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## **Chair's Message**

On behalf of the Organizing Committee, it is my distinct honor and privilege to welcome you to the International Conference on Innovation and Management (IAM 2026 Summer), held in the historic city of Kanazawa, Japan, from July 14 to 17, 2026. We are deeply honored to bring together distinguished scholars, researchers, and practitioners from across the globe, and we sincerely hope that your time in Kanazawa will be both intellectually rewarding and personally memorable.

In today's rapidly evolving global economy—characterized by the acceleration of digital transformation, e-business, and breakthrough technologies like artificial intelligence—organizations must navigate intensifying competition alongside highly complex opportunities. Consequently, driving sustainable competitive advantages through technological integration and managerial innovation has become a pivotal focus for both academic inquiry and corporate strategy.

The IAM International Conference is dedicated to serving as a premier global forum for thought leadership and intellectual exchange. It offers a vital platform for academics, industry professionals, and policymakers to share cutting-edge research, actionable insights, and forward-looking perspectives, while fostering cross-disciplinary and transnational collaborations. Through open dialogue and knowledge sharing, we aim to contribute meaningfully to the advancement of innovation and management theories and practices.

For the IAM 2026 Summer edition, we received 66 high-quality submissions spanning five countries. Following a rigorous peer-review process, 52 papers from four countries were selected for presentation. These studies address a broad and dynamic spectrum of topics, including innovation and management practices across diverse industry sectors, as well as knowledge systems and data-driven strategies in contemporary organizational landscapes.

I would like to express my deepest gratitude to all the authors for their valuable contributions, to the reviewers for their meticulous and diligent evaluations, and to all participants for their enthusiastic engagement. Your presence and active involvement are vital to the success of this conference.

We greatly value your continued support, and we look forward to welcoming you to Kanazawa and to our future IAM conferences.



Conference Chair



## Schedule

| <b>July 14, 2026 (Tuesday)</b> |                   |
|--------------------------------|-------------------|
| 15:00-16:00                    | Registration (5F) |

| <b>July 15, 2026 (Wednesday)<br/>08:40-15:30 Registration</b> |                                                                                                                                |
|---------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| 09:00-12:00                                                   | Session A (Matsu, 5F)                                                                                                          |
| 12:00-13:30                                                   | Lunch (The Garden House, 2F)                                                                                                   |
| 13:30-16:30                                                   | Session B (Matsu, 5F)                                                                                                          |
| 16:40-17:30                                                   | Session C (Virtual)<br><a href="https://iam2026s.conf-online.org/virtual.php">https://iam2026s.conf-online.org/virtual.php</a> |

| <b>July 16, 2026 (Thursday)<br/>08:40-15:30 Registration</b> |                              |
|--------------------------------------------------------------|------------------------------|
| 09:00-12:00                                                  | Session D (Matsu, 5F)        |
| 12:00-13:30                                                  | Lunch (The Garden House, 2F) |
| 13:30-16:30                                                  | Session E (Matsu, 5F)        |

| <b>July 17, 2026 (Friday)<br/>08:40-15:30 Registration</b> |                              |
|------------------------------------------------------------|------------------------------|
| 09:00-12:00                                                | Session F (Matsu, 5F)        |
| 12:00-13:30                                                | Lunch (The Garden House, 2F) |
| 13:30-16:30                                                | Session G (Matsu, 5F)        |



# **Agenda**

**July 15, 2026 (Wednesday)**

**Session A**

**09:00-12:00**

**Room: Matsu**

**Session Chair:** Su-Houn Liu

Chung Yuan Christian University, Taiwan

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## **Evaluating AI-Generated Corrective Actions for ISO 27001 Nonconformities: A Comparison with a Human Security Expert**

|              |                                 |
|--------------|---------------------------------|
| Chao-Hua Liu | Chung Yuan Christian University |
| Shih-Ming Pi | Chung Yuan Christian University |
| Kuo-Chen Li  | Chung Yuan Christian University |
| Hao-En Chueh | Chung Yuan Christian University |

## **Prompt Engineering for AI-Assisted Recognition, Detection, and Remediation of Web Application Vulnerabilities**

|              |                                 |
|--------------|---------------------------------|
| Hsin-Lei Lin | Chung Yuan Christian University |
| Shih-Ming Pi | Chung Yuan Christian University |
| Kuo-Chen Li  | Chung Yuan Christian University |

## **Innovation Catalyst or Standardization Trap? Learning Pathways Linking Generative AI Marketing Adoption to Radical Product Innovations**

|              |                    |
|--------------|--------------------|
| Chih-Wei Lin | Soochow University |
|--------------|--------------------|

## **Identifying Key Factors of Sustainable Community Performance Using Rough Set Theory**

|                        |                                    |
|------------------------|------------------------------------|
| Chun-Che Huang         | National Chi Nan University        |
| Yo-Der Huang           | National Taiwan University         |
| Tzu-Liang (Bill) Tseng | The University of Texas at El Paso |

## **Enhancing POI Recommendation Based on Multi-Graph Neural Networks and Sentiment-Semantic Analysis**

|              |                                 |
|--------------|---------------------------------|
| Chin-Hui Lai | Chung Yuan Christian University |
| Yao-Te Huang | Chung Yuan Christian University |

## **Agenda**

**July 15, 2026 (Wednesday)**

**Session A**

**09:00-12:00**

**Room: Matsu**

**Session Chair:** Su-Houn Liu

Chung Yuan Christian University, Taiwan

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**Does Alliance Partner's Acquisition Matter in the Firm-specific Risk of a Focal Firm?**

**The Moderating Role of CSR**

Li-Yu Chen

Soochow University

**A Comparative Study of Answer Effectiveness in Retrieval-Augmented Generation  
under Resource-Constrained Environments: A Case Study of Profit-seeking**

**Enterprise Income Tax**

Cheng-I Chen

Chung Yuan Christian University

Su-Houn Liu

Chung Yuan Christian University

Hsiu-Li Liao

Chung Yuan Christian University

**A Study on the Impact of Data Cleaning on the Effectiveness of Retrieval Augmented  
Generation: A Case of Profit-Seeking Enterprise Income Tax**

Chih-Hsuan Chen

Chung Yuan Christian University

Su-Houn Liu

Chung Yuan Christian University

Hsiu-Li Liao

Chung Yuan Christian University

Evaluating AI-Generated Corrective Actions for ISO 27001 Nonconformities:  
A Comparison with a Human Security Expert

Chao-Hua Liu, Shih-Ming Pi\*, Kuo-Chen Li and Hao-En Chueh

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**Abstract**

Organizations implementing ISO 27001 frequently need to address audit findings and operational gaps through corrective actions. Although generative artificial intelligence has recently attracted attention as a tool for knowledge-intensive work, its practical value in information security management remains underexplored. This study examines whether AI-generated corrective action proposals can support the handling of ISO 27001 nonconformities. Using ten ISO 27001-related nonconformity cases, two corrective action proposals were prepared for each case: one produced by a human information security expert and the other generated by ChatGPT. The proposals were anonymized and evaluated by three experienced professionals with backgrounds in information security, ISMS consulting, and auditing. The evaluation data were analyzed using descriptive statistics and a two-sample t-test. The results show that the ChatGPT-generated proposals received higher ratings than the human-generated proposals in nine of the ten cases. Across 30 evaluations in each group, the mean score of the human expert's proposals was 2.67, whereas the mean score of the ChatGPT proposals was 4.50. The difference was statistically significant, suggesting that generative AI can provide highly acceptable and practically useful recommendations in this research setting. The study contributes to the literature on AI-assisted security management by providing empirical evidence from blinded expert evaluations and suggests that generative AI can serve as a decision-support tool in ISO 27001 implementation and continual improvement, although human review remains necessary for contextual adaptation and final decision-making.

*Keywords:* Generative AI, ISO 27001, information security management, nonconformity, corrective action, ChatGPT

# **Prompt Engineering for AI-Assisted Recognition, Detection, and Remediation of Web Application Vulnerabilities**

Hsin-Lei Lin, Shih-Ming Pi\* and Kuo-Chen Li

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## **Abstract**

This study investigates how prompt engineering can improve the use of generative artificial intelligence for web application security. The research focuses on three practical tasks in secure software development: recognizing vulnerability types, detecting whether specific weaknesses are present in source code, and generating repair suggestions for risky code. Using PHP-based web applications deployed on Apache and evaluated with OWASP ZAP, the study examined 116 files from three datasets, retained 66 risky files for analysis, and conducted remediation experiments on a high-risk subset of 25 files. The system was designed around a modular prompt-engineering workflow that combines user input, a prompt builder, large language model analysis, and structured output for developers. The findings show that the AI-assisted approach accurately recognized common vulnerabilities such as SQL injection, cross-site scripting, weak authentication and session management, outdated or insecure components, and improper error handling. Its recognition results were broadly consistent with OWASP Top 10:2021 and with OWASP ZAP scans. Because the model had direct access to source code, it could also identify issues—especially deprecated components and some code-level injection risks—that runtime scanning alone did not always capture. For the targeted remediation stage, rescanning indicated that the high-risk SQL injection and XSS cases addressed by the AI-generated fixes no longer produced high-risk findings. Overall, the study suggests that prompt-engineered generative AI can serve as a practical decision-support mechanism for earlier, faster, and more structured web application security review, although human validation remains necessary before production deployment.

*Keywords:* Generative AI, prompt engineering, web application security, SQL injection, XSS, OWASP ZAP

# **Innovation Catalyst or Standardization Trap? Learning Pathways Linking Generative AI Marketing Adoption to Radical Product Innovations**

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## **Abstract**

Generative AI (GenAI) is increasingly adopted in marketing, yet its effect on radical product innovations (RPIs) remains unclear. Drawing on organizational learning and dynamic capabilities perspectives, this study examines whether GenAI marketing adoption acts as an innovation catalyst or a standardization trap. Using a dual-respondent survey of 204 high-tech manufacturing firms in Taiwan, the findings show that GenAI marketing adoption strengthens both marketing exploration and marketing exploitation. However, exploration enhances RPIs, whereas exploitation constrains them. Marketing agility further strengthens the link between GenAI adoption and exploration, while organizational unlearning capability provides marginal support as a buffer against the negative effect of exploitation.

*Keywords:* Generative AI marketing adoption, radical product innovation, marketing exploration, marketing exploitation

# Identifying Key Factors of Sustainable Community Performance Using Rough Set Theory

Chun-Che Huang<sup>1\*</sup>, Yo-Der Huang<sup>2</sup> and Tzu-Liang (Bill) Tseng<sup>3</sup>

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## Abstract

Sustainable community development plays a critical role in advancing the United Nations' SDG 11, yet understanding the behavioral and structural factors that drive community participation remains challenging. This study applies rough set theory to identify influential attributes and uncover latent behavioral patterns affecting village-level sustainability performance in Taiwan's Low-Carbon Sustainable Homeland program. Using categorized data from 262 villages in Nantou County, the analysis produced over 150,000 rules, which were organized through a quadrant-based framework to improve interpretability. The findings reveal that remote villages lacking community activity centers and eco-friendly facilities are significantly less likely to participate. Moderate household income levels and moderate income disparity are strongly associated with silver-level ratings, whereas lower-income communities tend to remain unregistered or unrated. High-income, high-disparity areas demonstrate polarized outcomes, appearing in both bronze-level and nonparticipation categories. Overall, the results highlight how socioeconomic structure, community organization, and local facility availability jointly shape sustainability outcomes. The rule-based approach provides a transparent decision-support mechanism for policymakers and offers a foundation for expanding data attributes, integrating machine learning, and conducting longitudinal analyses in future research.

*Keywords:* Sustainable communities, rough set theory, decision rule induction, behavioral patterns, decision support process

# Enhancing POI Recommendation Based on Multi-Graph Neural Networks and Sentiment-Semantic Analysis

Chin-Hui Lai\* and Yao-Te Huang

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\*Corresponding Author: chlai@cycu.edu.tw

## Abstract

In the era of widespread information technology and mobile devices, social networks have accumulated vast amounts of user-generated check-in records and reviews associated with Points of Interest (POIs). Such check-in data can substantially influence other users' decisions regarding travel, leisure, and entertainment activities. Based on the associations between users and POIs, as well as user review data, this study proposes a POI recommendation method that integrates Graph Attention Networks (GATs) and sentiment-semantic analysis. Specifically, GATs are employed to capture users' social characteristics, user–POI interaction features, and the geographical characteristics of POIs. The RoBERTa model is then applied to extract latent sentiment-semantic features embedded within textual reviews. Finally, all extracted features are integrated to predict POIs that users are likely to visit in the future. Experimental results demonstrate that the proposed method outperforms existing state-of-the-art POI recommendation approaches. By more accurately modeling the latent and sentiment-based representations of both users and POIs, the proposed method effectively improves the overall accuracy of POI recommendations.

*Keywords:* POI recommendation, review mining, sentiment-semantic analysis, deep learning, graph attention network

# **Does Alliance Partner's Acquisition Matter in the Firm-specific Risk of a Focal Firm? The Moderating Role of CSR**

Li-Yu Chen \*

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## **Abstract**

This study examines how an alliance partner's acquisition reshapes a focal firm's idiosyncratic risk and identifies boundary conditions that govern these spillovers. Integrating research on strategic alliances and acquisitions, we argue that the risk consequences of partner acquisitions depend on whether the acquired target's resources are similar to or complementary with those of the focal firm. We find that greater business similarity between the focal firm and the acquired target is associated with higher idiosyncratic risk of the focal firm, whereas greater business complementarity is associated with lower idiosyncratic risk. We further show that relational conditions shape these relationships. Partner CSR strengthens the risk-reducing effect of complementarity but does not mitigate the risk-increasing effect of similarity. Collectively, these findings highlight that partner acquisitions generate meaningful risk spillovers to allied firms and clarify when acquisition-induced similarity and complementarity translate into firm-specific uncertainty.

*Keywords:* Acquisition, alliance, firm risk, corporate social responsibility

# **A Comparative Study of Answer Effectiveness in Retrieval-Augmented Generation under Resource-Constrained Environments: A Case Study of Profit-seeking Enterprise Income Tax**

Cheng-I Chen, Su-Houn Liu and Hsiu-Li Liao\*

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\*Corresponding Author: hsiuliliao@cycu.edu.tw

## **Abstract**

This study investigates the differences in response quality among different large language models (LLMs) integrated with a Retrieval-Augmented Generation (RAG) framework for professional tax question-answering under resource-constrained environments. Taking profit-seeking enterprise income tax as a case study, four experimental groups were designed to compare a cloud-based high-performance model (Gemini 2.5 Flash-Lite) and a local lightweight model (Qwen-2.5-1.5B) under conditions with and without RAG. Evaluation was performed using a dual-role, blind relative ranking method involving both tax experts and general users. Paired t-test results ( $n = 50$ ) reveal that Group A (Gemini + RAG) significantly outperforms Group B (Qwen + RAG) across all expert evaluation dimensions ( $p < .01$ ). Notably, Group B achieves performance statistically comparable to Group C (Gemini without RAG) ( $p > .05$ ), demonstrating a significant capability compensation effect of RAG on lightweight models. These findings validate the practical feasibility of deploying domain-specific local RAG systems under resource-constrained environments.

*Keywords:* Large language models (LLMs), retrieval-augmented generation (RAG), profit-seeking enterprise income tax

# **A Study on the Impact of Data Cleaning on the Effectiveness of Retrieval Augmented Generation: A Case of Profit-Seeking Enterprise Income Tax**

Chih-Hsuan Chen, Su-Houn Liu and Hsiu-Li Liao\*

Department of Information Management, Chung Yuan Christian University, Taiwan

\*Corresponding Author: hsiuliliao@cycu.edu.tw

## **Abstract**

This study aims to explore the impact of data cleaning levels on the response quality of Retrieval-Augmented Generation (RAG) systems in professional tax question-answering under limited computing resources. The experimental design includes three levels: no cleaning, basic cleaning, and structured cleaning, and conducts a dual-role evaluation through experts and general users. The results show that structured cleaning has a significant improvement effect on correctness, completeness, and professional consistency. This study proposes a non-model-oriented improvement strategy centered on data cleaning, providing practical guidelines for system deployment under limited resource environments.

*Keywords:* Large language models (LLMs), retrieval-augmented generation (RAG), data cleaning, profit-seeking enterprise income tax

# **Agenda**

**July 15, 2026 (Wednesday)**

**Session B**

**13:30-16:30**

**Room: Matsu**

**Session Chair:** Cheng-Kiang Farn

National Central University, Taiwan

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## **Applying Behavioral Reasoning Theory to Examine Individuals' Beliefs, Attitudes, and Usage Intentions Toward AI Platforms**

|                 |                                        |
|-----------------|----------------------------------------|
| Shin-Horng Chen | National Taipei University of Business |
| Cheng-Kui Huang | National Chung Cheng University        |
| Chih-Chieh Hsu  | National Chung Cheng University        |
| Luote Dai       | Wenzhou Polytechnic                    |

## **Determinants of Consumer Purchase Behavior Toward Green Skincare Brands-views of SOR and TPB Theories**

|               |                    |
|---------------|--------------------|
| Yu-Xiang Yen  | Yuan Ze University |
| Zi-Rou Wang   | Yuan Ze University |
| Shu-Ling Liao | Yuan Ze University |

## **Stress-Testing NDC Feasibility: A Dual-Learner Genetic Algorithm Framework for Boundary Analysis of Global Energy Mix Recomposition**

|                |                                                        |
|----------------|--------------------------------------------------------|
| Chun-Chih Chen | National Taichung University of Science and Technology |
| Mao-Lun Chiang | National Taichung University of Science and Technology |
| Chia-Yu Pai    | National Taichung University of Science and Technology |
| Chen Liang     | National Taichung University of Science and Technology |

## **Exploring the Relationship Between Ownership Concentration and CSR Specialization**

|                 |                      |
|-----------------|----------------------|
| Chieh-Sheng Lin | Feng Chia University |
| Wan-Jou Cheng   | Feng Chia University |

## **Nationalistic Sentiments and Technology Transfer: Geopolitical Disruptions in REE-Dependent Patent Cross-Border**

|             |                                 |
|-------------|---------------------------------|
| Yi-Xun Fang | National Chung Hsing University |
| Yen-Chen Ho | National Chung Hsing University |

# **Agenda**

**July 15, 2026 (Wednesday)**

**Session B**

**13:30-16:30**

**Room: Matsu**

**Session Chair:** Cheng-Kiang Farn

National Central University, Taiwan

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## **Goeconomic Rivalry and Semiconductor Interdependence: A Network Analysis of Influence, Access, and Exposure**

Hsin-Yu Shih

National Chi Nan University

Li-Jung Wang

National Chi Nan University

## **Context-Aware MIDI Steganography Leveraging Classical Music Structures for Secure Medical Image Transmission**

Chia-Chen Lin

National Chin-Yi University of Technology

Chen-Ying Kang

National Chin-Yi University of Technology

Chun-Jung Lin

National Chin-Yi University of Technology

En-Ting Chu

National Chin-Yi University of Technology

## **An IoT Intrusion Detection Model Based on Ensemble Learning and Data Augmentation**

Chia-Chen Lin

National Chin-Yi University of Technology

Yu-En Liu

National Chin-Yi University of Technology

# **Applying Behavioral Reasoning Theory to Examine Individuals' Beliefs, Attitudes, and Usage Intentions Toward AI Platforms**

Shin-Horng Chen<sup>1</sup>, Cheng-Kui Huang<sup>2\*</sup>, Chih-Chieh Hsu<sup>2</sup> and Luote Dai<sup>3</sup>

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## **Abstract**

This study applies Behavioral Reasoning Theory (BRT) and the dual-attitude model to explain why individuals intend to use AI platforms. Although prior adoption research has mainly emphasized rational evaluations, such as usefulness and ease of use, AI adoption is frequently accompanied by ambivalence because users simultaneously perceive benefits and risks. To address this issue, this study conceptualizes perceived benefits and perceived capability as value-based drivers, and perceived threat and perceived barriers as belief-based constraints, and then examines how these antecedents shape reasons for and reasons against AI platform use, explicit attitudes, and usage intention. Survey data were collected from 396 respondents in Taiwan and analyzed with Partial Least Squares Structural Equation Modeling. The results indicate that perceived benefits and perceived capability increase reasons for use and reduce reasons against use, whereas perceived threat weakens positive reasoning and strengthens resistance. Perceived barriers do not significantly affect the two reasoning constructs. In addition, reasons for use significantly strengthen explicit attitudes and intention to use AI platforms, while explicit attitudes emerge as the strongest proximal predictor of intention. These findings extend BRT to the AI context and show that reasoning processes are central mechanisms in pre-adoption decision making. The study offers practical implications for organizations seeking to encourage AI adoption by reinforcing users' perceived capability and benefits while reducing psychological threats.

*Keywords:* Artificial intelligence, behavioral reasoning theory, dual-attitude model, AI platforms

# **Determinants of Consumer Purchase Behavior Toward Green Skincare Brands-views of SOR and TPB Theories**

Yu-Xiang Yen<sup>\*</sup>, Zi-Rou Wang and Shu-Ling Liao

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## **Abstract**

With the rising environmental consciousness and green skincare trends, the cosmetics firms have aggressively developed green skincare products. Nevertheless, firms still face the discrepancy remaining among consumers' awareness, attitude, and actual purchasing behaviors toward green skincare products. While prior studies have considerably discussed consumers' purchase intention, limited attention has been devoted to the relationships of consumers' co-creation, greenwashing perceptions, psychological mechanisms, and actual purchasing behaviors. The study proposes an integrated research model to bridge the research gaps and argues the green brand image, co-creation, word-of-mouth, environmental concern, ecological consciousness, and greenwashing shape consumers' internal psychological states of attitude, subjective norms, and perceived behavioral control, which in turn drive green skincare purchase behavior.

Data were collected from 445 Taiwanese consumers with green skincare purchase experience, and analyzed using structural equation modeling (SEM). The results indicate that most external stimuli significantly impact consumers' psychological states and thus promote green purchase behavior. Theoretically, this study extends the Stimulus-Organism-Response (S-O-R) framework and the Theory of Planned Behavior (TPB) into the green skincare domain. Managerially, firms are advised to leverage green brand image, word-of-mouth, and co-creation strategies to stimulate consumers' psychological mechanisms and drive actual purchasing behaviors.

*Keywords:* Stimulus-organism-response framework, theory of planned behavior, green skincare products, purchase behavior, co-creation, green brand image, word-of-mouth

# **Stress-Testing NDC Feasibility: A Dual-Learner Genetic Algorithm Framework for Boundary Analysis of Global Energy Mix Recomposition**

Chun-Chih Chen<sup>1\*</sup>, Mao-Lun Chiang<sup>2</sup>, Chia-Yu Pai<sup>3</sup> and Chen Liang<sup>3</sup>

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## **Abstract**

Global decarbonization commitments under the Paris Agreement face a persistent 15.4% BAU shortfall relative to 2030 NDC targets. This study proposes a dual-learner boundary analysis framework coupling a Genetic Algorithm (GA) with XGBoost and Random Forest surrogate models to stress-test NDC carbon intensity feasibility through global energy mix recomposition. The GA searches a 35-dimensional space (five energy sources, 2024–2030) under a two-tier constraint architecture: hard constraints enforce predictive domain integrity; soft constraints guide policy-relevant pathways. Data from the World Bank's World Development Indicators (1990–2021) are aggregated to GDP-weighted global averages. Five-fold cross-validation identifies XGBoost ( $R^2 = 0.900$ ) and Random Forest ( $R^2 = 0.887$ ) as top surrogates; permutation importance confirms coal's electricity share (0.52) outweighs GDP per capita (0.39) in determining carbon intensity.

Four findings emerge. First, both surrogates bracket 2030 carbon intensity within [0.168, 0.178] against the NDC threshold of 0.179, placing the target at the boundary of feasibility. Second, both converge on coal phase-down (−13.7 pp), renewables expansion (+7.1 pp), and gas bridging (+5.4 pp), despite divergent magnitude estimates (17.5% vs. 26.4%), exposing irreducible model uncertainty. Third, the required transition speed of  $\pm 4$  pp/year is 2–3 $\times$  the historical norm. Fourth, constrained optimization outperforms unconstrained optimization, as unconstrained solvers exploit surrogate surfaces to produce physically meaningless solutions. Energy mix recomposition alone is insufficient; complementary policy levers are necessary.

*Keywords:* Carbon intensity forecasting, genetic algorithm, energy mix optimization, NDC feasibility, dual-learner framework

# Exploring the Relationship Between Ownership Concentration and CSR Specialization

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## Abstract

As global awareness of sustainable development rises and CSR-related regulations become increasingly stringent, firms face growing pressure to allocate CSR resources strategically under resource constraints. In Taiwan, where ownership concentration is typically high, prior research has largely focused on the relationship between ownership concentration and firm performance or overall CSR performance, while discussion of how ownership concentration shapes CSR specialization remains limited. Using panel data from Taiwanese listed non-financial firms from 2016 to 2024, this study examines the effect of ownership concentration on the degree of CSR specialization and explores the moderating roles of organizational slack and government shareholding in this relationship. By addressing a gap in the literature on ownership structure and CSR resource allocation, this study clarifies the boundary conditions under which ownership concentration shapes CSR specialization and offers implications for firms' CSR investment strategies and stakeholders' evaluation of long-term governance quality.

*Keywords:* Ownership concentration, CSR specialization, government shareholding, organizational slack

# **Nationalistic Sentiments and Technology Transfer: Geopolitical Disruptions in REE-Dependent Patent Cross-Border**

Yi-Xun Fang\* and Yen-Chen Ho

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## **Abstract**

Rare earth elements (REEs) are critical inputs for advanced manufacturing and the clean-energy transition, yet the cross-border diffusion of REE-dependent technologies has been repeatedly disrupted by geopolitical shocks since the 2010s. Prior research has concentrated on REE supply diversification, mining, and recycling; far less is known about how nationalist sentiment shapes the international flow of REE-dependent technologies. Drawing on the Nationalist Sentiments framework and integrating national identity, social identity theory, and ethnic competition theory, this study examines how nationalism in the technology source and recipient countries moderates the effects of REE-dependence and prior cross-border experience on the international expansion of patent families. Combining patent records, chemical-composition data, geopolitical event data, and national-identity surveys from 1995 to 2024, we estimate a recurrent-event Andersen–Gill (AG) extension of the Cox model, with a Poisson rate regression as a proportional-hazards-free robustness check. REE-dependence is a persistent barrier to cross-border diffusion, whereas prior cross-border experience strongly facilitates it. The moderating role of nationalism is markedly asymmetric. On the source side, nationalism does not moderate the experience effect but eases the REE-dependence barrier. On the recipient side, nationalism amplifies the advantage of experienced applicants and deepens the REE-dependence barrier. The recipient-side results jointly characterize recipient-country nationalism as a heightened liability of foreignness that is borne selectively rather than as a uniform barrier: it widens the gap between experienced and inexperienced applicants while further disadvantaging REE-dependent technologies. The study extends the Nationalist Sentiments framework to strategic-resource-dependent technologies and offers differentiated implications for multinational enterprises and policymakers navigating geopolitically sensitive technology diffusion.

*Keywords:* Rare-earth elements; technology transfer; patent families; nationalist sentiments; Cox model; Andersen–Gill (AG) model; geopolitical risk

# **Geoeconomic Rivalry and Semiconductor Interdependence: A Network Analysis of Influence, Access, and Exposure**

Hsin-Yu Shih<sup>1\*</sup> and Li-Jung Wang<sup>2</sup>

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National Chi Nan University, Taiwan<sup>2</sup>

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## **Abstract**

Geoeconomic rivalry is reshaping semiconductor interdependence, yet comparable cross-period diagnostics remain limited. Using importer-reported HS 8542 trade for 212 economies from 2001 to 2021, this study identifies a fixed 45-economy diffusion core and estimates directed within-core networks for three periods: P1 (2001–2007), P2 (2008–2014), and P3 (2015–2021). The analysis develops three position-based diagnostics of diffusion-relevant interdependence within the core that are informative about national technology competitiveness: Influence, captured by outward diffusion prominence and intermediation; Access, captured by inward breadth and inward reachability efficiency; and Exposure, captured by region-structured brokerage roles. Directed Freeman centralities and Gould-Fernandez brokerage roles are combined with a two-stage density-controlled design that preserves cross-period comparability while keeping the analysis descriptive rather than causal. Results show that Influence remains top-heavy across periods, whereas Access diverges during the rivalry era. In particular, inequality in inward reachability efficiency rises sharply in P3, indicating that visible outward prominence should not be treated as evidence of robust inward access. Brokerage diagnostics further show role-differentiated re-anchoring: boundary-interface positions and cross-region bridges rotate rather than disappear. This study contributes a replicable benchmarking protocol that distinguishes among Influence, Access, and Exposure in a strategic sector and clarifies how rivalry reorganizes diffusion-relevant interdependence without assuming complete decoupling.

*Keywords:* Geoeconomics, national technology competitiveness, technology statecraft, technology decoupling, network analysis, semiconductor

# Context-Aware MIDI Steganography for Secure Medical Image Key Transmission Using Classical Piano Sonatas

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<sup>\*</sup>Corresponding Author: ally.cclin@ncut.edu.tw

## Abstract

The secure transmission of medical images is a critical challenge in modern healthcare. This paper proposes a context-aware MIDI steganography system that covertly transmits a medical image decryption key within classical piano scores. Rather than embedding the full image, the system adopts a hybrid encryption approach: the Region of Interest (ROI) of the medical image is encrypted with AES-256 (EAX Mode) and uploaded to cloud storage, while a compact 1,064-bit payload, which contains the ECC-encrypted session key and the cloud File ID is embedded into the MIDI file. The embedding algorithm applies a dual-parameter bipolar scheme that modifies note velocity parity as a position marker and applies bounded smart pitch shifting ( $\pm 2$  semitones, diatonic-first) exclusively on weak beats of inner voices. Experiments were conducted on 30 classical piano sonatas by Beethoven, Mozart, Haydn, Schubert, and Clementi against brain MRI images from the LGG Segmentation Dataset. The proposed scheme achieves a 100% embedding success rate and a Bit Error Rate (BER) of 0% across all trials. Statistical imperceptibility is confirmed by Kullback-Leibler Divergence (KLD) and Overlapping Area (OA):  $KLD_{Pitch}$  averaged 0.0082 ( $OA_{Pitch} = 0.9970$ ) and  $KLD_{Pitch}$  averaged 0.0015 ( $OA_{Duration} = 0.9926$ ), demonstrating near-invisible statistical modification to the original musical distributions. Compared with Velody 2, Wu et al., Li et al., and MIDI-GAN, the proposed system is the only method achieving simultaneous zero BER, zero rhythmic distortion, and near-unity distributional overlap for classical piano carriers.

**Keywords:** MIDI steganography, medical image security, context-aware embedding, AES-256, ECC, classical piano, KLD, overlapping area, confidentiality

# **An IoT Intrusion Detection Model Based on Ensemble Learning and Data Augmentation**

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National Chin-Yi University of Technology, Taiwan

<sup>\*</sup>Corresponding Author: ally.cclin@ncut.edu.tw

## **Abstract**

The proliferation of Internet of Things (IoT) devices alongside advances in network infrastructure has substantially broadened the scope of interconnected systems, yet simultaneously introduced considerable vulnerabilities that adversaries may exploit. Addressing this challenge, the present study proposes an intrusion detection system (IDS) for IoT environments, wherein XGBoost, Random Forest, and a Convolutional Neural Network (CNN) are combined into a unified ensemble classification framework, with the predicted probabilities of the individual models integrated through a soft voting mechanism to strengthen multi-category attack recognition. A dataset encompassing diverse traffic characteristics and heterogeneous attack scenarios serves as the experimental foundation, ensuring that evaluation conditions approximate those encountered in operational IoT deployments. To mitigate the adverse effects of severe class imbalance among minority attack categories, a Deep Autoencoder (DAE) is incorporated as a data augmentation mechanism, and its influence on minority-class detection outcomes is systematically examined. The proposed ensemble architecture achieves a classification accuracy of 99.23% across IoT network attack detection tasks, demonstrating that the synergistic application of ensemble learning and generative augmentation yields measurable improvements in detection robustness and holds considerable promise for deployment within practical cybersecurity infrastructures.

*Keywords:* IoT, intrusion detection system, NF-ToN-IoT-v2, ensemble learning, data augmentation

# **Agenda**

**July 15, 2026 (Wednesday)**

**Session C**

**16:40-17:30**

**Room: Online**

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**A Study on Customers' Intention to Adopt Stablecoin Payment Systems**

Wan-Hsuan Chung                      Tunghai University

Chin-Shan Wu                        Tunghai University

Sheng-Cheng Lin                    Tunghai University

**How Firms Reconfigure Supply Chains under Sustained Heightened Uncertainty:  
Structural Drivers of Risk and Resilience in Taiwan**

Chen-Hsiang Hong                    National Taiwan University

Hsin-Pei Tsai                        National Taiwan University

Ruey-Shan Guo                      National Taiwan University

Tzu-Chien Wang                    Soochow University

**Value Co-creation and Service Ecosystem Formation in Educational Contexts: The  
Case of Science Exhibitions**

Yi-Chun Lin                          National Taiwan University of Arts

Chun-Liang Chen                    National Taiwan University of Arts

**From Sustainability Disclosure to Strategic Improvement: An Integrated DANP-  
TOPSIS Framework**

Kuang-Hua Hu                        Nanfang College, Guangzhou

Chun-Yang Chang                    National Kaohsiung University of Science and Technology

Sin-Jin Lin                            National Kaohsiung University of Science and Technology



# **A Study on Customers' Intention to Adopt Stablecoin Payment Systems**

Wan-Hsuan Chung\*, Chin-Shan Wu and Sheng-Cheng Lin

Department of Information Management, Tunghai university, Taiwan

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## **Abstract**

This study aims to investigate the key factors influencing consumers' adoption of stablecoin payment systems. Grounded in the Technology Acceptance Model (TAM), this study develops an extended research framework by incorporating perceived trust and perceived risk as external constructs. Data were collected through a questionnaire survey, yielding 241 valid responses, and were analyzed using structural equation modeling (SEM) with SmartPLS 4.0.

The results indicate that trust plays a pivotal role in shaping users' perceptions of stablecoin payment systems, exerting significant positive effects on both perceived usefulness and perceived ease of use. In addition, perceived ease of use significantly enhances perceived usefulness and positively influences users' attitudes toward using the system. Furthermore, perceived usefulness has significant positive effects on both attitude and behavioral intention. In contrast, perceived risk does not have a significant effect on either trust or behavioral intention. Notably, the non-significant effect of perceived risk may be attributed to users' limited awareness of potential risks, a stronger emphasis on efficiency and benefits, as well as the gradual clarification of regulatory frameworks. Finally, attitude toward use emerges as a key determinant, exerting a strong positive influence on users' intention to adopt the system.

Overall, this study suggests that stablecoin payment service providers should enhance system credibility, streamline operational processes, and emphasize tangible payment benefits in order to promote user adoption. The findings not only provide valuable implications for practitioners and policymakers but also contribute to the existing literature on FinTech payment adoption.

*Keywords:* Stablecoin, digital payment instrument, fintech, technology acceptance model

# **How Firms Cognitively Reconfigure Supply Chains under Sustained Uncertainty: Selective Resilience Adaptation and Governance under De-globalization in Taiwan**

Chen-Hsiang Hong<sup>1\*</sup>, Hsin-Pei Tsai<sup>1</sup>, Ruey-Shan Guo<sup>1</sup> and Tzu-Chien Wang<sup>2</sup>

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Department of Computer Science and Information Management,  
Soochow University, Taiwan<sup>2</sup>

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## **Abstract**

Sustained uncertainty associated with de-globalization, geopolitical rivalry, technological fragmentation, and repeated global disruptions is reshaping how firms govern supply chains and resilience strategies. This study investigates how firms cognitively interpret multidimensional supply chain risks and selectively implement resilience strategies under sustained uncertainty. Using in-person survey data collected from 241 CEOs and senior managers in Taiwan between 2023 and 2025, this study examines how managerial risk perceptions influence resilience governance priorities and supply chain reconfiguration behavior.

Exploratory factor analysis identifies five major dimensions of supply chain risk: market risk, technology and innovation risk, geopolitical risk, personnel risk, and environmental and sustainability risk. The results indicate that market and geopolitical risks dominate managerial attention, while structurally transformative resilience strategies such as nearshoring and regional short supply chains remain weakly implemented despite high strategic recognition. In contrast, firms preferentially adopt low-commitment and governance-oriented resilience mechanisms, including supplier diversification, customer relationship management, and business continuity planning.

The findings suggest that firms prioritize flexible and reversible governance adaptation before engaging in costly structural transformation. This study contributes to supply chain resilience literature by conceptualizing resilience as a cognitively mediated governance process shaped by strategic flexibility under de-globalization.

*Keywords:* De-globalization, supply chain resilience, managerial cognition, geopolitical risk, resilience governance, supply chain reconfiguration

# **Value Co-creation and Service Ecosystem Formation in Educational Contexts: The Case of Science Exhibitions**

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Graduate School of Creative Industry Design, National Taiwan University of Arts, Taiwan

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## **Abstract**

This study examines the formation of a high school science exhibition service ecosystem in Taiwan through a value co-creation lens. Drawing on service-dominant logic, it investigates how shared value propositions are established and how co-creation strategies mobilize stakeholder participation and resources. Using a qualitative case study approach based on observations, interviews, and document analysis, the findings reveal that ecosystem formation is not a linear process of alignment but a tension-driven evolution shaped by competing institutional logics, uneven resource integration, and the coexistence of value co-creation and co-destruction. While institutional arrangements facilitate coordination and engagement, they may also distort educational values by emphasizing competitive outcomes. The study further highlights the critical role of teachers as micro-level orchestrators who mediate between institutional pressures and student learning. This research contributes to service ecosystem literature by proposing a tension-driven formation model and extends value co-creation theory to educational contexts.

*Keywords:* Service-dominant logic, value co-creation, service ecosystems, ecosystem formation, science education, institutional logics

# **From Sustainability Disclosure to Strategic Improvement: An Integrated DANP–TOPSIS Framework**

Kuang-Hua Hu<sup>1</sup>, Chun-Yang Chang<sup>2</sup> and Sin-Jin Lin<sup>2\*</sup>

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## **Abstract**

Sustainability has become a critical global issue, and investors increasingly regard corporate sustainability disclosure as an important indicator of competitive advantage, particularly in today's business environment where sustainability awareness has become highly salient. Although sustainability disclosure is generally considered beneficial for enhancing firm value and reducing information asymmetry, prior empirical studies have predominantly focused on the Global Reporting Initiative (GRI). In contrast, the Sustainability Accounting Standards Board (SASB), which also provides an important framework for guiding corporations toward sustainability-oriented practices, has received relatively limited scholarly attention. Therefore, this study aims to examine the interrelationships among criteria across different dimensions of the SASB framework and to identify the most influential criteria in corporate sustainability disclosure through an innovative multiple-rule decision-making architecture. The proposed architecture integrates ReliefF, Decision Tree (DT), Decision Making Trial and Evaluation Laboratory (DEMATEL), Analytic Network Process (ANP), and Technique for Order Preference by Similarity to Ideal Solution (TOPSIS) to provide decision-makers with a comprehensive and systematic evaluation framework. Specifically, ReliefF and DT are first employed to address the problem of information overload by identifying the essential criteria from a large set of sustainability indicators. The selected criteria are then assessed using DEMATEL and ANP, forming a DANP-based procedure to depict the cause-and-effect relationships among criteria across different dimensions. Finally, TOPSIS is applied to evaluate the extent of effort required for corporations to reach the aspiration level of sustainability performance. By doing so, the proposed framework enables decision-makers to identify the most influential sustainability disclosure criteria and allocate limited organizational resources more effectively. This study is expected to provide both theoretical and practical contributions by enhancing the understanding of SASB-based sustainability disclosure and offering a decision-support mechanism for improving corporate sustainability performance.

*Keywords:* Sustainability, decision-making, TOPSIS, hybrid feature selection ensemble

# **Agenda**

**July 16, 2026 (Thursday)**

**Session D**

**09:00-12:00**

**Room: Matsu**

**Session Chair:** Jiann-Shu Lee

National University of Tainan, Taiwan

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## **PIPE: Automated Pain Level Estimation for ICU Patients**

Jiann-Shu Lee

National University of Tainan

Chou-Yen Tai

National University of Tainan

Jane-Yi Hsu

Tainan Municipal An-Nan Hospital-China Medical

Kuan-Pin Su

University

Tainan Municipal An-Nan Hospital-China Medical  
University

## **Managing AI Intervention in Online Judge Platforms: Error-Sensitive Service Design for AI-Enabled Learning Systems**

Wai-Pui Wilbur Kwan

National Taiwan Normal University

Yun-Cheng Tsai

National Taiwan Normal University

## **Face vs. Body Weight: Driving Appearance Evaluation toward AI Adoption for Health Management**

Chih-An Lin

Fu Jen Catholic University

Wei-Chung Huang

Taiwan Domino's Pizza Co., Ltd.

Shin-Yu Tsai

Soochow University

## **Exploring the Adoption Intention and Service Development Strategy for Large Language Models (LLMs) Based on Users' Perspectives**

Chia-Li Lin

Ming Chuan University

Yu-Chun Lin

Ming Chuan University

## **How Linguistic Time Reference Influences ESG**

Hung-Yi Huang

Soochow University

## **The Influence of ESG Shareholders on Stock Price Resilience During Exchange Rate Crash**

Mu-Shun Wang

Kainan University

## **Agenda**

**July 16, 2026 (Thursday)**

**Session D**

**09:00-12:00**

**Room: Matsu**

**Session Chair:** Jiann-Shu Lee

National University of Tainan, Taiwan

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### **Board Gender Diversity and the Adoption of the China-plus-one Strategy**

Yu-Yuan Shih

National Taiwan Normal University

Chih-An Lin

Fu Jen Catholic University

### **A Case Study on Teacher Communities of Practice Applying Digital Tools in Teaching and Empowerment within the CoP Framework**

Jessica H.F. Chen

National Chi-Nan University

Yi Hsiao

National Chi-Nan University

# PIPE: Automated Pain Level Estimation for ICU Patients

Jiann-Shu Lee<sup>1\*</sup>, Chou-Yen Tai<sup>1</sup>, Jane-Yi Hsu<sup>2</sup> and Kuan-Pin Su<sup>3</sup>

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## Abstract

Pain assessment for non-verbal patients in the Intensive Care Unit (ICU) is a critical clinical challenge. While automated pain estimation technologies have advanced, most existing models are optimized for unobstructed facial images, failing to account for partial facial occlusions caused by medical apparatuses such as intubation, oxygen masks, and dressings. This study proposes a novel Partial-holistic face Integrated Pain Estimation (PIPE) model tailored for ICU clinical environments. The PIPE model utilizes a dual-branch architecture: a holistic branch leveraging a pre-trained VGGFace model to extract global structural cues, and a Region of Interest (ROI) branch utilizing DenseNet combined with a Convolutional Block Attention Module (CBAM) to capture fine-grained, attention-weighted features from the periocular area (brow and eyes). To ensure clinical feasibility on resource-constrained embedded systems, the model adopts a single-image input format. Data were collected from 24 ICU patients during painful clinical procedures and labeled according to the Behavioral Pain Scale (BPS) by professional physicians. The experimental results validated through five-fold cross-validation demonstrate that the PIPE model maintains high performance consistency across different datasets. Comparative analysis shows that the proposed model significantly outperforms state-of-the-art methods in partially occluded scenarios. The PIPE model effectively integrates global context with localized details, providing a robust solution for automated pain monitoring in the ICU. Its computational efficiency makes it highly suitable for real-time deployment on portable medical devices, potentially enhancing the quality of care for critically ill patients.

**Keywords:** Pain intensity estimation, ICU patients, facial occlusion, deep learning, ROI, behavioral pain scale (BPS)

# **Managing AI Intervention in Online Judge Platforms: Error-Sensitive Service Design for AI-Enabled Learning Systems**

Wai-Pui Wilbur Kwan and Yun-Cheng Tsai\*

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## **Abstract**

As AI tutoring becomes a built-in service feature of digital learning platforms, a practical design question emerges: when should the platform intervene, for whom, and by what behavioral signals? This study examines how error specificity shapes AI help-seeking behavior in an online judge (OJ) platform integrating a Socratic large language model tutor, and translates the findings into platform-level intervention design implications. Using behavioral log analysis, we analyzed 368 submissions, 209 stored AI chat sessions, 234 learner-problem sessions with AI activity, 938 dialogue rounds, and more than 10,000 system events generated by 88 effective learners across university courses and a Ministry of Education high school programming project. The failure event served as the primary unit for H1 and H3, whereas learner-problem sessions were used for the timing and intensity analysis in H2. The results indicate three platform-design-relevant patterns. First, classified errors were associated with higher AI consultation rates than unclassified failures, suggesting that error specificity can function as a practical routing signal for adaptive intervention. Second, most AI activity began before any failed submission within a learner-problem session, while message volume was higher in more difficult sessions, indicating proactive scaffolding with difficulty-related intensification rather than a simple post-failure rescue pattern. Third, AI-consulted retries were not associated with higher immediate next-submission acceptance rates, and eventual resolution rates were similar to those of unassisted retries. Taken together, the findings suggest that AI-enabled learning services may be better evaluated through error-sensitive intervention rules, difficulty-aware monitoring, and behavioral usage indicators rather than short-horizon correctness metrics alone.

*Keywords:* Management information systems, AI-enabled digital platforms, adaptive service design, behavioral analytics, intervention routing, online judge platforms

# Face vs. Body Weight: Driving Appearance Evaluation toward AI Adoption for Health Management

Chih-An Lin<sup>1</sup>, Wei-Chung Huang<sup>2</sup> and Shin-Yu Tsai<sup>3\*</sup>

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## Abstract

Appearance evaluation remains a pervasive global issue, functioning as both a catalyst for health management and a threat to public health systems. AI offers a transformative paradigm for personalized, proactive health management. Drawing on core self-evaluations and privacy perspectives, this study examines how appearance evaluation influences willingness to adopt AI for self-healthcare. Using data from 485 valid responses in Taiwan analyzed via partial least squares structural equation modeling, the results show that appearance evaluation is significantly associated with core self-evaluations and negatively associated with privacy concerns. Notably, the findings reveal a positive relationship between privacy concerns and AI adoption, underscoring the privacy paradox. Moreover, the distinction between face and body weight significantly moderates the relationship between appearance evaluation and psychological outcomes. These findings suggest that future AI health tools should motivate health management through differentiated pathways while balancing user motivation with privacy safeguards to ensure equitable and ethical outcomes.

*Keywords:* Body image, core self-evaluations, privacy, face vs. weight, AI adoption

# **Exploring the Adoption Intention and Service Development Strategy for Large Language Models (LLMs) Based on Users' Perspectives**

Chia-Li Lin\* and Yu-Chun Lin

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## **Abstract**

As information technologies advance rapidly, artificial intelligence is increasingly able to take over repetitive tasks. Among emerging information-processing tools, large language models (LLMs) such as ChatGPT, Gemini, Copilot, etc., not only improve the efficiency of conventional data-processing workflows but also enable a wide range of services, such as coding assistance, text and image generation, and audio–video production. In response to intensifying competition, major technology firms such as OpenAI, Google, and Microsoft have invested heavily in building LLM platforms. Under these conditions, a key challenge for service providers is how to differentiate their offerings by better addressing user needs. To examine users' preferences when selecting LLM services, this study adopts the Satisfaction and Attention Analysis–Network Relation Map (SAA–NRM) framework. First, Satisfaction and Attention Analysis (SAA) is applied to assess users' satisfaction and attention across four evaluation dimensions: product benefits, usage risks, potential opportunities, and adoption costs. Next, Network Relation Map (NRM) analysis is used to model the interrelationships among these dimensions and to reveal the underlying influence structure. Based on the integrated SAA–NRM results, the study derives service development strategies and identifies optimal pathways for LLM service development.

*Keywords:* Large language models, technology adoption, adoption intention, subscription usage, SAA-NRM

# How Linguistic Time Reference Influences ESG

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## Abstract

This study investigates how linguistic characteristics shape firms' ESG preferences, with a particular emphasis on the role of language in influencing ESG-related behavior. Drawing on a cross-country sample of 49,026 firm-year observations from 61 countries over the period 2003 to 2020, we find that strong future-time-reference (FTR) languages are associated with lower levels of environmental, social, and governance (ESG) performance. One possible explanation is that speakers of strong-FTR languages tend to perceive the future as more distant and distinct from the present, which may reduce their inclination toward future-oriented activities such as ESG engagement. Additional analyses further suggest that firms operating in countries with stronger formal institutions tend to invest less in ESG initiatives. Overall, this study provides a new perspective on the relationship between language and corporate behavior by showing that firms in countries where strong-FTR languages serve as official or working languages exhibit weaker future orientation and, consequently, lower ESG performance than those in weak-FTR language contexts. The findings highlight corporate language as an important cultural factor and a meaningful predictor of ESG preferences.

*Keywords:* Language, ESG preference, future time reference, formal institutions

# **The Influence of ESG Shareholders on Stock Price Resilience During Exchange Rate Crash**

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## **Abstract**

This study provides empirical evidence that ESG-oriented institutional investors serve as a stabilizing force during periods of high exchange rate volatility. Using Taiwan's export-oriented market as a case study (2010–2022), findings indicate that ESG block shareholders enhance governance mechanisms and mitigate stock price crashes during currency depreciation phases. The study carries significant implications for corporate strategy and policy: for managers, attracting ESG-oriented investors serves as a strategic defense against external financial shocks; for policymakers, the results underscore the value of ESG disclosure in fostering a more resilient and less volatile capital market. Ultimately, firms that integrate ESG into their core operations provide the necessary stability to survive in an increasingly uncertain global economy.

*Keywords:* ESG, stock price resilience, exchange rate volatility, institutional investors, corporate governance

# **Board Gender Diversity and the Adoption of the China-plus-one Strategy**

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## **Abstract**

This research investigates the impact of board gender diversity on the adoption of the China-plus-one strategy among 1,543 Taiwanese multinational corporations (MNCs). Amidst geopolitical tensions and pandemic-related disruptions, firms increasingly seek supply chain resilience through diversification. Drawing on upper echelons theory, the study explores the mechanisms driving this strategic reconfiguration. Findings reveal that board gender diversity does not directly trigger the China-plus-one shift. Instead, it serves as a catalyst through an indirect mechanism. Specifically, gender-diverse boards foster integration-responsiveness strategies prioritizing local innovation, which enhances technological collaboration diversity. These linkages lower exit barriers and facilitate China-plus-one adoption. Furthermore, the study identifies that marketing collaboration strategies moderate these outcomes. Ultimately, this research underscores the role of female leadership in driving corporate resilience and strategic flexibility within the rising Asian context.

*Keywords:* Asia Pacific, China-plus-one; gender diversity, supply chain restructuring, resilience

# **A Case Study on Teacher Communities of Practice Applying Digital Tools in Teaching and Empowerment within the CoP Framework**

Jessica H.F. Chen and Yi Hsiao\*

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## **Abstract**

In the pandemic era and under the rise of generative artificial intelligence (GAI), integrating digital tools into teaching has shown significant potential for education. Teacher communities serve as crucial mediators for bringing technology and pedagogy into classrooms. Unlike professional learning communities that are often time-limited, Communities of Practice (CoP) can flexibly adapt to changing environments and sustain long-term development, making them key to fostering professional growth and digital innovation. This case study focuses on a teacher CoP at a Technology-Integrated Demonstration School in Nantou County, composed of four teachers with diverse subject backgrounds and teaching experience. Qualitative data were collected through semi-structured interviews and document analysis, then examined using thematic analysis. Core interaction patterns included community inheritance, legitimate peripheral participation and negotiation processes. Findings reveal that personal belief systems, shared vision, and shared repertoire form a positive cycle, driving the community toward maturity. This study constructs interaction patterns of a mature teacher CoP, providing both theoretical and practical references for advancing digital transformation and supporting teacher professional development in educational practice.

*Keywords:* Communities of Practice (CoP), teacher community, empowerment theory, digital tool

# **Agenda**

**July 16, 2026 (Thursday)**

**Session E**

**13:30-16:30**

**Room: Matsu**

**Session Chair:** Cheng-Kiang Farn

National Central University, Taiwan

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**Internal Corporate Conscientious Brand (ICCB): The Mediating Role of Employee Brand Engagement in the Relationship Between Brand Transparency and Employee-Based Brand Equity**

Chao-Chin Huang

National Pingtung University of Science and Technology

**Cute Robot Effect: Using Design to Win Back Customers**

Ju-Yin Weng

Chang Gung University

Han Lee

Soochow University

**Deliciousness Sliced by Angles: How Geometry Dissect Food's Charm**

Yin-Hui Cheng

National Taichung University of Education

Tzu-Ming Wang

National Chung Cheng University

Shih-Chieh Chuang

National Chung Cheng University

**Reassessing Hospital Efficiency Under Capacity Constraints: A Congestion-Based DEA Approach Incorporating Quality Effects**

Tai-Hsi Wu

National Taipei University

Ching-Wei Kuo

National Taipei University

**Paternalistic Leadership and Quiet Quitting: Evidence from Vietnam**

Chien-Cheng Chen

National Taipei University of Technology

Thi Mo Nguyen

National Taipei University of Technology

Jui Hsien Chen

National Taipei University of Technology

**Evaluating Executive AI Leadership Training: A Multi-Cohort Study of Instructional Effectiveness Among Senior Professionals (2025-2026)**

Sait Başkaya

New Uzbekistan University

## **Agenda**

**July 16, 2026 (Thursday)**

**Session E**

**13:30-16:30**

**Room: Matsu**

**Session Chair:** Cheng-Kiang Farn

National Central University, Taiwan

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**A Chance to Serve: The Role of Coworker Incivility, Interpersonal Justice, and CWX in the Relationship Between Servant Leadership and Employees' Helping Behavior**

|                |                                                        |
|----------------|--------------------------------------------------------|
| Szu-Chi Lu     | National Taichung University of Science and Technology |
| Cheng-Chen Lin | National Pingtung University of Science and Technology |
| Mao-Chen Liu   | National Taichung University of Science and Technology |
| Fong-Yi Lai    | National Pingtung University of Science and Technology |

**An Empirical Study on the Relationships among Job Crafting, Work Engagement, and Job Performance of Generation Z Frontline Service Employees**

|                |                                                      |
|----------------|------------------------------------------------------|
| ChingWen Chang | National Penghu University of Science and Technology |
|----------------|------------------------------------------------------|

# **Internal Corporate Conscientious Brand (ICCB): The Mediating Role of Employee Brand Engagement in the Relationship Between Brand Transparency and Employee-Based Brand Equity**

Chao-Chin Huang

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## **Abstract**

While the issue of corporate conscientious branding (CCB) is becoming increasingly important, limited research has explored this phenomenon, particularly from the employees' perspective. This study addresses this gap by examining the drivers—namely antecedents and mediators—of employee-based brand equity within the internal corporate conscientious brand (ICCB) context. This study adopts a survey method and collects 161 valid questionnaires from respondents aged between 18 and 60 who have work experience in conscientious corporations. The collected data are analyzed using structural equation modeling (SEM) with *SmartPLS 4.0*. The findings are as follows: (1) ICCB transparency has a positive impact on employee brand engagement, which in turn positively affects ICCB employee-based brand equity; (2) ICCB transparency also has a direct positive effect on ICCB employee-based brand equity; (3) employee brand engagement exerts a partial mediating effect ( $VAF = 76.19\%$ ) on the relationship between ICCB transparency and ICCB employee-based brand equity; and (4) the most effective path to establishing employee-based brand equity in an ICCB environment appears to be: ICCB transparency  $\rightarrow$  employee brand engagement  $\rightarrow$  ICCB employee-based brand equity. This study makes two main contributions: (1) it is among the first to examine the sources of ICCB employee-based brand equity, driven by brand transparency and mediated by employee engagement; and (2) it extends the application of several theories, including service-dominant logic (SDL; Lusch & Vargo, 2014), engagement theory (Kearsley & Shneiderman, 1998), and brand equity theory (Aaker, 1996, 2009).

**Keywords:** Internal Corporate Conscientious Branding (ICCB), employer branding, internal branding, brand transparency, employee brand engagement, Employee-Based Brand Equity (EBBE), Service-Dominant Logic (SDL), engagement theory

# **Cute Robot Effect: Using Design to Win Back Customers**

Ju-Yin Weng<sup>1</sup> and Han Lee<sup>2\*</sup>

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Department of Business Administration, Soochow University, Taiwan<sup>2</sup>

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## **Abstract**

As service robots increasingly integrate into service interactions, their frequent technical failures present a significant obstacle to maintaining customer loyalty. This study proposes cuteness as a proactive strategy to mitigate negative user responses and foster resilience without the need for active recovery. Drawing upon social cognition theory, we argue that individuals evaluate these AI-enabled agents along two fundamental dimensions: warmth and competence. In the competence path, cuteness is expected to positively influence perceived competence, which reinforces performance expectancy and subsequently leads to a higher tolerance of service failures as anticipated long-term benefits outweigh short-term errors. Simultaneously, the warmth path suggests that cuteness enhances perceived warmth, which fosters psychological proximity and encourages empathetic, tolerant responses rather than blame. These dual pathways converge on tolerance, which serves as a critical precursor to continued use intention following a failure. Furthermore, this research examines robot failure severity as a boundary condition, postulating that it moderates the relationship between cuteness and the psychological evaluations of warmth and competence, as the "magic" of a cute design may diminish or backfire in severe scenarios. To test the proposed model, data will be collected via an online vignette study in Taiwan featuring first-person perspective videos of service encounters, and the results will be analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). This study is expected to advance theoretical understanding by identifying cuteness as a buffering mechanism that challenges the traditional "babyface" stereotype—showing that cute robots can be perceived as both friendly and highly competent—while providing actionable insights for designers to cultivate more resilient user bases.

*Keywords:* Service robot, cuteness, service failure, social cognition theory, tolerance

# **Deliciousness Sliced by Angles: How Geometry Dissect Food's Charm**

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## **Abstract**

This research demonstrates that table geometry functions as a social signal that shapes hedonic consumption. Across five experiments, angular seating increases loneliness and reduces perceived tastiness, whereas social stimulation through sharing or crowding attenuates this effect, revealing how spatial design influences sensory experience through socio-emotional mechanisms.

*Keywords:* Angular seating, circular seating, loneliness, taste perceptions, communal dining, crowding

# Reassessing Hospital Efficiency Under Capacity Constraints: A Congestion-Based DEA Approach Incorporating Quality Effects

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## Abstract

This study investigates how ignoring healthcare quality can lead to misleading conclusions in hospital efficiency evaluation. Conventional data envelopment analysis (DEA) models typically treat all outputs as desirable, implicitly assuming that increasing service volume improves performance. However, in healthcare systems, excessive demand relative to available resources may deteriorate care quality, generating undesirable outcomes such as revisit rates and post-discharge complications. To address this limitation, this study employs a congestion-based DEA framework that incorporates undesirable quality indicators into efficiency measurement. By comparing efficiency scores under strong and weak disposability assumptions, a congestion index is derived to quantify the extent to which output expansion reduces effective productivity. Outputs are subsequently adjusted using this index to obtain quality-consistent performance measures. Using hospital-level data from Taiwan over multiple years, the empirical results show that congestion varies substantially across time and hospital types. In particular, congestion decreased during the pandemic period but intensified significantly in the post-pandemic phase due to demand rebound. The findings demonstrate that high service volume does not necessarily imply superior performance and that ignoring quality can lead to systematic overestimation of efficiency. This study highlights the importance of integrating quality considerations into performance evaluation and provides methodological insights for more accurate and policy-relevant healthcare efficiency analysis.

*Keywords:* Congestion analysis, quality-adjusted efficiency, hospital performance evaluation

# Paternalistic Leadership and Quiet Quitting: Evidence from Vietnam

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## Abstract

Quiet quitting describes employees' psychological withdrawal while remaining formally employed—continuing to “stay” but restricting effort to what is minimally required. Against the backdrop of growing concern about disengagement at work, this study examines how paternalistic leadership relates to quiet quitting in a Vietnamese context, where hierarchical relationships and culturally endorsed expectations toward leaders may shape employees' responses to managerial behavior. Drawing on social exchange theory, the study conceptualizes paternalistic leadership as a multidimensional construct comprising moral leadership, benevolent leadership, and authoritarian leadership, and investigates their respective associations with employees' quiet-quitting tendencies. In addition, the study tests whether employees' conscientiousness conditions these relationships.

Using an anonymous online survey of Vietnamese employees from a range of industries, the findings show a consistent pattern: moral leadership and benevolent leadership are associated with lower levels of quiet quitting, whereas authoritarian leadership is associated with higher levels of quiet quitting. These results remain robust when accounting for relevant work attitudes and affective states, indicating that leadership style has explanatory value beyond employees' general mood and baseline job-related evaluations. Regarding boundary conditions, conscientiousness does not meaningfully change the relationship between moral leadership and quiet quitting. However, conscientiousness mitigates the harmful effect of authoritarian leadership: employees lower in conscientiousness are more susceptible to quiet quitting under authoritarian management, while those higher in conscientiousness are relatively less affected. Unexpectedly, conscientiousness also reduces the protective effect of benevolent leadership, suggesting that benevolent leadership may be particularly important for discouraging quiet quitting among employees who are less naturally inclined toward diligence and self-discipline.

Overall, the study highlights that paternalistic leadership is not uniformly beneficial: its moral and benevolent components may help prevent psychological withdrawal, but its authoritarian component can foster disengagement. The findings underscore the importance of cultivating integrity-based and supportive supervisory behaviors and caution against overreliance on control-oriented management, especially when leading employees who may require greater structure and encouragement to sustain effort.

*Keywords:* Paternalistic leadership, quiet quitting, conscientiousness, Vietnam

# Evaluating Executive AI Leadership Training: A Multi-Cohort Study of Instructional Effectiveness Among Senior Professionals (2025-2026)

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## Abstract

This study evaluates participant satisfaction trajectories across a structured blended AI leadership training program delivered over ten cohorts and three sequential modules (N = 353 evaluations). Drawing on Kirkpatrick's Level 1 evaluation framework, the study applies Wilcoxon signed-rank tests on a consistent within-cohort subsample (n = 57, Cohorts 6–10) and Spearman rank-order correlations across the full dataset. Results indicate stable and high satisfaction ratings across Modules 1 and 2, followed by a statistically significant decline across all evaluation dimensions at Module 3 (AI Methods,  $p \leq .002$ ). Instructor competence ( $\rho = .58$ ), structural clarity ( $\rho = .55$ ), and theory-practice balance ( $\rho = .51$ ) emerged as the most strongly associated dimensions with overall satisfaction. A complementary thematic analysis of 349 open-ended responses identified eleven themes across three analytical foci, with clear structure and stronger scaffolding (n = 112), breadth-depth imbalance (n = 102), and supportive trainers (n = 99) as the most frequently coded themes. Qualitative findings ground the quantitative Module 3 decline in specific instructional and organizational mechanisms, including insufficient AI integration, weak scaffolding, and unclear AI Manager role framing. Implications for the design of blended AI continuing education programs are discussed.

*Keywords:* Executive education, AI literacy, AI leadership, program evaluation, human resource development, blended learning, continuing professional development

# **A Chance to Serve: The Role of Coworker Incivility, Interpersonal Justice, and CWX in the Relationship Between Servant Leadership and Employees' Helping Behavior**

Szu-Chi Lu<sup>1\*</sup>, Cheng-Chen Lin<sup>2</sup>, Mao-Chen Liu<sup>1</sup> and Fong-Yi Lai<sup>2</sup>

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## **Abstract**

This research aims to examine the relationship between servant leadership and employees' helping behavior and proposes that coworker exchange (CWX) is a possible mediator. Moreover, it also proposes that coworker incivility might moderate the relationship between servant leadership and CWX and that the moderating effect is mediated by interpersonal justice. We conducted two different studies to test our theoretical model. The results of Study 1 showed that CWX mediates the positive relationship between servant leadership. The results of Study 2 showed that coworker incivility strengthens the positive relationship between servant leadership and CWX and interpersonal justice mediates the moderating effect of coworker incivility on the relationship between servant leadership and CWX. The theoretical and practical implications, strengths, limitations, and directions for future research are discussed.

*Keywords:* Servant leadership, coworker exchange, helping behavior, coworker incivility, interpersonal justice

# **An Empirical Study on the Relationships among Job Crafting, Work Engagement, and Job Performance of Generation Z Frontline Service Employees**

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## **Abstract**

This study investigates the impact of job crafting on work engagement and job performance among Generation Z (Gen Z) frontline service employees. As Gen Z emerges as a dominant force in the labor market, they exhibit distinct characteristics in work environments, values, and modes of engagement that differ from those of previous generations. Job crafting is conceptualized as the proactive adjustments employees make to their work tasks and cognitive boundaries to enhance person-job fit and job satisfaction. Meanwhile, work engagement encompasses positive psychological states, including vigor, dedication, and absorption. This research aims to examine whether job crafting and work engagement positively influence overall job performance.

Furthermore, to clarify the psychological mechanisms through which job crafting influences performance, the second objective of this study is to explore the mediating role of work engagement. While existing literature has extensively examined the relationship between job crafting and performance, these studies have predominantly focused on previous generations, leaving a research gap concerning Gen Z frontline service personnel. These employees face unique pressures, such as direct customer interaction, emotional labor, and service quality demands, making their behavioral and psychological states particularly worthy of in-depth analysis. Consequently, this study surveys Gen Z frontline staff to provide empirical evidence and management recommendations tailored to this cohort.

Based on the aforementioned, the purposes of this study are twofold: (1) to examine the relationship between job crafting and job performance among Gen Z frontline service employees; and (2) to investigate whether work engagement serves as a mediator in this relationship, thereby elucidating the psychological process through which job crafting affects job performance.

*Keywords:* Generation Z frontline service employees, job crafting, work engagement, job performance

# **Agenda**

**July 17, 2026 (Friday)**

**Session F**

**09:00-12:00**

**Room: Matsu**

**Session Chair:** Jen-Ruei Fu

National Kaohsiung University of Science and Technology, Taiwan

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## **Artificial Intelligence and the Internet of Things in the Brewing Industry: A Systematic Literature Review and Future Research Directions**

|                 |                                                         |
|-----------------|---------------------------------------------------------|
| Pei-Chieh Tsai  | National Kaohsiung University of Science and Technology |
| Hsuan-Chih Ku   | National Cheng Kung University                          |
| Pang-Wei Tsai   | National Cheng Kung University                          |
| Yi-You Hou      | National Kaohsiung University of Science and Technology |
| Shih-Hsiung Lee | National Kaohsiung University of Science and Technology |

## **Bridging the Responsibility Gap: Attribution Dynamics and Moral Suspension in Human-AI Collaboration within High-Reliability Organizations**

|               |                                                         |
|---------------|---------------------------------------------------------|
| Wei-Hsien Lin | National Kaohsiung University of Science and Technology |
| Jen-Ruei Fu   | National Kaohsiung University of Science and Technology |
| Mei-Chi Wang  | National Kaohsiung University of Science and Technology |

## **Innovation in Smart Community Waste Management: The Impact of Information Transparency and Dynamic Rewards on Household Waste Sorting Behavior**

|                |                                                         |
|----------------|---------------------------------------------------------|
| Chieh-Chih Kuo | National Kaohsiung University of Science and Technology |
| Jen-Ruei Fu    | National Kaohsiung University of Science and Technology |

## **Toward a Decontextualized Costing Framework: Capturing Non-linear Cost Behaviors and Reconfiguring Multi-dimensional Cost Information for Management Control and Decision Support**

|                |                                                         |
|----------------|---------------------------------------------------------|
| Jui-Liang Lee  | National Kaohsiung University of Science and Technology |
| Jen-Ruei Fu    | National Kaohsiung University of Science and Technology |
| Tzong-Huei Lin | National Kaohsiung University of Science and Technology |

# **Agenda**

**July 17, 2026 (Friday)**

**Session F**

**09:00-12:00**

**Room: Matsu**

**Session Chair:** Jen-Ruei Fu

National Kaohsiung University of Science and Technology, Taiwan

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## **Exploring the Relationship Between Carbon Reduction Pathways and ESG Development Strategies in the Metal Industry**

|                 |                                                         |
|-----------------|---------------------------------------------------------|
| Chen-Shu Chen   | National Kaohsiung University of Science and Technology |
| Po-Chang Ko     | National Kaohsiung University of Science and Technology |
| Sheng-Han Wu    | National Sun Yat-sen University                         |
| Shih-Hsiung Lee | National Kaohsiung University of Science and Technology |

## **Unpacking the Engagement Logic of Video-Based Social Media Platforms: A Context-Specific Factor Elicitation Study**

|                        |                                                         |
|------------------------|---------------------------------------------------------|
| Sze-hsun Sylcien Chang | National Taipei University of Business                  |
| Fang-Kai Chang         | National Kaohsiung University of Science and Technology |

## **Understanding Viewer Support on Twitch: The Roles of Dialogue Content, Immersion, and Game Genre**

|                |                                                         |
|----------------|---------------------------------------------------------|
| Jen-Ruei Fu    | National Kaohsiung University of Science and Technology |
| Chiung-Wen Hsu | National Kaohsiung University of Science and Technology |

## **AI-Driven Internal Marketing and Turnover Intention in the Insurance Industry: The Mediating Role of Ethical Trust Climate**

|                  |                                                         |
|------------------|---------------------------------------------------------|
| Jing-Yi Chen     | National Kaohsiung University of Science and Technology |
| Chuan-Ching Hung | National Kaohsiung University of Science and Technology |

# **Artificial Intelligence and the Internet of Things in the Brewing Industry: A Systematic Literature Review and Future Research Directions**

Pei-Chieh Tsai<sup>1\*</sup>, Hsuan-Chih Ku<sup>2</sup>, Pang-Wei Tsai<sup>2</sup>, Yi-You Hou<sup>1</sup> and Shih-Hsiung Lee<sup>1</sup>

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## **Abstract**

With the rapid development of Artificial Intelligence of Things (AIoT) technology, the traditional brewing industry is facing a critical opportunity for digital transformation. The brewing industry relies heavily on the precise control of environmental parameters such as temperature, humidity, and fermentation time, as these variables have a decisive impact on the flavor and quality of the final product. However, traditional brewing processes heavily rely on manual, experience-based judgment and lack precise data-driven control. By establishing a database through sensor technology, brewers can transform the sensory expertise of traditional brewmasters into transferable digital assets, thereby ensuring stable production capacity and consistent quality. Currently, systematic discussions on this field in academic literature remain quite limited. This study adopts an industry-wide perspective to systematically analyze the current status and potential benefits of AIoT technology in process monitoring across various brewing sectors, including beer, wine, and distilled spirits. This study further integrates smart manufacturing and marketing perspectives to innovatively construct a cross-disciplinary conceptual framework encompassing process technology, product quality, customer value, and market performance. It focuses on how sensor networks, real-time data analysis, and AI predictive models can assist businesses in achieving automated process monitoring and anomaly detection. Through a systematic literature review and industry case studies, this study identifies the key success factors for AIoT implementation in brewing processes and establishes a digital transformation application framework suitable for distilleries of various scales. The results indicate that technology can effectively address issues of production stability and environmental sustainability while preserving the essence of traditional craftsmanship, thereby translating into market competitiveness for enterprises. As technology matures and costs decrease, AIoT architectures integrating Digital Twin and Agentic AI are expected to become more widely adopted in the brewing industry, providing concrete theoretical foundations and decision-making references to promote industrial innovation and sustainable development.

*Keywords:* Artificial Intelligence of Things (AIoT), smart manufacturing, brewing technology, Digital Twin, digital transformation

# **Bridging the Responsibility Gap: Attribution Dynamics and Moral Suspension in Human-AI Collaboration within High-Reliability Organizations**

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## **Abstract**

As Artificial Intelligence (AI) transitions from passive support to agentic decision-making within High-Reliability Organizations (HROs), assigning culpability during task failures becomes increasingly complex. This ambiguity generates a "responsibility gap" that conventional accountability frameworks fail to resolve.

Contextualized within high-stakes shipyard operations, this proposal aims to investigate the attribution dynamics inherent in human-AI collaborative failures. Employing a proposed  $2 \times 2 \times 2 \times 2$  factorial design ( $N=1,200$ ), we will examine how an operator's sense of power and the AI's mind perception influence defensive blame-shifting. We hypothesize that high AI mind perception will precipitate a "masking effect," effectively shielding corporate management from structural accountability. Concurrently, driven by the mathematically impossible demands of the "supervision paradox" and the "sign-off trap," frontline operators are expected to be systematically trapped in a "moral crumple zone". To deconstruct this psychological black box, we propose that "perceived autonomy" and "moral suspension" operate as a moderated sequential mediation pathway translating perceived AI autonomy into actual responsibility transfer.

Methodologically, we plan to introduce a Residualized Covariate Control model to strictly isolate the net variance of algorithmic blame. Theoretically, this research seeks to quantify the moral crumple zone as an objective form of distributive injustice. Practically, should our hypotheses be supported, we anticipate recommending de-anthropomorphizing AI interfaces and implementing "safe harbor" protocols to establish robust expectation governance.

*Keywords:* Human-AI collaboration, High-Reliability Organizations (HROs), responsibility gap, moral crumple zone, masking effect, moral suspension, supervision paradox

# **Innovation in Smart Community Waste Management: The Impact of Information Transparency and Dynamic Rewards on Household Waste Sorting Behavior**

Chieh-Chih Kuo\* and Jen-Ruei Fu

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National Kaohsiung University of Science and Technology, Taiwan

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## **Abstract**

In the rapidly accelerating urbanization of the twenty-first century, Municipal Solid Waste Management (MSWM) has evolved from a purely administrative and technical processing issue into a highly complex behavioral governance challenge. With the United Nations Sustainable Development Goals (SDGs) and circular economy frameworks becoming internationally recognized policy standards, administrators are increasingly aware that relying solely on infrastructural development is profoundly insufficient to cope with the escalating pressure of waste generation. Rooted in the Innovation Action Management (IAM) framework, this study views waste management as a systemic socio-technical transition process. We argue that effective governance should not stop at end-of-pipe control but must delve into the micro-mechanisms of behavioral decision-making. By employing behavioral economics and nudge theory, we propose a dynamic monitoring model—the Classification Anomaly Index (CAI)—designed to enhance the resilience, equity, and long-term effectiveness of public policies. Combined with a dual-level nudge mechanism encompassing high-frequency descriptive norms and low-frequency injunctive norms, this approach transforms peer pressure into spontaneous environmental habits. This study demonstrates that replacing sole economic incentives with information transparency and social norms can mitigate crowding-out effects, prevent illicit waste disposal behaviors, and establish a highly efficient paradigm for smart community governance.

*Keywords:* Municipal Solid Waste Management (MSWM), nudge theory, information transparency, dynamic rewards, Pay-As-You-Throw (PAYT), Classification Anomaly Index (CAI)

# **Toward a Decontextualized Costing Framework: Capturing Non-linear Cost Behaviors and Reconfiguring Multi-dimensional Cost Information for Management Control and Decision Support**

Jui-Liang Lee<sup>1\*</sup>, Jen-Ruei Fu<sup>1</sup> and Tzong-Huei Lin<sup>2</sup>

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## **Abstract**

Traditional and contemporary costing models, such as Activity-Based Costing (ABC) and Time-Driven ABC (TD-ABC), assume a static, linear relationship between cost behavior, operating activities, and output. Furthermore, if cost information is pre-designed for performance-oriented management control, it is difficult to directly adjust and transform it for strategic purposes such as plant location, capacity expansion, or production decisions. Grounded in the Resource-Based View (RBV) and Dynamic Capabilities perspective, this study integrates contemporary research on cost behavior, arguing that firms, in response to environmental volatility, employ dynamic capabilities to sense, seize, and reconfigure resources. The objective of this research is to propose an integrated framework that maps the relationships among resource decisions, cost behavior, and the dual dimensions of operational decisions and management control. Therefore, this study theorizes the architecture of decontextualized costing models that are representationally decoupled from managerial purposes and decision contexts to generate the distinct cost information required for decision support and management control. Based on this, we propose the appropriate direction for constructing a dynamic cost system capable of accurately reflecting real, non-linear cost behavior and dynamically reconfiguring cost elements into contextualized information that enhances decision support utility and management control capabilities.

*Keywords:* Decontextualized costing, cost element, decision support and management control, dynamic reconfiguration, non-linear cost behavior, representational decoupling

# Exploring the Relationship Between Carbon Reduction Pathways and ESG Development Strategies in the Metal Industry

Shu-Chen Chen<sup>1</sup>, Po-Chang Ko<sup>1</sup>, Sheng-Han Wu<sup>2</sup> and Shih-Hsiung Lee<sup>1\*</sup>

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## Abstract

Taiwan's metal industry is a major pillar of the national economy and a major source of carbon emissions. This study analyzes the decarbonization strategies of publicly listed metal companies in Taiwan. Through case studies and pathway analysis, it examines emission conditions, decarbonization drivers, and pathway planning to identify feasible carbon reduction and carbon-neutral pathways and common pathway patterns within the industry. The study expects to show that firms' strategy choices and sequencing follow identifiable patterns shaped by value chain position, emission characteristics, and strategic motivations. The findings are intended to support corporate planning and policy development for a low-carbon transition in Taiwan's metal industry.

*Keywords:* Carbon reduction pathway, carbon inventory, carbon neutrality, metal industry, association analysis

# **Unpacking the Engagement Logic of Video-Based Social Media Platforms: A Context-Specific Factor Elicitation Study**

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## **Abstract**

Video-based social media has become a major environment for digital content circulation, platform interaction, and user engagement. Yet the formation of platform traffic is still often explained through content attractiveness, algorithmic recommendation, or observable engagement metrics alone. This research proposal argues that traffic formation on video-based social platforms should be understood as a contextualized phenomenon shaped by platform conditions, content presentation, user interaction, temporal cues, and social atmosphere. Positioned within the first-year stage of a broader two-year research project, the proposed study focuses on contextual factor discovery rather than full model validation. The research design consists of three connected steps: identifying platform phenomena, extracting context-specific factors through soft laddering interviews, and developing an initial organizing framework for subsequent theory building. An illustrative empirical reference will be drawn from prior thesis work on video-based social media users, while the present proposal extends the focus from user value elicitation to contextual factor extraction. The expected contribution is a preliminary framework that supports later theory development and empirical validation of traffic formation in video-based social platforms.

*Keywords:* Video-based social media, platform traffic, contextual factors, soft laddering, theory building

# Understanding Viewer Support on Twitch: The Roles of Dialogue Content, Immersion, and Game Genre

Jen-Ruei Fu\* and Chiung-Wen Hsu

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National Kaohsiung University of Science and Technology, Taiwan

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## Abstract

This study examines how streamer dialogue content influences viewer support behaviors (subscriptions and virtual gifts) in game live streaming on Twitch. Drawing on flow theory, social presence theory, and emotional contagion theory, we propose a novel three-dimensional framework that classifies streamer dialogue into functional, interactive, and spontaneous content. Viewer immersion is operationalized through three objective behavioral indicators derived from chat logs: chat density, unique chatters, and chat sentiment.

Using AI-driven multimodal analysis, we analyzed 18,203 one-minute time windows (approximately 303 hours) across strategy, interactive, and action-adventure games. Partial Least Squares Structural Equation Modeling (PLS-SEM) and Multi-Group Analysis (PLS-MGA) were employed to test the hypotheses. Results show that interactive and spontaneous dialogue significantly enhance all dimensions of viewer immersion, while functional dialogue exerts a negative effect. Chat density and positive chat sentiment mediate the relationship between dialogue content and support behaviors. However, the expected moderating effects of game genres were largely unsupported, suggesting that social and emotional content preferences are relatively consistent across genres.

This study advances live streaming research by introducing an objective, AI-based analytical approach and a nuanced dialogue classification framework. The findings provide practical implications for streamers and platforms to prioritize interactive engagement and authentic emotional expression to foster viewer immersion and financial support.

*Keywords:* Game live streaming, streamer dialogue, viewer immersion, emotional contagion, flow theory

# **AI-Driven Internal Marketing and Turnover Intention in the Insurance Industry: The Mediating Role of Ethical Trust Climate**

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## **Abstract**

The rapid adoption of Artificial Intelligence (AI) in the life insurance industry has fundamentally altered insurance agents' core competencies, shifting their roles from traditional operators to AI collaborators. While technological integration promises unprecedented efficiency, it simultaneously poses significant challenges to employee psychological contracts and retention. Drawing on Social Exchange Theory (SET) and Psychological Contract Theory, this study examines how AI-driven internal marketing (AIM) is associated with employees' turnover intention through the mediating role of an "Ethical Trust Climate" (ETC), a unified, higher-order construct integrating algorithmic ethical perceptions and organizational trust. Based on a random sample of 585 life insurance agents in Taiwan and analyzed via structural equation modeling (SEM), results confirm that AIM is significantly and positively associated with ETC ( $\beta = .937, p < .001$ ), supporting H1. However, the direct effects of ETC on turnover intention (H2) and AIM on turnover intention (H3) were both non-significant, and the indirect mediation path (H4) did not reach significance. Instead, the total effect of AIM on turnover intention is significantly negative ( $\beta = -.277, p = .004$ ), a pattern consistent with a suppression mechanism. Multi-group analyses show that neither AI implementation level nor generational cohort significantly moderates the structural relationships, underscoring the universality of the psychological mechanism. These findings extend internal marketing theory to the AI era and provide actionable guidance for insurance executives navigating digital transformation.

*Keywords:* Artificial Intelligence (AI), internal marketing, ethical trust climate, turnover intention, social exchange theory

# **Agenda**

**July 17, 2026 (Friday)**

**Session G**

**13:30-16:30**

**Room: Matsu**

**Session Chair:** Hui-Fen Chen

National Taipei University of Education, Taiwan

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## **Exploring How a Call to Action in a Short Video Influences Consumer Behavior**

Shiu-Li Huang

National Taipei University

Tsyr-Rau Chen

National Taipei University

## **Prioritizing Renewable Energy for Taiwan's Net-Zero Transition: A CRITIC–CODAS Approach**

Zhen-Hua Che

National Taipei University of Technology

Chang-Yen Juan

National Taipei University of Technology

Chia-Hua Chang

National Taipei University of Technology

Xin-Chun Lin

National Taipei University of Technology

Wan-Ting Hsu

National Taipei University of Technology

Siou-Sian Lin

National Taipei University of Technology

## **Comments on a Privacy-Preserving Authentication Scheme Based on Zero Trust Architecture**

Ya-Fen Chang

National Taichung University of Science and Technology

Wei-Liang Tai

National Taichung University of Science and Technology

Yi-Chun Liao

National Taichung University of Science and Technology

Wen-Bo Wang

National Taichung University of Science and Technology

## **Rethinking the Multi-Level Perspective from the Periphery: Comparing Kinmen and Northern Ireland**

Cheng-Ting Tsou

National Central University

Yu-Ting Hung

National Quemoy University

## **Transformative Adaptation in Innovation Transfer: Reconstructing Meaning, Governance, and Practice in a Public-Sector Ecosystem**

Hui-Fen Chen

National Taipei University of Education

## **Agenda**

**July 17, 2026 (Friday)**

**Session G**

**13:30-16:30**

**Room: Matsu**

**Session Chair:** Hui-Fen Chen

National Taipei University of Education, Taiwan

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### **Research on the Determinants Driving Reverse Mortgage in Taiwan**

Ming-Che Wu

National Taichung University of Science and Technology

Chien-Ming Wang

Ming Chuan University

### **Investigating Internet Trolling with Affective Events Theory: The Moderating Effects of Moral Identity**

Ching-Hsuan Yeh

Feng Chia University

### **Emerging Frontiers in Climate Change and Food Security Research: A Bibliometric Mapping and Co-word Analysis**

Chi-Jen Ho

National Taiwan University

Cheng-Hsun Ho

National Taipei University

# **Exploring How a Call to Action in a Short Video Influences Consumer Behavior**

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## **Abstract**

This study examines the effectiveness of calls to action (CTAs) in short-form video contexts. Value-driven and first-person perspective (FPP) strategies are proposed to enhance CTA effectiveness by increasing consumer motivation. A two-stage experiment was conducted to evaluate the effects of these strategies on CTA effectiveness. The results indicate that these strategies effectively trigger both low- and high-effort actions. The findings provide insights into how to design effective CTAs and enhance consumer engagement in short-form videos.

*Keywords:* Short video, call to action, customer perceived value, first-person perspective, embodiment

# **Prioritizing Renewable Energy for Taiwan's Net-Zero Transition: A CRITIC–CODAS Approach**

Zhen-Hua Che\*, Chang-Yen Juan, Chia-Hua Chang, Xin-Chun Lin,  
Wan-Ting Hsu and Siou-Sian Lin

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## **Abstract**

Against the backdrop of global climate change and Taiwan's 2050 Net-Zero Emissions Pathway, the development and prioritization of renewable energy have become critical to advancing the national energy transition. This study addresses the limitations of subjective expert bias in conventional multi-criteria decision-making (MCDM) by developing a hybrid model that integrates the Criteria Importance Through Intercriteria Correlation (CRITIC) objective weighting method with the Combinative Distance-Based Assessment (CODAS) method. The model is applied to evaluate and rank five renewable energy alternatives in Taiwan: hydropower, wind power, solar power, geothermal energy, and biomass energy. An evaluation framework comprising 12 criteria across four dimensions—economic, technical, environmental, and social—was established using data from public databases and questionnaire surveys. The results indicate that CO<sub>2</sub> Emissions (0.1348), Land Use Area (0.1303), and Energy Support (0.1045) received the highest weights, reflecting Taiwan's strategic concerns regarding land constraints, life-cycle carbon reduction, and electricity supply stability. Solar power ranked as the highest-priority alternative due to its stable resource potential and mature technology, followed by wind power and hydropower. Geothermal and biomass energy ranked lower, mainly because of their relatively limited progress toward current policy targets. The proposed hybrid CRITIC–CODAS model demonstrates stability, transparency, and practical applicability, offering objective priority recommendations and decision-support insights for Taiwan's net-zero transition pathway.

*Keywords:* Renewable energy, energy transition, multi-criteria decision-making, solar power, wind power

# Comments on a Privacy-Preserving Authentication Scheme Based on Zero Trust Architecture

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## Abstract

Different from traditional security architectures, zero trust architecture (ZTA) is a brand-new concept concerning network security. The main concept of zero trust architecture is “Every entity such as device, equipment, user, and service need to be authenticated to ensure its trustworthiness regardless of network environments.” However, zero trust architecture is a concept only with no explicit authentication schemes or standards to follow. Meanwhile, many research institutes and National Institute of Standards and Technology (NIST) define basic components of zero trust architecture, respectively.

On the other hand, Kerberos is a protocol that can ensure authentication and authorization in insecure network environments, and it is commonly utilized in enterprises. In 2024, Tang et al. proposed a privacy-preserving authentication scheme based on ZTA (PPASZTA) with the concept of tickets in Kerberos. Tang et al.’s authentication scheme adopts traceable universal designated verifier signature (TUDVS) to protect privacy. However, after analyzing their scheme, we find that Tang et al.’s authentication scheme suffers from two some security flaws. In this paper, the found flaws will be shown in detail.

*Keywords:* Authentication, zero trust architecture, privacy, Kerberos, PPASZTA

# **Rethinking the Multi-Level Perspective from the Periphery: Comparing Kinmen and Northern Ireland**

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## **Abstract**

The multi-level perspective (MLP) has been widely used to explain sustainability transitions, but most empirical applications have focused on relatively stable and well-resourced contexts. Less attention has been paid to how transition dynamics unfold in peripheral regions, where governance is often fragmented, authority uneven, and cross-border pressures more pronounced. This paper rethinks the MLP from the periphery through an analysis of Kinmen as the primary case, with Northern Ireland serving as a secondary comparative reference. Focusing on how peripherality reshapes interactions among landscape, regime, and niche, the paper examines how external pressures are mediated, how regime coordination is organized, and how niches emerge under constrained and asymmetrical conditions. The findings suggest that peripheral transitions are characterized by unevenly mediated landscape pressures, dependent and multi-scalar regime coordination, and constrained but hybrid forms of niche formation. By placing Kinmen alongside Northern Ireland, the paper shows that these dynamics are not merely case-specific, but point to wider limits in applying the MLP to peripheral regions. It argues that peripherality should be understood not as a background condition, but as an analytical dimension that reshapes how the MLP operates.

*Keywords:* Multi-level perspective, peripheral regions, sustainability transitions, Kinmen, Northern Ireland

# **Transformative Adaptation in Innovation Transfer: Reconstructing Meaning, Governance, and Practice in a Public-Sector Ecosystem**

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## **Abstract**

Innovation transfer across institutional contexts remains challenging, particularly in public-sector environments characterized by strong constraints and limited market coordination. Prior research emphasizes adaptation as a mechanism for improving fit, yet often treats it as incremental adjustment. This study examines how innovation is transformed when transferred across fundamentally different institutional settings. Drawing on a qualitative case study of KIPP-Inspired Schools in Taiwan (KIST)—based on eleven in-depth interviews (780 minutes), 30.5 hours of field observation, and archival materials collected between December 2023 and September 2025—the analysis shows that innovation transfer unfolds as a process of transformative adaptation, involving the reconstruction of meaning, the translation of governance mechanisms, and the reconfiguration of everyday practices. Rather than stabilizing through fit, adaptation is driven by ongoing tensions that prompt reinterpretation and change. The study further identifies artifacts—such as a visualized vision framework, modular leadership and teaching tools, and institutionalized training routines—as key mediating mechanisms that enable coordination, support translation, and facilitate scaling. This research contributes to innovation transfer theory by reconceptualizing adaptation as a multi-level and ongoing transformation, and to innovation ecosystem research by demonstrating how coordination can emerge in non-market contexts through relational and interpretive processes.

*Keywords:* Innovation transfer, transformative adaptation, knowledge translation, artifacts, public-sector ecosystem

# Research on the Determinants Driving Reverse Mortgage in Taiwan

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## Abstract

This study examines the factors associated with the development of reverse mortgage (RM) lending in Taiwan in the context of population aging. Using a fixed-effects panel regression on data from 2018Q4 to 2025Q3, we analyze the role of firm characteristics, ESG performance, and policy-related factors from a supply-side perspective. The results indicate that the interest rate is positively associated with RM loan counts, while the loan-to-value ratio, age, total loans, and the non-performing loan ratio are negatively associated with RM lending. ESG performance is found to be positively associated with RM lending activity. Further analysis shows that both the Environmental and Social dimensions are relevant, with the Social dimension exhibiting a relatively stronger association, consistent with the role of trust and relationship-based mechanisms in lending. However, the findings should be interpreted as associative rather than causal. While ESG-related factors may be linked to expanded access to RM products, broader implications—such as potential welfare effects—remain suggestive and require further investigation. Policy-related variables, including the Loan Policy and the New Youth Loan program, show stronger associations with RM lending than ESG factors. This suggests that institutional and policy design remains the primary driver of RM market development in Taiwan, while ESG plays a complementary role. The findings provide preliminary insights for future policy considerations and financial product design. Future research may further explore causal mechanisms using different empirical strategies.

*Keywords:* Reverse Mortgage, ESG, Aging population, Fixed-effects panel regression

# **Investigating Internet Trolling with Affective Events Theory: The Moderating Effects of Moral Identity**

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## **Abstract**

Drawing on affective events theory, this study investigates the underlying mechanism of how uncivil posts/comments impact Internet trolling. Perceived incivility, anger, and two types of Internet trolling are integrated in the research model. Moral identity is specified as a moderator to mitigate the relationship between anger and two Internet trolling behaviors. The results of moderated-mediation analysis of a stratified sample (n=454) show that exposure to uncivil comments increases anger, which in turn elevates flame trolling but not kudos trolling. Moreover, moral identity did not significantly moderate the paths; the index of moderated mediation was also nonsignificant. The findings indicate that (a) flame trolling can function as a signal of moral outrage, reducing the need for moral justification; and (b) kudos trolling often reflects playfulness within the boundary of moral norms rather than moral transgression. Future research should integrate dark personality traits, and consider the effects of culture context into models.

*Keywords:* Flame trolling, kudos trolling, perceived incivility, anger, moral identity, moderated mediation analyses

# **Emerging Frontiers in Climate Change and Food Security Research: A Bibliometric Mapping and Co-word Analysis**

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## **Abstract**

This study conducts a bibliometric analysis of the intersection between climate change and food security using 269 peer-reviewed articles published during the post-pandemic era, retrieved from the Web of Science (WoS) Core Collection. Utilizing a dual-software approach (bibliometrix and VOSviewer), this study maps the performance and intellectual structure of the field. The results demonstrate an overall upward trend in publication output, with a significant peak of 81 articles in 2024. Research is heavily concentrated in the United States and Germany, and is primarily published in core journals such as *Sustainability* and *Frontiers in Sustainable Food Systems*. Science mapping of author keywords reveals three major thematic clusters: Climate Stressors, Socio-economic Vulnerability, and Macro-Sustainability. Furthermore, thematic evolution analysis identifies a critical paradigm shift: recent research frontiers (2023–2024) have moved beyond traditional crop yield assessments toward proactive, systemic solutions like the "circular economy" and "soil health," while concurrently addressing compounding vulnerabilities in conflict-prone regions such as "Somalia." These findings offer actionable insights for policymakers to deploy targeted, grassroots interventions aligned with the United Nations Sustainable Development Goals (SDGs 2 and 13).

*Keywords:* Bibliometric analysis, climate change, food security, science mapping, sustainable agriculture

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3. Papers with multiple authors will **not** be allocated additional presentation time.
4. The session chair should remind speakers **three minutes before** their allotted time ends. If a presenter exceeds the time limit, the session chair should kindly request that the presentation be concluded.

### **Certificate of Attendance**

The Certificate of Attendance will be presented by the session chair **in the meeting room** upon completion of the presentation.

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Approximately 5–10% of the accepted papers will be selected for the *Best Paper Award*. The award will be presented **at the end of each session in the meeting room**, provided that the session includes a Best Paper Award.

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After completing the presentation, each attendee/presenter will receive a **US\$100 voucher on site**.

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Each meeting room will be equipped with an **LCD projector, screen, and laptop (notebook) computer**. Any additional equipment required for the presentation must be provided by the presenter.

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