



33rd EBES CONFERENCE

DIRECTORY OF PARTICIPANTS

MADRID, SPAIN

OCTOBER 7-9, 2020

(Online/Virtual Presentation Only)

Co-organized with

Faculty of Economics and Business, UNED



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LIST OF COUNTRIES REPRESENTED

	Country	Number of authors	%
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2	Austria	4	1.19%
3	Bosnia and Herzegovina	1	0.30%
4	Brazil	1	0.30%
5	Bulgaria	10	2.97%
6	Chile	1	0.30%
7	Czechia	3	0.89%
8	Estonia	2	0.59%
9	France	4	1.19%
10	Georgia	2	0.59%
11	Germany	12	3.56%
12	Greece	4	1.19%
13	Hong Kong	2	0.59%
14	Hungary	3	0.89%
15	Indonesia	8	2.37%
16	Israel	2	0.59%
17	Italy	42	12.46%
18	Japan	3	0.89%
19	Kazakhstan	5	1.48%
20	Latvia	7	2.08%
21	Lithuania	9	2.67%
22	Macedonia	3	0.89%
23	Malaysia	28	8.31%
24	Mexico	1	0.30%
25	Morocco	2	0.59%
26	Netherlands	3	0.89%
27	New Zealand	1	0.30%
28	Norway	1	0.30%
29	Poland	17	5.04%
30	Portugal	17	5.04%
31	Qatar	1	0.30%
32	Romania	3	0.89%
33	Russia	14	4.15%
34	Saudi Arabia	2	0.59%
35	Serbia	7	2.08%
36	Slovakia	6	1.78%
37	South Korea	3	0.89%
38	Spain	46	13.65%
39	Sweden	1	0.30%
40	Switzerland	1	0.30%
41	Taiwan	5	1.48%
42	Tunisia	1	0.30%
43	Turkey	32	9.50%
44	UAE	6	1.78%
45	United Kingdom	3	0.89%
46	USA	5	1.48%
47	Venezuela	1	0.30%
48	Vietnam	1	0.30%
TOTAL		337	100%

INSTITUTIONS REPRESENTED

	Institution	Country	Number of authors
1	Accounting Research Institute	Malaysia	2
2	Ajman University	UAE	1
3	Al-Farabi Kazakh National University	Kazakhstan	2
4	American University	USA	1
5	American University of Sharjah	UAE	5
6	Ankara University	Turkey	2
7	Association of Banks in Bulgaria	Bulgaria	1
8	BA School for Business and Finance	Latvia	1
9	Bahcesehir University	Turkey	2
10	Balikesir University Burhaniye School of Applied Sciences	Turkey	1
11	Banco de España	Spain	1
12	Bank of Italy	Italy	1
13	Banku Augstskola	Latvia	1
14	Cadi Ayyad University	Morocco	2
15	Catholic University of Milan	Italy	1
16	Catholic University of Portugal	Portugal	3
17	Central University of Venezuela	Venezuela	1
18	CEU San Pablo University	Spain	2
19	CIS Endicott	Spain	1
20	Comenius University	Slovakia	2
21	Daito Bunka University	Japan	1
22	Daugavpils University	Latvia	1
23	EKA University of Applied Science	Latvia	1
24	ERI Hungary - European Research Institute	Hungary	1
25	Erzurum Technical University	Turkey	1
26	ESSEC Business School	France	1
27	Excelia Group	France	1
28	Faculty of Economics	Serbia	3
29	FernUniversität in Hagen	Germany	2
30	FEUP	Portugal	1
31	Fundación MAPFRE	Spain	1
32	Hacettepe University	Turkey	1
33	Hamad Bin Khalifa University	Qatar	1
34	Hebrew University	Israel	1
35	Hong Kong Baptist University	Hong Kong	2
36	Housei University	Japan	1
37	Ibn Haldun University	Turkey	2
38	Inonu University	Turkey	1
39	Institut für Mittelstandsforschung (IfM) Bonn	Germany	1
40	Institut Teknologi Bandung	Indonesia	2
41	ISCTE Business School	Portugal	1

42	ISCTE-IUL	Portugal	3
43	Istanbul Gelisim University	Turkey	3
44	Istanbul Medeniyet University	Turkey	3
45	Istanbul Technical University	Turkey	1
46	Istanbul University	Turkey	2
47	Ivane Javakhishvili Tbilisi State University	Georgia	2
48	Izmir Katip Celebi University	Turkey	2
49	Izmir University of Economics	Turkey	1
50	JOANNEUM - University of Applied Sciences	Austria	2
51	Kadir Has University	Turkey	2
52	Kainar Academy	Kazakhstan	1
53	Kaunas University of Technology	Lithuania	4
54	KIMEP University	Kazakhstan	1
55	Konan University	Japan	1
56	Korea University	South Korea	1
57	Lomonosov Moscow State University	Russia	2
58	Lusiada University	Portugal	4
59	Malatya Turgut Ozal University	Turkey	1
60	Malmö University	Sweden	1
61	Marmara University	Turkey	2
62	Massey University	New Zealand	1
63	Mediterranean University of Reggio Calabria	Italy	1
64	Middle East Technical University	Turkey	2
65	Monte dei Paschi di Siena Bank	Italy	1
66	Montpellier Business School	France	1
67	MUFG Union Bank	USA	1
68	Mykolas Romeris University	Lithuania	3
69	Narxoz University	Kazakhstan	1
70	National Institute for Public Policies Analysis (INAPP)	Italy	2
71	National Institute of Chemical Physics and Biophysics	Estonia	2
72	National Research Lobachevsky State University of Nizhny Novgorod	Russia	1
73	National Research University Higher School of Economics	Russia	8
74	Norwegian University of Science and Technology	Norway	1
75	Osnabrueck University	Germany	2
76	Petra Christian University	Indonesia	2
77	Polish Academy of Sciences	Poland	1
78	Politecnico di Torino	Italy	2
79	Politehnica University of Timisoara	Romania	1
80	Pontificia Universidad Catolica de Chile	Chile	1
81	Poznan University of Economics and Business	Poland	3
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83	Providence University	Taiwan	5
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85	Riga Aeronautical Institute	Latvia	1
86	RMIT University	Australia	1
87	Saint-Petersburg State University of Economics	Russia	2
88	Silesian University in Opava	Czechia	2
89	Springer	Germany	1
90	Ss. Cyril and Methodius University in Skopje	Macedonia	3
91	St. Pölten University of Applied Sciences	Austria	1
92	Steelcon Co Ltd.		1
93	STIE Indonesia Banjarmasin	Indonesia	1
94	Syiah Kuala University	Indonesia	2
95	Taibah University	Saudi Arabia	1
96	Technische Universität Darmstadt	Germany	2
97	Technological Institute of Sonora	Mexico	1
98	The Basque Country University	Spain	2
99	The Bucharest University of Economic Studies	Romania	2
100	The National Distance Education University (UNED)	Spain	18
101	Trento University	Italy	2
102	Turiba University	Latvia	1
103	UNITEN Malaysia	Malaysia	9
104	Universidad Complutense de Madrid	Spain	2
105	Universidad de Valencia	Spain	3
106	Universidade de Aveiro	Portugal	2
107	Universidade Lusíada - Norte	Portugal	2
108	Universita Cattolica del Sacro Cuore in Milano	Italy	1
109	Università degli Studi di Urbino Carlo Bo	Italy	1
110	Università del Salento	Italy	2
111	Università della Valle d'Aosta	Italy	1
112	Universitas Sebelas Maret	Indonesia	1
113	Universitat Autònoma de Barcelona	Spain	1
114	Universitat Rovira i Virgili	Spain	3
115	Université de Limoges	France	1
116	Universiti Malaysia Kelantan	Malaysia	1
117	Universiti Malaysia Sarawak (UNIMAS)	Malaysia	1
118	Universiti Malaysia Terengganu	Malaysia	4
119	Universiti Sains Malaysia	Malaysia	2
120	Universiti Teknologi MARA	Malaysia	5
121	Universiti Teknologi Petronas	Malaysia	4
122	University G. D'Annunzio - Chieti-Pescara	Italy	2
123	University LUISS Guido Carli	Italy	1
124	University of Alcalá	Spain	3

125	University of Almería	Spain	3
126	University of Amsterdam	Netherlands	2
127	University of Banja Luka	Bosnia and Herzegovina	1
128	University of Bedfordshire	United Kingdom	2
129	University of Belgrade	Serbia	4
130	University of Brescia	Italy	1
131	University of Catania	Italy	2
132	University of Cologne	Germany	2
133	University of Deusto	Spain	1
134	University of Economics	Czechia	1
135	University of Economics Ho Chi Minh City	Vietnam	1
136	University of Extremadura	Spain	1
137	University of Florence	Italy	2
138	University of Haifa	Israel	1
139	University of Latvia	Latvia	1
140	University of Ljubljana	Slovenia	2
141	University of Macedonia	Greece	4
142	University of Macerata	Italy	4
143	University of Mardin Artuklu	Turkey	1
144	University of Minnesota	USA	1
145	University of Modena and Reggio Emilia	Italy	2
146	University of Naples "Federico II"	Italy	2
147	University of Napoli Parthenope	Italy	4
148	University of National and World Economy	Bulgaria	8
149	University of New Orleans	USA	1
150	University of Pécs	Hungary	2
151	University of Phoenix	Germany	1
152	University of Pittsburgh	USA	1
153	University of Prešov in Prešov	Slovakia	2
154	University of Rome "Tor Vergata"	Italy	1
155	University of Rome Unitelma Sapienza	Italy	1
156	University of Sao Paulo	Brazil	1
157	University of Seoul	South Korea	1
158	University of Sousse - Tunisia	Tunisia	1
159	University of Southampton	UK	1
160	University of Stuttgart	Germany	1
161	University of Szczecin	Poland	9
162	University of the Basque Country (UPV/EHU)	Spain	2
163	University of Trieste	Italy	3
164	University of Turin	Italy	2
165	University of Turkish Aeronautical Association	Turkey	1
166	University of Valladolid	Spain	1
167	University of Vienna	Austria	1

168	University of Warsaw	Poland	1
169	University of Zurich	Switzerland	1
170	University Portucalense	Portugal	1
171	University Rovira i Virgili	Spain	1
172	UNU-MERIT & Maastricht University	The Netherlands	1
173	Usak University	Turkey	1
174	Varna Free University	Bulgaria	1
175	VTB	Russia	1
176	Vytautas Magnus University	Lithuania	2
177	Warsaw School of Economics	Poland	3

LIST OF CONFERENCE PARTICIPANTS

Author	Institution	Country
Adam Zaremba	Montpellier Business School	France
Agnieszka Malkowska	University of Szczecin	Poland
Agnieszka Wójcik Czerniawska	Warsaw School of Economics	Poland
Agus Arianto Toly	Petra Christian University	Indonesia
Ahdi Noomen Ajmi	Prince Sattam bin Abdulaziz University	Saudi Arabia
Ahmet Faruk Aysan	Hamad Bin Khalifa University	Qatar
Aini Ismafairus Ab Halim	Universiti Sains Malaysia	Malaysia
Aitziber Lertxundi	University of the Basque Country (UPV/EHU)	Spain
Aivars Spilbergs	Banku Augstskola	Latvia
Alberto A. Álvarez López	UNED	Spain
Aleksandr Tomtosov	National Research University Higher School of Economics	Russia
Aleš Popovič	University of Ljubljana	Slovenia
Alexander Benov	VTB	Russia
Alexander M Karminsky	Higher School of Economics	Russia
Amar Hisham Jaaffar	UNITEN	Malaysia
Amélia Brandão	FEUP	Portugal
Amine Tarazi	Université de Limoges	France
Ana Dias	Universidade de Aveiro	Portugal
Ana Maria Sanchez Perez	University of Almería	Spain
Andrea Filocamo	Mediterranean University of Reggio Calabria	Italy
Andrea Vacca	Università del Salento	Italy
Andreea Alexandra Piri	University of Modena and Reggio Emilia	Italy
Anita Ciunova-Shuleska	Ss. Cyril and Methodius University in Skopje	Macedonia
Anna Ābeltiņa	EKA University of Applied Science	Latvia
Anna Bera	University of Szczecin	Poland
Anna Grazia Quaranta	University of Macerata	Italy
Anna Rogala	Poznan University of Economics and Business	Poland
Anna Tokarz-Kocik	University of Szczecin	Poland
Antonio Cutanda	Universidad de Valencia	Spain
Antonio Fontes Ramos	Catholic University of Portugal	Portugal
Antonio Iazzi	Università del Salento	Italy
Arif Orcun Soylemez	Marmara University	Turkey
Arndt-Gerrit Kund	University of Cologne	Germany
Ashraf Khallaf	American University of Sharjah	UAE
Atanaska Filipova Slancheva	University for National and World Economy	Bulgaria
Aymen Ajina	University of Sousse - Tunisia	Tunisia
Aymen Habib	Excelia Group	France
Azhar Nurmagambetova	Al-Farabi Kazakh National University	Kazakhstan
Azucena Penelas-Leguía	UAH	Spain
Badr Habba	Cadi Ayyad University	Morocco
Baiba Zvirbule	University of Latvia	Latvia
Barbara Fess	Springer	Germany
Beata Bieszk-Stolorz	University of Szczecin	Poland
Belma Ozturkkal	Kadir Has University	Turkey

Birute Mikulskiene	Mykolas Romeris University	Lithuania
Blanca Sanchez-Robles	The National Distance Education University (UNED)	Spain
Bojan Zecevic	Faculty of Economics	Serbia
Branislava Hristov Stančić	Faculty of Economics	Serbia
Branka Topic Pavkovic	University of Banja Luka	Bosnia and Herzegovina
Britânico Pires	ISCTE-IUL	Portugal
Carlos Martins	Lusiada University	Portugal
Carmen Pilar Marti Ballester	Universitat Autònoma de Barcelona	Spain
Ceran Arslan Olcay	Ankara University	Turkey
Christophe Feder	Università della Valle d'Aosta	Italy
Claudia Brandstätter	JOANNEUM - University of Applied Sciences	Austria
Claudiu Tiberiu Albuлесcu	Politehnica University of Timisoara	Romania
Conceicao Maria Oliveira Cunha	Universidade de Aveiro	Portugal
Conrado Diego García-Gómez	University of Valladolid	Spain
Cristiano Antonelli	Università degli Studi di Torino	Italy
Cristina Sánchez	UNED	Spain
Danguole Jankauskiene	Mykolas Romeris University	Lithuania
Daniel HK Ho	Hong Kong Baptist University	Hong Kong
Daniela Bertová	University of Prešov in Prešov	Slovakia
Daniela Wilfinger	JOANNEUM - University of Applied Sciences	Austria
David Ruiz de Olano	University of Deusto	Spain
Diego Bodas-Sagi	Fundación MAPFRE	Spain
Dirk Schiereck	Technische Universität Darmstadt	Germany
Dmitijs Ulanov	Riga Aeronautical Institute	Latvia
Dolores Añon Higon	Universitat de València	Spain
Dolores Gallardo-Vázquez	University of Extremadura	Spain
Domenico Curcio	University of Naples "Federico II"	Italy
Doron Nisani	University of Haifa	Israel
Dušan Marković	University of Belgrade	Serbia
Eda Ozdiler Kucuk	Ankara University	Turkey
Edoardo Gaffeo	Trento University	Italy
Eduard Gaar	Technische Universität Darmstadt	Germany
Eduardo Gómez-Escalonilla	The National Distance Education University (UNED)	Spain
Ekaterina Buzulukova	National Research University Higher School of Economics	Russia
Eleonora Cardillo	University of Catania	Italy
Eley Suzana Kasim	Accounting Research Institute	Malaysia
Elia Pizzolitto	University G. D'Annunzio - Chieti-Pescara	Italy
Eliza Xue	Hong Kong Baptist University	Hong Kong
Elizabeth Frank	CEU San Pablo University	Spain
Elizabeth Real de Oliveira	Lusiada University	Portugal
Els Heinsalu	National Institute of Chemical Physics and Biophysics	Estonia
Emanuela Giacomini	University of Macerata	Italy
Emoke Takacs	ERI Hungary - European Research Institute	Hungary
Ender Demir	Istanbul Medeniyet University	Turkey

Erika Bragaglia	University of Rome "Tor Vergata"	Italy
Esat Dasdemir	Istanbul Gelisim University	Turkey
Esra Sena Turko	Erzurum Technical University	Turkey
Esra Tasbas Ustaoglu	Izmir Katip Celebi University	Turkey
Esref Kucuk	Hacettepe University	Turkey
Etienne Pepers	Providence University	Taiwan
Evan Lau	Universiti Malaysia Sarawak (UNIMAS)	Malaysia
Evrin Mayaturk Akyol	Izmir Katip Celebi University	Turkey
Ewa Jerzyk	Poznan University of Economics and Business	Poland
F. Muge Arslan	Marmara University	Turkey
Fairuzzabadi Muhammad Nur	Syiah Kuala University	Indonesia
Farida Yerdavletova	Al-Farabi Kazakh National University	Kazakhstan
Farrah Aisya Miftah	Institut Teknologi Bandung	Indonesia
Federica Lelasi	University of Florence	Italy
Fernando Barreiro Pereira	The National Distance Education University (UNED)	Spain
Fernando Ignacio Arce Munoz	University of Minnesota	USA
Flavio Hourneaux Junior	University of Sao Paulo	Brazil
Florian Neizert	University of Cologne	Germany
Francesca Pampurini	Catholic University of Milan	Italy
Francesco Busato	University of Naples Parthenope	Italy
Francesco Magris	University of Trieste	Italy
Fulya Akyildiz	Usak University	Turkey
Gaetano Basso	Bank of Italy	Italy
Gedas Baranauskas	Mykolas Romeris University	Lithuania
Gemma Juberias-Caceres	The National Distance Education University (UNED)	Spain
George Berulava	Ivane Javakhishvili Tbilisi State University	Georgia
Gerrit Brösel	FernUniversität in Hagen	Germany
Ghulam Mustafa	Norwegian University of Science and Technology	Norway
Giani Ionel Gradinaru	The Bucharest University of Economic Studies	Romania
Giorgio Valentinuz	Università di Trieste	Italy
Giorgos Papagiannis	University of Macedonia	Greece
Gloria Aznar	CEU San Pablo University	Spain
Gokhan Karabulut	Istanbul University	Turkey
Gyöngyi Bugár	University of Pécs	Hungary
Haider Ali Abbasi	Universiti Teknologi Petronas	Malaysia
Hakan Danis	MUFG Union Bank	USA
Hanna Soroka-Potrzebna	University of Szczecin	Poland
Hasan Fehmi Baklaci	Izmir University of Economics	Turkey
Hatice Simsek	Istanbul Gelisim University	Turkey
Hazlina Mohd Padil	Universiti Teknologi MARA	Malaysia
Henning Brink	Osnabrueck University	Germany
Huseyin Kaya	Istanbul Medeniyet University	Turkey
Hyukjin Kwon	Korea University	South Korea
Ida Verna	University G. D'Annunzio - Chieti-Pescara	Italy
Igor Gianfrancesco	University LUISS Guido Carli	Italy
Igor Kovacevic	Faculty of Economics	Serbia

Ilker Kaya	American University of Sharjah	UAE
Ilya Bolotov	University of Economics	Czechia
Ingrid Majerova	Silesian University in Opava	Czechia
Irene Lazaridou	University of Macedonia	Greece
Irwan Trinugroho	Universitas Sebelas Maret	Indonesia
Isabel Torres	Universidade Lusíada - Norte	Portugal
Iulia Neagoe	The Bucharest University of Economic Studies	Romania
Izwan Nazirin Bin Ismail	Universiti Teknologi Petronas	Malaysia
Izzaamirah Binti Ishak	UNITEN	Malaysia
Jana Barjakova	Comenius University	Slovakia
Jana Cocuľová	University of Prešov in Prešov	Slovakia
Jin Sui	ESSEC Business School	France
Jolita Vveinhardt	Vytautas Magnus University	Lithuania
Jon Landeta	University of the Basque Country (UPV/EHU)	Spain
Jonathan Batten	RMIT University	Australia
Jorge Tarifa Fernández	University of Almería	Spain
José Fortunato Hontoria Caballero	The National Distance Education University (UNED)	Spain
José Luis Calvo	UNED	Spain
Jose Manuel Zarzuelo	Basque Country University	Spain
José María Labeaga	National Distance Education University (UNED)	Spain
Jose Maria Lopez Sanz	University of Alcalá	Spain
Jose Miguel Lozano Almansa	University of Almería	Spain
Jose Ruiz-Canela	CIS Endicott	Spain
Juan A. Sanchis-Llopis	Universidad de Valencia	Spain
Juniarti	Petra Christian University	Indonesia
Jurgita Butkeviciene	Kaunas University of Technology	Lithuania
Jurgita Sekliuckiene	Kaunas University of Technology	Lithuania
Kalizhan Kaliyev	KIMEP University	Kazakhstan
Karlis K. Ketners	BA School for Business and Finance	Latvia
Karolina Drela	University of Szczecin	Poland
Kasim Asker Hasan	Central University of Venezuela	Venezuela
Katarzyna Anna Nawrot	Polish Academy of Sciences	Poland
Katharina Stolz	University of Stuttgart	Germany
Keren Bar Hava	Hebrew University	Israel
Ketevan Rizhamadze	Turiba University	Latvia
Khalid Niazi	Universiti Malaysia Terengganu	Malaysia
Kimberly Gleason	American University of Sharjah	UAE
Kimiko Sugimoto	Konan University	Japan
Klaus F. Zimmermann	UNU-MERIT & Maastricht University	The Netherlands
Kostadin Kolarov	University of National and World Economy	Bulgaria
Kristin Vogelsang	Osnabrueck University	Germany
Krzysztof Dmytrów	University of Szczecin	Poland
Krzysztof Marecki	Warsaw School of Economics	Poland
Kubra Ceker	Malatya Turgut Ozal University	Turkey
Latif Aksoy	University of Turkish Aeronautical Association	Turkey
Laura Parte Esteban	The National Distance Education University (UNED)	Spain

Laxmi Narayan Guragain	Housei University	Japan
Lemonia Boutskou	University of Macedonia	Greece
Leszek Wincenciak	University of Warsaw	Poland
Lilia A. Valitova	Lomonosov Moscow State University	Russia
Luca Riccetti	University of Macerata	Italy
Lucio Gobbi	Trento University	Italy
Luis Enrique Valdez Juárez	Technological Institute of Sonora	Mexico
M. Josune Albizuri	The Basque Country University	Spain
M. Kabir Hassan	University of New Orleans	USA
M. Ozan Saray	Inonu University	Turkey
Maddalena Cavicchioli	University of Modena and Reggio Emilia	Italy
Mafuzah Mohamad	UNITEN Malaysia	Malaysia
Magdalena Kogut-Jaworska	Uniwersytet Szczeciński	Poland
Manuel Poejo Torres	Catholic University of Portugal	Portugal
Marco Patriarca	National Institute of Chemical Physics and Biophysics	Estonia
Marco Vivarelli	Università Cattolica del Sacro Cuore in Milano	Italy
Maria Cristina Longo	University of Catania	Italy
Maria Ferrara	University of Napoli Parthenope	Italy
Maria Semenova	National Research University Higher School of Economics	Russia
Maria Todorova Marikina	University of National and World Economy	Bulgaria
María-del-Mar Camacho-Miñano	Universidad Complutense de Madrid	Spain
María-Jesús Segovia-Vargas	Universidad Complutense de Madrid	Spain
Marijn Meijering	University of Amsterdam	Netherlands
Marina Efremova	National Research Lobachevsky State University of Nizhny Novgorod	Russia
Marina Y. Sheresheva	Lomonosov Moscow State University	Russia
Markus Christian Slevogt	Bahcesehir University	Turkey
Marta Boczon	University of Pittsburgh	USA
Marta Sidorkiewicz	University of Szczecin	Poland
Massimiliano Kaucic	Università di Trieste	Italy
Máté Uzsoki	University of Pécs	Hungary
Mehmet Huseyin Bilgin	Istanbul Medeniyet University	Turkey
Milad Beaini	Varna Free University	Bulgaria
Miltiadis Staboulis	University of Macedonia	Greece
Mohamad Shahrudin Samsurijan	Universiti Sains Malaysia	Malaysia
Mohd Yusoff Yusliza	Universiti Malaysia Terengganu	Malaysia
Monica Varlese	University of Naples Parthenope	Italy
Montserrat Hernández-Solís	The National Distance Education University (UNED)	Spain
Moustafa Elazhary	University of Ljubljana	Slovenia
Muhamad Khalil Omar	Universiti Teknologi MARA	Malaysia
Muhammad Maladi	STIE Indonesia Banjarmasin	Indonesia
Muhummad Khairul Islam	UNITEN	Malaysia
Mustafa Sayin	Bahcesehir University	Turkey
Nazimgul Berdimurat	Narxoz University	Kazakhstan
Nicoletta Marinelli	University of Macerata	Italy
Nik Maheran Nik Muhammad	Universiti Malaysia Kelantan	Malaysia

Nikola Levkov	Ss. Cyril and Methodius University in Skopje	Macedonia
Nikola Milošević	University of Belgrade	Serbia
Nikolina Palamidovska Sterjadovska	Ss. Cyril and Methodius University in Skopje	Macedonia
Nives Botica Redmayne	Massey University	New Zealand
Noriza Mohd Saad	UNITEN	Malaysia
Norlaila Md Zin	Universiti Teknologi MARA	Malaysia
Normah Hj Omar	Accounting Research Institute	Malaysia
Nur Lyana Baharin	UNITEN	Malaysia
Nurazleena Ismail	Universiti Teknologi MARA	Malaysia
Oksana Kovzele	Daugavpils University	Latvia
Oumaima Quiddi	Cadi Ayyad University	Morocco
Ourania Dimitraki	University of Bedfordshire	United Kingdom
Oylum Korkut Altuna	Istanbul University	Turkey
Paolo Bogarelli	University of Brescia	Italy
Paolo Ceccherini	Monte dei Paschi di Siena Bank	Italy
Paolo Eugenio Demagistris	Politecnico di Torino	Italy
Patcharaporn Polasen	Providence University	Taiwan
Paula Cristina Rodrigues	Universidade Lusíada - Norte	Portugal
Paula Rodrigues	Lusíada University	Portugal
Paulo Dias	ISCTE-IUL	Portugal
Pedro Cuesta-Valiño	University of Alcalá	Spain
Pedro Jorge Ferreira	University Portucalense	Portugal
Pedro Rodrigues	Lusíada University	Portugal
Philipp Steinbrunner	University of Turin	Italy
Pietro Zito	University of Florence	Italy
Povilas Foktas	Vytautas Magnus University	Lithuania
Radko Radev	University of National and World Economy (UNWE)	Bulgaria
Ralph Sonenshine	American University	USA
Rancisco Proenca Garcia	Catholic University of Portugal	Portugal
Raquel García	UNED	Spain
Raziye Selim	Istanbul Technical University	Turkey
Renata Nestorowicz	Poznan University of Economics and Business	Poland
Ricardo F. Díaz	The National Distance Education University (UNED)	Spain
Ricardo Gimeno	Banco de España	Spain
Roberto García-Fierro	The National Distance Education University (UNED)	Spain
Roberto Travaglini	Università degli Studi di Urbino Carlo Bo	Italy
Rodrigo Martín-García	The National Distance Education University (UNED)	Spain
Rosa Coccozza	University of Naples "Federico II"	Italy
Rushikesh Ulhas Khire	Providence University	Taiwan
Safiat Ali Saber Ali	Taibah University	Saudi Arabia
Said Altinişik	Middle East Technical University	Turkey
Sainan Guo	University of Vienna	Austria
Salina Daud	UNITEN Malaysia	Malaysia
Sanimkul Lapbayeva	Kainar Academy	Kazakhstan
Satoshi Masuya	Daito Bunka University	Japan
Sayed Abbas Ahmed	Ajman University	UAE

Seda Erdogan	Kadir Has University	Turkey
Sergei Grishunin	Higher School of Economics	Russia
Sergio Scicchitano	National Institute for Public Policies Analysis (INAPP)	Italy
Sevgi Özkan Yıldırım	Middle East Technical University	Turkey
Sevgi Sezer	Balikesir University Burhaniye School of Applied Sciences	Turkey
Seyefar Clement	University of Bedfordshire	United Kingdom
Sibel Aybar	Istanbul Gelisim University	Turkey
Silvia Trifonova	University of National and World Economy (UNWE)-Sofia	Bulgaria
Simona Galano	University of Naples Parthenope	Italy
Sina Kurte	FernUniversität in Hagen	Germany
Siti Norhidayah Toolib	UNITEN Malaysia	Malaysia
Slobodan Acimovic	University of Belgrade	Serbia
Sofia de Sousa Vale	ISCTE Business School	Portugal
Sofia Vale	ISCTE and BRU-UNIDE	Portugal
Sonny Rustiadi	Institut Teknologi Bandung	Indonesia
Stefan Roland Schneck	Institut für Mittelstandsforschung (IfM) Bonn	Germany
Stela Stoyanova Raleva	University of National and World Economy	Bulgaria
Steven Ongena	University of Zurich	Switzerland
Sung Soo Eun	Steelcon Co Ltd.	
Sungho Lee	University of Seoul	South Korea
Susana Cortés Rodríguez	The National Distance Education University (UNED)	Spain
Sven Packmohr	Malmö University	Sweden
Svilen Kolev	Association of Banks in Bulgaria	Bulgaria
Syarifah Rahmawati	Syiah Kuala University	Indonesia
Tamara Teplova	National Research University Higher School of Economics	Russia
Tamer Aksoy	Ibn Haldun University	Turkey
Tatiana Vladimirovna Sokolova	National Research University Higher School of Economics	Russia
Tatjana Aubram	St. Pölten University of Applied Sciences	Austria
Tatjana Nikitina	Saint-Petersburg State University of Economics	Russia
Taufiq Choudhry	University of Southampton	UK
Teimuraz Gogokhia	Ivane Javakhishvili Tbilisi State University	Georgia
Teresa Barbieri	INAPP	Italy
Teresa C. Herrador-Alcaide	The National Distance Education University (UNED)	Spain
Timo Heinrich	University of Phoenix	Germany
Todorka Kineva	University of National and World Economy	Bulgaria
Tomas Prazak	Silesian University in Opava	Czechia
Tomas Reyes	Pontificia Universidad Catolica de Chile	Chile
Toon Abcouwer	University of Amsterdam	Netherlands
Touria Abdelkader Benmesaud-Conde	The National Distance Education University (UNED)	Spain
Utai Uprasen	Pukyong National University	South Korea
Veljko (Milan) Mijušković	University of Belgrade	Serbia

Viktoriiia Dembinskaite	Saint-Petersburg State University of Economics	Russia
Virginia Bodolica	American University of Sharjah	UAE
Vytaute Smakova	Kaunas University of Technology	Lithuania
Wajiha Moughal	Universiti Teknologi Petronas	Malaysia
Wan Noordiana Wan Hanafi	UNITEN Malaysia	Malaysia
Wan Zakiyatussariroh Wan Husin	Universiti Teknologi MARA	Malaysia
Wan Zulkifli Wan Kassim	Universiti Malaysia Terengganu	Malaysia
Wanda D'Avanzo	University of Rome Unitelma Sapienza	Italy
Waseem Khan	Politecnico di Torino	Italy
Wen-ching Chang	Providence University	Taiwan
Xavier Camara Turull	Universitat Rovira i Virgili	Spain
Xiaoni Li	Universitat Rovira i Virgili	Spain
Xuan Vinh Vo	University of Economics Ho Chi Minh City	Vietnam
Yaghoub Abdi	Universitat Rovira i Virgili	Spain
Yin Shi	University Rovira i Virgili	Spain
Yi-yi Jeng	Providence University	Taiwan
Yordanka Ivanova	University of National and World Economy	Bulgaria
Yulia Mikhailovna Tyunina	National Research University Higher School of Economics	Russia
Yunus Emre Asan	Ibn Haldun University	Turkey
Yusuf Omur Yilmaz	University of Mardin Artuklu	Turkey
Zaher Zantout	American University of Sharjah	UAE
Zaneta Piligrimiene	Kaunas University of Technology	Lithuania
Zbigniew Grzymała	Warsaw School of Economics	Poland
Zikri Muhammad	Universiti Malaysia Terengganu	Malaysia
Zullina Hussain Shaari	Universiti Teknologi Petronas	Malaysia
Zuzana Stoličná	Comenius University	Slovakia