Acknowledgements

During the past three months, our Editorial Board Members have made significant contributions to the high academic quality of *Journal of Finance & Economics*. Their expertise and constructive criticism ensure the highest standards are maintained. The editors and the publisher would like to extend our grateful appreciation to the following editorial board members who dedicated their valuable time and expertise in providing critical reviews of manuscripts submitted for publication in this issue. Every effort has been made to ensure the accuracy of this issue. We apologize for any errors and omissions.

Dr. Agliardi, Rossella  
University of Bologna, Italy

Dr. Da Costa Jr., Newton C. A.  
Department of Economics, Federal University of Santa Catarina, Brazil

Dr. González, Víctor M.  
Department of Business Administration, University of Oviedo, Spain

Dr. Liu, Xiaochun  
Department of Economics, Emory University, U.S.A.

Dr. Moreira, Ricardo Ramalhete  
Espírito Santo Federal University, Brazil

Dr. Rossi, Fabrizio  
University of Cassino and Southern Lazio, Italy

Dr. Soana, Maria Gaia  
University of Parma, Italy