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1-BV14-6563**A RESEARCH-BASED MODEL OF CORPORATE SOCIAL RESPONSIBILITY IN NIGERIA: THE CASE FOR MANDATORY DISCLOSURE REGULATION**DR. ITOTENAAN HENRY OGIRI¹

In the past, most attempts towards mandatory Corporate Social Responsibility (CSR) disclosure did not yield much result. However, despite this challenge, there is growing body of evidence in the CSR literature indicating that an increasing CSR disclosure in recent years has been the result of obeying government regulations. While voluntary CSR initiatives have continued to enjoy considerable patronage by businesses operating in sub-Saharan Africa over the last few decades, a number of scholars have raised doubts as to the effectiveness of the voluntary approach of CSR in meeting the disclosure needs of stakeholders in developing countries where CSR policies and Institutional frameworks are lacking. Furthermore, recent studies have also shown that mandatory CSR disclosure changes firm behaviour and generates positive externalities to society at the expense of shareholders. This original study, therefore, attempts to fill the gap in the literature by critically evaluating the views for or against mandatory CSR disclosure regulation in Nigeria. The study employs a qualitative research methodology. Primary data were sourced from participants through semi-structured face-to-face interviews designed to capture deep phenomenological insights into how participants view the current voluntary CSR disclosure approach adopted by firms operating in Nigeria and whether or not they prefer a mandatory disclosure regime. An in-depth analysis of participants' responses was carried out with the aid of NVivo 11 software. Our results show participants clear preference for mandatory CSR disclosure regulation as a way of stimulating companies to raise the level of their ethical conduct. Results from this study also highlights the desire to protect organizational legitimacy, lack of CSR awareness and the discretionary nature of CSR practice as some of the contextual factors limiting CSR disclosure in Nigeria. Finally, from a public policy perspective, the study developed a framework for the implementation of CSR "comply or explain" model in a developing country context.

Key words: Corporate Social Responsibility (CSR), Mandatory Disclosure, sub-Saharan Africa, Stakeholder, Nigeria

2-BM23-6649**GOVERNMENT EMPLOYMENT AND SUBJECTIVE WELL-BEING**PROF. ALEXANDER PACEK²; AND BENJAMIN RADCLIFF

While a growing and often contentious literature demonstrates the impact of socio-political factors on the quality of life and well-being of citizens, scholars have paid comparatively little attention to the role public sector employment might play in this regard. In this study, we examine public sector employment as a determinant of cross-national variation in life satisfaction across a sample of advanced industrial countries. Our findings strongly suggest that as the size of the public sector grows, the aggregate subjective well-being of nations increases as well. Using data from thirty-two OECD countries, we show this relationship has

¹ Dr. Itotenaan Henry Ogiri, Senior Lecturer, Gregory University Uturu.

² Prof. Alexander Pacek, Professor, Texas A&M University.

an independent and separable impact from other economic, political, and cultural determinants. The implications for the study of life satisfaction and of public sector employment as an important determinant are discussed.

3-BV05-6500

TO EXPLORE THE PASSENGER PATTERN AND PASSENGER PREFERENCES WITH RESPECT TO SERVICE QUALITY DIMENSIONS OF INTERCITY BUS PASSENGER TRANSPORT

MR. NAVEEN BANGALORE RAMU³; AND ANJULA GURTOO

Public transportation has become one of the cornerstones of a country's infrastructure development. In particular, road transportation plays a critical role in developing countries, as large numbers of people use bus transportation as the means to commute between one placeto another for work, home, visiting friends, trips etc. According to KSRTC key statistics (2015), on an average, 26.90 lakh passengers travel in Karnataka every day. Ensuring the service quality in this service, therefore, is crucial. There are limited scientific studies, however, on the service quality of intercity passenger transport in India, especially with regard to infrastructure aspects.

In this paper we explore the passenger pattern and passenger preferences with respect to service quality dimensions of intercity bus passenger transport. This study is based on primary data. A structured questionnaire captured passengers' perception on service quality of intercity bus passenger transport. Statistical techniques for data analysis involved factor analysis to explore the underlying factors, Cronbach alpha test in order to see the reliability of questionnaire, K-means cluster analysis and ANOVA. Taking 26.90 lakh per day as the sample population, with 95% confidence level and 4% margin of error, the sample size for passenger questionnaire is 600.

Results demonstrate three types of passenger profile emerging from the data (K-means cluster analysis). Passengers are clustered into three types based on their preferences. High service quality preference cluster (HSQP) constitutes high average score for most of the service quality factors leading to higher perception of service quality by passengers. Low service quality preference cluster (LSQP) constitutes low average score for most of the service quality factors leading to lower perception of service quality by passengers. Moderate service quality preference cluster (MSQP) constitutes moderate average score for most of the service quality factors leading to moderate perception of service quality by passengers. This study helps in identifying the service quality parameters from the passenger perspective for intercity bus transportation. This helps the intercity transport organizations to devise a strategy for service quality for competitive edge.

³ Mr. Naveen Bangalore Ramu, PhD Student, Indian Institute of Science.

4-BM15-6642**THAI POSTMODERN LITERATURE AND THE PRESENTATION OF MALE PROSTITUTES**DR. ORATHAI PIAYURA⁴

This article is a part of a research entitled Postmodern Literature in Thailand. The research studied the phenomenon of changes in forms and contents of literature when the society responded to the delegitimation and dedifferentiation of Postmodernism. This article discussed the presentation of male prostitutes in gay literature as a change in content of the literature. Data were collected from selected short stories on Thai gay websites. The selected texts were analysed by gender and sexuality approach.

The results of the study revealed that male prostitutes being presented in gay literature were mainly students with poor background. There were only small numbers of professional prostitutes. The reasons for entering the career of prostitution were financial problem and being rape by other men. The body was central of male prostitutes and their clients 'main concern. Sexual desire was expressed both in private space and public space.

Keywords: Male Prostitute, Thai Postmodern Literature, Gay Literature

5-BM02-6162**THE DNA DATABASES: BIOLOGICAL SURVEILLANCE AND CRIMINAL INVESTIGATION**DR. AUGUSTO MEIREIS⁵; AND DR. MARISA ARAÚJO⁶

The Problems: The DNA profiling databases are a growing reality worldwide and are recognisably indispensable tools both, in one hand, for criminal investigations, assuming themselves as a modern form of "fingerprinting" and, on the other hand, in "biological surveillance" as an exercise of prevention and detection of menaces, as is shown, for example, in the Counter-Terrorism Act 2008.

However, the amount of information that can be contained in DNA profiles requires us to think about the problem in terms of the human dignity, considering the right to personal integrity and privacy, which includes protection and treatment of personal data; but also, more intensively, in the area of criminal procedure safeguards, namely the principle of the presumption of innocence and the principles underlying the evidence, such as necessity and proportionality, whose practical conciliation requirements are presented differently depending whose being under investigation, either if it is a mere suspect or, already, a defendant, or neither, as in the case of those who are only relatives with them and their DNA information can be obtained.

This problem will be addressed at the level of the Portuguese legal system, *de lege data* and, not ignoring the advances in other laws, especially in the UK, and the consequent need for harmonization considering the international cooperation, *de lege ferenda*.

The Objectives: Having in mind the problems described that this issue raises and the aims to achieve at the level of criminal investigation and, especially, in matters of internal and international surveillance and security, we intend to address the legal regime regarding

⁴ Dr. Orathai Piayura, Assistant Professor, Khon Kaen University.

⁵ Dr. Augusto Meireis, Assistant Professor, Lusíada University.

⁶ Dr. Marisa Araújo, Assistant Professor, Lusíada University.

collection, access, sharing personal data and their processing, including compulsory collection of biological samples and shared information without the consent of the holder.

The Conclusions: Focusing on the human rights issue, the discontinuities of the criminal procedure requires a syncretism exercise in order to import the scientific and technological advances for the realization of criminal justice, but also, and always, safeguarding human dignity.

If, in relation to defendants and suspects, the investigative need justifies the collection and access to information, including in the interconnection between criminal procedures, the argument becomes more difficult when it comes to justify a criteria when we are in a purely security approach of a potential menace.

However, notwithstanding the new preventive requirements which, recognizing the importance of these DNA databases in terms of surveillance and internal and international security, in an exercise of precautionary need and, because of it, may possibly be justified their use at a criminal pre-procedure.

7-BM17-6557

CONSTITUTIONAL IDENTITY AND ETERNITY CLAUSES IN THE CONSTITUTIONS AND THE CONSTITUTIONAL PRACTICE OF THE MEMBER STATES OF THE EUROPEAN UNION

DR. ZSUZSA SZAKÁLY⁷; AND DR. NORBERT TRIBL⁸

Constitutional identity is one of the most controversial, also prominent area of the European constitutional theories, both in academic literature and in the practice of the Constitutional Courts. As the historical, economic, political and social structure of the constitutional systems of the Member States of the European Union differ, also their concept of constitutional identity and eternity clauses could be object of examination due to their diversity. Our aim is to examine these issues in connection with each other, which could be found in the practice of some Constitutional Courts of the Member States of the European Union.

The very notion of constitutional identity itself is foundation of academic disputes across the European Union, so our aim is to map out what the Constitutional Courts of the Member States understand under this concept. The question of eternity clauses seems easier to decide on the first glance, albeit the possibility of the explicit and implicit eternity clauses could generate further disputes. The eternity clauses also could help to obtain clearer view about the basic provisions and principles of the European constitutional system, which could be seen as the foundation of the European Union itself.

The connection between the two topics is apparent when it is “found” by the Constitutional Courts of the Member States as they got the privilege to decide on the meaning of the constitutional principles. (Perhaps the two sides of the same coin?) To analyze our concept of the possible connection between these two topics, we created a questionnaire which was sent to every Constitutional Court of the Member States or institutions with the same purpose. The answers made possible to explore the functions of eternity clauses and references to constitutional identity in the jurisprudence of these courts.

The results of the questionnaire also provided new fields for thought to enlighten the national characteristics of the Member States and showed the organic development of European constitutionalism due to the changing constitutional environment. In relation to the above-mentioned, the aim of our presentation is to present the results of our research, which show that

⁷ Dr. Zsuzsa Szakály, Research Fellow, University of Szeged.

⁸ Dr. Norbert Tribl, PhD Candidate, University of Szeged.

unity exists in the diversity within the question of constitutional identity and eternity clauses in the European Union as well.

9-BM13-6635

THE LEGAL FRAMEWORK FOR THE DETERMINATION OF THE STATE BORDER INTERNATIONAL ASPECT

DR. ARTURS GAVEIKA⁹

The territory of the country is inviolable according to customs established in international laws and has been confirmed written in the Charters of the United Nations, Helsinki Conference on Security and Cooperation in Europe in 1975 the Final Act of Declaration on Principles of International Law concerning Friendly Relations and Co-operation among States in accordance with the Charter of the United Nations, stating that Member States will respect the territorial integrity of each Member State and refrain from any actions incompatible with the principles and objectives of the Charter of the United Nations against the territorial integrity, political independence or unity of any Member State, incl. from any activities that would force you to use force or threaten to use force. In 2004, Latvia joined the European Union and in 2007 it joined the Schengen Convention, thus becoming a country with the EU's external borders. The state border with the Russian Federation, the Republic of Belarus, the maritime border, including ports and airports, is regarded as the EU's external border in Latvia in accordance with the Schengen Convention. In strengthening these borders, also in the legal regulation context Latvia is responsible not only at the national level, but also for all the Member States of the EU and the Schengen Convention. The article is devoted to the legal regulation of the state border in the international aspect on the determination of the border and border dispute between Latvia and Russia.

Keywords: principles of international law, territorial inviolability, state border regime, countries, border agreements.

JEL: K33

10-BM19-6608

NATIONAL SECURITY EXCEPTION IN THE WORLD TRADE ORGANIZATION: OPENING THE PANDORA BOX

MS. PRISCA RUMOKOY¹⁰

The year 2018 has been a challenging time for the global trading system. The United States (U.S) have increased their tariffs in several sectors causing other countries to retaliate and triggering trade wars. Recently on March 2018, President Trump invoked Section 232 of the Trade Expansion Act of 1962 that allows the President to impose tariffs if an article being imported to the U.S. could impair the national security based on the recommendation from the U.S. Secretary of Commerce. After the U.S. Department of Commerce concluded that imports of aluminum and steel impose a threat to the U.S. national security, the U.S. then was set to raise their tariffs in such products. Following the U.S. policy, scholars begin to analyze the impact of the recent increase in tariffs in the global trading system. While most of the

⁹ Dr. Arturs Gaveika, Assistant Professor, Rezekne Academy of Technologies.

¹⁰ Ms. Prisca Rumokoy, PhD Candidate, University of Washington.

scholarship has been focusing on the economic consequences of the increased tariffs, there is only a few, if any, that addresses the legal implication of the U.S. policy to the international trade law regime. This paper argues that using the national security exception in the peacetime could undermine international law and threaten the rules-based global trading system. Although the World Trade Organization (WTO) allows national security exception under Article XXI, this exception has been like a Pandora box to the WTO members. This is because the WTO members realize that the national security exception is prone to abuse due to its unreviewable and self-judging's nature. History has shown that the WTO members have complied with the good faith obligation of this exception. However, that could change. With the U.S. using the national security exception as a disguise of arguably its protectionist policy, other countries may also start using the very same exception to justify the trade policies they favor, reducing the international role of the WTO, and potentially agitating trade wars.

11-BM09-6575

TRADITIONAL KNOWLEDGE AND INTELLECTUAL PROPERTY RIGHTS: THE ROLE OF FORMAL INSTITUTIONS.

MS. ANJALI LAKUM¹¹

India is world famous for its traditional culture and traditional knowledge system derived from our ancestors. Today we are only focused on our culture but neglect our traditional knowledge system. India has the most expensive treasure of traditional knowledge rather than the other countries. In the modern time period, we run behind the modern culture and forget our own power of traditional knowledge. We say that experience is the best teacher and traditional knowledge comes with the experience of the life. The institutional scientists have often complained about lack of participation of villagers and communities in knowledge sharing. But they don't take proper step to solve this problem. This problem emerges because neither developing nor developed country's research council bothering about acknowledged local knowledge providers in villages by their name and address. Almost no institution wants to know that who their prior informed consent is. In recent time the scenario is changing in some of the developed countries but developing countries still lag behind in complete their responsibility towards knowledge providers. These traditional knowledge holders never complain when their knowledge is taken from them and documented by the other people, just as flowers don't complain when their nectar or pollen are taken away. We should be acknowledged by the knowledge providers by their name and address and we should also respect their intellectual property rights. The bees play a very important role in the continuation of nature's cycle with the function of cross-pollination. SRISTI plays the role just like this bees and started the conservation of this traditional knowledge. SRISTI started with supporting grassroots creativity innovation, and traditional knowledge holders and recently completed 25 years. It also helps to establish many other organisations which can help the people at the grassroots level. SRISTI organised several programmes to protect the intellectual rights of traditional knowledge holders. When you generate any wealth by the knowledge which you derived from the other people, however, you add value or not in that knowledge but you should give back the fair share to them. Because this wealth is only possible because of their knowledge. You should take the permission of prior informed consent before disseminating that knowledge or bringing it into the public domain. Today it is an international player in the promotion of entrepreneurship and intellectual property rights, especially in traditional knowledge and creativity. SRISTI's aim is not only preserving the traditional and grassroots

¹¹ Ms. Anjali Lakum, PhD Research Scholar, Central University of Gujarat.

practices but also creating a platform from where these traditional knowledge holders can share their knowledge and grassroots innovators can commercialise their products. It can be the first step in mapping the Intellectual Property Right of the traditional knowledge holders. In this paper, we will discuss the role of different formal organisations in protecting the intellectual property rights of traditional knowledge holders.

Key Words: Traditional Knowledge, Traditional Knowledge Holders, Intellectual Property Rights, Commercialisation, Grassroots Innovation, formal organisation.

12-BM08-6212

THE WEARING OF HEADGEAR ON IDENTIFICATION PHOTOGRAPHS AS RELIGIOUS EXPRESSION IN FRANCE BEFORE THE EUROPEAN COURT OF HUMAN RIGHTS

MS. ANDREA HREBICKOVA¹²

The contribution will focus on the freedom of religious expression through the wearing of headgears on identification photos in France with the emphasis on the decisions of the European Court of Human Rights. This is a case of Mann Singh versus France, when the complainant before the European Court of Human Rights has failed, but with a similar case of wearing turban on passport photograph he succeeded before the Commission on human rights at the United Nations. The contribution will show a situation regarding ID photos in France and the national legislation and also will show the different treatment of different religious groups, where not all of them were treated by public authorities as the other ones. The main issue on which the contribution will answer, is whether certain religious groups of the population suffer at the expense of the other in cases of obligations required by the authorities when presenting ID photos, in the other words whether some religious groups are discriminated against other religious groups. The answer to this question will be found through the case-law of the French State Council, which dealt with not only a case of Mann Singh. Before the French State Council appeared further cases of refusing to issue the travel document due to the submission of the photo where the applicant was displayed with Muslim headscarf/veil. Further Council dealt with cases of refusing to issue the driving licenses because the applicants were wearing turbans on identification photos. The contribution will also show the possibility of mutual inspiration for decisions of the supranational institutions through the decisions of European Court of Human Rights and Commission on human rights at the United Nations in cases Mann Singh versus France and Singh versus France.

¹² Ms. Andrea Hrebickova, PhD Student, Law faculty Palacky University Olomouc.

13-BM06-6412**YOU REAP WHAT YOU SOW: DOES ACTIVATION ALWAYS INCREASE JOB SECURITY? EVIDENCE FROM THE YOUTH GUARANTEE**MS. CHIARA NATALIE FOCACCI¹³

"You Reap What You Sow": Does Activation Always Increase Job Security? Evidence From the Youth Guarantee Chiara Natalie Focacci* The paper uses non-experimental longitudinal data to study the effects of participating in the Youth Guarantee, an European Union's policy that targets inactive young people. A fuzzy regression discontinuity design is exploited to investigate whether participation in the programme has an advantage for the individuals in terms of both finding employment and being offered an open-ended contract.

14-BM21-6535**A NETWORK ANALYSIS OF THE US SUPREME COURT**MRS. FRANCESCA PAPA¹⁴

It is commonly assumed that, when resolving disputes, the Justices of the Supreme Court of the United States align along political lines, with liberal and conservative justices creating two opposing and dissenting factions. The ideological divide is thought to be the predominant determinant of judicial decision-making in the Court, and it is often considered to be the only determinant (Devins and Lawrence, 2017) - or the only one that matters (Fischman, 2018; Segal et al, 2002; Martin and Quinn, 2002). However, on a significant number of cases, the court's Justices have lined up in ways that greatly depart from what the liberals/conservatives divide would entail. This second pattern of alignment has been found to be systematic and consistent over time and law scholars have recently constructed new multidimensional spatial models to categorise the Supreme Court Justices. These models demonstrate that legal, rather than political, principles are often the drivers of judicial decision-making in the Court, notably in cases concerning the allocation of authority.

Our paper aims to reinforce the recognition of this second non-political dimension in the Supreme Court. We thus construct a network model which, by formalising the interrelations between justices, draws a picture of how often justices of different political positions interact and agree with each other. The network model highlights coalitions that go beyond and against the political divide and provides new insights on the mechanisms governing interaction among judges.

We attach Figure 1 as a visual exemplification of how individual Justices (the nodes) are linked to one another when we input agreement rates to function as edges. In this network model, we subdivide the nodes of the network between the two subgroups liberals/conservatives, identifying the formers as blue nodes, and the latter as red nodes, with color of nodes serving as an indicator of political affiliation. Examining the overall patterns of the network and its matches, we can observe a number of connections between red and blue nodes which would not be explicable if we adopted a unidimensional spatial model of the Court. While the strongest ties connect individuals of the same political ideology, the network clearly visualises the intuition that there exist some medium-strength connections between Justices which go beyond their red/blue political identity, as exemplified by Kennedy and

¹³ Ms. Chiara Natalie Focacci, PhD Candidate, University of Bologna.

¹⁴ Mrs. Francesca Papa, Graduate Student, University of Pennsylvania.

Ginsburg/ Kennedy and Sotomayor. These realisations are legally and socially important, as they suggest that an attentive analysis of the relationships between justices might enable us to predict who is more likely to align with whom and who can serve as tipping vote.

We therefore hope to contribute, through this study, to the literature pointing at the realisation that justices are not simply “ideological flag bearers” (Fishman, 2016) but rather, they can be understood as experienced jurists with preferences on how the law should be interpreted and what outcomes it should attain. Equally, our model aims to open the way to future applications of network theory to legal questions, by defying the perception of a scarce intellectual proximity between the two fields.

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15-BV03-6361

A STUDY OF EXCHANGE RATE IMPACT ON BALANCE OF PAYMENT AND FIRMS' REVENUE

MR. VIMAL DEEP SAXENA¹⁵

Balance of payment is a very crucial term which records all the transactions taking place between two countries in a financial year. This includes the transactions happening across the national border in various different currencies. The mechanism of exchange rate works to exchange international currency into the domestic currency and vice versa. International economics is very dynamic, and if anything unpleasant (e.g. Greece crisis, Brexit etc.) happens anywhere in the world, it may have an impact on different economies. This may change the currency exchange rate which further can make an impact on the overall position of BOP because BOP helps to understand the exact NFE position of country. NFE position may be positive or negative; positive will surely speak about the strong international presence of the country. Increasing global business and firms' operations at international level expose the business to the external risk of change in exchange rate. There are many reasons which can make an impact on exchange rate, which directly or indirectly make an adverse or favourable impact on firms. This research paper endeavours to understand the crucial aspects of exchange rate mechanism and its impact on firms' revenue and balance of payment. A descriptive research study is done by targeting firms operating in international market in Pune. These firms are considered to understand the impact of exchange rate on firms' revenue by personally interviewing them as they are the front end receiver of any risk associated with exchange rate. Different government websites such as, Reserve Bank of India, Director General of Foreign

¹⁵ Mr. Vimal Deep Saxena, Assistant Professor, Sinhgad Business School.

Trade, Commerce Ministry of India, International Chamber of Commerce etc. will be studied to get the literature information related to the topic. Appropriate hypothesis will be framed and statistical tools will be used to analyse the collected data for hypothesis testing.

Keywords: International Economics, Exchange Rate, Balance of payment etc.

16-BM16-6627

THE QUALITY OF BUDGET INSTITUTIONS IN EURO AREA COUNTRIES

MS. MOIRA CATANIA¹⁶

As a response to the sovereign debt crisis in the Euro Area, the Stability and Growth Pact has been strengthened whilst new requirements for budget institutions at the national level have also been introduced. Motivated by this wave of reforms, this paper aims to assess the quality of budget institutions across the EA countries. Following the approach adopted in other studies on budget institutions, this is carried out by constructing a composite numerical index covering the formulation, approval and implementation stages of the budgetary process and capturing the following dimensions: medium-term budgetary frameworks/targets, fiscal rules, the structure of budget negotiations within the executive, the structure of the process leading to the approval of the budget law in parliament, flexibility of budget execution, budget transparency and independent fiscal institutions. The index is compiled using data from the OECD, European Commission and IMF datasets, as well as some data generated through questionnaires directed to national authorities. This paper contributes to the literature by producing a comprehensive and comparable measure of the quality of budget institutions for all the Euro Area countries, which captures reforms implemented since the Great Crisis. The results of the scores for the constructed index show that, on average, Euro Area countries have budget institutions of medium quality. All those countries that have been bailed out during the Crisis, except Portugal, have medium to high quality budget institutions. In general, for the Euro Area overall, the strongest elements of budget institutions are in terms of the medium-term budgetary framework and the centralisation of budget formulation process, whilst the structure of the budget approval process constitutes the weakest dimension. The variation in the overall scores for the index are quite contained among Euro Area countries, but there is notably more variation in the different institutional dimensions. This shows that there can be different approaches to achieve good quality budget institutions, rather than a 'one-size-fits-all' form of fiscal governance, which contrasts with the common requirements for national budget institutions applying to all Euro Area countries introduced following the Great Crisis. The results also show considerable variation among the Euro Area countries also for those dimensions which are subject to common supra-national provisions, namely medium-term budgetary frameworks, fiscal rules and fiscal councils, indicating that the common Euro Area institutional requirements are also adapted to the national context.

Keywords: budget institutions, budgetary process, composite indices, Euro Area, Stability and Growth Pact

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17-BV18-6474**THE IMPLEMENTATION OF VALUE-BASED INTERMEDIATION IN THE MALAYSIAN ISLAMIC BANKING INDUSTRY: THE PERCEPTION OF INDUSTRY PLAYERS**MR. MUHAMMAD ISSYAM ISMAIL¹⁷

In July 2017, the Central Bank of Malaysia issued the Strategy Paper on Value-Based Intermediation (VBI) which provides strategies to strengthen the roles and impact of Islamic banking institutions (IBIs) towards providing positive and sustainable values to the economy, community and environment. VBI is an intermediation function that aims to generate positive and sustainable impact to the economy, community and environment through practices, conduct and offerings without compromising the financial returns to shareholders. There many similar concept has been introduced in the finance industry worldwide such as Sustainable, Responsible and Impact Investing (SRI), Responsible Finance, and Environmental, Social and Governance (ESG). All of these concepts shares a common focus on economic and environmental sustainability for future generations. However, there are features that differentiate VBI from the rest of the concepts that will be pointed out by this paper. While other similar concepts are voluntary, the implementation of VBI has gained a lot of attention from around the world as it would be the first that such initiative comes from the Central Bank itself. As such, IBIs are expected to take the proactive actions in adopting the VBI initiatives in the respective IBIs' operation and business activities. As industry players are the main stakeholder in the implementation of VBI, this paper intends to analyze their perception towards the implementation of VBI. A survey had been conducted among the industry players which comes from Islamic bank, Islamic Insurance provider, investment companies and other related financial institutions. There are four main areas posed by the survey and will be analyzed by this paper which are awareness on VBI, implementation process of VBI, challenges in implementing VBI and suggestion by the industry players in implementing VBI. This paper concludes that the reception from the respondents towards VBI is very positive. However, there are some areas of concern that need to be overcome for better implementation of VBI.

18-BV11-6423**ALTERNATIVE METHODS OF ACCOUNTING FOR TAX FINES: A CASE STUDY ON TAX AUDIT REPORTS**MR. MUHAMMET EMRE DIRI¹⁸; AND **PROF. TURGUT ÇÜRÜK**

In the Turkish tax legislation, tax fines are considered as non-deductible expenses. As it is case for all non-deductible expenses, different accounting methods can be used for reflecting tax fines in accounting records and selected methods would alter the financial statements provided to tax offices by the companies.

Tax fines are considered as withdrawn and debiting capital or owner's receivable accounts are the alternative methods to be used in reflecting tax fines by companies applying tax accounting. Companies applying GAAP add-up tax fines to the profit before tax in converting income statements provided tax office for income or corporate taxation. That is, taxable profit is determined by adding non-deductible expenses to accounting profit and any

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correction entries aren't made. As of today, this is the common approach applied by most companies in Turkey.

However, correction entries as regards to tax fines are needed for consistencies in accounting records and financial statements. These entries may also affect accounting records related to revenue, expense or assets at times. In this study, accounting methods for non-deductible expenses specific to tax fines are examined to identify the best alternative methods to be used in reflecting the tax fines on accounts.

In this research, a case study based on single tax audit report was run to assess the adequate accounting process of tax fines. The results of the study suggest that "due to the significant differences in accounting based on GAAP and tax regulation" those companies applying merely GAAP may face additional tax fines when the company is audited by tax inspectors. The results of the study also suggest that applying the tax accounting as an alternative to applying GAAP, which requires re-adjusting the profit before tax as amount equal to tax fine, would be better alternative in reflecting the tax fines on accounts.

Keywords: Tax Fines, Accounting, Tax Audit Report Jel Codes: M40, M41, M42

19-BV12-6226

PUBLIC PRIVATE PARTNERSHIP IN DEVELOPING COUNTRIES: THE COMBINATION USE OF PUBLIC FINANCE AND DOMESTIC PRIVATE INVESTMENT DEBT

MR. LUSEKELO MWAKAPALA¹⁹; AND DR. SUN BAIQING

The demand for financing for infrastructure for developing countries is very high and most of these infrastructures are Greenfield that has high operation cost, risk (political) and skeptics from investors due to its uncertainty. Developing industries is very difficult due to lack of reliable power supply to industries as well as population, also poor transportation system for raw material or goods to the market. Millions of people are living at very poor sanitation environment and need for clean water is rampant. Sewage systems are destroyed during rainy season and flooding occurrence is normal in big cities even with a normal rainfall due to poor sewage systems and un maintained infrastructures. In developing countries most of the projects lack financing apart from the fact that they will increase social value but they attract low investors due to its costly, high financial risk (revenue assumption) and political risk especial leadership changes and policies.

Public private partnership has been utilized by many developed countries and World Bank advocacy to developing countries has a very slow movement especially in Sub Saharan Africa where its applications have been least for past 10 years. There is a need to have a model or framework that will help the initial growth of PPP and infrastructure. Since the most of the project are not bankable, less commercial value due to low population against high financing cost and high risk thus low attraction to investor. Our study aim to assess the possibility of using combination of domestic private finances through debt and public financing on the other side since the government can contribute to the investment and has been doing so for years. Stimulating the domestic finance the government may opt to share investment cost but transferring the risk to the private partner since in project finance long term debt allows a variation of up to 70% of the total funding equipment. So the government investment into a project will also reduce the cost of equity at the same time making the project bankable since its involvement is a good guarantee for financial institution and other stakeholder to get

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interested. Our study will adopt a model from Estache, Serebrisky and Wren-Lewis (2015) assumption 4 (Benevolent Government) where circumstance can allow the use of combination of public finance, private debt and private equity so we did some modification by improving monitoring, bankability and lowering cost of debt by using domestic instead of international finance.

20-BM20-6634

VERTICAL CROSS HOLDING

MR. RUNYU TIAN²⁰; MR. SENHAO NI; AND MR. HAOYU ZHAO

This paper studies cross holding in a vertical market. In a model with one upstream firm and one downstream firm, we consider two cases: the upstream firm holds a fraction of non-voting stocks in the downstream firm; and the downstream firm holds a fraction of non-voting stocks in the upstream firm. We find that when the upstream firm cross holds the downstream firm, the commonly observed double marginalization problem is relieved. As a result, both industry output and profit increase, and the two firms will engage in cross holding. Moreover, such cross holding improves consumer surplus and social welfare. On the contrary, the downstream firm cross holding upstream firm has no effect on the industry output nor industry profit. Thus, they will not engage in cross holding.

21-BM22-6644

CASE STUDY AND DOCUMENTATION REPORT ON SANGWARI KHABARIYA- A TOOL FOR COMMUNITY DEVELOPMENT AND ADMINISTRATIVE EFFICIENCY

MS. SUDARSHINI NATH²¹; AND SHIKHAR SHRIVASTAVA

‘Sangwari Khabariya’ being a collective of child and adolescent reporters at the village-level, have been empowered to report, document, disseminate, and monitor various activities related to health, nutrition, education, water and sanitation and enter into a dialogue with the community & the local administration. A community of children who had previously been school drop outs and orphans has been trained in hilltop Sarguja District of Chhattisgarh, India. Sarguja is a tribal dominated district in north of Chhattisgarh which consists largely of primitive tribes including Pando and Korwa, who live in the forest. The Pando tribe believes themselves to be members of the "Pandav" clan and the Korwa are descendents of the "Kauravs", both mentioned in the Hindu epic Mahabharata, a world famous Indian literature dating back 5000 years. A young community of tribal adolescents have been identified and trained into rural journalism covering camera handling, interview organization, video editing and sensitization on issues that plague the world today. The project has been identified as ‘Sangawari’ which loosely translates into ‘friendly neighborhood reporter’ in the local dialect. These children are locally involved in identifying issues that are ignored by the administration. They are local kids who are also stakeholders of village misfortunes. They record a series of videos covering problems, community discourses, conduct interviews of village headman and other stakeholders like themselves. The video is then edited and crafted with English subtitles and are uploaded on a Youtube channel. The channel is subscribed by the local administration,

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Municipal Corporation, District Magistrate and Block officers. These documented miseries are thus rapidly taken into cognizance by concerned departments.

The project has been a success in Sarguja District with more than two thousand subscribers and fifty video uploads. Children who have been a part of the project are recognized as ‘CAMP’- Children as Media Producers who belong to the most backward community, in the most vulnerable district where even basic necessities like permanent shelters and television sets are worldly luxuries.

This paper covers insights on problems pertaining to India’s rural and tribal populations. It’s a showcase of Sangawari Khabariya’s ground work and includes identified issues of the United Nations Sustainable Development Goals - education, right to nutritious food, shelter, safe drinking water and child rights among others with landmark case studies. It covers field scoping reports from child marriage to inaccessible drinking water, from gender disparity to exploitation of daily laborers. The study is based on primary field work and owes credit to a month long interaction with Sangwari Khabariya at the district. It further highlights the importance of digital innovation, community development and technological interventions in policy and governance.

Keywords: Sangwari Khabariya, Policy and Governance, Community Development, Education, Technological Interventions, SDGs, Youtube, Tribal and Rural Development, Technological Interventions, Administrative Efficiency.

22-BV21-6464

FIVE-DAY SOLUTION AND RE-TAKEOFF OF ENGLAND: AN ANALYSIS OF HISTORIC AND LATEST RESEARCHED VERSIONS

DR. SYED AFTAB ALAM²²

Knowledge has two origins, Divine and Human Experienced. The both sources proved that teaching is the most first and crucial position in any society even beyond the boundaries of time and space. The article presents an analysis of Greek, Muslim and English history, which is openly evident that teachers were placed at the highest place among all professions and ultimately they got impacts of their highness which fetched their nations toward the golden periods of their history. In the same lineup, there are multiple current researches by American, French and English professors, which also concluded that the status of teachers in developed countries is better than the status of teachers in developing countries. On the same parameters, countries at the world developing chart can be judged as higher as the country grant the higher status to its teachers. Concluding that developed countries and climbing nations is as better as their level of progress and development comparatively than other nations of the world.

Current researches exposed that England is posing to give a grand status to its teachers. It is not actually granting the highest status, importance and free hand for research to its teachers among their communities as it granted in its past of golden era. It is the time to study the core line of educational system of England and suggest a base for its re-take off.

A philosophical based of Teacher’s Policy in Great England has been developed, to present in this conference, started from the issuance of Queen’s Order to grass root level implementation procedure. Implementation of New Teacher’s Policy and its counterparts with recommendation of smooth execution through Media campaigns, respective teachers’ status public orders, execution by all dignitaries of society with a connection to masses, removal tactics of snobs and procedure for effective availability of project funds for teachers’ research

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are the main features of the policy. In short, this article presents a result oriented base for 5-day work plan for towering the teachers' status which can become an assured take off of England for re-holding the governance of the world.

23-BV15-6266

BEHAVIOURAL OUTCOMES OF GENDER DISCRIMINATION WITH INTERACTING EFFECT OF EMOTIONAL ATTACHMENT: EMPIRICAL EVIDENCE FROM ACADEMIA IN PAKISTAN

DR. FAYAZ ALI SHAH²³; AND MS. SONIA SETHI²⁴

Socially responsible employers are expected to provide a fair and discrimination-free work environment for their employees. Previous literature on gender discrimination has mainly focussed on sexual harassment while other dimensions of gender discrimination have been less explored. Similarly, majority of the previous researches on gender discrimination have been conducted in developed countries within industrial organizational settings while less attention has been given to developing countries within academic settings. The current study is an attempt to fill this gap by utilizing a multidimensional model within the cultural perspective of Pakistan. This study examined several behavioural outcomes of gender discrimination among the faculty in public sector universities of Pakistan. The study also examined the interacting effect of emotional attachment (affective commitment) on the relationships of gender discrimination and its behavioural outcomes. Data were collected from 313 faculty members working in public universities of Pakistan. The model of the study was evaluated using Structural Equation Modelling (SEM) by using Analysis of Movement Structure (AMOS) version 21. Results of the study revealed that gender discrimination had strong negative association with job satisfaction and turnover intention while positive association with job stress. The results of the study also uncovered unique results regarding the interacting effect of emotional attachment (affective commitment) on the relationships of gender discrimination and its behavioural outcomes. The results of the study provide guidelines and significant implications to help policy makers to look into possible ways to promote positive work environment. Furthermore, the study helps in enriching the current body of knowledge regarding employee work attitudes and behaviours by incorporating the constructs of gender discrimination, job satisfaction, turnover intention and job stress into a single research framework.

25-BM07-6527

AN EXPLORATIVE ANALYSIS OF THE MOST CRITICAL ELEMENTS OF INTERNATIONAL HUMAN RIGHT LAW

MR. JOSEPH OSEI²⁵

Human Rights represent the accrued rights and freedoms of each person. The concept is based on the recognition of human rights for all members of the human values and the inherent dignity they deserve to enjoy certain basic freedoms. The adoption of these freedoms, one can enjoy the security, safety, and be able to make decisions that govern his life.

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International human rights law lays down obligations which States are bound to respect. By becoming parties to international treaties, States assume obligations and duties under international law to respect, to protect and to fulfil human rights. The obligation to respect means that States must refrain from interfering with or curtailing the freedom of human rights. The obligation to protect requires States to protect individuals and groups against human rights abuses. The obligation to fulfil means that States must take positive action to facilitate the enjoyment of basic human rights.

Through ratification of international human rights treaties, Governments undertake to put into place domestic measures and legislation compatible with their treaty obligations and duties. The domestic legal system, therefore, provides the principal legal protection of human rights guaranteed under international law. Where domestic legal proceedings fail to address human rights abuses, mechanisms and procedures for individual and group complaints are available at the regional and international levels to help ensure that international human rights standards are indeed respected, implemented, and enforced at the local level.

United Nations human rights field presences are part of the global effort of Office of the United Nations High Commissioner for Human Rights

(OHCHR) to advance the protection and promotion of human rights. The OHCHR plan of action and Strategic Management Plan provide a framework for a field presence to develop its country strategy.

The country strategy is also based on the country or regional context. For a field presence that is part of a United Nations peace operation, the strategy needs to take into account the mandate of the peace operation as well. In developing its country-specific strategy, a field presence needs to analyse the context carefully. This writing explains the importance of carefully analysing various aspects of problems related to civil, cultural, economic, social and political rights. It highlights the need to understand the actors that can have an impact on solutions, in the short, medium and long run. This writing further proposes a step-by-step model for approaching complex human rights problems, which will guide both the field presence in its development of strategies as well as the individual human right officers. The Sierra Leone Human Right Commission serves as a case study for this piece of writing.

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