

**ABSTRACT PROCEEDING**  
**Volume 1, Issue 7**



**PEMS-JULY-2019**

**Venue: Mercure Hotel Amsterdam City**

**Date: July 27-28, 2019**



**Social Sciences  
and Economics  
Research Society**

# **SSEERS International Conference on Performance Indicators in Business, Economics, Management & Social Sciences Research (PEMS)**

Conference organized by:



**Social Sciences  
and Economics  
Research Society**



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

#### **Mission, Vision, and Core Values**

To create inspiring convention, exhibition and entertainment experiences that exceeds our researchers expectations in an innovative, sustainable and proudly multi-cultural in European way.

The main objectives of the SSERS are, to strengthen business, economic and social sciences research, propose ways to enhance research activities and training through collaborations, provide multiple outlets of publications for young scholars through collaborations, and provide focused recommendations to the business, economics and social sciences schools for enhancing research skills of graduates through collaborations.

#### **Membership, Conference, Publishing, and Research Information**

If you are interested in serving as the volunteer reviewer for the next conference, please contact:

mail: [contact@sser-society.org](mailto:contact@sser-society.org)

Web site: <http://sser-society.org/>



**SSERS International Conference on Performance Indicators in Business, Economics, Management & Social Sciences Research**

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## Welcome Message

The Social Sciences And Economics Research Society (SSERS) welcomes you to SSERS International Conference on Performance Indicators in Business, Economics, Management & Social Sciences Research (PEMS)

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

Navid Yahyaei, Islamic Azad University (Isfahan,Iran)  
Kian Pishkar, Islamic Azad university Jieroft Branch Jieroft  
Vimut Vanitcharearnthum, Chulalongkorn University Bangkok , Thailand  
Yash Tiwari Hidayatullah, National Law University Raipur, India  
Alpha Janga, Alliant International University San Diego, California  
Saritha Attuluri, Alliant International University San Diego, California  
Mohammad Abdur Rahim, Sukhoi State Technical university of gomel GOMEL, BELARUS  
Farooq Anwar, The University of Lahore, Pakista  
Dr. Nik Hazimah Nik Mat, Universiti Malaysia Terengganu, Malaysia  
Dr Mourad Mansour,King Fahd University of Petroleum and Minerals Saudi Arabia  
Majid Asadnabizadeh, University of Payam Noor, Bushehr Centre, Iran  
Phongsakorn Methitham, Naresuan University Phitsanulok, Thailand  
Maduranga Pushpika Kumara Withanawasam, University of Sri Jayewardenepura Nugegoda , Sri Lanka  
Fiska Maulidan Nugroho, University of Jember, Jember  
Dr. Anupama Rajput, Delhi University Pitampura, India  
Dr. Bhawna Rajput, Delhi University Pitampura, India  
Mahdis Kanani, National Iranian Petrochemical Company, Tehran Iran  
Maduranga Pushpika Kumara Withanawasam, University of Sri Jayewardenepura Nugegoda , Sri Lanka

## 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 Social Sciences And Economics Research Society (SSERS) who volunteered their time to help organize the conference.



## Social and Community Studies

Sociology: concepts and practices, Geographical perspectives on spaces and flows, what are the behavioral sciences, Psychology of the social. Where mind meets world: cognitive science as interdisciplinary practice, Economics as social science, Sociology and history: the dynamics of synchrony and diachronic, Philosophys place in the social sciences, Social welfare studies as interdisciplinary practice, Health in community, Horizons of interest: agenda setting in the social sciences, Research and knowledge in action: the applied social sciences, Social sciences for the professions, Social sciences for social welfare, Accounting for inequalities: poverty and exclusion, Social breakdown: dysfunction, crime, conflict, violence, Social sciences addressing social crisis points, Technologies in and for the social Economics, politics and their social effects: investment, ownership, risk, productivity, competition, regulation and deregulation, public accountability, stakeholders, trust, work life, resource distribution, consumption, well being, living standards, Commonalities, differences and relationships between the social and the natural sciences: research methodologies, professional practices and ethical positions, Research methodologies involving human subjects, The social sciences in the applied sciences and professions: engineering, architecture, planning, computing, tourism, law, health.

## Arts

Teaching and Learning the Arts, Arts Policy, Management and Advocacy, Arts Theory and Criticism, Social, Political and Community Agendas in the Arts, Visual Arts Practices, Performing Arts Practices: Theater, Dance, Music, Literary Arts Practices, Media Arts Practices: Television, Multimedia, Digital, Online and Other New Media, Other Arts

## Humanities

Media, Film Studies, Theatre, Communication, Aesthetics, Design, Language, Linguistics, Knowledge, Philosophy, Ethics, Consciousness, History, Historiography, Literature/Literary Studies, Political Science, Politics, Teaching and Learning, Globalization, Ethnicity, Difference, Identity, Immigration, Refugees, Race, Nation, First Nations and Indigenous Peoples, Sexuality, Gender, Families, Religion, Spirituality, Cyberspace, Technology, Science, Environment and the Humanities, Other Humanities

## Humanities

Media, Film Studies, Theatre, Communication, Aesthetics, Design, Language, Linguistics, Knowledge, Philosophy, Ethics, Consciousness, History, Historiography, Literature/Literary Studies, Political Science, Politics, Teaching and Learning, Globalization, Ethnicity, Difference, Identity, Immigration, Refugees, Race, Nation, First Nations and Indigenous Peoples, Sexuality, Gender, Families, Religion, Spirituality, Cyberspace, Technology, Science, Environment and the Humanities, Other

## Civic and Political Studies

Political science as disciplinary practice, Investigating public policy, Law as a social science, Criminology as social science, Public health, Social sciences in the service of social policy: risks and rewards, Accounting for the dynamics of citizenship, participation and inclusion, Trust, social capital, social cohesion and social welfare, Politics and social sciences, Interdisciplinary perspectives on politics, public policy, governance, citizenship and nationality, Security and insecurity, conflict and cohesion, war and peace, terror and anti-terror, The neo- liberal state and its critics, Policy measures: assessing social need and social effectiveness

## Cultural & Global Studies

Cultural studies are of human life ways: anthropology in its contexts; Of human life courses: family, childhood, youth, parenting and aging; Of human origins: paleontology, primate evolution, physical anthropology, Ethnographic methods,



Social meanings: language, linguistics, discourse, text, Cultural studies as a constitutive field, Social science stances: modernism and postmodernism; structuralism and post structuralism, Where humanities and social sciences meet, Social structure and human culture: the sociological and the anthropological, Interdisciplinary perspectives on human differences, Identities in social science: generational, gender, sexuality, ethnic, Perspectives on, and voices of, difference: multiculturalism and feminism, Religion and the human sciences, Health, well-being and culture, Global flows, Global security, Human movement: migration, refugees, undocumented migrants, The dynamics of globalization, diaspora and diversity, Globalized economics: inequalities, development, free and fair trade, Developed and developing worlds, Inequalities in international perspective, Poverty and global justice, Human rights in global perspective, The local and the global

## **Environmental Studies**

The natural and the social: interdisciplinary studies, Human environments, Sustainability as a focus of interdisciplinary study, What are applied sciences?, Health and the environment, People, place and time: human demography, Environmental governance: consumption, waste, economic externalities, sustainability, environmental equity, Human interests in the natural sciences: the politics of the environment

## **Organizational Studies**

Management as social science, Culture in organizations, Technology and work, The social dynamics of organizations, Human resource management, Workers rights, Corporate governance, Organizational and social sustainability, Corporate social responsibility, Knowledge ecologies: embedded knowledge in the organizational setting, Tacit and explicit knowledge, Private and public knowledge, Scenario building and futures forecasting, Organizational change

## **Educational and Communication Studies**

Education as a social science, The learning sciences, Action research: the logistics and ethics of interventional social science, Teaching and learning the social studies, History teaching and learning, Economics teaching and learning, Geography teaching and learning, Technology in learning and learning about technology, Communication Media studies as social science, Communications as a social science, Information and communications technologies, the social web: the internet in its social context, Human-computer interactions, Literacies as a social learning experience

## **Economics, Finance & Accounting**

Financial Accounting, management accounting, auditing tax accounting, Accounting information systems Islamic Finance, Financial Markets, Money and Capital Markets, International Finance, Derivatives & Foreign Exchange Rates, Islamic Banking, Portfolio & Funds management, Behavioral finance, International Economics, Public Finance (GST & Taxes), Monetary Economics, Sectorial Studies, Macroeconomic Issues

## **Business and Management Studies**

International Business, Globalization, International Law, Management in Multicultural Society, International Market Entry, Cross Cultural Management, Business Models, Organizational Studies Organization Behavior, Organization Theory & Design, Organization Development, Organization Culture and Values, Operations & Supply Chain Management, Operations Management, Sourcing, Logistics management, Supply chain strategy, Project Management, Human Resource Management, Training & Development, Conflict Resolution, Global and Multicultural Issues, Strategic HR Management, Recruiting and Staffing, Marketing Management, Hospitality and Tourism, Advertising, Promotion & Marketing Communication, Branding & Positioning, Consumer Behavior, Innovation & New Product Development, International and Cross-Cultural Marketing, Customer Relationship Management (CRM), Pricing, Public Relation, Retailing and Sales Management, Marketing Technology, Modeling and forecasting, Social Responsibility, Ethics and





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Consumer Protection, Sports Marketing, Social Entrepreneurship and SME Management, New Business Models, Agri-Business, SME challenges & Issues, SME & Globalization, Entrepreneurial Marketing, Entrepreneurial Education, Technology Management Management Information System, Enterprise Resource Planning, Innovation & Creativity, E-Commerce & E-biz, Global Technology Transfer, Research & Operations, Education Technology Strategic Management, Small - Medium size Firms in Crisis, Social Issues in Management, Collaboration and Strategic Alliances



## Conference Schedule

### **SSERS International Conference on Performance Indicators in Business, Economics, Management & Social Sciences Research (PEMS)**

Mercure Hotel Amsterdam City  
July 27-28, 2019

10: 00 am 10: 20 am	Registration and Reception
10: 20 am 10: 40 am	Opening ceremony
10:40 am 10: 50 am	Welcome Remarks
10: 50 am 11: 00 am	Tea Break



## **SSERS International Conference on Performance Indicators in Business, Economics, Management & Social Sciences Research (PEMS)**

**Day 01: Saturday  
July 27, 2019**

Session 01: 11:00 am - 12:00 am

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

Presenter Name: Ouafa Sakka & Moujib Bahri

Reference ID: PEMS-79-05 & 05C

Paper Title: What Factors Challenge the Quality of Internal Audit in the Public Sector? The Case of the Canadian Federal Government

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Presenter Name: Hedia El Ourabi

Reference ID: PEMS-79-06

Paper Title: The Effects of Health Claim and Verification of Health Claim on Consumer Positive Emotions Toward Functional Foods: A Comparison Between Men and Women

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**Track B: Medical, Medicine & Health Sciences**

Presenter Name: Zakiah Samori

Reference ID: AMS-479-105M

Paper Title: Establishment of the Shariah Framework for the Application of Somatic Gene Therapy in Human

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**Closing Ceremony & Lunch: (01:00 pm - 02: 00 pm)**

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## 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: Monvika Phadoongsitthi, Ph.D.

Reference ID: PEMS-79-09

Country: Associate Professor of Accounting, Thammasat Business School 2 Prachan Rd., Bangkok, Thailand 10200

Participant Name: Assoc. Prof. SomChai Supattarakul, Ph.D

Reference ID: PEMS-79-10

Country: Associate Professor of Accounting, Thammasat Business School 2 Prachan Rd., Bangkok, Thailand 10200

Participant Name: Asst. Prof. Wannee Taechoyotin, Ph.D.

Reference ID: PEMS-79-11

Country: Associate Professor of Accounting, Thammasat Business School 2 Prachan Rd., Bangkok, Thailand 10200

Participant Name: Dr Peter Michail

Reference ID: AMS-479-101MA

Country: Monash Health, Melbourne, Australia

Participant Name: Dr Nandini Singh

Reference ID: AMS-479-104MA

Country: University of Newcastle, NSW, Australia

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## **SSERS International Conference on Performance Indicators in Business, Economics, Management & Social Sciences Research (PEMS)**

**Day 02: Sunday  
July 28, 2019**

**Conference second day is reserved for participants own tourism activities.**



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## **Conference Abstracts**

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



## What Factors Challenge the Quality of Internal Audit in the Public Sector? The Case of the Canadian Federal Government

Ouafa Sakka <sup>1\*</sup>, Moujib Bahri <sup>2</sup>

<sup>1</sup>Sprott School of Business Carleton University Ottawa, Canada

<sup>2</sup>Ecole des Sciences de l'Administration (ESA), Teluq, Université du Québec / University of Québec 5800, Rue St-Denis

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Towards the end of the 20th century, several countries, including Canada, adopted the New Public Management movement, whose objective is to improve the efficiency of public resources management by using private sector governance practices in public sector organizations. As a result, the Government of Canada (GoC) mandated its departments in 2006 to put in place structured internal audit functions (IAFs) supported by qualified Chief Audit Executives and independent audit committees. Since then, the GoC committed to strengthening the position of internal auditors by adopting internal audit policies, investing in internal auditors recruitment, and mandating the IA certification. Despite all these efforts, governance issues in the Canadian public sector continue to make the news headlines, and surveys of public internal auditors show high staff turnover among them, lack of their organizational recognition, inadequacy of their training, high levels of harassment and discrimination against them, and a relatively high vacancy rate of 17%. There is, therefore, good reason to believe that IAFs are encountering serious issues in the Canadian federal government, which are preventing them from fully playing their expected roles. Based on concepts borrowed from the governmentality literature, the goal of this ongoing research is to investigate the factors that challenge the quality of the IAF in the Canadian federal sector and how they can be addressed. As such, our research has three broad objectives: 1) to determine, based on a review of the academic and professional literatures in internal audit and public sector administration, the factors that undermine the ability of internal auditors to add value in the Canadian federal government, 2) to propose a methodology to validate these factors and, 3) to develop recommendations about how these challenges can be overcome, according to the governmentality literature.

**Index Terms:** Challenge, Internal Audit, Canadian Federal Government



# The Effects of Health Claim and Verification of Health Claim on Consumer Positive Emotions Toward Functional Foods: A Comparison Between Men and Women

Hedia El Ourabi <sup>1\*</sup>, Marc Alexandre Tomiuk, Ph.D <sup>2</sup>

<sup>1</sup>Marketing and Information Systems Ecole de gestion Universite du Quebec a Trois-Rivieres (UQTR) Trois-Rivieres, Canada

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Past studies of functional foods have typically investigated the effects of health claim (HC) and verification of health claim (VHC) independently on consumer responses although recent evidence suggests they may interact in their effects on certain dependent variables. Moreover, discrete emotional states as dependent variables remain understudied in the area of food evaluation despite findings indicating the important role they can play in consumer decision-making. Furthermore, studies of gender differences in affective reactions to products remain scant. The aim of this study was to investigate gender differences with respect to positive emotional reactions (happiness, delight and contentment) evoked by HC and VHC cues on functional food product labels. A mixed 2 x (2 x 5) between-within subjects factorial ANOVA design was employed to test gender differences in the effects of HC (2 levels: functional or disease risk reduction) and VHC (2 levels: governmental agency and non-governmental agency) on consumer positive emotions toward five product categories: meats, eggs, cereals, dairy products, and processed fruit and vegetable products. Participants were undergraduate students at various Canadian universities (n=149). Results showed that the interaction between HC and gender as well as that between VHC and gender had no significant effects on consumer positive emotions. However, the effect of the interaction between HC and VHC differed between men and women in that men tended to report higher levels of positive emotions than women when products were labeled with a disease risk reduction claim and endorsed by a government agency. Our findings provide insights as to how effective marketing communication attempts may differ when targeting males versus females. They also suggest industry players should closely cooperate with policy makers in order to facilitate and legitimize the greater use of VHC accuracy in their marketing efforts via reliable endorsement practices by credible government agencies.

**Index Terms:** Gender Differences, Functional Foods, Health Claim, Verification of Health Claim, Positive Emotions





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## **Conference Abstracts**

**Track B: Medical, Medicine & Health Sciences**



# Establishment of the Shariah Framework for the Application of Somatic Gene Therapy in Human

Zakiah Samori <sup>1</sup>, Fadilah Abd Rahman <sup>2</sup>

<sup>1,2</sup>National Universiti Teknologi MARA, Shah Alam, Selangor Malaysia

**Corresponding email:** [zakiahsamori@salam.uitm.edu.my](mailto:zakiahsamori@salam.uitm.edu.my)

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Human gene therapy is best known as a transfer of nucleic acids to either the somatic cells or germ cells of an individual. It introduces genetic materials which have therapeutic purpose ranging from inherited genetic disorders to certain malignancies and infectious diseases. This medical scientific breakthrough has received lucrative demand worldwide as it offers potential treatment to cure genetic diseases in human at the molecular level. Since then, thousands of people have already participated in the trials thus it is likely to be part of medical practice in the future. This model of Shariah Framework would serve as the ethical basis for the application of somatic gene therapy in Malaysia and beyond (particularly Muslim countries) especially for Muslim doctors, scientists and Muslims at large. Consideration of the position of Somatic Gene Therapy from the Shariah perspective is undeniably crucial in any attempt to regulate Somatic Gene Therapy in any Muslim countries in the future.

**Index Terms:** Somatic Gene Therapy, Shariah Framework, Islamic Principles



## Upcoming Events

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<http://sser-society.org/iebs-aug-2019/>

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<http://sser-society.org/mrbss-may-2019/>

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<http://sser-society.org/rame-june-2019/>

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<http://sser-society.org/emem-sep-2019/>

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<http://sser-society.org/gass-oct-2019/>

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<http://sser-society.org/pmss-nov-2019/>

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<http://sser-society.org/hssm-dec-2019/>

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