**Session A: INSTITUTIONAL & SOCIO-ECONOMIC DEVELOPMENT** *(venue: Function Room 1)*

Chair: Jon Olaf Olaussen (Norwegian University of Science and Technology)

Decarbonizing Europe – Will the Transportation Sector Undermine this Policy? (h17-014)
Speaker: Andreas Knorr (German University of Administrative Sciences Speyer)

The Linkage between Institutional Weakness and Political Instability: Measurement and Short-Term Consequences for Economic Growth. A Dynamic Panel Data Analysis (h17-033)
Speaker: Kristof Kanzler (University of Bremen)

Undocumented Youth in Limbo: The Impact of America’s Immigration Enforcement Policy on Juvenile Deportations (h17-050) *SIBR Best Paper Award*
Speaker: Thitima Puttitanun (Kasetsart University)

Implementation of Article 54 of Law Number 35 Year 2009 on Narcotics Related Rehabilitation of Drug Addicts through Social Rehabilitation in Drug Penitentiary Class IIA Way Huwi, Lampung Province, Indonesia (h17-115)
Speaker: Risti Dwi Ramasari (Bandar Lampung University)

The Panama Canal as a Determinant of FDI in Panama (h17-159)
Speaker: Robert Lloyd (Fort Hays State University)

Assessing the Economic Value of Cultural Heritage: A Study from the Norwegian Housing Market (h17-063)
Speaker: Ida Qvenild Nesset (Norwegian University of Science and Technology)

Executing Effectiveness on Anti-Money Laundering Regime by Financial Institutions in Taiwan (h17-206)
Speaker: Pin-Syuan Annie Chen (National Kaohsiung University of Applied Sciences)

Energy Performance Certificates - Informing the Informed or the Indifferent? (h17-064)
Speaker: Jon Olaf Olaussen (Norwegian University of Science and Technology)

**Session B: PUBLIC FINANCE & POLICY** *(venue: Function Room 3)*

Chair: André W. Heinemann (University of Bremen)

Common (Consolidated) Corporate Tax Base: A Suitable Solution for SMEs? (h17-105)
Speaker: Veronika Solilova & Danuše Nerudova (Mendel University in Brno)

New Meaning of Tax Compliance Following Indonesian Taxpayers’ Participation in Tax Amnesty (h17-097)
Speaker: I Nyoman Darmayasa (Bali State Polytechnic)

Contributory Compliance: The Impact of Social Cohesion on the Informal Sector Size (h17-111)
Speaker: Roman-Dennis Bausch (Chulalongkorn University)

(Session B continued on next page …)
Individual Taxpayer Characteristics and Taxpayer Knowledge: (Exploratory Survey on Individual Taxpayers in Bandung City, Indonesia) (h17-090)
Speaker: Arie Pratama (Universitas Padjadjaran)

A Creative, Innovative, and Solutive Transportation for Indonesia with its Setbacks and How to Tackle Them: A Case Study of the Phenomenal Gojek (h17-051)
Speakers: Abdul Adhim Azzuhri, Reski Amalia & Aisyah Syarafina (Universitas Gadjah Mada)

Clean Coal Project: Carbon Certificate Pricing (h17-116)
Speaker: Christoph Casimir Odermatt (Chulalongkorn University)

An Interdisciplinary View on Tax Revenue Estimates and Forecasts and Its Impacts on a Multilevel Public Budget System (h17-011)
Speaker: André W. Heinemann (University of Bremen)

Interjurisdictional Competition, Economic Growth, and Income Inequality: Implications of Tax Competition within the European Monetary Union from an Interdisciplinary Perspective (h17-027) *SIBR Best Paper Award*
Speakers: André W. Heinemann & Leonie Backeberg (University of Bremen)

Session C: ORGANIZATION & HUMAN RESOURCES MANAGEMENT (venue: Function Room 4)
Chair: Shiney Chib (Meghe Institute of Management Studies)

The Impact of CSR Efforts on Firm Performance in the Energy Sector (h17-158)
Speaker: Robert Lloyd (Fort Hays State University)

Work Family Conflict in Women's Entrepreneur (h17-179)
Speaker: Mohammad Benny Alexandri (Universitas Padjadjaran)

Personal Attributes and Behavioral Response of Academic Heads of Private Higher Education Institutions: Basis for Human Resource Intervention Development Model (h17-026)
Speakers: Bernardo Redoña (STMicroelectronics Inc.) & Mary Grace Reyes (Laguna State Polytechnic University)

Proposal Method to Recognize the Roles Required within the Organization to Reduce Stress (h17-126)
Speaker: Rikka Gushiken (Keio University)

Making Informed Choices: The Role of Social Media and Company Websites in Web Based Recruitment (h17-070)
Speaker: Tavleen Kaur (Icfai Business School)

The Effect of Leader Member Exchange (LMX) on Managerial Performance (Study at State Polytechnic of Malang) (h17-149)
Speaker: Andi Asdani (State Polytechnic of Malang)

Analysis Factors Professionalism in Family Business (h17-110)
Speakers: Liliana Dewi, Denny Bernadus & Christina Whidya Utami (Ciputra University)

Impact of Role Ambiguity and Role Conflict on Job Satisfaction and Self Efficacy among the Faculty of Higher Education (h17-103)
Speaker: Shiney Chib (Meghe Institute of Management Studies)

Session D: MONEY, BANKING & FINANCE (venue: Function Room 5)
Chair: Selvakumar D.S. (VIT University, India)

Do Related Party Transactions and Tax Avoidance Affect Firm Value? (h17-089)
Speaker: Arie Pratama (Universitas Padjadjaran)

Financial Development, Financial Constraint and Firm Investment: Evidence from Thailand (h17-045)
Speaker: Attasuda Lerskullawat (Kasetsart University)

Does the Credit Channel of Monetary Policy Reinforce the Quantity of Finance Available for Firm’s Investment Expenditure? (h17-067)
Speaker: Michael Ng (The Open University of Hong Kong)

(Session D continued on next page …)
A Closer Look at the Ghost Month in the Philippine Stock Market (h17-056)
Speaker: Catherine Kalayaan S. Almonte (De La Salle University – Manila)

The Effect of Industry Environments to Financial Performance of Small and Medium Enterprises in Indonesia (h17-096)
Speaker: Sidik Ismanu (State Polytechnic of Malang)

Modelling Stock Market Volatility from the View of Econophysics: New Evidence (h17-036)
Speaker: Sonia Bentes (BRU-IUL and ISCAL)

Financial Analysis of SME on Creative Industry in Tasikmalaya City (h17-204)
Speaker: Mohammad Benny Alexandri (Universitas Padjadjaran)

Role of New Payment Banks in Changing the Financial Service Landscape in India (h17-086)
Speaker: Selvakumar D.S. (VIT University, India)

**Session E: ECONOMIC, SOCIAL & CULTURAL DEVELOPMENT (venue: Function Room 6)**
Chair: Wilson Bangun (Maranatha Christian University)

A Comparative Analysis on Selected Issues on Economics of Education in ASEAN Countries (h17-054)
Speaker: Ronaldo Cabauatan (University of Santo Tomas)

Competition and Dominations Among Tourism Operators in Providing Tourism Services in Karst Conservation Area Of Goa Pindul, Indonesia (h17-098)
Speaker: Victoria Sundari Handoko (Universitas Atma Jaya Yogyakarta)

Cohort Analysis on the Tourism Area Life Cycle: A Conceptual Framework (h17-108)
Speaker: Antonius Budisusila (Sanata Dharma University)

Rise from the Blazed: The Subsequent Condition of Small and Medium Enterprises (SMEs) which Experienced Fire in Balagtas Public Market (h17-109)
Speaker: Ma. Andrea Ramos (Dr. Yanga's Colleges, Inc.)

A Review of Aging Population and Macroeconomic Implications (h17-154)
Speaker: Nattaya Prapaipanich (Srinakharinwirot University)

The Fatigue Measurement of Elderly Worker in the Small Medium Enterprise (h17-186)
Speaker: Kristiana Asih Damayanti (Parahyangan Catholic University)

Informal Loans: Borrowing Decisions and Extravagant Spending in Bangkok and Greater Bangkok, Thailand (h17-119)
Speaker: Wichyada Tanomchat (Chulalongkorn University)

Measurement of Gender Inequality in Human Development of Indonesia on ASEAN (h17-153)
Speaker: Wilson Bangun (Maranatha Christian University)

**Session F: MANAGEMENT & ENTREPRENEURSHIP (venue: Function Room 1)**
Chair: Xiaoling Hu (University of Gloucestershire)

Student’s Entrepreneur Profile: A Cluster of Student’s Entrepreneurial Characteristics (h17-061)
Speaker: Anik Kusmintarti (State Polytechnic of Malang)

Emergence of Entrepreneurship with a Special Reference to the Opportunities & Challenges of the Start-up Ecosystem (h17-104)
Speaker: Anita Rao (Nagpur, Maharashtra, India)

Comparison of Assurance Cases Describing Multiple Models with an Aim to Improve the Feasibility of Accomplishing Management Vision and Management Strategy in Organizations – Application to Management Vision Model, Management Strategy Model, Business Process Model, and IT System Model (h17-122) *SIBR Best Paper Award*
Speaker: Nobuyuki Kobayashi (Kato Works Co., Ltd.)

How Does Entrepreneurship Influence Performances of Born Global Firms? Evidence from Hubei Province in China (h17-155) *SIBR Best Paper Award*
Speaker: Xiaoling Hu (University of Gloucestershire)
Session G: TRADE, POLICY & PUBLIC GOVERNANCE (venue: Function Room 3)
Chair: Henri Bezuidenhout (North-West University)

Government Competition, Credit Mismatch and the Effectiveness of Monetary Policy – An Explanation for M2/GDP (h17-029)
Speaker: Li Xiu-ping (Southeast University)

Boundary of Bureaucrats’ Discretionary Power (h17-030)
Speaker: Ji Zheng (Southeast University)

EU – East Asia Trade Relations in the 21st Century (h17-034)
Speaker: Grzegorz Mazur (Poznan University of Economics and Business)

Emerging Markets Global Players: A Comparison between the OFDI Multinationals of Brazil, China and South Africa (h17-100)
Speaker: Henri Bezuidenhout (North-West University)

Session H: ORGANIZATION & HUMAN RESOURCES MANAGEMENT (venue: Function Room 4)
Chair: Sam’un Jaja Raharja (Universitas Padjadjaran)

The Managerial Skills of Cooperatives in Pangandaran Regency West Java (h17-175)
Speaker: Herwan Abdul Muhyi (Universitas Padjadjaran)

The Capacity of Infrastructure Management of the Community Health Centers in Cimahi City West Java (h17-183)
Speaker: Candradewini (Universitas Padjadjaran)

Competitive Strategy in “XYZ” Four-star Hotel Company in Tangerang City, Indonesia (h17-120)
Speaker: Sam’un Jaja Raharja (Universitas Padjadjaran)

The Analysis of Company Performance Based on Malcolm Baldrige: A Study on “XYZ” Four-star Hotel in Tangerang City – Indonesia (h17-121)
Speaker: Sam’un Jaja Raharja (Universitas Padjadjaran)

Session J: MARKETING, CONSUMER BEHAVIOR & PSYCHOLOGY (venue: Function Room 5)
Chair: Amritesh (Indian Institute of Technology, Ropar)

Factors Influencing Healthy Consumption Behavior: The Case Study of Students, University Students, and Working Adults at Srinakharinwirot University, Prasarnmit Campus (h17-152)
Speaker: Peera Tangtammaruk (Srinakharinwirot University)

Comparative Analysis of Marketing Strategy and Competitive Advantage: A Study of Two Companies that Produce Special Foods of Garut Indonesia (h17-163)
Speaker: Cecep Safa’Atul Barkah (Universitas Padjadjaran)

The Role of Relationship Marketing and Its Influence on Customer Value, Customer Satisfaction and Loyalty (h17-190)
Speaker: Ludfi Djajanto (State Polytechnic of Malang)

The Concept of Ethical Consumption in Islamic Economics Perspective (h17-173)
Speaker: Ari Prasetyo (Airlangga University)

Online Brand Personality of Indian Political Parties: Examining the Cross Channel Consistency (h17-095)
Speaker: Namit Bhasin (Indian Institute of Engineering Science and Technology, Shibpur) & Amritesh (Indian Institute of Technology, Ropar)

Session K: CORPORATE GOVERNANCE & AUDITING (venue: Function Room 6)
Chair: Arie Pratama (Universitas Padjadjaran)

Dual Board System in German Corporate Governance: Implications for China (h17-031)
Speaker: An Li (Southeast University)

(Session K continued on next page …)
Credit Risk, Information Asymmetry and Corporate Governance: An Empirical Study of Taiwan (h17-166)
Speaker: Chia-Wu Lu (National Taipei University)

The Effect of Corporate Governance on Earnings Management Post Financial Crisis in Indonesia (h17-189)
Speaker: Agrianti Komalasari (Lampung University)

Effect of Original Local Government Revenues, General Allocation Funds, Special Allocation Funds, Share Funds, Other Legal Revenues, Budget Surplus/Deficit to Human Development Index through Capital Expenditures (Case Study Regencies/Municipalities in Indonesia) (h17-129)
Speaker: Eva Wulandari (Tidar University)

How Do Companies Select Their External Auditors? Exploratory Analysis of Company Characteristics, Corporate Governance, and Organisational Complexity (h17-088)
Speaker: Arie Pratama (Universitas Padjadjaran)

Session L: AUDITING & ACCOUNTING (venue: Function Room 1)
Chair: Evita Puspitasari (Universitas Padjadjaran)

Gender Differences in Auditors’ Judgments: Evidence from Indonesia (h17-147)
Speaker: Wimpie Yustino Setiawan (Universitas Atma Jaya Yogyakarta)

The Effect of Internal Audit Quality on Financial Accountability Quality at Local Government (h17-137)
Speaker: Elvira Zeyn (Pasundan University)

The Effect of Internal Audit Function Effectiveness and Implementation of New Accrual Based Government Accounting Standard on Financial Reporting Quality (h17-021)
Speaker: Rindu Rika Gamayuni (Lampung University)

The Initial Implementation of Accrual Accounting (Effect on the Financial Reporting Quality and Financial Performance): Case Study of Indonesian Local Government (h17-201)
Speaker: Rindu Rika Gamayuni (Lampung University)

The Influence of Personnel Competency and Quality of Management and Accounting Information Systems toward Assets Management Decision Making in Public Sector Institution (h17-160)
Speaker: Evita Puspitasari (Universitas Padjadjaran)

Secrecy and Earnings Quality: Comparative Study in Indonesia, Malaysia, and Singapore (h17-169)
Speaker: Evita Puspitasari (Universitas Padjadjaran)

Session M: KNOWLEDGE MANAGEMENT & TECHNOLOGY (venue: Function Room 3)
Chair: Pallavi Upadhyaya (Manipal University)

Determinants of Adoption of Mobile Banking: Evidence from Rural Karnataka in India (h17-127)
Speaker: Savitha Basri (Manipal University)

Adoption of Online Stock Trading in Manila (h17-133)
Speaker: Edralin Lim (De La Salle University)

User Acceptance of Social Media as e-Learning Tool: An Application of the Technology Acceptance Model (h17-146)
Speaker: Chetana Maddodi (Manipal University)

Materiality of Intangible Assets in Business Companies in the Czech Republic (h17-099)
Speaker: Hana Bohusova (Mendel University in Brno)

Quantitative and Qualitative Research in Business & Technology: Justifying a Suitable Research Methodology (h17-083)
Speaker: Nikolaos Basias (University of Piraeus)

Efficiency of Processing Technologies in Indian Cashew Manufacturing SMEs: A Comparative Study (h17-130)
Speaker: Pallavi Upadhyaya (Manipal University)
Session N: ORGANIZATION & HUMAN RESOURCES MANAGEMENT (venue: Function Room 4)

Chair: Candradewini (Universitas Padjadjaran)

Human Resources Competence of Cooperatives in Pangandaran Regency West Java (h17-176)
Speaker: Herwan Abdul Muhyi (Universitas Padjadjaran)

Important Role of Cooperative Education in Pangandaran Regency (h17-177)
Speaker: Herwan Abdul Muhyi (Universitas Padjadjaran)

Analysis of Hotel Quality Control in Hotel Papandayan Using Malcolm Baldrige Method (h17-150)
Speaker: Pratami Wulan Tresna (Universitas Padjadjaran)

Analysis of Tourism Industry Business Partnership Actors in the Creation of Sustainable Tourism in the Regency Garut (h17-187)
Speaker: Pratami Wulan Tresna (Universitas Padjadjaran)

Process Management Capacity of the Community Health Centers in Cimahi City, West Java (h17-184)
Speaker: Candradewini (Universitas Padjadjaran)

Communication Skills of the Employees of the Community Health Centers, Cimahi City, West Java (h17-185)
Speaker: Candradewini (Universitas Padjadjaran)

Session P: MARKETING, CONSUMER BEHAVIOR & PSYCHOLOGY (venue: Function Room 5)

Chair: Chandra Hendriyani (Universitas Padjadjaran)

Implementation of Retail Mix on Ash-shofia Market in Dayeuh Kolot District, Bandung Regency, Indonesia from Consumers’ Perspective (h17-138)
Speaker: Ria Arifianti (Universitas Padjadjaran)

Marketing Communication Strategy of Regional Water Company Bandung City (h17-164)
Speaker: Sam’un Jaja Raharja (Universitas Padjadjaran)

Sustaining the Environment through Green Marketing (h17-044)
Speaker: Shifa Wahab (Islamic University in Uganda)

Understanding the New Millennial Customer Path in the Era of Omnichannel Marketing in Indonesia (h17-123)
Speaker: Chandra Hendriyani (Universitas Padjadjaran)

Speaker: Chandra Hendriyani (Universitas Padjadjaran)

Transformation from Relationship Marketing (RM) to Electronic Customer Relationship Management (eCRM): A Literature Study (h17-125)
Speaker: Chandra Hendriyani (Universitas Padjadjaran)

Session Q: ACCOUNTING & FINANCE (venue: Function Room 6)

Chair: Citra Sukmadilaga (Universitas Padjadjaran)

Analysis of Earnings Quality Post IFRS Implementation: Comparative Case Study in Indonesia, Malaysia, and Singapore (h17-139)
Speaker: Handiani Suciati (Universitas Padjadjaran)

Audit Fee: Evidence from Indonesia After Adopting International Standards on Auditing (ISAs) (h17-167)
Speaker: Devianti Yunita Harahap (Universitas Padjadjaran)

Analysis of the Critical Factors in Supporting the Implementation of the Accrual Based Accounting in the Local Governments (h17-168)
Speaker: Sri Mulyani (Universitas Padjadjaran)

(Session Q continued on next page …)
Analysis of the Effect of Banking Regulation and Auditor Reputation on Earnings Management and Its Effect on Corporate Share Performance (h17-023)
Speaker: Farichah (Lampung University)

Relationship of Earnings Management and Earnings Quality Before and After IFRS Implementation in Indonesia (h17-198)
Speaker: Farichah (Lampung University)

Does Adoption of International Standards Affect the Audit Quality? (Evidence from Audit Firms in Indonesia) (h17-172)
Speaker: Cahya Irawady (Universitas Padjadjaran)

Factors That Affecting Internet Financial Reporting Disclosure (h17-117)
Speaker: Citra Sukmadilaga (Universitas Padjadjaran)

**Session R: ECONOMIC, SOCIAL & CULTURAL DEVELOPMENT (venue: Function Room 1)**
Chair: Asep Sumaryana (Universitas Padjadjaran)

Psychological Factors Affecting Marital Satisfaction in Working Wives and Non-Working Wives (h17-191)
Speaker: Theda Renanita (Universitas Ciputra Surabaya)

Sustainable Competitive Advantage Strategy of Tourism Products in Pangandaran District (h17-174)
Speaker: Pratami Wulan Tresna (Universitas Padjadjaran)

Tourism and Pangandaran People’s Welfare (h17-200)
Speaker: Asep Sumaryana (Universitas Padjadjaran)

**Session S: QUANTITATIVE FINANCE & ECONOMETRICS (venue: Function Room 3)**
Chair: Fiona Sussan (University of Phoenix)

Opening Bid Strategies in Real Estate Auctions (h17-066) *SIBR Best Paper Award*
Speaker: Ole Jakob Sønstebø (Norwegian University of Science and Technology)

The Determinants of Limit Order Revision in the Futures Market (h17-203)
Speaker: Junmao Chiu (Yuan Ze University)

Financial Returns of Pharmaceutical American Depository Receipts (ADRs): Do They Perform Better than U.S. Pharmaceuticals or S&P 500? (h17-113)
Speaker: Fiona Sussan (University of Phoenix)

**Session T: ACCOUNTING, FINANCE & TAXATION (venue: Function Room 4)**
Chair: Suryanto (Universitas Padjadjaran)

Factors Affecting Dividend Policy on State-owned Enterprises Based in Indonesia Stock Exchange (h17-181)
Speaker: Suryanto (Universitas Padjadjaran)

Potential Analysis Acceptance of Tariff of Acquisition of Right on Land and Building as Local Tax in Bandung City, Indonesia (h17-182)
Speaker: Suryanto (Universitas Padjadjaran)

Analysis of Local Tax on as Local Original Revenues in Bandung City, West Java Province, Indonesia (h17-180)
Speaker: Suryanto (Universitas Padjadjaran)

**Session U: MANAGEMENT & MARKETING (venue: Function Room 5)**
Chair: Pavel Adámek (Silesian University in Opava)

The Moderating Effect of Environmental Factors on the Relationship between Market Orientation and School Performance: Basis for Institutional Enhancement (h17-077)
Speaker: Jestita Gurrea (University of Mindanao)

(Session U continued on next page …)
A Research Study of Internationalization Process of the Czech Family Business in Turbulent Markets (h17-093)
Speaker: Šárka Zapletalová (Silesian University in Opava)

The Penetration of Business Excellence Model Approach and Interconnection with Corporate Social Responsibility in Emerging Country: A Case Study in the Czech Republic (h17-196)
Speaker: Pavel Adámek (Silesian University in Opava)

Session V: ACCOUNTING & FINANCE (venue: Function Room 6)
Chair: Yanin Tangpinyoputthikhun (Mahasarakham University)

Corporate Governance and Firm Performance: Indonesia Evidence (h17-053)
Speaker: Siti Puryandani (STIE Bank BPD Jateng)

Stock Market Volatility and Its Covariates in the Indian Stock Market (h17-207)
Speaker: Madhuri Malhotra (Loyola Institute of Business Administration Chennai India)

Audit Professionals Impact Constant Reputation through Audit Quality of CPA in Thailand (h17-038)
Speaker: Yanin Tangpinyoputthikhun (Mahasarakham University)

~ END ~
Guide to Presenters and Session Chairs

- Please be ready in the session five minutes before the schedule.
- The session chair will allocate the available time equally among all papers to be presented in the session (approx. 15 minutes for each paper). Each paper has to be presented within the time allotted sparing 3 minutes for discussion.
- The session chair should remind each speaker three minutes before the time he/she is expected to end the presentation. If a speaker goes beyond the time allotted, the session chair should remind him/her to end the presentation.
- SIBR assumes no responsibility if presenters are unable to finish their presentation in the assigned session for any reasons.
- Projector and computer will be provided in each conference room. Speakers are reminded to store their presentation files in their own USB storage devices. The organizer will NOT provide Internet connection.

Conference Venue

Conference Registration Desk
Conference participants will collect attendance certificates, proceedings (on USB drive) and official receipts from the registration desk. Please mention your Paper I.D. code at the desk to speed up the process. No certificates will be provided to non-registered co-authors. The conference registration desk will be open from AM08:30 to PM16:00 on September 30th, 2017. Presenters assigned to morning sessions can register after they have finished their presentation.

Floor Plan of the Conference Venue (2nd Floor, Harbourview Hotel)
List of Delegates

* − the delegate will join the networking event (conference tour) on Day 2.
Δ − the delegate has a companion who will join the tour.

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<td>h17-038</td>
<td>Yanin Tangpanyoputtikun *</td>
<td>Mahasarakham University</td>
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** Itinerary **
(please save this itinerary and map to your cell phone)

✓ **Date of the tour:** 1st October 2017 (Sunday).

✓ **Transport:** By coach.

✓ **Dress code:** Causal wear. Bring an umbrella.

✓ **Pick-up point and time:** 10:00 at Habourview Hotel.
Meet at the G/F lobby of Habourview Hotel (conference hotel) at 10:00am. Put on your conference badge. Our staff will be holding a signage displaying “SIBR CONFERENCE”.

✓ **Coach departs from hotel:** 10:15.
The coach will not wait for late comers. Please go to the hotel lobby early.

✓ **Lunch:** 11:30-13:00.
Sing Kee Seafood Restaurant (Michelin one-star).

✓ **Free time after lunch:** 13:00-14:00.
Participants are free to explore local shops and café in Sai Kung village.

✓ **Meeting point and time for return:** 14:00 at the Seafood Street Arch (see the map and picture on the next page).

✓ **Coach departs from Sai Kung:** 14:15.

✓ **Return to Harbourview Hotel:** 15:30 (approx.).
End of the tour. Enjoy your stay in Hong Kong!

(see the Sai Kung Map next page …)
Map of Sai Kung Village

Streets where local shops and café are located:

A1 & A2: Yi Chung Street.
C: Sha Tsui Path.

Return to the meeting point "Seafood Street Arch 海鮮街牌坊" at 14:00