

Reviewer

- § Prof. John. Watson (University of Western Australia)
- § Dr. Vikas Kumar (Dublin City University)
- § Dr. M. Azlan (University of Utara Malaysia)
- § Prof. Imam Ghozali, M.Com, Ph.D (University of Diponegoro)
- § Dr. Pramono Hari Adi, MS (University of Jenderal Soedirman)
- § Istiqomah, SE, M.Sc, Ph.D (University of Jenderal Soedirman)
- § Drs. Achmad Sudjadi, M,Sc (University of Jenderal Soedirman)
- § Dr. Suliyanto, SE, MM (University of Jenderal Soedirman)
- § Dr. Oman Rusmana, SE, M.Si, Ak (University of Jenderal Soedirman)
- § Dr. Eko Suyono, SE, M.Si, Ak (University of Jenderal Soedirman)
- § Dr. Moh. Umar Mai (Polban Bandung)
- § Dr. Tatiek Nurhajatie (University of Sultan Agung)