

ICBEIT 2026 SINGAPORE

INTERNATIONAL CONFERENCE ON BUSINESS, ECONOMICS, AND INFORMATION TECHNOLOGY
MARCH 12-13, 2026 AT THE YWCA FORT CANNING



Design by Denzyl Mariet Ngralmau

CONFERENCE PROGRAM



ORGANIZED AND SPONSORED BY



大阪公立大学
Osaka Metropolitan University

CO-SPONSORED BY

Society of Business Research at the Osaka Metropolitan University-Graduate School of Business (Japan)
Omicron Delta Epsilon International Honor Society for Economics at the University of Guam (U.S.A.)
Society of Management at the Nanzan University (Japan)



ICBEIT

20 Years of Research



PREVIOUS CONFERENCE LOCATIONS

2007: Guam, U.S.A.
2008: Hanoi, Vietnam
2009: Nagoya, Japan
2010: Seoul, South Korea
2011: Guam, U.S.A.
2012: Ho Chi Minh City, Vietnam
2013: Cairns, Queensland, Australia
2014: Taipei, Taiwan
2015: Guam, U.S.A.
2016: Nagoya, Japan & Beppu, Japan
2017: Guam, U.S.A.

2018: Osaka, Japan
2019: Singapore City, Singapore
2020: Sydney, Australia originally, converted to Virtual
2021: Virtual
2022: Virtual
2023: Satellite Locations in Nagoya, Osaka and Tokyo, Japan, On-Site in Guam, U.S.A., and Virtual
2024: Naha, Okinawa, Japan
2025: Mactan, Cebu, Philippines

PREVIOUS CONFERENCE PARTNERS

Nagoya University-Graduate School of Economics-Economic Research Center (Japan)
Ritsumeikan Asia Pacific University-Graduate School of Management (Japan)
Society of Economics at the Osaka Prefecture University-Graduate School of Economics (Japan)
College of Micronesia-Federated States of Micronesia-National Campus
International Accreditation Council for Business Education (IACBE) (U.S.A.)
Penn State Altoona-Division of Business, Engineering and Information Sciences and Technology (U.S.A.)
Alfred University-College of Business (U.S.A.)
Vietnam National University-Hanoi School of Business (Vietnam)
Seoul Women's University (South Korea)
University of Economics in Ho Chi Minh City (Vietnam)

WELCOME MESSAGE FROM THE CONFERENCE CHAIRS

March 12, 2026

DEAR CONFERENCE PARTICIPANT:

Welcome to the 20th Annual International Conference on Business, Economics and Information Technology at the YWCA Fort Canning in Singapore!

We are pleased that you have chosen to join us in the next two days in what we anticipate will be a wonderful opportunity to exchange ideas in the spirit of scholarship and professional growth.

We have prepared all conference materials, including this Conference Program, for you with our environment in mind.

If there is anything else we can do to enhance your experience at this conference, please let us know.

We sincerely thank you for your participation. For our returning participants, we are happy to see you again and to welcome you to Singapore. For our first-time participants, we look forward to meeting you in Singapore and welcoming you to our group of scholars. We encourage all of you to use this conference as an opportunity to engage in meaningful and lively discussions and in forging research collaborations and scholarly partnerships. Most of all, let us celebrate this significant milestone of 20 years of research at ICBEIT!

BEST REGARDS FROM THE CONFERENCE CHAIRS,

Maria Claret M. Ruane

Maria Claret M. RUANE, Ph.D.

Professor of Economics, School of Business and Public Administration
University of Guam (U.S.A.)

Mineo Tsuji

Mineo TSUJI, Ph.D.

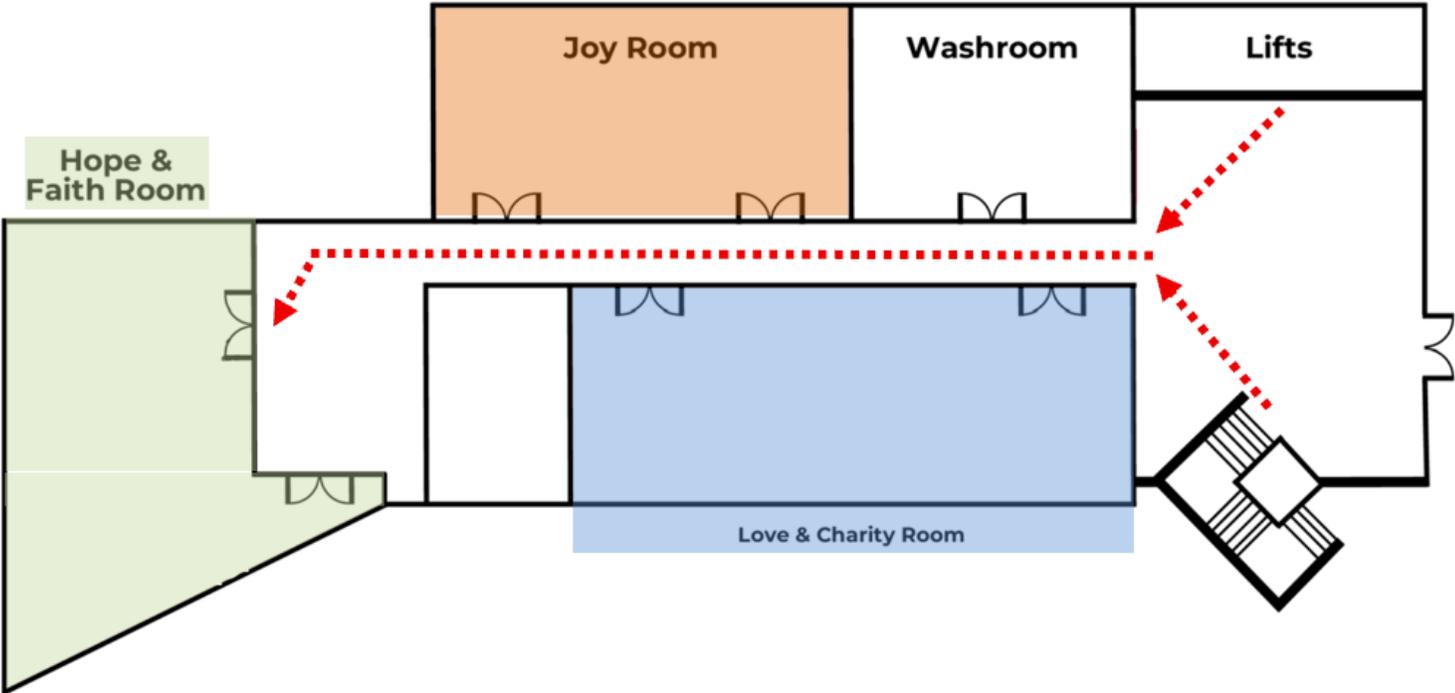
Professor of Accounting, Graduate School of Business
Osaka Metropolitan University (Japan)

Akihiro Noguchi

Akihiro NOGUCHI, D.Econ.

Professor, Faculty of Business Administration
Nanzan University (Japan)

Day 1: March 12, 2026
YWCA Fort Canning
Hope & Faith Room, Love & Charity Room, Joy Room (3F)



0830-0900 CONFERENCE REGISTRATION

Mr. Denzyl Mariei Ngiralman (bottom), ICBEIT 2026 Lead Assistant
Ms. Keana Daudelil Mesubed (top), ICBEIT 2026 Assistant
Ms. Mykaelah Janyne Sanchez, ICBEIT 2026 Junior Assistant



WELCOMING REMARKS BY THE CONFERENCE CO-CHAIRS AND SPECIAL GUESTS

From the University of Guam (U.S.A.)

- Dr. Maria Claret M. Ruane (left)
Professor of Economics, School of Business and Public Administration

- Dr. Roseann M. Jones (center)
Professor of Economics and Dean, School of Business and Public Administration

- Dr. Anita Borja Enriquez (right)
President, University of Guam



From Osaka Metropolitan University (Japan)

● Dr. Mineo Tsuji
Professor of Accounting, Graduate School of Business

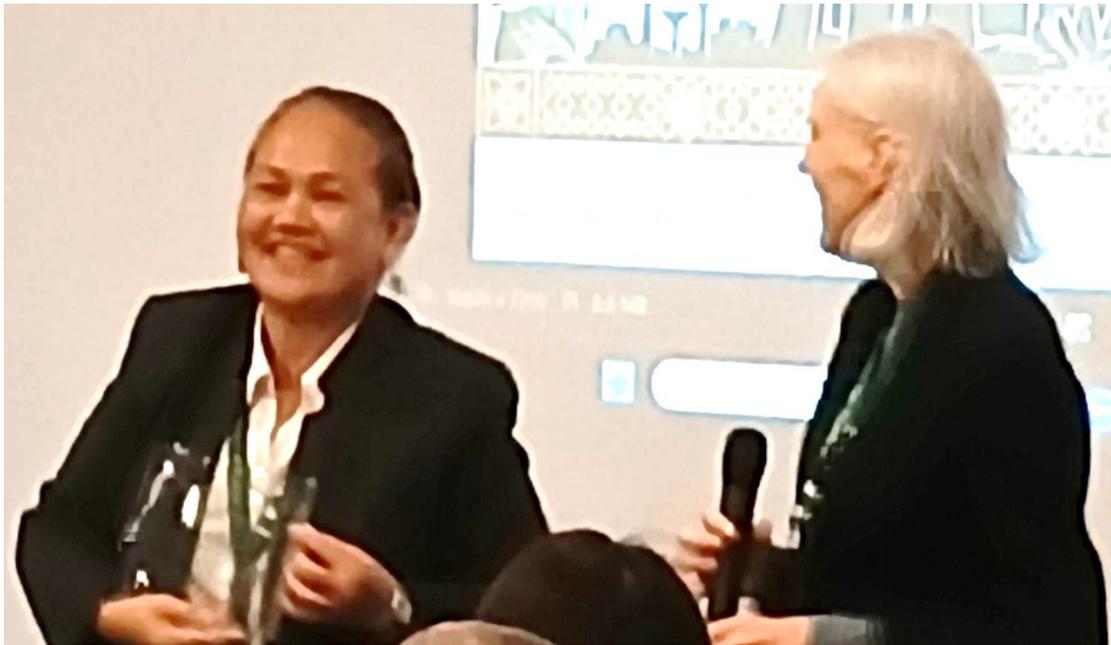


From Nanzan University (Japan)

● Dr. Akihiro Noguchi
Professor, Faculty of Business Administration



PRESENTATION OF RECOGNITION AND GIFTS



University of Guam-School of Business and Public Administration Dean, Dr. Jones (right), presents Dr. Ruane with the Certificate of Recognition for 20 Years of ICBEIT from the University of Guam-School of Business and Public Administration.



Dr. Noguchi (right) presents Dr. Ruane with the Certificate of Recognition from the Society of Management at Nanzan University.



University of Guam President, Dr. Enriquez (third from left), and School of Business and Public Administration Dean, Dr. Jones (right), and Dr. Ruane (left) present Dr. Noguchi with Certificate of Recognition for being a conference co-chair for 17 years, and a Certificate of Recognition for the Society of Management at Nanzan University.



University of Guam President, Dr. Enriquez (third from left), and School of Business and Public Administration Dean, Dr. Jones (right), and Dr. Ruane (left) present Dr. Tsuji with Certificate of Recognition for being a conference co-chair for 9 years, a Certificate of Recognition for the Osaka Metropolitan University-Graduate School of Business for being a conference sponsor for 9 years, and a Certificate of Recognition to the Society of Business Research at the Osaka Metropolitan University for being a co-sponsor.



University of Guam President, Dr. Enriquez (third from left), and School of Business and Public Administration Dean, Dr. Jones (right), and Dr. Ruane (left) present a Certificate of Recognition to the Omicron Delta Epsilon International Honor Society for Economics at the University of Guam for being a co-sponsor. Accepting the award is ODE Secretary Ms. Keana Daudelil Mesubed.

Chaired by Dr/Dean Roseann M. Jones, University of Guam

**OSAKA WORLD EXPO 2025 AND SOCIAL MEDIA FEEDBACK FROM INTERNATIONAL VISITORS:
INITIAL PERCEPTIONS USING VOYANT TOOLS FOR TEXT VISUALIZATION AND ANALYSIS**

Dr. Fred Schumann, University of Guam (U.S.A.)

Dr. Mineo Tsuji, Osaka Metropolitan University (Japan)

This research will focus on visitor feedback, particularly from international visitors to the Osaka World Expo 2025 site. It will provide data and analysis of the initial feedback on social media in English on Tripadvisor.com. Data collected will be from foreign visitors who visited the Osaka World Expo 2025 during the Expo dates of Apr 13, 2025, to October 13, 2025, and posted a review on the website. The analysis will involve the utilization of a web-based software tool that analyzes text and uses text visualization methods that assist in the overall analysis of visitors' perception of the Expo site. The research will conclude by recommending further research in tourism for specific markets as part of a broader data visualization approach.



**MUSLIM-FRIENDLY PRACTICES IN THE RESTAURANT INDUSTRY
IN JAPAN: CHALLENGES AND OPPORTUNITIES**

Dr/Prof. Chikako Hironaka, Chukyo University (Japan)

This study explores how restaurants in Japan can address dietary diversity by focusing on the case of Muslim tourists. The global Muslim population is increasing, and their share among inbound visitors to Japan is expected to rise. However, most Japanese restaurants are small- and medium-sized enterprises, for which halal certification and comprehensive measures are often unrealistic due to financial and labor constraints. Using evidence from a questionnaire survey, this study provides an overview of current practices and discusses practical, sustainable strategies that enable restaurants to accommodate Muslim tourists without excessive effort, thereby contributing to more inclusive dining in Japan.

FUTURE OF BUSINESS EDUCATION AND QUALITY ASSURANCE IN THE ERA OF AI

Dr./Dean V J Byra Reddy, Alliance University (India) and International Accreditation Council for Business Education (U.S.A.)

Co-presenting with Dr. Archish Maharaja and Dr./Pres. Emmet Tracy, International Accreditation Council for Business Education (U.S.A.)

The future of business education in the context of AI will be characterized by hyper personalization, skill transformation, heightened interdisciplinarity, and a redefinition of institutional roles. Business education would move towards creating practice capabilities from practice-based knowledge transmission; and it is also bound to integrate technology in unprecedented ways while making business education interdisciplinary. The arrival of artificial intelligence in higher education represents a structural transformation in how quality is defined, measured, and delivered. Quality assurance would move from compliance to continuous quality intelligence that is immediate in its tactical interventions; outcomes-based evaluation would become the centerpiece with outcomes assessment framework in itself bound to radically change keeping pace with future of jobs & skills.



COOPERATIVE ADVANTAGE: UNIVERSITY GROWTH THROUGH REGIONAL PARTNERSHIP

Dr./Dean Roseann M. Jones, University of Guam (U.S.A.)

This presentation examines how universities can achieve strategic growth through transnational cooperation. Drawing on five cross-border initiatives developed by the University of Guam School of Business and Public Administration across Micronesia, Japan, the Philippines, and Hawaii, we demonstrate a replicable model for regional academic collaboration. Rather than viewing geography as a constraint, we show how institutions can transform isolation into strategic advantage—building partnerships that expand educational access, enhance credibility through professional credentialing, and create sustainable revenue streams while maintaining academic rigor and cultural relevance. Participants will gain actionable insights for developing their own cooperative networks.

**ACCOUNTING FOR WRITTEN PUT OPTIONS ON NON-CONTROLLING INTERESTS: ANALYSIS OF THE IASB 2023 EXPOSURE DRAFT FROM PARENT-COMPANY AND ENTITY PERSPECTIVES**

Dr./Prof. Keiichi Ikemura, Toyo University (Japan)

This study examines the accounting treatment of a written put option over non-controlling interests (NCI) in consolidated financial statements. Although the IASB has standards for complex financial instruments, diverse practices remain. In 2023, the IASB issued an Exposure Draft clarifying IAS 32, including guidance on NCI put options. About 35% of respondents disagreed with the proposal, and among these, 20% suggested alternative approaches. This study analyzes the proposal and dissenting feedback and considers the accounting treatment of NCI put options using the parent-company and entity perspectives to evaluate associated rights and obligations.

DISCLOSURE FOR INITIAL COIN OFFERING (ICO) AND DECENTRALIZED AUTONOMOUS ORGANIZATION (DAO)

Dr./Prof. Akihiro Noguchi, Nanzan University (Japan)

Initial coin offering (ICO) is considered as a new financing method for startup enterprises. Because of the diversity in tokens, disclosure required by the securities rules and regulations for IPO are not considered sufficient for ICO token investors. Information for DCF model might not be sufficient for estimating the value of blockchain, token, and decentralized autonomous organization (DAO). For example, the value of non-fungible token (NFT) issued by local community DAO will reflect the value of the community. Based on the review of prior studies, necessary contents for ICO and DAO disclosure will be discussed in this paper.





A STUDY OF DISCIPLINARY ACTIONS AGAINST TAX PREPARERS IN THE UNITED STATES

Dr. Martha Suez-Sales, University of Guam (U.S.A.)

I examine disciplinary actions against tax practitioners in the United States using publicly available IRS Office of Professional Responsibility (OPR) Final Agency Decisions and Decisions on Appeal issued under Treasury Circular 230. I assembled an archival dataset of 88 cases and coded practitioner designation, decision posture (ALJ versus appeal), final discipline imposed (disbarment, suspension, dismissal), effective dates, reinstatement indicators, and cited Circular 230 provisions. Quantitative analyses include descriptive statistics, cross-tabulations linking cited provisions to sanction outcomes and severity, and logistic and ordinal regression models estimating associations with disbarment versus suspension outcomes. I also conducted a structured thematic analysis of sanction-rationale language using coded fields on intent, aggravating and mitigating factors, harm references, and rationale memos. Quantitative results show that a small set of provisions accounts for most citations across decisions, while qualitative results show that sanction narratives consistently justify severity using recurring themes such as practitioner fitness, diligence expectations, harm or risk of harm, and noncooperation.

**BUSINESS RESTRUCTURING IN JAPAN**

Prof. Kazuyoshi Ishiga, Kobe Gakuin University (Japan)

In Japan, there are two ways to respond to companies in financial distress: legal reorganization through the courts and private restructuring involving only financial creditors. Legal reorganization is not fully utilized due to the stigma attached to business practices. In the United States, on the other hand, legal rehabilitation under Chapter 11 of the U.S. Bankruptcy Code is widely used. Recently, with the introduction of the Early Business Recovery Act, legal reorganization private and restructuring are beginning to merge. This presentation examines the issues surrounding these points.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE AND RETURNS: APPLICATION TO UOG'S TRITON INVESTMENTS

Dr. Leila C. Kabigting, University of Guam (U.S.A.)

Ms. Tesanee Chiro, University of Guam (U.S.A.)

Ms. Esther Muna, University of Guam (U.S.A.)

Ms. Summer Quintanilla, University of Guam (U.S.A.)

Environmental, Social and Governance (ESG) scoring is already considered by companies and also would be investors. Some companies have programs in each category of Environmental, Social and Governance. These activities will impact returns of the company and may also be a factor in an investor's decision-making. This research will review companies in various industries in the portfolio maintained by Triton Investments, the student managed investment fund that reports to the Board of Regents of the University of Guam that have adopted ESG activities and compare returns with a benchmark in a five-year period. Qualitative and quantitative analyses will show how companies decide which activities are to be undertaken for ESG and the risks, challenges and opportunities.



WEALTH, RATIONALITY, AND MORALITY

Dr. Kenneth Choie, University of Guam (U.S.A.)

Most people--including mainstream academics--tend to view transactional profit as the return on an acquired asset, and the volatility of asset prices as the primary risk of acquiring one. Individuals seeking wealth can either trade assets or become long-term owners of them. However, the rate of return on assets, the nature of asset risk, and the value of diversification take on fundamentally different meanings and implications when individuals choose to be owners rather than traders.





AN ANALYSIS OF HUMAN RIGHTS DUE DILIGENCE DISCLOSURES IN JAPANESE

Ms. Hiyori Matsumoto, Chuo University (Japan)

Dr. Chiaki Kawabata, Chuo University (Japan)

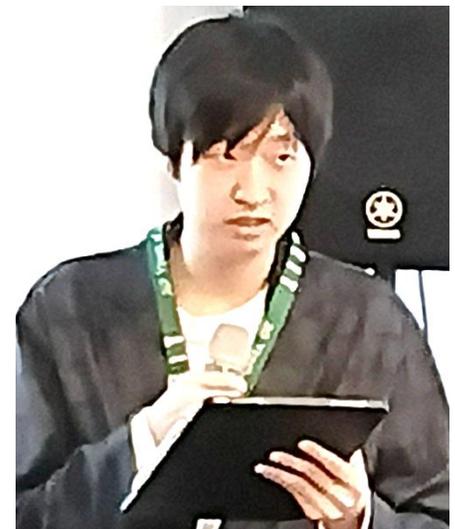
This study analyzes the disclosure of human rights due diligence (HRDD) among Japanese listed companies. Using hand-collected data, the research identifies 126 companies that reported information related to HRDD in the “Approach and Initiatives on Sustainability” section of their securities reports. The analysis reveals significant variation in both the depth and structure of disclosures, indicating a lack of comparability across firms. These findings suggest that while awareness of human rights responsibilities is increasing, disclosure practices remain inconsistent, highlighting the need for clearer reporting standards and more harmonized frameworks to ensure transparency and accountability in corporate sustainability reporting.

RISK MANAGEMENT OF JAPANESE COMPANIES IN RESPONSE TO GEOPOLITICAL RISKS

Mr. Masataka Saruwatari, Chuo University (Japan)

Dr. Chiaki Kawabata, Chuo University (Japan)

This study aims to explore how Japanese companies address geopolitical risks by examining disclosures in the “Business and Other Risks” section of securities reports. The analysis will focus on 220 companies that explicitly mention geopolitical risks and describe related risk management practices. It seeks to classify firms’ approaches according to their risk management frameworks and countermeasures for geopolitical instability. The study is expected to provide insights into how Japanese corporations perceive and respond to external uncertainty, contributing to a broader understanding of corporate risk governance in an increasingly unstable global environment.



THE IMPACT OF INTERNAL CONTROLS RELATED TO GAMBLING ON SOCIAL TRUST

Mr. Ryuto Kosuda, Chuo University (Japan)

Dr. Chiaki Kawabata, Chuo University (Japan)

This study examines how internal controls related to gambling influence public trust and social acceptance. Responsible gambling standards require casino operators to establish appropriate internal control systems to prevent excessive gambling and ensure ethical operation. However, it remains unclear whether such internal controls actually contribute to the social acceptance of gambling businesses. To explore this issue, a survey was conducted with 100 participants to assess how casino operators' internal control practices affect their Social License to Operate (SLO). The findings aim to provide insights into the relationship between governance mechanisms and societal trust in the gambling industry.



1430-1445 COFFEE BREAK

RECOGNIZING INSTITUTIONAL CONTRADICTIONS: HOW CONFLICTING LOGICS BECOME RESOURCES FOR TRANSFORMATION

Dr/Prof. Wei Zhao (right), Chubu University (Japan)

Dr/Prof. Natsuko Fujikawa (left), Kobe University (Japan)

Co-authored with Dr/Prof. Yukihiro Wakuta, Nagoya University (Japan) and Noriaki Ura, Toyoake City Government (Japan)

In organizational institutionalism, institutional change is attributed to institutional contradictions. Previous research assumes these contradictions as a prerequisite. However, not everyone recognizes institutional contradictions. Therefore, this study explores how institutional entrepreneurs identify institutional contradictions and achieve institutional change. It examines the case of the Integrated Community Care System by Toyoake City Office in Aichi Prefecture. Our analysis revealed the following key factors: (1) The presence of institutional entrepreneurs possessing citizen service logic, (2) The creation of relational spaces serving as learning environments, (3) The development of concepts fostering interprofessional collaboration, and (4) The implementation of legitimation strategies to break conventional taboos.



A STUDY ON THE INTERNAL GROWTH MECHANISMS OF WOMEN ENTREPRENEURS IN JAPAN: FOCUSING ON THE INTERACTION BETWEEN ENTREPRENEURIAL SELF-EFFICACY (ESE) AND EFFECTUATION

Ms. Alice Dorrell (in photo), Chubu University (Japan)
Dr./Prof. Wei Zhao, Chubu University (Japan)

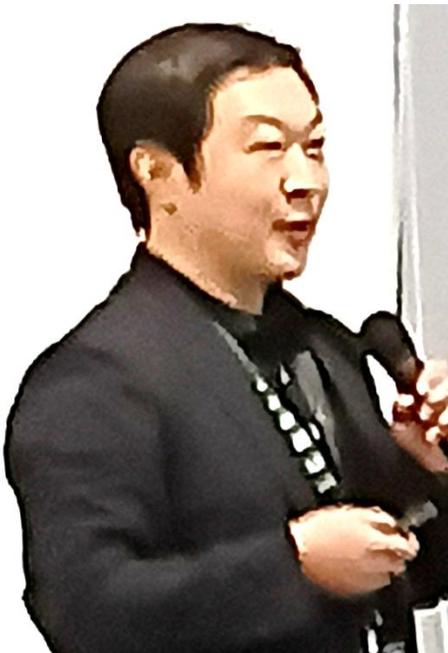
In Japan, against the backdrop of population decline and labor shortages, entrepreneurship has increasingly been expected to function as a driver of regional revitalization and innovation. Although policy support for women entrepreneurs has expanded in recent years, women's entrepreneurial activity and business growth in Japan remain comparatively low in international perspective, as reported by the Global Entrepreneurship Monitor (GEM). In particular, stagnation during the post-startup growth phase has been identified as a persistent challenge. While prior studies have primarily attributed this issue to external factors such as institutional barriers and resource constraints, less attention has been paid to the internal mechanisms that shape entrepreneurs' decision-making and behavior under conditions of uncertainty. Recent entrepreneurship research has emphasized entrepreneurial self-efficacy (ESE) and effectuation as key concepts for explaining entrepreneurial behavior. However, the interaction between these two concepts, and its implications for the growth-oriented behavior of women entrepreneurs, remains insufficiently explored. This study focuses on women entrepreneurs in Japan and examines how the interaction between entrepreneurial self-efficacy and effectuation influences entrepreneurial behavior and growth processes. Specifically, it investigates how higher levels of self-efficacy promote effectual actions, such as experimentation and partnership formation, and how the practice of effectuation, in turn, reinforces entrepreneurial self-efficacy. Drawing on qualitative interview data from women entrepreneurs in Japan, this study empirically examines these relationships and aims to elucidate the internal mechanisms that support sustained growth-oriented behavior among women entrepreneurs.



GOVERNANCE AND MANAGEMENT TO FACILITATE CROSS-SECTORAL COLLABORATIONS – EXPERIENCE OF INDUSTRIAL CLUSTERS IN GERMANY AND DENMARK

Dr./Prof. Yuki Kawabata, Chukyo University (Japan)

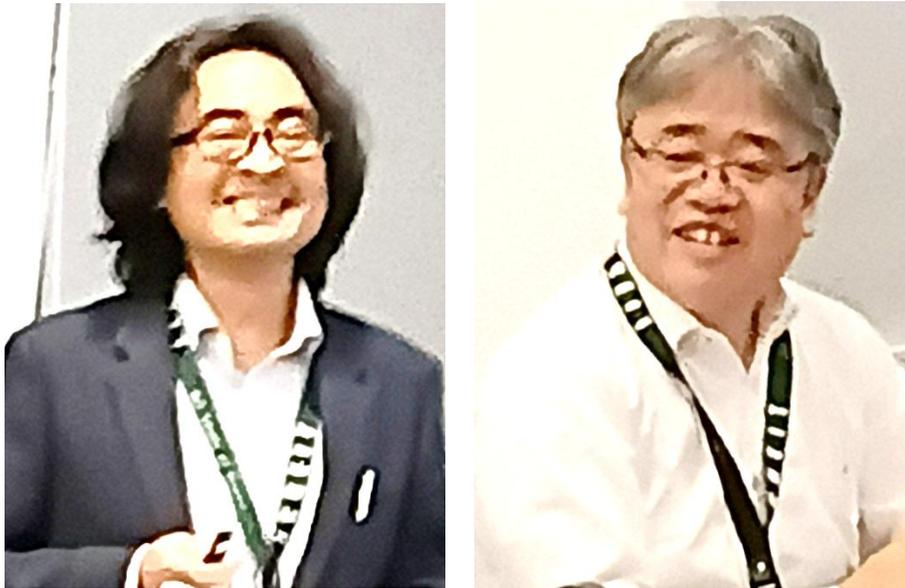
Cross-sectoral collaborations are crucial for promoting competitive regional industries. Here, the subject of facilitation is a complex self-organization process in the network composed of many and a variety of autonomous but mutually dependent actors. The study examines the governance that enables effective management of collaborations, focusing on the mode of governance and its evolution to ensure adaptability in pursuit of the desired goal within a dynamic environment. The case studies in Germany and Denmark examine the governance of industrial clusters, where a cluster organization facilitates collaboration. The results of the study are comparatively analyzed, and their implications are discussed.



DOES SOLUTION-FOCUSED COMMUNICATION ENHANCE THE CREATIVE EFFECTS BROUGHT ABOUT BY DIVERSITY?

Dr./Prof. Munehiro Otomo (left), Bunkyo Gakuin University (Japan)
Prof. Akira Kitai (right), Konan University (Japan)

Developed at the Brief Therapy Center in the United States, solution-focused therapy—which questions clients about their potential and strengths and seeks to expand and utilize them—has been confirmed to tend to enhance positive emotions, self-efficacy, and creative self-efficacy. Meanwhile, creativity research indicates that human diversity can enhance creativity when managed appropriately, but may cause conflict if managed improperly. This study analyzes whether solution-focused communication (SFC) contributes to enhancing organizational creativity in diverse environments, using an indicator that measures the proportion of SFC within organizations.

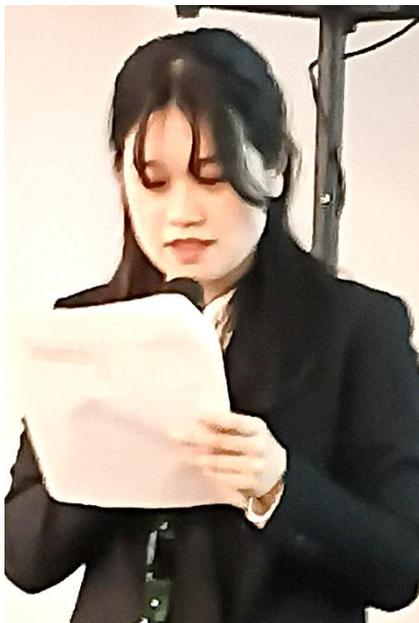


EXPERIMENTAL PROPOSAL: THE EFFECTS OF INDIVIDUAL TIME PREFERENCES AND ORGANIZATIONAL STRUCTURE ON DECISION-MAKING IN UNSTABLE CONDITIONS

Prof. Ryosuke Ando, Kagoshima University (Japan)

This study proposes an experimental approach to examining how individual time preferences influence organizational decision-making in unstable conditions. Although organizations exist to achieve collective goals, their decisions are often influenced by both individual preferences and structural design. However, little research has clarified how these two factors interact. To address this gap, we conduct experiments comparing hierarchical and flat group structures. Participants complete three phases: an individual survey, a group-based decision task, and a post-experiment survey. By measuring discount rates and decision quality, we investigate how organizational structure and individual time preferences jointly shape collective decision outcomes. This design allows us to observe how unstable conditions and group interactions influence the alignment of individual preferences with collective outcomes.





THE ROLE OF INTROSPECTION IN BROADENING FACILITATORS' PERSPECTIVES AND ENHANCING FACILITATION SKILLS

Ms. Hina Kanai, Nanzan University (Japan)

Previous studies suggest that introspection broadens facilitators' perspectives, enabling them to view themselves and the situation from multiple angles. This enhances their ability to intervene and adjust appropriately, which improves facilitation quality. However, the processes through which introspection contributes to this broadening of perspective remain unclear. This study examined eight university student facilitators working at an educational NPO through interviews and reflective journals, which were analyzed through text analysis. The findings suggest that introspection encourages facilitators to view themselves and the situation from a broader perspective, experiment with appropriate engagement, regulate their actions, and gradually enhance their facilitation skills.

STRENGTHENING JAPAN'S CYBER RESILIENCE THROUGH PUBLIC PRIVATE PARTNERSHIPS: INSIGHTS FROM GLOBAL PRACTICES

Mr. Joshua Leong, University of Tsukuba (Japan)

This research examines public-private partnerships (PPPs) in cybersecurity and their role in enhancing Japan's cyber resilience. Using thematic analysis of semi-structured interviews with cybersecurity and risk management professionals based in Japan, the United States, and Australia, the study explores the forms of PPPs, their benefits, challenges, and factors contributing to their success. Preliminary findings identified four main types of PPPs, which, while consistent across the represented nations, exhibited notable differences in operating mechanisms and associated difficulties. Based on these insights, the study provides recommendations for improving the effectiveness of cybersecurity PPPs in Japan.



SIMULATING THE CYCLE BETWEEN PROFITABILITY AND DISMANTLING CAPACITY IN JAPAN'S AUTOMOTIVE DISMANTLING INDUSTRY

Mr. Yohei Kamoda (in photo), Chuo University (Japan)
Prof. Jun Nakamura, Chuo University (Japan)

The automotive dismantling industry faces uncertainty due to rapid market changes, including the expansion of electric vehicles. Therefore, understanding the profitability factors is crucial for sustainable business growth. This study uses Vensim system dynamics modeling to simulate Japan's automotive dismantling industry. The model incorporates manufacturing-side market changes and examines the circular relationship between profitability, capacity improvement costs, and dismantling capacity. The results demonstrate a positive feedback loop: increased profitability enhances dismantling capacity, which leads to improved operational efficiency and further revenue growth. Our simulation provides practical insights for business managers on enhancing capacity and profitability in an unpredictable business environment.



THE MODERATING EFFECT OF R&D INTENSITY ON THE RELATIONSHIP BETWEEN ORGANIZATIONAL SLACK AND FIRM PERFORMANCE: EVIDENCE FROM JAPANESE AUTOMOTIVE FIRMS

Mr. Xiaoyu Liu (in photo), Kobe University (Japan)
Dr./Prof. Natsuko Fujikawa, Kobe University (Japan)

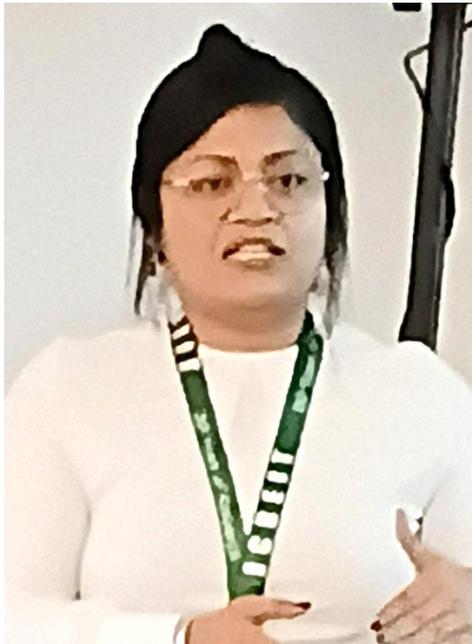
This study investigates how research and development (R&D) intensity influences the relationship between organizational slack and firm performance in Japanese automotive companies. Using panel data from nine publicly listed automotive manufacturers in Japan, we examine the effects of different types of organizational slack on accounting-based performance measures. The analysis reveals that the performance implications of organizational slack are context-dependent and vary with firms' R&D intensity. In particular, R&D investment plays a critical moderating role in shaping the slack-performance relationship. These findings underscore the importance of R&D intensity in strategic resource allocation and provide empirical evidence from an innovation-intensive industry.

PALAU'S ECO-CONSCIOUS SCUBA DIVING TOURISM: A MICROECONOMIC ANALYSIS OF SUSTAINABLE TOURISM

Ms. Keana Daudelil Mesubed, University of Guam (U.S.A.)

Faculty Sponsor: Dr. Maria Claret M. Ruane

The Republic of Palau has become a global model for sustainable island tourism. The small independent island nation has earned international recognition for its sustainable policy framework and for putting conservation into action. It begins with the tradition of a customary moratorium called Bul, which has led to the declaration of the first shark sanctuary and the establishment of a large marine protected area. Through these initiatives, Palau has positioned itself as a consistent and value-driven model for sustainable tourism. This research specifically focuses on the scuba diving tourism market in the Republic of Palau, aiming to analyze the island's eco-conscious scuba diving market's demand and supply dynamics from a microeconomic perspective. In order to understand this market, this research will utilize microeconomic theories and optimization models to examine how Palau's eco-conscious scuba diving market functions. These theories will, in turn, provide insights into how eco-conscious tourists (the demand side) make travel decisions and how tour operators (the supply side) structure their business under environmental constraints.





AN ISLAND IN PERIL: GUAM AND THE TAIWAN CRISIS

Prof. Ronald Aguon, University of Guam (U.S.A.)

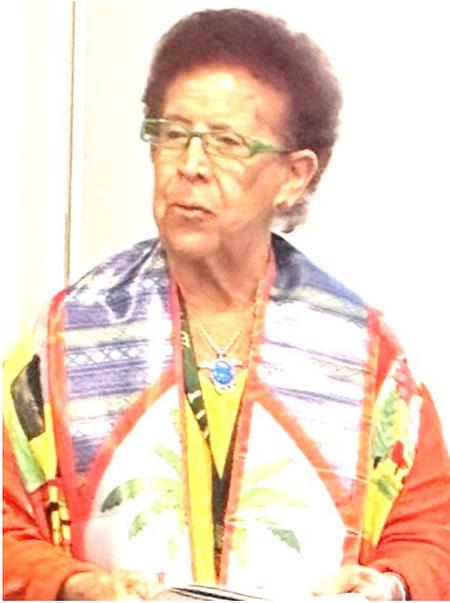
As China intensifies its assertion of sovereignty over Taiwan, and the United States reaffirming its commitments to Taiwan, Guam and its people, most of whom are U.S. citizens, become the unwanted “tip of the spear” in the event of a military conflict between the two nuclear superpowers. While such an event continues to be uncertain, the possibility of a nuclear confrontation is not unlikely. If it were to happen, the island will undoubtedly suffer enormous destruction. Thousands of innocent people will lose their lives from the direct impact of warfare, as well as the residual consequences, such as lingering injuries and the decimation of infrastructure supporting the food supply, water resources, and medical facilities. The irony is that while Guam is critical to national security, it is not recognized as part of the U.S. homeland because of its nebulous political status as an unincorporated territory. The presentation will advocate peacebuilding and avoiding conflict over Taiwan to ensure the future of the island and its people.

A DIRECT WAY FORWARD FOR GUAM: THE ‘ART OF EXECUTIVE ENGAGEMENT’ — A PROACTIVE MODEL FOR U.S. FEDERAL-TERRITORIAL RELATIONS IN THE INDO-PACIFIC

Ms. Patricia Diego, University of Guam (U.S.A.)

This study proposes The Art of Executive Engagement as a proactive model for U.S.–Guam federal-territorial relations in the Indo-Pacific. Rooted in 48 U.S.C. § 1423k, which grants Guam statutory authority to petition the President, the model advocates appointing a Presidential Representative to advance Guam’s long-stalled political status discussions. Using the CNMI Covenant’s Section 902 talks as precedent, the research analyzes institutional barriers, the Insular Cases, and evolving Indo-Pacific security dynamics. Findings highlight Guam’s strategic role, the economic implications of stalled status resolution, and how executive engagement can unlock federal responsiveness, strengthen governance, and enhance sustainable development for the island’s future.





THE QUEST FOR GUAM STATEHOOD: CHALLENGES, OPPORTUNITIES, AND IMPLICATIONS

Dr. Judith P. Guthertz, University of Guam (U.S.A.)

This paper explores statehood as a potential political status option for Guam, analyzing its opportunities and challenges through economic, political, and cultural lenses. Building on Guam's long history of seeking self-determination, the study assesses how statehood could transform governance, federal funding, and democratic representation, while also examining the complex implications for identity, culture, and regional dynamics. It provides a comprehensive framework for evaluating statehood as a viable solution in Guam's ongoing quest for political status.

TRADITIONAL HEALING: ECO-TOURISM DRIVER IN THE HOSPITALITY INDUSTRY

Ms. Rosanna Rosario, University of Guam (U.S.A.)

Co-authored with Ms. Camarin Chargualaf, Ms. Beatrix Naholowaa-Torres, Ms. Kalyne Roberto and Ms. Debbie Toves, University of Guam (U.S.A.)

Faculty Sponsor: Dr. Ansito Walter

This research explores the intersection of military expansion, specifically the establishment of Marine Corps Camp Blaz, with the conservation of Guam's biocultural diversity. It investigates the environmental impact on endangered species and cultural sites, particularly at Ritidian Point, and the challenges faced by Chamorro traditional healers (yo'amte). The study proposes a public-private partnership to create pilot farms on Chamorro Land Trust land for cultivating medicinal plants. These farms would serve as training hubs for healers and drive wellness tourism, ensuring the preservation of indigenous healing traditions amid military development. Qualitative insights from community members will inform a structured plan to balance military needs with cultural and environmental stewardship.



PROBLEMS WITH GUAM YOUTH MENTAL SUPPORT

Ms. Wilhelmina Ho, High School Student, Guam (U.S.A.)

Mental health has always been a problem. 61.5 million people, mostly U.S. Adults have experienced poor mental health problems in the past year, but what does this say about the youth of our future and the upcoming generations? People always had expected and believed adults have more problems than kids, this alone is the reason why many suicides and attempts have happend in our youth spectrum. Roughly 39.7% of students have experienced a sense of hopelessness and sadness. Out of 39.7%, about 20.4% had thoughts of suicide and 9.5% had attempted suicide. But this is just the United States alone, so what does this say about the Guam youth? For this project, I will be conducting research upon the Guam youth mental health support.

**END OF DAY 1**

Day 2: March 13, 2026

YWCA Fort Canning

Hope & Faith Room and Love & Charity Room (3F)

0900-1015 Session 5A: Marketing

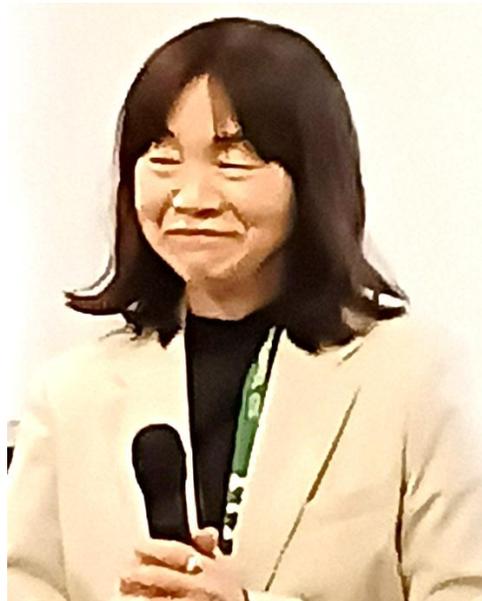
Hope & Faith Room

Chaired by Dr. Kenneth Choie, University of Guam

CHANGES IN VALENTINE'S DAY GIFTS IN JAPAN

Dr./Prof. Yukie Tsuji, Kobe Gakuin University (Japan)

In Japan, February 14th is Valentine's Day, and it is customary for women to give men chocolate as gifts. I have been researching Valentine's Day gifts since 1999, and for this study I used Fishbein's multi-attribute attitude model as the theoretical framework. I then clarified changes in the important selection factors. The survey was conducted in February 2025. A questionnaire survey of 200 female university students living in Hyogo and Osaka prefectures in Japan was conducted, and a correlation analysis was performed. The results are as follows: 1) Rare and limited-edition items were often chosen as gifts. 2) There was a tendency for prices to polarize. 3) Gifts for superiors (seniors) decreased. 4) 'Reward chocolate' and 'friend chocolate' for oneself increased. These results suggest that gifts for superiors, such as superiors and seniors, are given as a group rather than individually, which lowers the unit price per person. The reason why the prices of reward chocolate and friend chocolate have increased compared to before is likely due to people prioritizing themselves and their friends over social gifts.



THE ROLE OF FARM-DIRECT MARKETS IN SUSTAINABLE REGIONAL DISTRIBUTION IN JAPAN

Dr./Prof. Hyemi Bang (right), Kyushu Sangyo University (Japan)

Dr./Prof. Congcong Hou (left), Kyushu Sangyo University (Japan)

This study analyzes consumer psychology and purchasing behavior at Japan's farm-direct markets, focusing on freshness, safety, and local contribution as drivers of loyalty and sustainable regional distribution.



DEVELOPMENT OF A FREE-PLACEMENT COGNITIVE MAPPING TOOL: EXPLORING INSIGHTS FOR INTRODUCING NEW FOODS INTO THE JAPANESE MARKET

Mr. Samuel (Kazuki) Firth (in photo), Chuo University (Japan)

Prof. Jun Nakamura, Chuo University (Japan)

This study explores how consumers perceive and position low-awareness foods within their cognition of everyday food products. Using Australian meat pie as a low-awareness food, participants freely arranged various food products on a two-dimensional web-based canvas, with the Australian meat pie placed at the center initially. The experiment captures how perceived psychological distance between products evolves during the experiment and how clustering patterns relate to familiarity and purchase intention. We hypothesize that physical and psychological distance are related, though they may not always match. This divergence provides insights into gaps between awareness and behavior, informing marketing strategies for low-awareness foods.



A STUDY ON THE NATURE OF CASH FLOW CORPORATE TAX

Dr. Katsuyoshi Okabe, Kyushu Kyoritsu University (Japan)

Japan's corporate tax system faces two major challenges: first, the nominal tax rate does not accurately reflect the overall tax burden due to the use of a nominal tax base; second, the increasing level of corporate retained earnings. Furthermore, the tax base is the corporate income tax. The current corporate income tax system has been criticized for distorting the tax base and undermining tax neutrality due to difficulties in capturing corporate income, such as preferential treatment for indirect financing, double taxation of dividend income, depreciation valuation, capital gains, and asset valuation. Therefore, this study focuses on a cash flow corporate tax as a system that avoids these problems, is neutral with respect to corporate investment, and can eliminate the double taxation arising between corporate and personal income taxes. Specifically, it reviews the Meade Report, examines the corporate tax base, and considers its appropriate form.

A COMPARATIVE STRESS TEST OF GOVERNMENT SUSTAINABILITY OF SELECTED PACIFIC ISLANDS JURISDICTIONS

Dr. Martha Suez-Sales, University of Guam (U.S.A.)

This study develops and applies a comparative fiscal sustainability model across selected Pacific island jurisdictions, focusing on Guam, the Commonwealth of the Northern Mariana Islands (CNMI), and the Federated States of Micronesia (FSM), with Hawai'i counties used as benchmarks. The project integrates ratio analysis and scenario-based stress testing to assess the fiscal resilience of small island governments. Each student research team analyzed one jurisdiction using data from publicly available Annual Comprehensive Financial Reports (ACFRs) and audit reports. The model examined four solvency dimensions (cash, budgetary, long-run, and service) and tested the effects of revenue and expenditure shocks under mild, moderate, and severe scenarios. The findings were compiled into a Comparative Fiscal Health Report providing insights into structural strengths, vulnerabilities, and fiscal management practices across the islands. Preliminary observations suggest that while most jurisdictions maintain balanced fiscal conditions, sustainability remains sensitive to external dependencies such as federal transfers, tourism fluctuations, and disaster-related expenditures. The project demonstrates that stress testing can serve as a practical diagnostic and educational approach for jurisdictions with limited data infrastructure. This collaborative capstone, conducted under the University of Guam's School of Business and Public Administration, highlights the value of student-led applied research in advancing fiscal transparency and evidence-based financial management in the Pacific region.



SOCIAL CONTROL AGENTS OF ORGANIZATIONAL WRONGDOING: FOCUSING ON THE SHIFT FROM ECONOMIC TO SOCIAL VALUES

Dr./Prof. Sho Nakahara, Ritsumeikan University (Japan)

In recent years, attention has focused on the role of social control agents in defining organizational wrongdoing. The purpose of these social control agents is to define organizational wrongdoing from a third-party perspective and to crack down on them. Social control agents sometimes impose economic penalties on the organizations. What this means is that economic penalties are widely used as 'national property' for the benefit of society finally, and in this sense organizational wrongdoing takes on a social value. To focus on the activities of such social control agents, this study conducts a case study of the Securities and Exchange Surveillance Commission (SESC) and the Financial Services Agency (FSA).





PARAMETRIC MODELING OF INTER-ISLAND AUTONOMOUS TRANSPORT: INSIGHTS FROM THE OKI ISLANDS PROJECT

Prof. Jun Nakamura, Chuo University (Japan)

Co-authored with Dr/Prof. Sanetake Nagayoshi, Shizuoka University (Japan)

This study presents a parametric model for estimating inter-island mobility demand using autonomous electric buses that board and disembark from ferries—an unprecedented initiative in Japan. Focusing on the Oki Islands Project, where AVs operate between Nakanoshima and Nishinoshima, the model incorporates limited empirical data. It accounts for social connectivity, environmental and operational constraints, attenuation factors, and mechanical stress during ferry transit. The analysis further explores mobility dynamics between the islands and mainland of Japan, offering insights into regional transport planning and sustainable mobility solutions.

THE INNOVATION TRAP FACING JAPAN'S LONG-ESTABLISHED MAJOR FIRMS: AGE-DRIVEN RIGIDITIES IN INNOVATION STRATEGY — EVIDENCE FROM JAPAN-U.S. FIRM COMPARISONS

Dr. Hirokazu Yamada, Osaka Metropolitan University (Japan)

Co-authored with Dr/Prof. Shinji Watanabe, Osaka Metropolitan University (Japan)

Our objective is to document systematic age-related patterns in firms' knowledge production and to examine whether these patterns are associated with increasing rigidity among Japanese firms. Using recent data, we compare economically leading Japanese firms with their U.S. counterparts and provide empirical evidence consistent with the opposing age-related dynamics of learning and rigidity emphasized in prior research. We show that, relative to younger firms, long-established Japanese firms are more likely to concentrate their R&D activities within existing technological domains, whereas such persistence is less pronounced among U.S. firms. In addition, we document a decline in patenting intensity among older Japanese firms. Taken together, our results indicate that, conditional on observable firm characteristics, Japanese firms exhibit a lower propensity to reallocate or restructure their R&D portfolios as they age.



MARKET POTENTIAL OF NUTRITIONALLY FORTIFIED COOKIES: AN EXAMPLE FROM GUAM

Ms. Danica Tamondong, University of Guam (U.S.A.)

Co-authored with Dr. Ya-Shiou Chang, National Ilan University (Taiwan) and Dr. Kuan-Ju Chen, University of Guam (U.S.A.)

Growing consumer demand for clean-label and functional foods has increased interest in bakery products fortified with nutritional ingredients. This study examines consumer preferences and willingness to pay (WTP) for conventional cookies compared with nutritionally fortified cookies, including those containing natural calcium derived from eggshell powder. A structured sensory evaluation and consumer survey were conducted in Guam, where participants rated multiple cookie formulations using a 15-point hedonic scale across appearance, aroma, texture, taste, and overall acceptance. A willingness-to-pay experiment further assessed consumer price sensitivity under realistic purchasing scenarios. Results show that fortified cookies achieved comparable, and in some cases higher, acceptance than conventional cookies when sensory attributes were optimized. Consumers were willing to pay a premium for fortified cookies when nutritional benefits were clearly communicated, although price sensitivity remained an important consideration. These findings demonstrate strong market potential for nutritionally fortified bakery products and offer insights for value-added product development, pricing strategies, and agribusiness innovation in small island economies.



BOUNDARY-CROSSING LEARNING AND EVERYDAY EXPERIMENTS IN QIN OPERA AND NOH THEATRE: BALANCING INNOVATION AND TRADITION

Prof. Takuya Shimizu (right), Kansai University of International Studies (Japan)

Dr. Kumiko Nishio (left), Kindai University (Japan)

This study compares the talent-development processes of Qin opera and Noh theatre through the lenses of cross-boundary learning and Fukushima's "everyday experiment" concept. Both performing arts display a dual structure in which formal institutions (drama schools, training systems) and informal communities of practice interact. Boundaries between these contexts are learning resources; constructive boundary crossing fosters identification, reflection, coordination and transformation. Creativity emerges through repeated trial-and-error "everyday experiments" within safe experimental zones. While Noh emphasizes gradual mastery and performance environments that utilize master-disciple connections, Qin opera's competitive market accelerates boundary crossing. We hypothesize that well-designed boundary-crossing pathways and experimental zones can harmonize innovation with tradition.



THE SKILLS AND CAREER MANAGEMENT A BOUNDARY SPANNER IN TRADITIONAL JAPANESE PERFORMING ARTS: A CASE STUDY OF A YOUNG NOH UNIT

Dr. Kumiko Nishio, Kindai University (Japan)

This study analyzes the skills and career management of an individual who acts as a "boundary spanner," connecting tradition and modernity to introduce innovative new measures, focusing on the activities of a young Noh performance unit in the Japanese traditional art of Nohgaku. I found that the individual, who was appointed at the end of 2023 to bridge Nohgaku with the contemporary market—by utilizing SNS for information dissemination while respecting the customs and norms of the traditional community, and organizing performances that go beyond existing frameworks—has proactively managed their own career over approximately two years of activity, and has also influenced the unit member.



HOW CAN WE BETTER COMMUNICATE WITH THE PUBLIC IN FIGHTING THE WAR OF HEALTH MISINFORMATION? IDEAS GAINED FROM A QUALITATIVE INVESTIGATION IN THREE REGIONS

Dr./Prof. Kevin Kai Wing Ho, University of Tsukuba (Japan)



Nowadays, it is more and more difficult for people to determine what is fake news and misinformation (false information) related to health in our daily lives. Partly it is because of the rapid advancement of artificial intelligence (AI), which can allow people to generate deepfake videos to mislead viewers. At the same time, in the United States, the CDC has changed a lot of directives, such as those on vaccination and the use of acetaminophen, contradicting the consensus that the medical field has agreed upon for decades. Coupled with the polarized societies across the world, which creates distrust of legacy media and authorities (including both sides of the political spectrum), many people take a strong position in believing in what they would like to believe in, and ignoring facts and refusing to open their eyes and ears to engage in an "agree to disagree" dialogue. In this work, we conducted interviews on Guam, Japan, and Taiwan to investigate how our younger generation, who are tech-savvy and use social media frequently (which is the haven of false information), view the issue of health misinformation through semi-structured interviews. The interviews revealed that young people from different countries have different perceptions of the creation and dissemination of false health information. The findings can provide us with information allowing academics, public health authorities, and the public to find guidelines to work together to tackle this false health information problem through using suitable strategies and policies to catch public attention in getting the correct health information.



CONDITIONS FOR EMPLOYEES' PERCEPTIONS OF WOMEN'S CAREER ADVANCEMENT INITIATIVES AND THEIR EFFECTS

Dr/Prof. Naoki Senda (in photo), Kobe Gakuin University (Japan)

Dr/Prof. Yoshiko Niwamoto, Kobe University (Japan)

Dr/Prof. Hideo Misaki, Kansai University (Japan)

This study examines the conditions under which employees perceive women's career advancement initiatives as authentic and the effects of such perceptions on organizational outcomes. Survey data from 110 firms and 1,394 employees in the Kansai region of Japan were analyzed, using both company-reported initiatives and employee perceptions. Results indicate that diversity-oriented philosophy, HRM practices, and workplace management shape perceptions of women's career advancement opportunities. These perceptions, in turn, enhance team performance, innovation, fairness, and social capital. Findings also suggest that overprotection or stereotyping may paradoxically hinder empowerment, highlighting the importance of embedding diversity in management practices.

WORKPLACE TRANSFORMATION AND TRANSACTIONAL MEMORY SYSTEMS: IMPACTS OF JAPAN'S "WORK STYLE REFORM"

Dr/Prof. Fumie Ando, Nanzan University (Japan)

Transactional Memory Systems (TMS) help organizations and its members utilize workplace knowledge effectively and boost performance. Yet, little is known about how TMS is influenced when changes occur within organizations or workplaces. This study investigates Japan's "Work Style Reform" (from 2020) and its effects on TMS, based on survey data from 907 employees across six large Japanese firms. Findings show that increased working hours and workload negatively affect TMS, while expanded flexible work arrangements have a positive impact on TMS. Moreover, the interaction between TMS and flexible work is significantly linked to employees' perceived workplace growth.





SKILL TRANSFER AND OCCUPATIONAL DISTANCE: AN EXPLORATORY STUDY OF CAREER TRANSITIONS

Ms. Mai Tanaka, Nanzan University (Japan)

This research focuses on individuals who have devoted themselves to mastering a single skill and examines how the abilities developed in that process can be applied across diverse occupational contexts. In this research, this phenomenon is regarded as theoretically explainable by applying the concept of transfer. Transfer varies depending on the contextual distance, and prior studies have shown that greater distance makes transfer more difficult. Based on this understanding, interviews with 17 automobile driving school instructors reveal that even when the career change involved a far distance between occupations, those who could abstract their prior skills tended to achieve successful transfer.

HIRING BEYOND BORDERS: EXPLORING THE HIRING PROCESS THROUGH EMPLOYEE VOICES IN TAIWAN AND GUAM

Mr. Denzyl Mariei Ngiralmu (left), University of Guam (U.S.A.)

Dr. Joann C.E. Diego (right), University of Guam (U.S.A.)

This study explores the hiring process as experienced by employees from Taiwan and Guam, two distinct island economies with unique workplace dynamics. Taiwan places itself on the global map as an export power in the Asia-Pacific that emphasizes credentials, efficiency, and global competitiveness. In contrast, Guam is a U.S. territory in the Western Pacific that is a unique reflection of both U.S. hiring frameworks blended with local cultural interpretations. Through an emphasis on job seekers' interpretation and response to employer hiring practices, the study will utilize qualitative survey data and interviews to investigate job applicants' initial expectations, their perceptions of the hiring process, and their perceptions of these practices, aligning with their expectations. By centering employee voices in the hiring process, the study aims to highlight structural, organizational, and cultural differences that affect their hiring processes, alongside practical insights to assist employers in strengthening their processes in international settings.



UNDERSTANDING THE DIVERSITY OF LOW-ACHIEVING STUDENTS IN INTRODUCTORY BOOKKEEPING

Prof. Nobuko Shimada (left), Hakodate University (Japan)

Dr./Prof. Yoshimichi Shimada (right), Osaka Gakuin University (Japan)

This study examines students who struggle in introductory bookkeeping at the university level. Building on Shimada (2025), we add repeated test results as a third measure, in addition to bookkeeping and calculator performance. Using this approach, low-achieving students can be divided into four subgroups: N/G/G, N/G/N, N/N/G, and N/N/N. Analysis shows that these groups respond differently to repeated testing, and some show little improvement even after several attempts. In addition, a questionnaire survey is conducted among low-achieving students to understand their learning motivation. The findings suggest that subgroup-specific teaching strategies are needed, offering practical guidance for more effective support in accounting education.





PREREQUISITE MODE AND FOLLOW-UP PERFORMANCE IN FINANCIAL ACCOUNTING

Dr. Edward Conrad, University of Guam (U.S.A.)

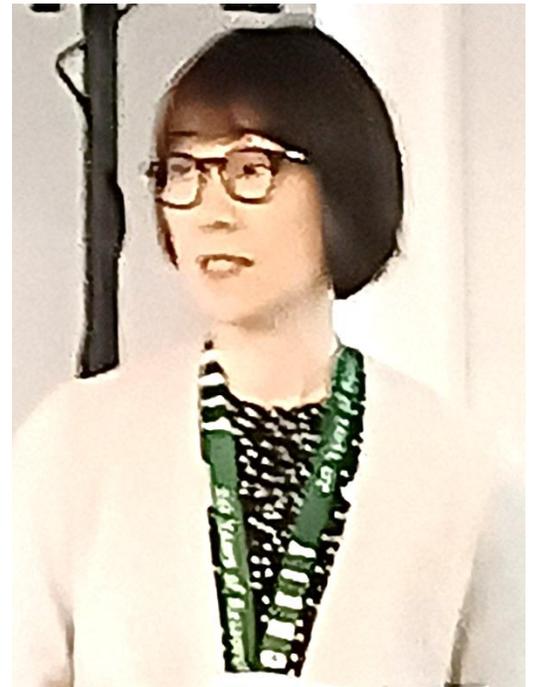
Co-authored with Dr. Martha Suez-Sales and Dr. Doreen Crisostomo-Muna, University of Guam (U.S.A.)

Many studies are available that examine differential student performance between in-person (IP) and online (OL) modes of delivery for a single class. Our study is the first to directly examine the difference in student performance in the follow-up course, Intermediate Accounting I, when the student has taken the prerequisite course, Principles of Financial Accounting, either in-person (IP) or online (OL). We perform an analysis of covariance (ANCOVA) where we control for the student's grade point average, length of time between the prerequisite and follow-up class, gender, and age.

EFFECTS OF OVERSEAS STUDY PROGRAM EXPERIENCES ON UNIVERSITY STUDENTS' ATTITUDES AND BEHAVIORS: A CASE STUDY OF SEMINAR STUDENTS AT KINDAI UNIVERSITY

Dr./Prof. Takami Iwai, Kindai University (Japan)

This study examined how overseas study programs affect university students' attitudes and behaviors. A survey of 13 students who completed a short-term program was analyzed using KH Coder and the Self-Monitoring Scale (Iwabuchi et al., 1982). The findings showed three main points: (1) despite anxiety from limited English proficiency, taking action led to confidence and self-development; (2) being away from their usual environment encouraged proactiveness and taught the importance of challenges; and (3) in English presentations, willingness to communicate was more important than language skills. Overall, even short-term overseas experiences enhanced students' self-disclosure and contributed to their future career development.



DORM LIFE AND STUDENT WELL-BEING: A STRUCTURAL MODEL OF MENTAL HEALTH, SATISFACTION, AND RETENTION AT THE UNIVERSITY OF GUAM

Dr. Corey Ross, University of Guam (U.S.A.)

Co-authored with Mr. Sebastian Dearborn Bernardo, Ms. Mayo Yoshii, Ms. Mijeong Park, University of Guam (U.S.A.)

This study investigates how foreign students form an overall image of the University of Guam (UOG) based on their level of satisfaction as influenced by student mental health. Specifically, a focus on the UOG dormitory life is scrutinized regarding its influence on the mental well-being of the foreign students living there, including factors such as dorm culture, perceived quality of dorm amenities, congruency between ideal and actual dorm ambiance, and dorm safety, which encompasses the implementation and enforcement of dorm policies. A survey targeting at least half the foreign students living in the dorms on campus is to be conducted, followed by a multiple linear regression and structural equation modeling analysis. This research seeks to provide a comprehensive understanding of how life in the dorm contributes directly to the mental well-being of foreign students and thereby influences their satisfaction with university life and experience. The results of this study allow for a better understanding of how university policy and dorm management practices can enhance the student experience and institutional reputation and argues for the value of providing strong support for university housing culture, amenities, and safety measures to increase the university brand image.



HOW FAR SHOULD JAPANESE GAAP CONVERGE WITH IFRS? FOCUSING ON ACCOUNTING FOR CONSOLIDATED FINANCIAL STATEMENTS

Ms. Yuna Hattori, Nanzan University (Japan)

Faculty Sponsor: Dr. Akibiro Noguchi

IFRS 10, par. 22 requires that non-controlling interests in the consolidated statement of financial position shall be presented within equity, separately from the equity of the owners of the parent company. That requirement clearly indicates that the disclosure of non-controlling interests is consistent with the economic unit theory, because they are presented within equity. According to Regulation S-X, Noncontrolling Interests are listed among the items to be presented among Liabilities and Stockholders' Equity in the balance sheet, but separated from Other Stockholders' Equity. Japanese Accounting Standard also require that non-controlling interest should be presented separately from Shareholders' Capital but within Net Assets Section in the balance sheet. Those differences among accounting rules will be discussed in this paper based on literature review.



FACTORS INFLUENCING THE JAPANESE TOURISM ARRIVALS TO GUAM: 2015 – 2023

Ms. Mykaelah Janyne Sanchez, University of Guam (U.S.A.)

Co-authored with Ms. Jasmine Quichocho, University of Guam (U.S.A.)

Faculty Sponsor: Dr. Maria Claret M. Ruane

The purpose of this study is to further develop existing models that investigate the impact of relevant variables on Japanese tourism to Guam, more specifically the impact of exchange rate on tourism demand, thus expanding upon the work of predecessors evaluating the statistical significance of the aforementioned variable. In addition, this intends to contribute additional explanatory variables that may be significant in impacting the arrivals of Japanese tourists to Guam. This research paper will utilize Ordinary Least Squares (OLS) time series regression technique to evaluate the statistical significance of each of the variables included in the model.

CONSUMER INTERACTION WITH AI AGENTS: EFFECTS ON TRUST, BRAND ATTACHMENT, AND PURCHASE INTENTION

Mr. Ka Trevor Ho, University of Guam (U.S.A.)

Faculty Sponsor: Dr. Corey Ross

Artificial intelligence (AI) chatbots are being integrated into online retail environments to aid consumers in the product search and inquiry process. AI chatbots provide information to consumers and answer their questions regarding the products available for purchase. Although AI technologies are commonly implemented within retail environments, there is limited research regarding the perception that consumers have of these AI chatbots and their influence upon consumers' purchasing behavior. Consequently, investigating such interactions between AI chatbots and consumers is important in the increasing integration of these technologies into retail environments. This research study intends to investigate the factors that influence the perceived usefulness of AI chatbots as social agents, and the impact that those social agent characteristics have upon consumers. Specifically, this study intends to investigate how the following factors impact the perceived usefulness of AI chatbots: the brand knowledge that is present within the AI chatbot, the trust that consumers have in the AI chatbots, and the allocentrism of the AI chatbots. Furthermore, this study will investigate how the perceived usefulness of AI chatbots impacts factors like consumer confidence, brand attachment to the retail environment and products, and purchase intention of those consumers. Additionally, this study will investigate whether the confidence that is expressed by the consumers of the usefulness of AI chatbots has any impact upon their attachment to the brand. These proposed studies will utilize a survey to collect data from consumers who have interacted with AI chatbots while performing product searches. The impact of each of these factors upon others will be determined within a research model established for this proposed research study. The results of this research will help to contribute to the existing literature on AI and consumer behavior, and provide insights to those retailers that implement AI chatbots regarding their effectiveness in such systems.



1630-1700

CLOSING SESSION

Hope & Faith Room

By Conference Co-Chairs

Dr. Maria Claret M. Ruane (left), University of Guam

Dr. Akihiro Noguchi (center), Nanzan University

Dr. Mineo Tsuji (right), Osaka Metropolitan University



END OF THE ICBEIT 2026

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ABOUT THE CONFERENCE ORGANIZERS

UNIVERSITY OF GUAM-SCHOOL OF BUSINESS AND PUBLIC ADMINISTRATION



The School of Business and Public Administration (SBPA) is the regional center for education, development, service and research in business and government. Its core values promote and foster sustainable, ethical, and socially responsible leadership. The School offers quality bachelor and master degree programs in accounting, business administration, criminal justice and public administration. The School's undergraduate (BBA and BBAA) and master programs in Business Administration (MBA) and Accounting (MAcc) are accredited by the International Accreditation Council for Business Education (IACBE) while its master in Public Administration (MPA) program is accredited by the Network of Schools of Public Policy, Affairs, and Administration (NASPAA). The School houses the Center for Entrepreneurship & Innovation, the Pacific Island Small Business Development Center Network and the Guam APEX Accelerator.

<https://www.uog.edu/schools-and-colleges/school-of-business-and-public-administration/>

OSAKA METROPOLITAN UNIVERSITY-GRADUATE SCHOOL OF BUSINESS



Osaka City University, which had been established by the Osaka Municipal Government, and Osaka Prefecture University, which had been established by the Osaka Prefectural Government, merged in 2022 to form Osaka Metropolitan University (OMU). Osaka City University started out as the Osaka Commercial Training Institute, and Osaka Prefecture University as a training school in veterinary science. While covering educational fields as diverse as commerce, agriculture, engineering, and medicine, among others, both universities have utilized their respective geographical advantages to contribute to the development of the spiritual culture required by residents of Osaka. The goal is to be a world-class university in advanced research. <https://www.omu.ac.jp/en/>