

**Format: Electronic Book**

**29<sup>th</sup> Global Conference on Business  
Management and Economics 2024**

*January 26-28, 2024 – Vancouver, Canada*

**Conference Abstract**

**Venue**

**The University of British Columbia**

**January 27, 2024**

**Vancouver, Canada**

## Table of Contents

Welcome Remarks -----	03
Conference Venue -----	04-05
Conference Time Schedule -----	06
Conference Committee -----	07-08
Authors' Presentation Review -----	09-11
Instructions for Oral Presentation-----	12
Instructions for Publication -----	12
Authors' Presentation Schedule -----	13-23
List of Participants-----	24-30

### Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



## Welcome

As Conference Chair I'm honored to welcome all participants to the **29<sup>th</sup> Global Conference on Business Management and Economic (GCBME)** held on January 26-28, 2024, in beautiful Vancouver, Canada

This conference will be an excellent opportunity to meet and network with delegates from around the world in areas of management, marketing, international business, human resource management, accounting, finance, entrepreneurship, digital marketing, informational technology, Nursing, healthcare, business, and economics. Participants should benefit from conference presentations exploring cutting-edge reviews and investigations in basic and applied research.

Attending this conference also gives you an opportunity to explore Toronto and enjoy its scenic views, tropical climate, and friendly people. Toronto enjoys a global reputation as one of the world's top cities for quality of life and recreation. Toronto attracts many international conferences and events, including the 2010 Winter Olympics and Paralympics.

Thank you for considering attending the **29<sup>th</sup> Global Conference on Business Management and Economic (GCBME) 2024**. A wide scope of participation will enrich our conference and help us all add significant value and experience to our shared research objectives.



**Dr. Afzalur Rahman**  
CEO & Conference Chair  
**Global Conference Alliance Inc.**  
*Proudly Canadian, Truly Global*

### **Global Conference Alliance Inc.**

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



## Conference Venue

**UBC ROBSON SQUARE**

**ROOM: C215**

**800 Robson Street, Vancouver, British Columbia**

**Canada V6Z 3B7**

**Directions:**



### **Global Conference Alliance Inc.**

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



### Public Transit:

UBC Robson Square is a short walk from the Burrard, Granville, and City Centre SkyTrain stations. Use the TransLink website to plan your trip via transit from any location in the Lower Mainland: <https://www.translink.ca/>

### Driving & Parking

To access the West Park lot for 800 Robson Street (Lot 189), head south on Howe Street to the corner at Nelson Street. The parking lot entrance will be on your right, just before Nelson. Note that Howe is a one-way street. Once you have entered the parking lot, follow the directional signs to UBC Robson Square. Please consult the West Park website for current pricing. Or Call Westpark at: 604-669-7275 [PARK]

### Accessibility

UBC Robson offers elevator access via our entrance on Hornby Street at Robson Street.

## Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



## Conference Time Schedule

### **29<sup>th</sup> Global Conference on Business Management and Economics (GCBME) – January 26-28, 2024 –Vancouver, Canada**

- **Friday, January 26, 2024** – Arrival & Reception of the participants to Vancouver, Canada
- **Saturday, January 27, 2024 (Conference Day)** – Registration, opening speech, keynote speech, and technical sessions:

Activity - Saturday, January 27, 2024 (Conference Day)	Time
Registration and Lunch	1:00 pm to 1:30 pm
Opening Remarks <b>Dr. Afzalur Rahman</b> <i>Douglas College, Canada</i>	1:30 pm to 1:35 pm
Keynote Speech <b>Daniel Verhagen, MBA</b> <i>Professor and Curriculum Developer, Marketing Leader, Entrepreneur, and Philanthropist</i>	1:35 pm to 2:05 pm
Photo Session	2:05 pm to 2:15 pm
Technical Session (Paper presentation)	2:15 pm to 2:55 pm
Break	2:55 pm to 3:10 pm
Technical Session (Paper presentation)	3:10 pm to 4:00 pm
Certificate Awarding and Closing Ceremony	4:00 pm to 5:00 pm

- **Sunday, January 28, 2024**– City visit (optional to the participants)

### **Global Conference Alliance Inc.**

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



## Conference Committee

### Keynote Speech



#### **Daniel Verhagen, MBA**

*Professor and Curriculum Developer, Marketing Leader, Entrepreneur, and Philanthropist*

Daniel Verhagen is a professor and curriculum developer at a growing list of private and public post-secondary institutions in the Lower Mainland and remotely across Canada; Stenberg College and Conestoga College to name a couple. In his academia-focused work, he tends to focus on courses in business ethics, marketing, and app or web development. Outside of his work in academia, Daniel is the founder and president of a marketing and business development company called UrBiz Marketing, having worked with several well-known brands and not-for-profits like SAXX Underwear and 3M. Throughout his journey, he has also had the pleasure of working in many in-house marketing leadership roles across a multitude of industries as well. Daniel holds a bachelor's degree in the social sciences field from Western University, a collegiate diploma in Marketing from Fanshawe College, an MBA in Business Analytics Leadership from the University of Fredericton, and he has a goal of achieving his PhD in Consumer Behaviour over the next five years. Education is something that he holds in high regard; he currently sits on the Student Advisory Board of the University of Fredericton and founded a scholarship to improve post-secondary education accessibility for secondary school students with difficult home lives. Daniel's past upbringing within the foster care system informed the creation of the scholarship and his current servitude as an Ambassador for the Children's Aid Foundation of Canada.

**Keynote Speaker topic:** Building a Marketing Strategy for a Globalized World.

#### **Global Conference Alliance Inc.**

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



## Committee Members

- **Dr. Afzalur Rahman**, Douglas College, Canada Conference Chair
- **Dr. Michael Henry**, Thompson Rivers University, Canada; Dean, School of Business & Economics – Adviser
- **Masum Billah Bhuiyan**, Founder of Giant Marketers  
IT Entrepreneur || Public Speaker || Business Coach || Digital Marketing Expert
- **Mr. John O’Fee**, QC, Thompson Rivers University, Canada - Business Law and Human Resource Management
- **Dr. Erika Skita**, Instructor, Granville College in Vancouver, Canada
- **Dr. Dushyant Gosai**, Colorado State University-Global Campus, United States - Accounting
- **Mr. Simon Parker**, Douglas College, Canada - Marketing and International Business
- **Dr. Ahmed Hoque**, Vancouver Island University, Canada - Economics and Banking
- **Dr. Emrul Hasan**, The University of British Columbia, Canada -Finance
- **Dr. Murat Eroglu**, Faculty Member, Adelphi University, USA
- **Ms. Marisa McGillivray**, Economist at Statistics Canada Consumer Prices Division
- **Mr. Quazi M. Ahmed**, IFC/World Bank Group Certified Master Trainer
- **Mrs. Yasmin Jahir**, Divisional Chair, Electrical and Computer Engineering Director of Operations, USA

### Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)





## Authors' Presentation Review

**Saturday, January 27, 2024**

Name and Affiliation	Title
<b>Ahmad Ghahari (Author)</b> <i>Alborz Science University</i> <b>Farshid Sahba (Co-Author)</b>	<b>An analysis on the profitability in short-lived economic enterprises.</b>

Name and Affiliation	Title
<b>Anagboso Tochukwu Christian (Author)</b> <i>University of Port Harcourt</i>	<b>Cloud-based Computing to Manage Accounting and Enhance the Financial Performance of Publicly Listed Banks in Nigeria.</b>

Name and Affiliation	Title
<b>Andrew Chan (Author)</b> <i>Department of Management, City University of Hong Kong</i>	<b>How to Teach Leadership and Business Ethics to Millennials Better.</b>

Name and Affiliation	Title
<b>Ashley Agyekum (Author)</b> <i>Komfo Anokye Teaching Hospital</i>	<b>The Impact of Digital Leadership on Organizations Performance: the Mediating Role of Innovative Capabilities in the Banking Industry of Ghana.</b>

### Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



Name and Affiliation	Title
<b>Ebrahim Salem Abdulqader Al-sakkaf (Author)</b> <i>Lebanese International University</i>	<b>Factors Influencing Breakdown of Medical Equipment in Public Hospitals.</b>

Name and Affiliation	Title
<b>Eugene Owusu Afriyie (Author)</b> <i>Hensco Oil Company Ltd</i>	<b>The Impact of the Current Global Economy on Ghana's Real Estate.</b>

Name and Affiliation	Title
<b>Hamidreza Rezaei (Author)</b> <i>Asfalt Tous Co</i>	<b>A Novel Model for Redesigning Humanitarian Relief Logistics Network: Optimization via a Decomposition Algorithm.</b>

Name and Affiliation	Title
<b>Nwankwo Johnson Alozie (Author)</b> <i>University of Port Harcourt</i> <b>Amadi Uchechukwu (Co-Author)</b> <i>University of Port Harcourt</i>	<b>Audit Quality and Financial Performance of Food and Beverages Enterprises in Nigeria.</b>

Name and Affiliation	Title
<b>Obidike Ikechukwu Franklin (Author)</b> <i>University of Port Harcourt, Rivers State Nigeria</i>	<b>Auditing Practices on the Financial Performance of Manufacturing Companies in Nigeria.</b>

## Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



Name and Affiliation	Title
<b>Nader Chavoshi Boroujeni (Author)</b> <i>Islamic Azad University Najafabad Branch</i>	<b>Understanding the effects of managerial competencies on organisational performance during the pandemic: lessons to be learnt from Western Asia.</b>

Name and Affiliation	Title
<b>Saeed Herawi (Author)</b> <i>Indonesian International Islamic University</i>	<b>The Impact of Renewable Energy Development on Saudi Arabia's Economic Growth.</b>

## Instructions for Oral Presentation

**Saturday, January 27, 2024**

**Devices provided by the conference organizer:**

- ❖ Laptop (with MS-Office and Adobe Reader)
- ❖ Projector and Screen

**Materials provided by the presenters:**

- ❖ PowerPoint or PDF files (files should be copied to the conference laptop at the beginning of each session)

**Duration of each presentation:**

- ❖ Regular oral presentation – 10 minutes including Q&A
- ❖ Keynote speech – 30 minutes

## Instructions for Publication

All accepted papers in the 29<sup>th</sup> Global Conference on Business Management and Economics (29<sup>th</sup> GCBME 2024) will be published in the online conference proceedings:

**Title:** Abstract Book of 29<sup>th</sup> Global Conference on Business Management and Economics 2024

**Format:** Electronic book

### **Global Conference Alliance Inc.**

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



## Authors' Presentation Schedule

**Saturday, January 27, 2024,**

**Technical Session**

**02:15 pm to 02:55 pm**

Name and Affiliation	Title & Abstract
<p><b>Ahmad Ghahari (Author)</b> <i>Alborz Science University</i></p> <p><b>Farshid Sahba (Co-Author)</b></p>	<p><b>An analysis on the profitability in short-lived economic enterprises.</b></p> <p><b>Abstract:</b> Economic enterprises are created for the purpose of profitability and Capital Increase. Every investment has costs from the beginning, and after some time it will be profitable. Profit is obtained when the income exceeds the cost. So the founders of economic enterprises should be able to estimate the time and duration of profitability and the total amount of profit in order to make better decisions. In this article, profit forecasting equations are presented according to the equation of revenue and cost curve, and a solution is provided to increase profits beyond the forecasts in short-lived economic enterprises.</p> <p><b>Keywords:</b> Benefit, Economic enterprise, Break-even point, Income, Cost</p>

Name and Affiliation	Title & Abstract
<p><b>Anagboso Tochukwu Christian (Author)</b> <i>University of Port Harcourt</i></p>	<p><b>Cloud-based Computing to Manage Accounting and Enhance the Financial Performance of Publicly Listed Banks in Nigeria.</b></p> <p><b>Abstract</b> The study examined the relationship between cloud computer-based accounting and the Financial Performance of Banks. The respondents were managers of quoted banks in Nigeria. The cross-sectional field survey of the research design was used for the study. The hypotheses were tested using tie Pearson's Product Moment Correlation Coefficient and regression analysis statistical tools by the application of the SPSS Version 20.0. Results indicated that there is a significant relationship between directors' quality and profitability between directors' shareholdings and return on</p>

**Global Conference Alliance Inc.**

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



	<p>equity; between board independence and earnings per share; and between board size and dividend per share. The study concluded that corporate governance in banks is a process where control and regulatory measures are applied to ensure that set goals are achieved for the greater benefit of all stakeholders. The study recommended amongst others that Banks in Nigeria should apply corporate governance principles to assess their performance as well as avoid conflict of interest in their governance process by fashioning out ways to promote the independence of their board of directors.</p> <p><b>Keywords:</b> Cloud-Based Computing. Manage Accounting, Enhance Financial Performance, Publicly Listed Banks. Nigeria.</p>
--	--

Name and Affiliation	Title & Abstract
<p><b>Andrew Chan (Author)</b> <i>Department of Management, City University of Hong Kong</i></p>	<p><b>How to Teach Leadership and Business Ethics to Millennials Better.</b> <b>Abstract</b></p> <p>Business students have plenty of opportunities to mingle with successful business leaders, and they form an impression of them through meeting, listening to, interacting, or even work-shadowing them. While these chances have their merits, any student's own cognitive process in subsequently applying management concepts to real-life contexts is inevitably mediated by their own background, up-bringing, education, and personal experience which may be subjective and biased. In this project we enhance students' learning experience and let them conduct syntheses and evaluation of the leadership styles, social responsibility and ethical standards of business leaders by using the computer-assisted qualitative data analysis software (CAQDAS) called ATLAS.ti. Here we ask students to conduct semi-structured interviews with leader executives to talk about social responsibility, business ethics and leadership, and then they transcribe the verbatim interview into text transcripts. Students were provided with an opportunity to synthesize knowledge by employing the CAQDAS whose artificial intelligence and machine learning algorithms are based partly on principles of lexical semantics.</p>

Name and Affiliation	Title & Abstract
<p><b>Ashley Agyekum (Author)</b> <i>Komfo Anokye Teaching Hospital</i></p>	<p><b>The Impact of Digital Leadership on Organizations Performance: the Mediating Role of Innovative Capabilities in the Banking Industry of Ghana.</b></p> <p><b>Abstract</b></p> <p>This research will explore the role of digital leadership within organisational performance and how it mediates innovative capability in the banking sector. The general objective of the study was to investigate the impact of digital leadership on organizational performance with mediating role of innovative capability in the banking sector in Ghana. Specifically, the objectives of the study were a) to analyze the relationship between digital leadership and an organization's performance in the banking sector. b) to investigate the relationship between digital leadership and innovative capabilities in the banking Sector. c) to investigate the relationship between innovative capability and organizational performance in the banking sector. d) to assess the mediating role of innovative capability on the relationship between digital leadership and organizational performance in the banking sector. In line with the general and specific objectives, literature was reviewed on the concepts of digital leaders, organizational performance and innovative capability. The research was approached quantitatively. Primary data was collected via a structured questionnaire. The employees of various banks were used for the study as the target population of the study. The study employed the simple random and purposive sampling techniques. The data was analyzed based on 172 responses, using the SPSS software. The results of the study indicated that there was a significant and positive relationship between digital leadership and organizational performance; between digital leadership and innovative capability; between innovative capability and organizational performance and the mediating role of innovative capability of digital leadership on organizational performance.</p> <p><b>Keywords:</b> Digitalized Leadership, Organizational Performance, Innovative Capabilities, Transformational Leadership</p>

Name and Affiliation	Title & Abstract
<p><b>Ebrahim Salem</b>  <b>Abdulqader Al-sakkaf</b>  <b>(Author)</b>  <i>Lebanese International</i>  <i>University</i></p>	<p><b>Factors Influencing Breakdown of Medical Equipment in Public Hospitals.</b></p> <p><b>Abstract</b></p> <p>The objective of this study is to examine the factors influencing breakdown of medical equipment in public hospitals in Yemen. This study explores the issue of medical equipment breakdown in public hospitals in Yemen and its problems of long-time repairing and entering into service in terms of the three factors. The study examines these factors to find a way for medical equipment to work efficiently and serve patients with medical services. The data were collected from medical supplier companies and public hospitals in Yemen because they have the knowledge about the medical equipment issue in public hospitals, and they helped the researcher to get the results. The survey is an online questionnaire about the effect of financial aids, organizational neglect, and technological awareness on the breakdown of medical equipment in public hospitals. The population was taken from the medical supplier companies and public hospitals laboratories in Yemen. The sample includes biomedical engineers, operators, technicians, and management from medical supplier companies and the laboratory department of public hospitals. The number of questions distributed is 220. Only 151 participants responded to the questionnaire without any missing data. This is a deductive study that applies the quantitative approaches. The study provides recommendations to all people who are responsible in public hospitals for the sake of helping them to overcome the causes of the breakdown of medical equipment and serve a wide sector of people that need medical services and cannot afford the high cost of private hospitals. The study gives suggestions for future research; it suggests that other researchers expand the scope of the study by selecting some other public hospitals and examining other factors influencing breakdown of medical equipment in public hospitals.</p> <p><b>Keywords:</b> Factors, Breakdown of Medical Equipment, Public Hospitals, Financial Aids, Organizational Neglect, Technical Awareness, Biomedical Engineer, Maintenance, Yemen.</p>



Name and Affiliation	Title & Abstract
<p><b>Eugene Owusu Afriyie</b> (Author) <i>Hensco Oil Company Ltd</i></p>	<p><b>The Impact of the Current Global Economy on Ghana's Real Estate.</b></p> <p><b>Abstract</b></p> <p>The Impact of the current global economy on Ghana's real estate is huge when it comes to inflation and exchange rates in the country. For instance, home prices that are listed in foreign currencies remain stable while properties listed in local currency are subjected to daily changes because of the fluctuations in exchange rates. In the United States, for example, mortgage rates keep on rising while people continue to leave apartments in search of homes to buy. Home demand continues to increase while supply trails, making it a seller's market. The current inflation rate in the country is reported to be 15.7 percent on a year-on-year basis. This indicates that prices of goods and services increased over the period by 15.7 percent for the month of February. Data available indicates that housing recorded the largest price increase representing 25.4 percent. According to Global Property Guide, the rental market in Accra is relatively huge, representing 37.5 percent of all households living in rented apartments. Paying about \$1,750 per month, producing a gross rental yield of around 11 percent to property rental developers. This estimated rent will escalate when prices of homes increase due to inflation. Most households in the nation's hub for commerce sought housing in rental homes which accounted for the 40.4 percent of households in Accra claiming ownership of their houses while another 20.5 percent live rent-free. The remaining 1.6% of housing is employer-provided. Exchange rates do not have a direct impact on the interest rate you pay on your mortgage. Keep in mind that the value of a currency sometimes serves as an economic indicator of a country's stability. In other words, the value of the currency and real estate may sometimes grow separately and simultaneously. The truth is that we want the inventory to increase and what's currently happening in world markets is that more and more older people who were reluctant to put their houses on the market during the Covid now feel safer going to a small property or a retirement home. Of Course, this is going to help buyers have more choices and obviously interest rates. The leveraging power that people have had in particular, two-income households to leverage their ability to borrow money has really allowed them to pay top dollar for these properties over</p>

the last few months. The residential real estate market goes in 16 years cycles. The last peak we had was about 2006 and before that, it was in 1990 that was before the recession hit. So typically what happened in 2007/2008 was the results of the federal reserve raising their interest rates very quickly and very shortly and that led to a great amount of carrying cost on the 30-year mortgage which was intended to slow the economy in the United States. So, if they are going to do it so quickly in 2022, while they are still very conscious about wanting to get full employment before they get a little bit aggressive on raising rates, that means getting the unemployment rate down to the 3% range. Whenever the housing sector is in a bubble it gives a signal of an economic recession. Where the housing affordability index, which measures the percentage of the population who could afford the median-priced home kept slipping lower and lower, it gives a clear indication of recession. With the current effort at social and economic development by Third World countries, a study like this is significant, as it can contribute to the present knowledge in the area of mortgage financing. The populations for this study were made up of workers from formal sectors who qualified to access mortgage loan and mortgage providers. Primary data source was employed. It was found that mortgage financing largely depends on social and financial factors. Some of the mortgage options identified were residential property for personal use or rental and mortgage for buy, build, and own a home. The study also identified high interest rate, high inflation rate and low-income levels of workers as some of the challenges facing the industry.

**Keywords:** Housing deficit, Population growth, Mortgage financing, Interest Rate, Exchange Rate.

Name and Affiliation	Title & Abstract
<p><b>Hamidreza Rezaei (Author)</b> <i>Asfalt Tous Co</i></p>	<p><b>A Novel Model for Redesigning Humanitarian Relief Logistics Network: Optimization via a Decomposition Algorithm.</b></p> <p><b>Abstract</b></p> <p>It is undeniable that the humanitarian relief logistics (HRL) network must be assessed periodically to see how much changes turned up in potential demands and population distribution could make the network vulnerable and alter its optimality. This paper addresses the novel problem of redesigning the existing humanitarian relief logistics network including suppliers, distribution centers, and demand nodes, whereas previous studies devoted their attention to design of relief logistics networks. The proposed model considers the uncertainty for earthquake magnitude that generates the scenarios of link failure and relief demands. The proposed stochastic approach overcomes this uncertainty through two-stage stochastic programming in which relocation strategies (whether existing distribution centers should remain, be consolidated, or phased out), rehabilitation decisions and other strategic measures are determined in the first stage and operational decisions are made in the second stage. To solve the model, a Benders' decomposition method is developed and applied. To validate the model applicability and provide in-depth and multi-faceted examination of a problem in its real-life setting, a case is used retrieving location data from GIS. The results indicate definite merits of the proposed redesigned network compared with current configuration, when dealing with various earthquake scenarios. Moreover, when facing increased problem size, a comparison of solution methods indicates the superior capability of Benders' decomposition in terms of solution quality and computational time.</p> <p><b>Index Terms</b>— Benders' decomposition, Relief logistics network re-design, Relocation, Uncertainty modeling.</p>

Name and Affiliation	Title & Abstract
<p><b>Nwankwo Johnson Alozie</b> (Author) <i>University of Port Harcourt</i></p> <p><b>Amadi Uchechukwu (Co-Author)</b> <i>University of Port Harcourt</i></p>	<p><b>Audit Quality and Financial Performance of Food and Beverages Enterprises in Nigeria.</b></p> <p><b>Abstract</b></p> <p>This study examined the relationship between audit quality and the financial performance of food and beverage enterprises in Nigeria. The study adopted an ex-post facto research design since the data was in existence before the research commenced. The population for the study comprised all food and beverage firms in Nigeria, from 2009 to 2018, which are 72 food and beverage firms. The study focused on a period of 10 years, from 2009 to 2018. The sample for this study comprised the 5 food and beverage companies in Nigeria whose annual financial report contained complete data for all the variables under investigation. The data was analyzed using: Panel data analysis approaches of Panel multiple regression techniques with the aid of E-views 9 Package. The results reported in this study showed that audit quality and financial performance measures do not have a statistically significant relationship; this result agrees as well as disagrees with several previous studies. The study, therefore, concluded that quoted food and beverage firms in Nigeria cannot improve their financial performance by simply having the right audit quality. Hence, it was recommended amongst others that the food and beverage firms in Nigeria should not consider increasing their auditor's size as it is not significantly impacting their financial performance rather, they should consider those other things that can be done in order to have an effective audit committee, like diversity in terms of gender, religion, region, ownership, etc.</p> <p><b>Index Terms</b>— Audit quality, corporate accountability, financial audit, financial performance.</p>

Name and Affiliation	Title & Abstract
<p><b>Obidike Ikechukwu Franklin</b> (Author) <i>University of Port Harcourt, Rivers State Nigeria</i></p>	<p><b>Auditing Practices on the Financial Performance of Manufacturing Companies in Nigeria.</b></p> <p><b>Abstract</b></p> <p>This study empirically investigated the influence of auditing practices on the performance of manufacturing industries in Rivers State Nigeria. To accomplish the research objective, ten manufacturing companies were selected, with a sample size of one hundred representatives. The independent variable was represented by internal audits, while the dependent variables included return on capital and return on investment. Primary data was collected through questionnaires distributed to the accounting departments of the chosen firms. The data was then analyzed using a Spearman correlation coefficient. The study found that internal audit has a positive and significant effect on the return on investment and return on capital employed for the selected firms. These findings led to the conclusion that internal audit practices are a crucial factor in the financial performance of manufacturing companies, particularly in terms of return on investment and return on capital employed. The study recommended the implementation of robust internal policies to enhance the effectiveness of internal audits and improve performance. By adhering to auditing practices, the management of listed manufacturing firms in Nigeria can enhance their financial performance. This will ensure that all financial transactions are properly accounted for, instilling greater trust and confidence in users of financial statements regarding the quality of audited reports. The study also advises that the management of listed manufacturing firms should engage the services of reputable external auditors and audit firms.</p> <p><b>Keywords:</b> Auditing Practices, Financial Performance, Manufacturing Companies, Return on Investment, Nigeria.</p>

Name and Affiliation	Title & Abstract
<p><b>Nader Chavoshi Boroujeni</b> (Author) <i>Islamic Azad University Najafabad Branch</i></p>	<p><b>Understanding the effects of managerial competencies on organisational performance during the pandemic: lessons to be learnt from Western Asia.</b></p> <p><b>Abstract:</b></p> <p>This study focuses on the impact of managerial competencies on employee performance in managing technology incubators and science parks in Iran, Western Asia. Set during the pandemic in Iran, it contributes to management studies by exploring the mediating role of entrepreneurship and social capital. Data were collected by survey and analyzed using Amos software. Findings show that, firstly, managerial attention to macro issues (including systems approach, strategic management, participatory management, and resource management) has a considerable impact on organisational performance. Secondly, social capital plays a prominent role in improving the organisation's performance. Third, that disruption in intra-organisational relationships reduces the quality and efficiency of the organisation, and weakens the organisation in times of crisis or in the face of forced unprecedented changes that are out of control, including the pandemic. This research serves as a reminder to alert managers of the importance of employee participation and creativity in teamwork.</p> <p><b>Keywords:</b> managerial competencies; organisational performance; social capital; entrepreneurship; COVID-19 pandemic; western Asia</p>

Name and Affiliation	Title & Abstract
<p><b>Saeed Herawi (Author)</b> <i>Indonesian International Islamic University</i></p>	<p><b>The Impact of Renewable Energy Development on Saudi Arabia's Economic Growth.</b></p> <p><b>Abstract:</b></p> <p>The objective of this study is to identify the impact of renewable energy consumption on economic growth in Saudi Arabia. In this study we used quantitative approach with autoregressive distributed lags bound test for cointegration, and a related error correction model to analyze the data. The data collected from the World Bank covering the period of 1990-2021. An analysis of the study used a set of variables, in which Renewable energy consumption, Carbon Dioxide emission and trade consider as independent variable and the dependent variable is GDP per capita. The result showed that renewable energy consumption has an adverse and insignificant impact on economic growth in Saudi Arabia in the short test relationship. In the long run, however, it has a positive statistically significant effect on the economic growth. The current study suggests modification of the regulations governing renewable energy sources in order to achieve significant and favourable short-term economic growth. Additionally, the Kingdom of Saudi Arabia Vision Plan 2030 will continue to be implemented, and through it, the National Renewable Energy Program will effectively support the Kingdom's economy, develop its human resources, and encourage investments from both international and domestic businesses.</p> <p><b>Keywords:</b> Renewable energy consumption (REC), Economic growth (GDP), Autoregressive Distributed Lags Model (ARDL), Carbon Dioxide Emission.</p>

## List of Participants

SL	Name	Affiliation	City and Country	Role
1.	Nabunjo Carol	Uganda Virus Research Institute	Entebbe, Uganda	Listener
2.	Maryline Chepkirui Ngeno	Bruknon Company Limited	Nairobi, Kenya	Listener
3.	Margaret Wangui Mbochori	Modimbo Supplies Limited	Nairobi, Kenya	Listener
4.	Eugene Owusu Afriyie	Hensco Oil Company Ltd	Accra, Ghana	Author
5.	Zahid Munir Chaudhry	Metro Shoes	Faisalabad, Pakistan	Listener
6.	Oyedepo Oluyemi Felix	Bundoy Global Nig Limited	Ibadan, Nigeria	Listener
7.	Ebrahim Salem Abdulqader Al-sakkaf	Lebanese International University	Sana'a, Yemen	Author
8.	Hope Kwame Adjei Imoh	University Of West Of Scotland	Glasgow, United Kingdom (UK)	Author
9.	Issaka Mohammed	Jeff-Click Enterprise	Accra, Ghana	Listener
10.	Wendy Adwoa Essoun	Jeff-Click Enterprise	Accra, Ghana	Listener
11.	Fofana Anna Isabelle	Ministry for the Promotion of Women, Children and Vulnerable Persons	Conakry, Guinea	Listener
12.	Didar Sheshbolouki	PIDM Co.	Shiraz, Iran	Listener
13.	Shahrzad Pourjafargholi	MATE University	Budapest, Hungary	Author
14.	Kenechukwu Virginus Mgbemena	KVM Sollar and Electrical Ltd	Lagos, Nigeria	Listener
15.	Hanieh Fallah	Obuda University	Budapest, Hungary	Listener

### Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)





16.	Ginje Eva Joye	Business Management	Douala, Cameroon	Listener
17.	Pambu Kongo Jeremie	Bureau Diocésain de Coordination des Projets	Kinshasa, Congo	Listener
18.	Aruradha Pubudu Athuldura Arachchige	HNB Finance PLC	Anuradhapura, Sri Lanka	Listener
19.	Nguefack Zeugo Patrick	ETS Zeugo	Douala, Cameroon	Listener
20.	Emmanuel Ololade Olaoluwa	Pen and Papers Global Concepts Enterprise	Akure, Nigeria	Listener
21.	Akpulonu Chinedu	Lushanez ENT	Owerri, Nigeria	Listener
22.	Daniel Kosgei	Safaricom	Nandi, Kenya	Listener
23.	Abeka Emmanuel	Asorkore Rural Bank	Kumasi, Ghana	Author
24.	Mitra Pourmand	Ilam Fench Pilot Academy	Tehran, Iran	Listener
25.	Rosemary Otumfuo	Crystal Move Logistics Limited	Tema, Ghana	Listener
26.	Marcelline Suh Nim	Mukonje Cooperative Credit Union	Kumba, Cameroon	Listener
27.	Ali Saeed Ali Baqal	Nipton Company	Erbil, Iraq	Listener
28.	Williams Antwi	Willisunity Metal Works	Kejetia, Kumasi, Ghana	Listener
29.	Mojtaba Fallah	Nikzad Industrial Arts	Yazd, Iran	Listener
30.	Ashley Agyekum	Komfo Anokye Teaching Hospital	Accra, Ghana	Author
31.	Nwankwo Johnson Alozie	University of Port Harcourt	Lagos, Nigeria	Author
32.	Djantio Ngansop Alain Christian	Pharaoh Arts Digital Distribution	Libreville, Gabon	Listener
33.	Agbi Oiakhena Benjamin	Agrofeast Nigeria Company	Lagos, Nigeria	Listener
34.	Anagboso Tochukwu Christian	University of Port Harcourt	Onitsha, Nigeria	Author

## Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



35.	Amandeh Isaac Gyedu	Topgoal Limited	Tema, Ghana	Listener
36.	Korsah Emmanuel Nana	Topgoal Limited	Tema, Ghana	Listener
37.	Gyambrah Stephen	Topgoal Limited	Tema, Ghana	Listener
38.	Abonyin Anass	Topgoal Limited	Tema, Ghana	Listener
39.	Mohammadali Hanifi	PIR-RAZ Consulting Engineering Agency	Markazi, Iran	Listener
40.	Eyabi Jacob	Bright Construction	Limbe, Cameroon	Listener
41.	Saeed Herawi	Indonesian International Islamic University	Depok, Indonesia	Author
42.	David Wanyoike Kinyanjui	Kismet International College	Thika Town, Kenya	Listener
43.	Obidike Ikechukwu Franklin	University of Port Harcourt, Rivers State Nigeria	Onitsha, Nigeria	Author
44.	Niyonshuti Eric	Afazari Limited	Rulindo/Masoro, Rwanda	Listener
45.	Alex Arko	Wellsark Lyf Ventures	Accra, Ghana	Listener
46.	Ajani Ibrahim Ishola	Sunenpal Mega	Lagos, Nigeria	Listener
47.	Adeosun Adeoye Se Ayodeji	Viable Vision Enterprises Limited	Abuja, Nigeria	Listener
48.	Nader Chavoshi Boroujeni	Islamic Azad University Najafabad Branch	Isfahan, Iran	Author
49.	Frank Boakye	Kestapharma Ltd	Kumasi, Ghana	Listener
50.	Wali Muhammad	HW Associates (Private) Limited	Quetta, Pakistan	Listener
51.	Mwamvua Khatib Mngwali	The Mwalimu Nyerere Memorial Academy	Tanzania	Listener
52.	Koffi Ngabonziza	GPO Partners Rwanda Ltd	Musanze, Rwanda	Listener
53.	Roger Mujyanama	Landmark Ltd	Ruhango, Rwanda	Listener
54.	Barry Maimouna	Institut of Global Business	Conakry, Guinea	Listener

## Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



		and Management		
55.	Niyonsenga Celestin	UPCE Consult Ltd	Musanze, Rwanda	Listener
56.	Rukundo Eric	FSEA LTD	Kigali, Rwanda	Listener
57.	Edeh Friday James	Leadership Technologies Limited	Ago Okota, Nigeria	Listener
58.	Hermela Liben Mekonen	Arenguede Gorf Truck Tanker Freight Owners Association	Addis ababa, Ethiopia	Listener
59.	Anyaocha Bright Ugochukwu	Nigeria Lng Limited	Gwarinpa, Nigeria	Listener
60.	Steven Upi	TUK Empire Investment CC	Windhoek, Namibia	Listener
61.	Albert Osei	Albert O. Enterprise	Kumasi, Ghana	Listener
62.	Ayobami Kazeem Akinkunmi	Olayiwola Gbadamasi Multi Dynamic Limited	Ibadan, Nigeria	Listener
63.	Niyigaba Sauni	African Art Gallery Ltd	Rubavu, Rwanda	Listener
64.	Hamidreza Rezaei	Asfalt Tous Co	North Amirabad, Iran	Author
65.	Seyedmohammadjav ad Hosseinzadeh	Ofoghhayeh Novin Tahavol Institute	Shemiran, Iran	Listener
66.	Amir Eslami Farsani	Azin Alamout Technical and Electrical Engineering Co.	Isfahan, Iran	Listener
67.	Saidu Taiwo Musefiu	Sifax Group	Ota, Nigeria	Listener
68.	Boakye Christopher	F4chris Ventures	Accra, Ghana	Listener
69.	Shahbaz Hussain Chaudhry	3Star Tradimpex	Sialkot, Pakistan	Listener
70.	Samuel Kojo Opoku Kwarteng	Benuels Prime	Greater Accra, Ghana	Listener
71.	Gideon Ifeanyi Onwe	Leadership Technologies Limited	Ago Okota, Nigeria	Listener
72.	Marzieh Saneei Dehkordi	Sanaye Sang Jahantab co.	Isfahan, Iran	Listener

## Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



73.	Oluwatosin Olakunle Jegede	University of Portsmouth	Portsmouth, United Kingdom	Listener
74.	Adu Andrew Amankwah	Wenzhou Imagination Education Services.,Ltd	Zhejiang, China	Listener
75.	Seth Kodjoe-Titi Otoo	Wyper Unlocks	Dansoman, Ghana	Listener
76.	Monireh Javarsineh	Sazehpardazi Iran Consulting Engineers Company	Tehran, Iran	Listener
77.	Mandana Niloufari	Bank Keshavarzi	Tehran, Iran	Listener
78.	Dorcoo Danni	Real Estate Developent	Accra, Ghana	Listener
79.	Hossein Adimi	Koosha khodro	Tehran, Iran	Listener
80.	Muhammad Kashif Saleem	Clinix Private Limited, Lahore / the University of Lahore	Gujranwala, Pakistan	Listener
81.	Attrams Emmanuel	Attramson Enterprise	Accra, Ghana	Listener
82.	Frank Ayim Owusu	Engage Now Africa, Heal, Recue, Lift	Accra, Ghana	Listener
83.	Ali Rejali	EmarateSepid	Tehran, Iran	Listener
84.	Alortso Eric Kornu	Gaayan Enterprise	Koforidua, Ghana	Listener
85.	Samwel Fidelis Manga		Dar Es Salaam, Tanzania	Listener
86.	Bitsangou Ntoumba Cyr Docile Antoinette Mercia	Marien Ngouabi	Brazzaville, Congo	Listener
87.	Omer Khan	Mohsin & Brothers Traders.	Peshawar, Pakistan	Listener
88.	Antoine Bizumuremyi	Shagasha Tea Company Ltd	Nyaruguru, Rwanda	Listener
89.	Manishimwe Cyrille	Ecole Sainte Bernadette Kamonyi	Kigali, Rwanda	Listener
90.	Shuyu Chen	Lingnan University	Hong Kong, China	Listener

## Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



91.	Muhammad Abeer khan	Abeer Agri Farm	Kehror Pakka District Lodhran, Pakistan	Listener
92.	Rejoice Angel Taxah	Dream Africa Volunteer Service	Ho, Ghana	Listener
93.	Grace Wanjiku Mumbi	Hongeh Entepriises Limited	Nairobi, Kenya	Listener
94.	Erhardy Wotte Ndiva	Health for All Foundation Unit	Yaounde, Cameroon	Listener
95.	Anisere Oseni Kehinde	Splash FM/ University of Ibadan	Osogbo, Nigeria	Listener
96.	Bruce Bernard	Young & Wise Investments Ltd	Awoshia Accra, Ghana	Listener
97.	Mohammad Shakerian	Tolam Gostar Mahan Co.	Rasht, Iran	Listener
98.	Mohamed Jalloh	Sierra Leone Union on Disability Issues	Freetown, Sierra Leone	Listener
99.	Ahmad Ghahari	Alborz Science University	Abyek, Iran	Author
100.	Nizeyimana Eric	Bestow Ltd	Kigali, Rwanda	Listener
101.	Subel Ahmed	ARC HOUSE Consultancy & Construction	Sylhet, Bangladesh	Listener
102.	Alireza Hossein Sharghi	Payam Faraz Mahan Front Counter Office Co.	Rodehen, Iran	Listener
103.	Adebayo Adewale Emmanuel	Bay-lee International Agencies Limited	Apapa, Nigeria	Listener
104.	Abdoulie Jallow	Jallow Brothers Forex Company Limited	Banjul, Gambia	Listener
105.	Niyongombwa Olivier	Best Fashions Designer Ltd	Kigali, Rwanda	Listener
106.	Nehemie Nzembele Kasonga	GEEK Sarl	Kinshasa, Democratic Republic of the Congo	Listener

## Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



107.	Abdourahman Barry		Serekund, Gambia	Listener
108.	Benjamin Frempong-Manso	Liteline Ventures	Accra, Ghana	Listener
109.	Bruno Bongenge Dinga	Fonds De Promotion De L'industrie, Fpi	Kinshasa, Congo	Listener
110.	Jeremie Kasongo Mwamba	Office Congolaise De Controle	Kinshasa, Congo	Listener
111.	Soukaina Iguansad	Cadi Ayyad University	Ouarzazate, Morocco	Listener
112.	Seyed Matin Ghane	Rah Bartarinha-ye Sabk-e Zendegi Institute	Tehran, Iran	Listener
113.	Kauli Ujudi Masemo	Bin Ujudi Traders	Tanzania	Listener
114.	Foroughsadat Arab	Sneci Co.	Barbaros,	Listener
115.	Alireza Mohammadi	United Nations Development Programme	Tehran, Iran	Listener
116.	Andrew Chan	Department of Management, City University of Hong Kong	Kowloon, Hong Kong	Author
117.	Nketia Felix Kwaku Gabi	Gabi Morenike Felix Nigeria Limited	Akure, Nigeria	Listener
118.	Audu Monday	Ausco and Davies Produce Merchants	Nigeria	Listener
119.	Audu David Ejoh	Ausco and Davies Produce Merchants	Nigeria	Listener
120.	David Freedom Abiodun	Ausco and Davies Produce Merchants	Nigeria	Listener
121.	David Joseph Thankgod	Ausco and Davies Produce Merchants	Nigeria	Listener
122.	Audu Victor Oluwasegun	Ausco and Davies Produce Merchants	Nigeria	Listener
123.	Audu Sunday Favour	Ausco and Davies Produce Merchants	Nigeria	Listener
124.	Audu Patience	Ausco and Davies Produce	Nigeria	Listener

## Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



	Ojonugwa	Merchants		
125.	Audu Peace Grace	Ausco and Davies Produce Merchants		Listener
126.	Uche Akwu Mbila	Gabi Morenike Felix Nigeria Limited	Akure, Nigeria	Listener
127.	Nantongo Edrine		Kampala, Uganda	Listener
128.	Robert Anton Nilanth Vijeyanathan	Nilmaa Manufacturers	Negombo, Sri Lanka	Listener
129.	Stanley Danquah Oduro	Sharnyb Company Limited	Ashongman Estate, Ghana	Listener

## Global Conference Alliance Inc.

300-9850 King George Blvd, Surrey, BC V3T 4Y3, Canada

Cell: +1 672-971-2088 | Email: [contact@globalconference.ca](mailto:contact@globalconference.ca) | Visit: [www.globalconference.ca](http://www.globalconference.ca)



