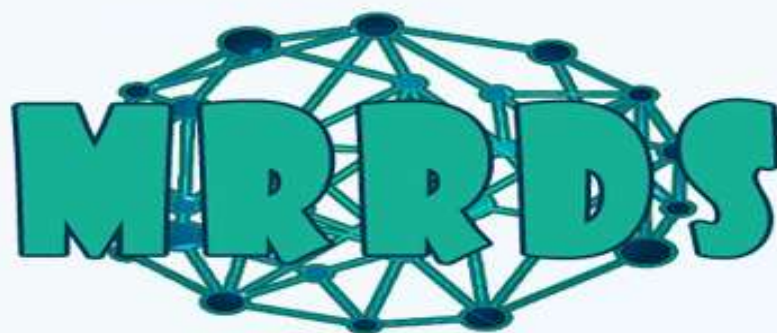


**Osaka, Japan**



**Volume 02, Issue 15**

**March 16-17, 2019**



**MRRDS–Osaka, Japan**

**2nd International Conference on  
Research Approaches in Business  
and Social Sciences (RABS)**

March 16-17, 2019

Hotel MyStays Shin-Osaka Conference Center

**Book of abstracts**

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## **Organizing Committee**

**1. Mr. Leon Yap**

*Conference Coordinator*

**2. Mr. Metin**

*Conference Coordinator*

**3. Ms. Petrel Qiu**

*Conference Coordinator*

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## Conference Chair Message

**Dr. Hungxiz Li**

2nd International Conference on Research Approaches in Business and Social Sciences (RABS)'' serves as platform that aims to help the scholarly community across nations to explore the critical role of multidisciplinary innovations for sustainability and growth of human societies. This conference provides opportunity to the academicians, practitioners, scientists, and scholars from across various disciplines to discuss avenues for interdisciplinary innovations and identify effective ways to address the challenges faced by our societies globally. The research ideas and studies that we received for this conference are very promising, unique, and impactful. I believe these studies have the potential to address key challenges in various sub-domains of social sciences and applied sciences.

I am really thankful to our honorable scientific and review committee for spending much of their time in reviewing the papers for this event. I am also thankful to all the participants for being here with us to create an environment of knowledge sharing and learning. We the scholars of this world belong to the elite educated class of this society and we owe a lot to return back to this society. Let's break all the discriminating barriers and get free from all minor affiliations. Let's contribute even a little or single step for betterment of society and welfare of humanity to bring prosperity, peace and harmony in this world. Stay blessed.

Thank you.

Dr. Hungxiz Li  
Conference Chair  
MRRDS- 2019

# Conference Schedule

**DAY 01 Saturday (March 16, 2019)**

**Venue: Room 1**

09:00 am – 09:10 am	Welcome Reception & Registration
09:10 am – 09:20 am	Introduction of Participants
09:20 am – 09:30 am	Opening Ceremony
09:30 am – 09:40 am	Grand Networking Session
09:55 am – 10:00 am	Tea Break

**DAY 01 Saturday (March 16, 2019)**

**Session I (10:00 am – 11:30 am)**

**Venue: Room 1**

**Session Chair: Mr. Leon Yap**

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

<b>RABS-MAR-101</b>	Islamic Finance and Shariah Accounting in Indonesia	Eriko Kasaoka
<b>OSA-339-101B</b>	The politics hypothesis and racial disparities in infants' health in the United States	Javier M. Rodriguez
<b>IRBEMSH-039-ANI103</b>	Efficiency Measurement of the Thai Agricultural Cooperatives	Auttapol Suebpongsakorn
<b>IRBEMSH-039-ANI108</b>	Determinants of Chinese Tourists Traveling to Thailand	Nattaya Prapaipanich

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

<b>ITEA-MARCH19-108</b>	Ultra-Wideband Modified Circular Microstrip Patch Antenna for LTE, ISM, WiMAX and X-Band Applications	Nathapat Supreeyatitikul
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**Lunch Break (11:30 am – 12:30 pm)**



**DAY 02 Sunday (March 17, 2019)**

## **City Tour and Shopping Day**

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

# Islamic Finance and Shariah Accounting in Indonesia

Eriko Kasaoka\*

**Abstract** Islamic finance is based on Islamic doctrine. Its notable feature is that it prohibits Muslims to receive interest directly on their loans. The Islamic doctrine also imposes limits on various transactions, such as speculative transactions or uncertain transactions. The Islamic finance industry has expanded rapidly in recent years, and the average growth rate was around 20% annually from 2006 to 2015. Reflecting the expansion of the Islamic finance industry, in 2011 the International Accounting Standards Board (IASB) established a related consultative group, namely, the Islamic Finance Consultative Group. One of the Group's objectives is to identify and analyze issues that might be of concern to Muslims with respect to several concepts and principles of International Financial Reporting Standards (IFRS). The Islamic Finance Working Group in the Asian-Oceanian Standard-Setters Group — which currently consists of Malaysia, Brunei, Indonesia, Pakistan, Saudi-Arabia, and Syria — had a significant effect on the establishment of Islamic Finance Consultative Group in IASB. One of these countries, Indonesia, has developed its own Islamic accounting standard. Currently, Indonesia is in the process of converging Indonesian accounting standards, Pernyataan Standar Akuntansi Keuangan (PSAK), with IFRS. There is another accounting standard for Islamic finance set by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI). Therefore, this study aims to identify the development of Islamic accounting standards in Indonesia and to compare them with current IFRS and accounting standards of AAOIFI, thereby revealing the differences among them and the necessity of their own Islamic accounting standards.

**Keywords:** Islamic finance, Shariah accounting, IFRS, Asian-Oceanian Standard-Setters Group

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# Efficiency Measurement of the Thai Agricultural Cooperatives

Auttapol Suebpongsakorn\*

**Abstract** The aims of this research are to measure the efficiency of the Thai agricultural cooperatives and provide the policy recommendation for these firms. Due to the multiple business functions of agricultural cooperatives, DEA technique called Super SBM O V is employed to handle this problem. The Super SBM O V has several advantages over other traditional DEA models in the extent that it is unit invariant and monotone with respect to slacks. In addition, by combining super efficiency model with the SBM model, the Super SBM O V can rank the efficient DMUs by allowing the value of TE score of efficient DMUs greater than 1. By using data from Cooperative Auditing Department (CAD) with 2 input and 5 output variables, the results showed that only 23 DMUs are operated on the efficiency frontier, while the rest of 54 DMUs are inefficient. The top 5 provinces that have the largest TE score consist of Chon Buri, Chanthaburi, Krabi, Amnat Charoen, and Phetchaburi, while the bottom 5 provinces with the lowest TE score include Trat, Nonthaburi, Loei, Nakhon Nayok, and Ang Thong. The average TE score of overall 77 provinces in Thailand is 0.6120. The computed slacks of inefficient DMUs provides useful information of how to improve the efficiency score of each DMU.

**Keywords:** Data Envelopment Analysis, Super SBM O V

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# Determinants of Chinese Tourists Traveling to Thailand

Nattaya Prapaipanich, Ph.D.\*

**Abstract** In recent years, the tourism sector in Thailand has played an increasingly important role in the economy, stimulating many related businesses and helping to offset the weak growth in other sectors. In 2016, total tourism revenue amounted to more than 2.51 trillion baht. The tourism industry added value to the Thai economy or accounted for 17.7% of the gross domestic product (GDP). Thailand's top five tourists came from China, Malaysia, Korea, Japan, and Laos. Chinese tourists travel to Thailand for more than 11.2 million people per year, which is considered to be the highest number of tourists in comparison with other countries. This study focuses on the internal factors of China affecting Chinese tourists traveling to Thailand, including China's GDP, an exchange rate of Yuan against Baht, and Chinese tourists expenditure per person per trip (in Baht). The ordinary least-squares (OLS) method is applied and time series is used. Data from 2006-2016 are collected. The results show that China's GDP and Yuan's exchange rate against Baht are related positively to bringing Chinese tourists to Thailand.

**Keywords:** Tourism Economics, Chinese tourists, Thailand

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# The politics hypothesis and racial disparities in infants health in the United States

Javier M. Rodriguez\*

**Abstract** We propose the politics hypothesis i.e., the hypothesis that political forces comprise either a powerful predecessor of the social determinants of health or are essential social determinants of health themselves. We examine the hypothesis that political actors like presidents, their ideology, and institutions like the political party they represent shape overall and race-specific health outcomes. We apply both theory- and data-driven statistical methods to assess the role of the presidents party and the presidents political ideology as a predictor of overall and race-specific infant mortality in the United States, 1965-2010. We find that, net of trend, Republican presidencies and socially-conservative ideology of presidents are strongly associated with slower declines of infant mortality rates, overall and for white and black infants, compared to Democratic and socially-liberal presidents in the U.S. The party of the president of the United States shows to be a powerful determinant of infants health and of racial disparities in infant mortality. Our findings are consistent with the politicization of public health and the conceptualization of politics as a powerful predecessor of the social determinants of health. Understanding the political ideological and institutional context in which health policies are proposed, and healthcare and welfare programs are implemented, provide a more comprehensive framework for understanding and improving population patterns of disease and entrenched racial disparities in health in the U.S.

**Keywords:** Hypothesis, Statistical, Socially-Conservative

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**TRACK B: ENGINEERING & TECHNOLOGY,  
COMPUTER, BASIC & APPLIED SCIENCES**

# Ultra-Wideband Modified Circular Microstrip Patch Antenna for LTE, ISM, WiMAX and X-Band Applications

Nathapat Supreeyatitikul\*

**Abstract** In this paper, presents the design of an Ultra-wideband (UWB) microstrip patch antenna. The proposed antenna consists of a modified circular shaped patch which above on FR-4 substrate material having a dielectric constant of 4.4 with the loss tangent 0.19 and other side is the semicircular ground plane. The designed antenna is resonating at four frequencies (1.87 GHz, 3.31 GHz, 5.76 GHz and 8.16 GHz) over a frequencies range 1.56 GHz to 10.2 GHz with a reflection coefficient  $-10$  dB. The UWB antenna is modified by introducing a circular slot, then a staircase slot to the radiating patch and a rectangular slot to the ground plane. It has been found that a modified circular antenna gives better return loss, good directivity and radiation pattern also has the value of Voltage standing wave ratio (VSWR) is smaller than 2 at all the impedance bandwidth. All the design parameters of the antenna are optimized to serve for LTE, ISM, WiMAX and X-Band Applications.

**Keywords:** Bandwidth, Directivity, Microstrip patch antenna, Radiation Pattern

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