlights the key issues and challenges faced by UAE banks in implementing CSR activities. Section V examines the impact of the CSR projects of the recipients. For this study, eight local banks have been selected based on purposive sampling in order to examine the involvement of the banks in CSR projects. Finally, the paper concludes with policy recommendations as a way forward. The finding of the empirical results, conclusively demonstrate the positive effects of CSR engagement on the bank's performance. These empirical results underscore the need for the UAE to devise a national strategy and policy framework in promoting CSR activities by fostering a culture and awareness at the national level.

2. Fashion Wholesale typology and Its role in Designing a Contextual Education Program

Amalia Maulana, Julio Adisantoso and Bobie Hartanto

Abstract: One of the challenges faced by small to medium fashion wholesale retail in Indonesia today is to cope with the change in consumer shopping behavior. While more mature buyers is still prefer to visit the fashion wholesaler shop and browse the collection there, that is not the case with the millennial buyers' group. Majority of them have combined their trip to the wholesale market with browsing online in the electronic market-place. The traditional shop owners who preferred to transact conventionally, lost many business opportunities, partly because they don't have sufficient modern business knowledge. Providing training to improve the competence of fashion wholesalers, has been carried out by both the government and other organizations. However, the results are often not optimal due to the training materials that do not match the existing problems, and the training participants who are wrongly targeted. This is due to the use of generic database which is still based on factors such as the size

of the shop and the amount of turnover obtained. This study aims to create a wholesaler typology that is more contextual and derived from the behavioral perspectives. Length of trading, experience & knowledge in consumer behaviour, communication ordering channel, advertising channel, and person-in-charge are the variables that differentiate the fashion wholesalers into four distinctive types. This typology can then be used to determine what training materials should be provided to wholesalers according to their type. A more contextual education program will ensure a more effective result to upgrade the shop owners' readiness dealing with modern buyers.

3. The mediating role of product image and perceived quality on purchase intention through the country of origin perspective

Mohamad El Khatib and Rahim Huusain

Abstract: The number of exports in this century exceeded what it has ever been (Loose, 2017). Moreover, consumers these days are exposed to many different products of many different nationalities. Since the country of origin (COO) was added to help the consumers differentiate between national and foreign products, a phenomenon referred to "The Country of origin effect (COOE)" occurred (Kalicharan, 2014), and today this topic is being immensely studied by marketing researchers. According to literature the COOE is the phenomenon when consumers purchase intentions are influenced by the COO tag (Roth, Diamantopoulos, 2008). And in this study it was hypothesized that this phenomenon is due to the mediation effect subjectively presuming quality and employing product images of same nationality products. In other words "HALO EFFECT" (Han, 1989; Ittersum, 2002). As a result, the COOE could have a positive or a negative influence to the consumers' purchase decision (Balabanis & Diamantopoulos, 2004). The purpose of this study is to explore the impact of CI on purchase intentions mediated by product image and perception of quality.

Track 5: Logistics, Supply Chain, Operations, and Customs Management

1. Does the Covid -19 Crisis Accelerate International Trade Facilitation? Answers to the Pandemic for Global Customs Management

Achim Rogmann

Abstract: Trade facilitation has been on the agenda of governments and international stakeholders since several years. Now COVID-19 pandemic caused an emergency situation for international trade. Nations around the globe had to deliver a quick strategy to counter the effects of the economic crisis caused by the pandemic. Open markets are essential not only for sufficient available relief goods but also for a fast recovery from current recession. The contribution examines emergency measures introduced to facilitate trade in comparison with the instruments offered for a long term trade facilitation. It delivers answers to the question whether COVID-19 crisis leads to a sustainable trade facilitation or just to preliminary emergency measures.

2. Rules of Origin As the Engine of Success for Trade Agreements

Leonie Zappel

Abstract: Rules of origin are often seen as a hindrance to the utilization of preferences granted in a free trade

agreement, but under certain conditions they can be an engine for the success of free trade agreements (FTAs). The contribution examines individual rules of origin of FTAs that are frequently and comparatively rarely used. In addition, the criticisms of the rules of origin are analyzed in order to develop a recommendation for the development and application of modern rules of origin.

Track 6: Law, Arbitration & Dispute Resolution, Financial Crimes, & Money Laundering

1. Regulatory Framework of Niger River: Lessons for Dispute Avoidance

Nasiruddeen Muhammad, University of Dubai

Abstract: In recent times, international watercourses law, has witnessed major developments across the globe aimed at governing and managing water resources. In particular, International regional and domestic instruments have evolved aimed at dispute avoidance and prevention of 'water wars'. Thus, designing a legal regime for the governance of transboundary waters is one of the fundamental mechanisms contributing to the avoidance of international water disputes. The international legal regime for the governance of River Niger is not an exception. The river is regulated by numerous multilateral and bilateral legal instruments. While some of the instruments deal with navigational aspects of the river, yet, references were made to the basic notions of dispute avoidance and preservation particularly, 'equitable utilisation' 'ecosystem protection', and dispute resolution. The current regime, although thwarts against the notion of exercising absolute territorial sovereignty by any of the river's five riparian states, it posits the question of equitable utilisation of the river as to how the resource should be shared. In addition, while brazen disputes as witnessed in the case of Nile River has not yet occur, however manifestations of such disputes are looming in view of various economic activities being undertaken by the basin member states and also the impact of climate change.

The aims of the paper are, firstly, to examine the current legal regime of the Niger River, and assess the mechanisms put in place by the numerous legal instruments. Secondly, the paper will consider the provisions of United Nations Water Courses Convention of 1997 with a view to address the problem of whether the Convention could lend support to the instruments towards compliance with international best practices in river governance, dispute avoidance, and resolution.

2. Is HR Analytics Racial Profiling? Bane or boon?

Kamarul Zaman Ahmad.

Abstract: This paper examines how HR Analytics, which is claimed to be able to help HR practitioner predict the future performance of a worker based on his/her demographics, can fall foul of anti-discriminatory laws. Some alternative uses for HR Analytics are suggested.



This year is exceptional, see you all in Dubai at the ICABL2021!
Save the date: 21-22 November, 2021 **University of Dubai**