

LIST OF REFEREES

Gloria Agyemang	Royal Holloway, University of London, London, UK
Nana Amoah	Old Dominion University, Norfolk, Virginia, USA
Andrew Felo	Nova Southeastern University, Fort Lauderdale, Florida, USA
Dale L. Flesher	The University of Mississippi, Oxford, Mississippi, USA
Martin Freedman	Towson University, Towson, Maryland, USA
Jim Haslam	Newcastle University, Newcastle upon Tyne, UK
Mary Kaidonis	University of Wollongong, Wollongong, New South Wales, Australia
Fahrettin Okcabol	Critical Accounting Society, NY, New York, USA
Carolyn Windsor	Bond University, Robina, Queensland, Australia