

ISSN: 2150-4075

Volume 10, Number 3, September 2018



iBusiness



www.scirp.org/journal/ib

JOURNAL EDITORIAL BOARD

ISSN 2150-4075 (Print) ISSN 2150-4083 (Online)

<http://www.scirp.org/journal/ib>

Editor-in-Chief

Prof. Brezeanu Petre

The Bucharest University of Economics Studies, Romania

Editorial Board

Prof. Richard J. Butler

Brigham Young University, USA

Dr. Francisco J. R. Cataluña

University of Seville, Spain

Dr. Francisco Jareño

University of Castilla-La Mancha, Spain

Dr. Chuanmin Mi

Nanjing University of Aeronautics and Astronautics, China

Dr. Marta Peris-Ortiz

Universitat Politècnica de València, Spain

Prof. Jose M. Ramirez-Hurtado

Pablo de Olavide University, Spain

Prof. Maurizio Rija

University of Calabria, Italy

Dr. Kirsten Rosacker

Minnesota State University, USA

Dr. Surya Prakash Singh

Indian Institute of Technology Delhi, India

Prof. Nenad Stefanovic

University of Kragujevac, Serbia

Prof. Virgilija Vasiliene-Vasiliauskiene

Vilnius Gediminas Technical University, Lithuania

Table of Contents

Volume 10 Number 3

September 2018

XBRL Adoption, Information Asymmetry, Cost of Capital, and Reporting Lags

C.-W. Ra, H.-Y. Lee.....93

A Fractional Programming Problem for Bank Asset and Liability Management

Ch. Ankhbayar, R. Enkhbat.....119

Pricing the Cost of Cybercrime—A Financial Protection Approach

T. Poufinas, N. Vordonis.....128

A Study on Improving of Incubating-Efficiency of Incubators in Zhejiang Province, China

Z. F. Ge.....144

iBusiness (IB) Journal Information

SUBSCRIPTIONS

The *iBusiness* (Online at Scientific Research Publishing, www.SciRP.org) is published quarterly by Scientific Research Publishing, Inc., USA.

Subscription rates:

Print: \$89 per issue.

To subscribe, please contact Journals Subscriptions Department, E-mail: sub@scirp.org

SERVICES

Advertisements

Advertisement Sales Department, E-mail: service@scirp.org

Reprints (minimum quantity 100 copies)

Reprints Co-ordinator, Scientific Research Publishing, Inc., USA.

E-mail: sub@scirp.org

COPYRIGHT

Copyright and reuse rights for the front matter of the journal:

Copyright © 2018 by Scientific Research Publishing Inc.

This work is licensed under the Creative Commons Attribution International License (CC BY).

<http://creativecommons.org/licenses/by/4.0/>

Copyright for individual papers of the journal:

Copyright © 2018 by author(s) and Scientific Research Publishing Inc.

Reuse rights for individual papers:

Note: At SCIRP authors can choose between CC BY and CC BY-NC. Please consult each paper for its reuse rights.

Disclaimer of liability

Statements and opinions expressed in the articles and communications are those of the individual contributors and not the statements and opinion of Scientific Research Publishing, Inc. We assume no responsibility or liability for any damage or injury to persons or property arising out of the use of any materials, instructions, methods or ideas contained herein. We expressly disclaim any implied warranties of merchantability or fitness for a particular purpose. If expert assistance is required, the services of a competent professional person should be sought.

PRODUCTION INFORMATION

For manuscripts that have been accepted for publication, please contact:

E-mail: ib@scirp.org



iBusiness

ISSN 2150-4075 (Print) ISSN 2150-4083 (Online)

<http://www.scirp.org/journal/ib>

iBusiness (IB) is an international refereed journal dedicated to the latest advancement of Internet and Business. The goal of this journal is to keep a record of the state-of-the-art research and promote the research work in these fast moving areas.

Subject Coverage

This journal invites original research and review papers that address the following issues in business and information. Topics of interest include, but are not limited to:

- Agribusiness
- Applied Stochastic Models in Business and Industry
- Business and Information Systems Engineering
- Business and Psychology
- Business and Society
- Business and Technical Communication
- Business Economics
- Business Ethics
- Business Finance & Accounting
- Business History
- Business Information
- Business Market Management
- Business Strategy
- Computer Information Management System
- Computer Network
- Data Mining
- Decision Making Process
- E-Commerce
- Economics and Business
- E-Government
- Employability and Labor Market
- Entrepreneurship
- Family Business
- Financial Analysis
- Food and Agribusiness Management
- Geographic Information System
- Global Business
- Industrial Economics
- Information Economics
- Information Management
- Information Security
- Information Systems and E-Business Management
- Intellectual Property
- International Business and Finance
- Investment Analysis
- Knowledge Management
- Management Information System
- Negotiation
- Political Economy
- Process Improvement
- Project Management
- Regional Economics
- Regulation
- Requirement Analysis
- Risk Management
- Service Business
- Small Business Management
- Supply Chain Management
- System Analysis
- Teaching Business Ethics
- Technology Innovation

We are also interested in short papers (letters) that clearly address a specific problem, and short survey or position papers that sketch the results or problems on a specific topic. Authors of selected short papers may be invited to write a regular paper on the same topic for future issues of the **IB**.

Notes for Intending Authors

Submitted papers should not have been previously published nor be currently under consideration for publication elsewhere. Paper submission will be handled electronically through the website. All papers are refereed through a peer review process. For more details about the submissions, please access the website.

Website and E-Mail

<http://www.scirp.org/journal/ib>

E-mail: ib@scirp.org