CONFERENCE ABSTRACT

December 12-14, 2025

Vancouver, Canada

CANADA AFRICA
INTERNATIONAL BUSINESS CHAMBER OF COMMERCE

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Abstract Book

December 12-14, 2025 Vancouver, Canada

Format: Electronic Book

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Venue

University of British Columbia

December 13, 2025

Vancouver, Canada

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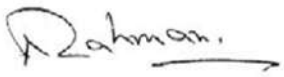
Welcome

As Conference Chair, I am honored to welcome all participants to the conference organized by **Global Conference Alliance Inc.**, to be held on **December 12-14, 2025, in vibrant Vancouver, Canada.**

This conference offers a remarkable platform for connecting and networking with delegates from around the world across diverse fields such as management, marketing, international business, human resource management, accounting, finance, entrepreneurship, digital marketing, information technology, nursing, healthcare, HRM leadership, social science, engineering, business, and economics. Attendees will engage with dynamic presentations showcasing innovative research and practical applications across both basic and applied disciplines.

In addition to the academic and professional benefits, the event also presents a wonderful opportunity to explore Vancouver—a dynamic city known for its breathtaking natural beauty, multicultural vibrancy, and iconic landmarks like Stanley Park, Granville Island, and the Vancouver Art Gallery. It is an inspiring backdrop for meaningful dialogue and collaboration.

Thank you for choosing to participate in this prestigious gathering. The diversity of our attendees is certain to foster enriching discussions, spark new collaborations, and advance our collective efforts in research and professional growth.

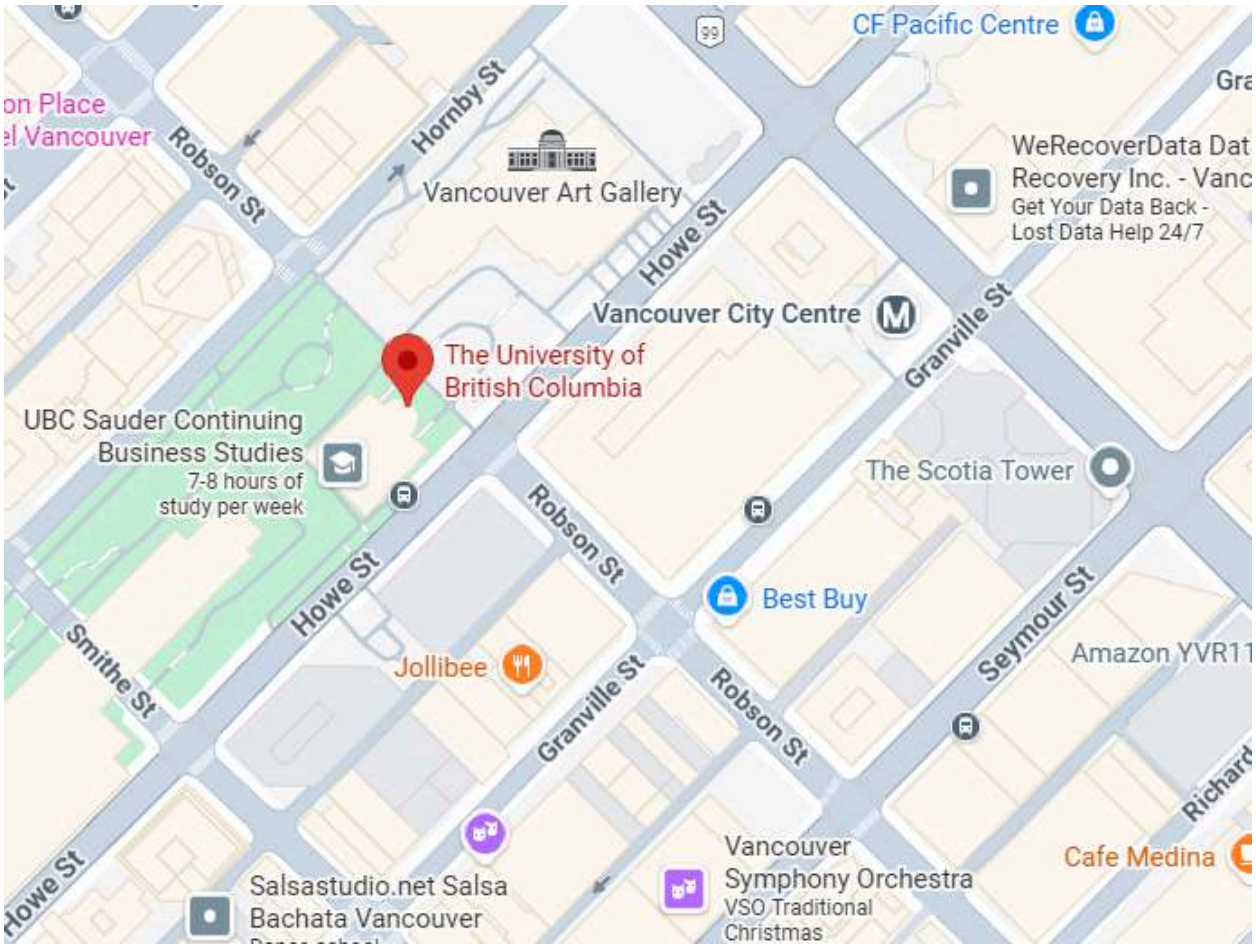


Dr. Afzalur Rahman
CEO & Conference Chair
Global Conference Alliance Inc.
Proudly Canadian, Truly Global

Conference Venue

University of British Columbia
Room C215 – 800 Robson Street
Vancouver, British Columbia, Canada V6Z 3B7

Directions:



Public Transit:

The University of British Columbia – Room C215, located at 800 Robson Street, Vancouver, BC V6Z 3B7, is easy to reach by public transit. Bus routes like 5 Robson and 22 Knight/Macdonald stop nearby. Burrard Station (Expo Line) and Vancouver City Centre Station (Canada Line) are also within walking distance, offering quick connections across Metro Vancouver and to YVR Airport. Public transit is recommended due to downtown traffic and limited parking.

Driving & Parking:

Room C215 at 800 Robson Street is accessible via major roads such as Georgia Street and Burrard Street. Metered street parking is available, along with nearby parkades like Library Square Parkade and Pacific Centre Parkade. UBC Robson Square also offers underground paid parking via Howe Street. Parking may fill up during busy hours, so arriving early is advised.

Accessibility:

The venue provides an accessible environment with wheelchair-friendly entrances, elevators, and accessible restrooms. Features like automatic doors, wide corridors, and designated seating ensure comfort for all attendees. Event staff will be available to offer support as needed.

Disclaimer

- Please note that all our conferences are multidisciplinary. In addition to the main topic, other topics may also be discussed during the scheduled sessions.
- It is mandatory to confirm your attendance prior to the conference to guarantee your seat and catering arrangements.
- Registered participants may either attend the entire event or choose to attend only their specific sessions.

Conference Schedule

December 12-14, 2025 Vancouver, Canada

Disclaimer: Please note the main conference day is 13th December, 2025 and the conference will be held at **University of British Columbia.** If you need any help on the 12th December, 2025, please let us know by reaching out to our Hotline & Whatsapp number **+1 672-971-2088**. Otherwise, we are eager to have you on board on the conference day.

- **Friday, December 12, 2025 –** Arrival of the participants in **Vancouver, Canada**
- **Saturday, December 13, 2025 (Conference Day)** – Registration, opening speech, keynote speech, and technical sessions:

- **Registration will start from 01:00 PM, Gate Closes at 1:30 PM**

Activity List, Saturday, 13th December 2025 (Conference Day)	Time
Registration and Lunch	1:00 PM - 1:30 PM
Opening Remarks by Conference Chair and Ice Breaking Session	1:30 PM - 1:40 PM
Technical Session 1: Nursing and Healthcare Management; Healthcare Leadership and Management; Public Health and Epidemiology Keynote Speech by Neeta Nagra	1:45 PM - 2:05 PM
Break	2:05 PM - 2:10 PM
Technical Session 2: Accounting and Financial Management Author Presentation by Sana Ramzan	2:10 PM - 2:40 PM
Break	2:40PM - 2:45 PM
Technical Session 3: Accounting and Financial Management Author Presentation by Mark Lokanan	2:45 PM - 3:15 PM
Technical Session 4: International Business and Marketing, Business Management and Economics, Supply Chain Management; Human Resource Management; Women in Business and Leadership Keynote Speech by Dr. Afzalur Rahman	3:15 PM - 3:45 PM
Photo Session and Certificate Giving Ceremony	3:45 PM - 4:10 PM
Closing Remarks	4:10 PM - 4:30 PM
Testimonials	4:30 PM - 5:00 PM

- **Sunday, December 14, 2025** – Optional City Tour (City tour is optional and subject to availability. Participants wishing to join must confirm in advance, as an additional fee applies. To book, please send your request to contact@globalconference.ca)

Conference Committee

Keynote Speech

Dr. Afzalur Rahman

Doctor of Business Administration – DBA in International Business (USA)
Certified International Trade Professional – CITP (Canada)
Former Professor of Business Management – Douglas College (Canada)

Dr. Afzalur Rahman is the CEO of Global Conference Alliance, where he leads a team of professionals dedicated to delivering premier academic training, conference hosting, and event planning services to scholars and researchers worldwide. With more than 15 years of experience in higher education and international business, he is deeply committed to fostering knowledge exchange, cross-border collaboration, and innovation across disciplines.

In addition to his role at Global Conference Alliance, Dr. Rahman is the CEO and President of the Canada-Africa International Business Chamber of Commerce, an organization focused on strengthening economic ties, trade partnerships, and investment opportunities between Canada and African nations.

He is also the founder and CEO of Universal Training Corporation, a multidimensional training institute based in Vancouver, Canada. Dr. Rahman holds a Doctor of Business Administration in International Business, an MBA in Finance, and a Bachelor of Commerce in Business Administration and Management. He is a Certified International Trade Professional (CITP) and a Chartered Professional in Human Resources (CPHR), underscoring his extensive credentials and expertise.

Dr. Rahman has a rich background in academia, having taught at multiple universities in Canada, the United States, China, and Bangladesh. His teaching experience includes positions at Douglas College, the University of British Columbia, and several other institutions. He has also published numerous articles in peer-reviewed journals, with research interests that include international marketing, human resource management, business strategy, and global entrepreneurship.

Keynote Speech

Dr. Neeta Nagra

Director, Professional Practice,
BC Mental Health and Substance Use Services

Dr. Neeta Nagra is an internationally recognized healthcare leader, award-winning author, and leadership coach. Her impressive academic foundation includes a Doctor of Education (Ed.D) in Leadership, a Master of Business Administration (MBA), and advanced degrees in both Mental Health and Psychiatric Nursing. This unique combination allows her to bridge clinical mental health concepts with effective business strategies.

Besides her advisory roles, Dr. Nagra is the founder of the NEWW app, which provides free, dedicated self-care and professional resources to support nurses. She actively coaches individuals from diverse cultural backgrounds. Her work as an author and speaker emphasizes the power of resilience and self-awareness, ensuring workshop participants receive guidance that is both empathetic and practical.

Committee Members

- **Dr. Afzalur Rahman,** Former Professor of Business Management – Douglas College
- **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**, KC, 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 Erogul**, 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**, Software Engineer
- **Dr. Imtiaz Ahmed,** Assistant Professor, Department of Electrical Engineering and Computer Science, Howard University, Washington, DC, USA
- **Husnu Saner Narman,** Faculty Member at Marshall University

Authors' Presentation Review

Saturday 13th December, 2025

Name and Affiliation	Title
Ouattara Kifory(Author) *Universite Jean Lorougnon Guede*	**Renewable Energy, CO_2 Emissions, and Human Capital as Déterminants of Per Capita Income in ECOWAS: Evidence from GMM and Quantile Regression**

Name and Affiliation	Title
Mark Lokanan(Author) *Royal Roads University, BC, Canada* **Sana Ramzan(Co-Author)** *Royal Roads University*	**Exploring the Role of Strain Theory in Enhancing Financial Distress Prediction Models**

Name and Affiliation	Title
Fodé Abass Cissé(Author) *Clinique Neurologique Simbaya (C.N.S), (Guinée)* **Charlotte Damien(Co-Author)**	**Minimal Setting Stroke Unit in a Sub-Saharan African Public Hospital**

Name and Affiliation	Title
Ali Raza(Author) *Imran Idrees College of Pharmacy*	**A Pharm-D Student's Insight into the Role of Drug Inspectors in Pakistan's Healthcare System**

Instructions for Oral Presentation

Saturday 13th December, 2025

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 – 20 minutes

Instructions for Publication

All accepted papers in the Conference will be published in the online conference proceedings:

Title: Conference Abstract December 12-14, 2025 Vancouver, Canada

ISBN: 978-1-997875-14-7

Format: Electronic book

Instructions for Participants

To attend the conference, please ensure you bring a printed invitation letter and a valid photo ID (such as Passport, Driving License, or any government-issued ID with a photo) on the day of the event. Admittance to the conference will not be granted without these documents. We greatly appreciate your cooperation.

Authors' Presentation Schedule

Saturday 13th December, 2025

Name and Affiliation	Title & Abstract
Ouattara Kifory(Author) *Universite Jean Lorougnon Guede*	**Renewable Energy, CO_2 Emissions, and Human Capital as Déterminants of Per Capita Income in ECOWAS: Evidence from GMM and Quantile Regression** **Abstract** This study investigates the impact of Renewable energy consumption, carbon dioxide (CO_2) emissions, and human capital on per capita income in ECOWAS countries over the period 1990–2023. Employing both the Generalized Method of Moments (GMM) and quantile regression techniques, the analysis accounts for heterogeneity across different income distributions and addresses potential endogeneity issues. Empirical findings reveal that human capital has a consistently positive and significant effect on per capita income across all models. This underscores its critical role in driving sustainable economic development and improving resilience in West African economies. In contrast, renewable energy consumption exhibits a generally negative impact on income, which may reflect issues of low energy efficiency, insufficient infrastructure, or poor integration of renewable energy into productive sectors. The effect of CO_2 emissions is mixed: while GMM results show a negative association with per capita income, quantile regressions particularly around the median suggest a positive relationship. This apparent contradiction points to potential non-linear dynamics and the possibility that moderate emissions may be correlated with industrial activity and growth at certain income levels. These findings imply that one-size-fits-all energy policies may not be effective for the ECOWAS region. Instead, a differentiated strategy is

	needed one that fosters greater investment in human capital and improves the efficiency and integration of renewable energy sources. Additionally, environmental policies must account for the nuanced relationship between emissions and economic performance. This paper contributes to the literature on sustainable development by offering new insights into the complex interplay between energy, environment, and economic growth in Sub-Saharan Africa. **Keywords:** Renewable energy, Human capital, CO_2 emissions, GMM, Quantile regression

Name and Affiliation	Title & Abstract
Mark Lokanan(Author) *Royal Roads University, BC, Canada* **Sana Ramzan(Co-Author)** *Royal Roads University*	**Exploring the Role of Strain Theory in Enhancing Financial Distress Prediction Models** **Abstract** Foreseeing financial challenges is essential for developing efficient financial strategies and aiding stakeholders in decision-making. It allows organizations to identify financial issues early and implement actions to mitigate risks, thereby protecting them from potential systemic threats (Lokanan & Ramzan, 2024). These disruptions become particularly noticeable during economic downturns, as financially struggling firms can hurt other companies and destabilize industrial sectors (Dinh et al., 2021). An increasing number of studies reveal a significant link between financial difficulties and earnings manipulation, suggesting that distressed firms frequently distort financial reports to uphold investor perceptions of credit reliability and competitive advantage (Habib et al., 2013; Lokanan & Ramzan, 2024; Ranjbar & Farsad Amanollahi, 2018; Valaskova et al., 2021). In financial distress situations, management incentives might shift towards concealing poor performance through accounting manipulations, leading to unlawful actions that damage stakeholder confidence (Habib et al., 2013; Hajek & Henriques, 2017; Lau et al., 2022). Consequently, market participants typically view optimistic earnings projections from distressed companies with skepticism due to increased concerns regarding bias and misrepresentation (Hajek & Henriques, 2017; Lau et al., 2022). Although earnings management and fraud are distinct ideas, the literature shows a notable correlation between financial distress and the manipulation of financial statements (Lokanan & Ramzan, 2024; Perols, 2011; Perols & Lougee, 2011). Additionally, earlier studies show that financial distress occurs when companies experience pressure due to high debt levels, low liquidity, or adverse market conditions, often pushing them toward criminal actions (Dinh et al., 2021; El Madou et al., 2024; Farooq & Qamar,

	2019; Lokanan & Ramzan, 2024). These elements correspond with the tenets of strain theory, a crime and deviance concept suggesting that pressure and stress from societal structures can trigger criminogenic behavior. Consequently, financial challenges may be regarded as a type of organizational stress that could result in inaccurate financial reporting. While strain theory has been applied in fraud prediction models, its use remains limited in financial distress prediction models (Donegan & Ganon, 2008; Lokanan, 2019; Ramzan & Lokanan, 2025). Therefore, the current gap in the financial distress prediction scholarship highlights the need for further research to more effectively bridge theoretical frameworks with practical prediction methodologies for identifying early indicators of distress to identify criminogenic behavior as the multifaceted and interrelated complexity of fraud makes it difficult to single one directional theory that accounts for all instances of fraud (Cooper et al., 2013; Lokanan, 2015, Morales et al., 2014; Ramzan & Lokanan, 2024). While the link between financial distress and earnings manipulation is increasingly recognized, the application of criminological theories beyond the widely adopted Fraud Triangle by Cressey remains limited in financial distress prediction models. Indeed, critics have pointed out that despite the accounting profession's (e.g., The American Institute of Certified Public Accountant (AICPA)) rapid embrace of Cressey's fraud triangle, the broader criminology literature has largely been underutilized in accounting research, thereby hindering its potential to enrich fraud accounting scholarship to detect, investigate and deter fraud (Donegan & Ganon, 2008; Cooper et al., 2013; Lokanan, 2015; Morales et al., 2014; Ramzan & Lokanan, 2024; Ramzan & Lokanan, 2025). The literature gap underscores the need for further research to bridge theoretical frameworks with practical prediction methodologies more effectively. Despite decades of empirical research on financial distress prediction, many traditional statistical models, such as discriminant analysis and logistic regression, continue to exhibit limitations in handling high-dimensional, imbalanced, and non-linear financial datasets (Al Ali et al., 2023; Apergis et al., 2019; Ramzan & Lokanan, 2024; Wang et al., 2018). While these models remain theoretically grounded, their rigid assumptions often limit their

generalizability across contexts, especially in turbulent financial conditions or evolving regulatory environments (Elhoseny et al., 2025; Yu & Li, 2023). In response, a growing body of scholarship has turned to machine learning as a complementary paradigm, offering advanced capabilities for pattern recognition, feature interaction modeling, and dynamic risk identification (Farooq & Qamar, 2019; Qian et al., 2022; Lokanan & Ramzan, 2024; Lokanan & Sharma, 2025). Yet, despite these advances, critical gaps persist, particularly in integrating theories of misconduct with algorithmic prediction tools. Most machine learning based financial distress models optimize for statistical performance metrics (e.g., accuracy, recall) (Carmona et al., 2022; Figlioli & Lima, 2022), often overlooking the organizational and systemic drivers that influence firm-level manipulation and failure (Ramzan & Lokanan, 2024; Ramzan & Lokanan, 2025). Hence, the current study addresses this shortcoming by embedding Merton's strain theory within a machine learning framework, thereby moving beyond predictive accuracy toward theoretically informed classification of financial distress and earnings manipulation.

Drawing on a dataset of NYSE- and NASDAQ-listed firms from 2015 to 2024, this paper introduces a model that integrates three components: machine learning classifiers for robust pattern detection, Beneish M-Score to capture signals of earnings manipulation, and financial, market, and governance variables aligned with the pressures articulated in strain theory (Donegan & Ganon, 2008; Lokanan, 2015; Ramzan & Lokanan, 2025). The central research question guiding this study is: How can machine learning algorithms, in conjunction with the Beneish M-Score and strain theory variables, improve the predictive accuracy and theoretical interpretability of financial distress and earnings manipulation among publicly listed U.S. firms?

One of the core objectives of this study is to evaluate and compare the effectiveness of resampling techniques, SMOTE, ADASYN, and SMOTE-Tomek, across multiple machine learning models. Such a comparison advances methodological understanding of how class balancing strategies interact with classifier learning dynamics,

particularly in shaping the recall–precision trade-offs that are critical in regulatory and audit settings (Hou et al., 2025). The resampling methods adopted in this study are deliberately chosen for their documented efficacy in improving AUC while addressing the significant class imbalance inherent in financial distress datasets, where the minority (distressed) class is often underrepresented, leading to biased model predictions (Hou et al., 2025; Lokanan & Ramzan, 2024; Lokanan & Sharma, 2025). Beyond methodological contribution, this research showcases theoretical depth by empirically validating Merton's strain theory at the organizational level, thereby reinforcing that earnings manipulation is not solely the result of opportunism, but of structural constraints and goal–performance misalignments. The integration of strain theory allows for a clearer, criminologically informed understanding of why firms manipulate financial statements, particularly under institutional, market and governance pressures (Cooper et al., 2013; Morales et al., 2014; Ramzan & Lokanan, 2024; Sehgal et al., 2021; Tron et al., 2022). In summary, this study bridges a critical gap between criminological theory and quantitative analytics in accounting and finance research. By embedding criminological constructs into predictive modelling workflows, it not only improves model performance but also deepens our understanding of the institutional and organizational conditions that give rise to financial distress and fraudulent reporting.

The remainder of this paper is structured as follows: Section 2 explains the tenets of strain theory and how these propositions devise the theoretical framework governing the foundation of this research study, Section 3 reviews the existing research on the use of machine learning in financial distress prediction, Section 4 details the experimental design incorporating the data science process which includes data collection, data integration and transformation, exploratory data analysis, data visualization, model building and model assessment. Section 5 discusses the results and offers a complete analysis of the findings. Finally, Section 6 concludes the study, discussing its limitations and future directions for further research.

Name and Affiliation	Title & Abstract
Fodé Abass Cissé(Author) *Clinique Neurologique Simbaya (C.N.S), (Guinée)* **Charlotte Damien(Co-Author)**	**Minimal Setting Stroke Unit in a Sub-Saharan African Public Hospital** **Abstract** Stroke is a leading cause of death and disability worldwide (1). Good outcome in brain arteries occlusions is conditioned by early recanalization to prevent ischemic neuronal loss under the "time is brain" paradigm. To that aim, Healthcare policies in high income countries (HIC) underwent important structural modifications to allow as many patients as possible to benefit from recanalization therapy based on effective triage by advanced brain imaging and referral centers (2). This approach rely on both expansive imaging and endovascular intervention technique but has proved cost-effective to prevent death and disability from stroke in HIC (3). In recent years, the burden of stroke has moved from HIC to LMIC that now host 75 % of stroke mortality and 81 % of stroke-related disability (4). In low to middle income countries (LMIC), acute brain imaging facilities or stroke treatment referral centers are neither accessible nor affordable for the vast majority of the population (5) and most efforts to alleviate stroke burden are, therefore, based on primary prevention to control and limit risk factors (6, 7). Death and neurological deterioration after ischemic strokes are related to cerebrovascular complications due to lack of recanalization during the first hours (8) but can be attributed to medical complications in approximately 50 % of cases afterwards, mainly inhalation pneumonia, cardiac and thromboembolic diseases (9). These complications are partly prevented by acute surveillance in stroke units (SU). SU, in acute stroke management, consistently showed significant reduction of stroke burden and mortality, even in the earliest trials done when access to CT brain scanning was available for only a few patients which suggests that

	SU may contribute to stroke care in settings without easy access to brain imaging facilities (10). In this work, we aim to assess the effect of a minimal setting SU on stroke mortality and medical complications in Conakry, Guinea, Ignace Deen public referral hospital that has no brain imaging facilities.

Name and Affiliation	Title & Abstract
Ali Raza(Author) *Imran Idrees College of Pharmacy*	**A Pharm-D Student's Insight into the Role of Drug Inspectors in Pakistan's Healthcare System** **Abstract** This research paper highlights the role of drug inspectors in Pakistan's healthcare system, addressing their core responsibilities, qualifications, legal framework, challenges, and the scope for Pharm-D students. As a final-year Pharm-D student at Imran Idrees College of Pharmacy (affiliated with the University of the Punjab), I, Ali Raza, have carried out extensive research on the recruitment, training, and real-world responsibilities of drug inspectors. The aim of this paper is to provide a deep understanding of how this role contributes to public health, along with a personal reflection on my ambition to join this noble profession.

Note

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