IFSAM 2014 World Congress in Tokyo  
September 2–4, 2014  
Poster Presentation Program  
(Revised on August 26, 2014)

**September 2, 13.10–13.40**  
**Poster Session I**  
**Venue:** Sky Lounge *Akatsuki* on the 17th Floor

Countering Commoditization with the Semantic Value of Products  
*Yoshiki Kageyama*

A Model of Social CRM Systems Based on an Exploratory Study of China’s Social Media  
*Xiaoxin Kong and Xiaoni Zhang*

Background of American Pharmaceutical Companies’ Competitiveness in R&D: Reexamining the Features of the Kefauver–Harris Drug Amendment of 1962  
*Yuji Yamaguchi*

Modern Management Education in the Age of Crisis  
*Miroslav Jankovic, Vladan Pantovic, Dusan Starcevic*

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**September 2, 13.40–14.10**  
**Poster Session II**  
**Venue:** Sky Lounge *Akatsuki* on the 17th Floor

Effect of Transformational Leadership on Organizational Citizenship Behavior of Teachers  
*Shujing Fu*

The Changes of the Relationship Between Audit Quality and Earnings Management after Financial Crisis  
*Geng Chenxuan and E. Haitao*
September 3, 12.50–13:20
Poster Session III
Venue: Sky Lounge Akatsuki on the 17th Floor

The Determinants of Future Oriented Information Disclosure in MD&A from Japanese Firms
Takeaki Ito

Improving and Strengthening Corporate Governance Systems in Japan of Late Years
Mitsuhiro Hirata

Challenging the Dualism in HRM Practices of Japanese Multinationals’ Overseas Subsidiaries: An Indonesian Case Study
Kasih Priska Safitri Setiawan

Sustainability of the Industrial Cluster and Network Structure in the Footwear Industry: Community Based Enterprises Approach
Sang Min Kang

September 3, 13:20–13:50
Poster Session IV
Venue: Sky Lounge Akatsuki on the 17th Floor

Research on Measuring Operational Risk in Commercial Banks Based on Internal Control
Baobao Li and Nan Li

The Study Of Cost Accounting In S Company Based On TDABC
M. Heng and Jie Wan

Multi-attributes Grey Clustering Method and its Application Based on Restructured Whitenization Weight Function
Yeqing Guan and Hua Liu