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# BOOK OF ABSTRACTS

# MASE-19

**2nd International Academic Conference on Multidisciplinary  
Approaches in Social Science, Business and Economics  
July 20-21 / Athens, Greece**

Organizaed by



# ACADEMIC RESEARCH AND SOLUTIONS SOCIEDAD LIMITADA

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# **Book of Abstracts of 2nd International Academic Conference on Multidisciplinary Approaches in Social Science, Business and Economics**

MASE-19

Edited by

Prof. Dr. Perez M.

These abstracts are provided for all presenters who have submitted papers and have registered for the conference. Although every effort has been made to ensure accurate replication of these abstracts, the conference organizers cannot be held accountable for inaccuracies that may have occurred in their reproduction. Any changes made after the conference to either the content of the abstracts or presentation status will not be included in these proceedings. Thank you.

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Address: Avd Maresme 124, 3/8 Badalona, 08918, Barcelona-Spain

Website: <http://acrsolutions.org>

Email Address: [support@acrsolutions.org](mailto:support@acrsolutions.org)



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Organizing Committee Member	Affiliation
Dr. Pérez M.	Conference Secretary
Mr. V.J. Pasola	Contact Person & Organizer
Mr. Juan García	Program Coordinator
Dr. T.I.K	Conference Secretary

## **Welcome to Academic Research and Solutions Sociedad Limitada (ARS)**

ARS provides an ideal academic platform for researchers to present the latest research findings and describe emerging technologies, and directions in Social Sciences, Business Management, Engineering and Natural Science issues. The conference seeks to contribute to presenting novel research results in all aspects of Social Sciences and Engineering. The conference aims to bring together leading academic scientists, researchers and research scholars to exchange and share their experiences and research results about all aspects of Engineering, Social and Applied Sciences. It also provides the premier interdisciplinary forum for scientists, engineers, and practitioners to present their latest research results, ideas, developments, and applications in all related areas. The conference will bring together leading academic scientists, researchers and scholars in the domain of interest from around the world. Our oncoming events of the successful conference series focusing on Engineering and Social Sciences. Hence, the scientific program focuses on current advances in the research, production and use with particular focus on their role in maintaining academic level in Engineering, Social & Applied Sciences and elevating the science level. The conference's goals are to provide a scientific forum for all international prestige scholars around the world and enable the interactive exchange of state-of-the-art knowledge. The conference will focus on evidence-based benefits proven in clinical trials and scientific experiments.

Best Regards,  
Chairman of Conference  
Prof. Dr. Perez M.



# MASE-19

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**Titania Hotel, Athens-Greece**

## PROGRAM SCHEDULE





## Conference Schedule

**DAY 01 Saturday (July 20, 2019)**

**Venue: Titania Hotel, Athens, Greece**

09:00 am – 09:30 am	Welcome Reception & Registration
09:30 am – 09:40 am	Opening Ceremony
09:40 am – 09:45 am	Welcome Remarks - <b>Dr. Perez M.</b> - Conference Coordinator
09:45 am – 10:00 am	Group Photo Session & Ceremony
10:00 am – 10:30 am	Grand Networking Session & Tea Break

**DAY 01 Saturday (July 20, 2019)**

**Track: Engineering, Technology & Applied Sciences**

<b>Point of Discussion</b>	<b>Presenter</b>
The Concentrations Levels of Some Heavy Metals in Lagoons Water Column by ICP-OES	Valbona Tahiri

**Track: Business, Economics, Social Sciences & Humanities**

The Impact of Advance Organizer Design for MOOC Videos on Student Learning	Peiyu Wang
Corruption Norms and Corporate Tax Avoidance in a Weak Institutional Environment: Evidence from Alcohol Consumption in China	Guo Can

**Track: Medical, Medicines & Health Sciences**

Hellp Syndrome	Affaf Adda
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**Lunch Break & Ending Note: (12:00 pm - 01:00 pm)**

## List of Conference Attendees

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

No	Official ID	Name	Affiliation Details
1	07-BEAI19-101A	Mohammed Abdulrhman AlEnzy	Saudi Food & Drug Authority, Saudi Arabia
2	ATH-379-103MA	Biljana Taseska	Life without Barriers, Australia



## 2nd Day (July 21, 2019)

All respective guests are free to conduct their own sightseeing and tour. The second day of the event is reserved for this memorable purpose.



**TRACK: BUSINESS MANAGEMENT AND SOCIAL SCIENCES**

# Corruption Norms and Corporate Tax Avoidance in a Weak Institutional Environment: Evidence from Alcohol Consumption in China

Guo Can\*

**Abstract** Both anecdotal and empirical evidence suggests a relation between cultural norms and illegitimate corporate behavior. The mechanisms through which cultural norms exert an effect on corporate behavior include socialization, learning and networking, and employee selection. Being among the most significant elements of traditional Chinese culture, alcoholic drinking is the prime lubricant for social interactions and often serves to facilitate business dealings and exchange of favors. It is widely believed that drinking is a hotbed of power abuse and corruption. In order to improve our understanding of the determinants of corporate behavior, this study is aimed at examining whether corruption norms inferred from the drinking culture are associated with tax noncompliance as measured by the firm's effective tax rate (ETR). The sample involves 14,511 observations and 2,169 unique firms in 2004-2013. By exploiting geographic variation in the local culture of alcohol consumption, the preliminary results indicate that ETRs are significantly lower in firms headquartered in the regions with a higher level of alcohol consumption. The result is also robust when I use different measures of tax avoidance and regional sin culture. Further, I adopt an instrumental variable method where the possibly endogenous variable is instrumented. Specifically, I instrument for Alcohol\_consumption with the regional average temperature. The logic is that temperature has an effect on alcohol consumption rather than corporate tax reporting behavior. I continue to find a strong positive relationship between alcohol consumption and tax avoidance. The effect is more significant for firms with higher managerial incentives to avoid tax and for firms located in a weak institutional environment but weaker when external scrutiny from the government and the media is more stringent. As revealed by the results, absent market-supporting institutions, the enforcement of tax laws and regulations without a corresponding effort to combat alcohol-related sin culture is less likely to be effective. From the perspective of tax policy, the results suggest that policymakers ought to pay more attention to the possible role played by informal culture when examining corporate behavior.

**Keywords:** Corruption Norms, Tax, China.

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Hong Kong Lingnan University

\*Email:[canguo@ln.hk](mailto:canguo@ln.hk)

# The Impact of Advance Organizer Design for MOOC Videos on Student Learning

Peiyu Wang\*

**Abstract** The purpose of this study was to explore the impact of the advance organizer design for MOOC videos on learning achievement, flow and brainwave. The experimental videos were adapted from a Taiwan MOOC digital content production (course delivered fall 2018 by the researcher), and the videos were redesigned and revised according to the research needs. This was a one-way experimental design in which the factor was the advance organizer design of the video with five groups: 1) the video with no advance organizer design, 2) the video with a static main-idea web as advance organizer, 3) the video with a dynamic main-idea web as advance organizer, 4) the video with a static sequence chart as advance organizer, and 5) the video with a dynamic sequence chart as advance organizer. A sample of one hundred and fifteen university students, who voluntarily participated in the study, were randomly assigned into one of the groups for video watching and survey completion. The findings showed that significant differences existed among groups. We found that the video designed with a sequence chart significantly benefited on learner achievement improvement and flow experience. In addition, learners in the group watching the video designed with no advance organizers had significantly higher brainwaves in attention. Learners showed different cognitive and attitudinal preference of advance organizer design for MOOCs, and these results could serve as a reference for future work on MOOC video or online instructional video design.

**Keywords:** Moocs, Online Instructional Video Design, Advance Organizer, Flow Experience, Brainwaves.

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National Chiayi University, Taiwan

\*Email: [sweetpeiyu@gmail.com](mailto:sweetpeiyu@gmail.com)

**TRACK: ENGINEERING TECHNOLOGY & APPLIED SCIENCES**



# The Concentrations Levels of Some Heavy Metals in Lagoons Water Column by ICP-OES

Valbona Tahiri<sup>1\*</sup>, Ilir Vullkaj<sup>2</sup>, Astrit Denaj<sup>3</sup>

**Abstract** In this study we were focused on finding the different sources that affect the distribution of heavy metal concentration levels in the water column of Orikumi lagoon (Albania). We monitored at three different sampling stations and in three different depth of water column ; 10cm, 60cm and 120cm respectively. One of the stations was located in the delta zone and the two others were located near to the Pashaliman Military Base. The physicochemical parameters evaluated in situ by a multi parameter portable HI 9829 Hanna were TC, pH, TDS, EC and Salinity. The heavy metals analysed were: As, Cd, Co, Cr, Cu, Fe, Hg, Mn, Ni, Pb and Zn. The used technique was ICP-OES. According to the sampling stations, we noticed a higher concentration levels to all heavy metals in S3 sampling stations. Fe concentration levels were 1.545mg/l, followed by Cr: 0.054 mg/l; Mn: 0.045mg/l; Ni: 0.029 mg/l and Cu: 0.024mg/l.

**Keywords:** Lagoon Water, Heavy Metals, Water Samples, Inductively Coupled Plasma Optical Emission Spectrometry.

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<sup>1,2,3</sup>Faculty of Technical Sciences, Physics Department -University Ismail Qemali of Vlora, Albania

\*Email: [vtahiri84@gmail.com](mailto:vtahiri84@gmail.com)

# Hellp Syndrome

Affaf Adda\*

**Abstract** HELLP syndrome is a thrombotic microangiopathy, considered a particular clinical form of preeclampsia (or toxemia of pregnancy). Often insidious with non-specific clinical signs, it is grafted with a heavy maternal morbidity. According to the physiopathology of hellp syndrome, schistocytes are a constant component. Our work focuses on schistocyte research and its interest in diagnosing hellp syndrome. However, their highlighting remains difficult and this amounts to the variability of the identification criteria due to a lack of standardization that has been known for a long time. The aim of our work is to study the relationship of schistocytes with hellp syndrome in 12 parturients with a hellp syndrome, focusing on the influence of this disease on their schistocyte rate. We will also study the relationship of schistocytes with the different major criteria involved in hellp syndrome (platelets and hemoglobin).

**Keywords:** Hellp Syndrome, Thrombotic Microangiopathy, Schistocyte.

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University hospital EHU 1er novembre 1954, Oran, Algeria

\*Email: [DrMaureenGibney@aol.com](mailto:DrMaureenGibney@aol.com)

## Website

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