

2nd International Conference on Economics and Finance Research (ICEFR 2013)

Macau, China
17 – 18 March 2013

Editor:

Han Yan

ISBN: 978-1-5108-1127-0

Printed from e-media with permission by:

Curran Associates, Inc.
57 Morehouse Lane
Red Hook, NY 12571



Some format issues inherent in the e-media version may also appear in this print version.

Copyright© (2013) by International Association of Computer
Science & Information Technology (IACSIT)
All rights reserved.

Printed by Curran Associates, Inc. (2015)

For permission requests, please contact International Association of Computer
Science & Information Technology (IACSIT) at the address below.

IACSIT
c/o Dr. Jasmine Chew
#07-42, BLK 708, St. 71
Jurong West, Singapore 640708

Phone: +1-518-478-2659 (USA)

info@iacsit.org

Additional copies of this publication are available from:

Curran Associates, Inc.
57 Morehouse Lane
Red Hook, NY 12571 USA
Phone: 845-758-0400
Fax: 845-758-2634
Email: curran@proceedings.com
Web: www.proceedings.com

Table of Contents

Telecommunications Sector Expansion and Poverty Reduction in China, an Empirical Analysis <i>Muhammad Athar Saeed, Li Jian, and Sadia Murawwat</i>	1
How do Spams Escape the Law? <i>Taoufik BOURAOUI</i>	5
Zakat and Microfinance <i>Rahana Abdul Rahman, Mohamad Faizal Kamarudin, Chamhuri Siwar, Abdul Ghafar Ismail, Hasan Bahrom, Mohammad Mahyuddin Khalid</i>	10
Public Interest to Watch Cirebon Mask Dance: An Overview of Experiential Marketing Performance and Public Internal Factor <i>Gagan Sugandi and Tezza Adriansyah Anwar</i>	14
Equity Incentives and Cash Holdings of Taiwanese Business Group Affiliation <i>Yang-Lin Chang, Wern-Shyuan Song, Fu-Hui Chuang, and Ching-Chieh Tsai</i>	20
Effects of Managerial Incentives on Earnings Management <i>Fu-Hui Chuang, Yang-Lin Chang, Wern-Shyuan Song, and Ching-Chieh Tsai</i>	25
Comparing Productivity in Foreign-Invested and Local Plants in Thai Manufacturing <i>Chayanon Phucharoen</i>	30
The Impacts of Fiscal and Monetary Policies on Service Sector Employment: A Study of Thailand from 1986-2011 <i>Marisa Laokulrach</i>	35
Earnings Management and Corporate Governance in Thailand <i>Nopphon Tangjitprom</i>	41
Impact of Independent Director and Audit Committee on Corporate Performances: Evidence from Taiwan <i>Hsuan-Chu Lin and Wei-Chiz Chen</i>	46
Unlocking Effect of Education <i>Vorapitchaya Rabiablock and Peerawich Thoviriyavej</i>	51
Organizational Learning and Human Resource: A Review of the Theory and Literatures <i>Yu-Lin Wang and Shihping Huang</i>	56
Export Carbon Emissions of China from 2002 to 2007 in an Import Energy View: An Input-Output Approach <i>Tengchao Shi, Yinan Zou, Aimin Li, and Xiaodi Wu</i>	60
Finding Your Company's Optimal Balanced Scorecard: A New Quality Criterion <i>Bernard Morard, Alexandru Stancu and Christophe Jeannette</i>	65
Asymmetry in the Flypaper Effect of the Conditional Grants: A Case of Korea <i>Lim, Sang Soo</i>	75
Markov Chain Models for Estimating Advertising Effectiveness <i>Yixun Shi</i>	79
Analysis of Financial Risks Disclosure: Focused on Romanian Capital Market <i>Carmen Bonaci, Jiří Strouhal and Razvan Mustata</i>	84

Risk, Profitability and Investment on the European Capital Market <i>Gabriela Munteanu and Nicoleta Vasilcovschi</i>	89
Innovative Human Resource Practice: A Synthesized Framework and Causal Model of Transformational Leadership, Empowerment, Trust in the Leader, and Job Performance <i>Kijpokin Kasemsap</i>	93
Diversification Strategy and the Performance of R&D Expenditure <i>Chi-Feng Wan, Li-Yu Che, Shao-Chi Chang</i>	97