

Contents

- ◆ **A Note from the Editor's Board**

- ◆ **Research on key barriers and drivers for SME to implement sustainable manufacturing - an application of Fuzzy Delphi Method**
An-Yuan Chang & Po-Yen Lai.....1

- ◆ **Voluntary ESG evaluation and default risk**
Li-Hsun Wang.....29

- ◆ **Gender Differences Towards Entrepreneurial Intentions: A Case in Indonesia**
Jessica Novia Firman & Lu Qilin.....43

- ◆ **A Note for Submission**