

This issue features a selection of scholarly articles addressing contemporary topics in accounting, financial management, corporate governance, and consumer and organizational behavior, offering valuable insights for both academics and practitioners.

Sweta Tiwari and Chanchal Chatterjee examine the influence of earnings management and ownership concentration on the readability of annual reports from financially distressed firms in India. Analyzing 545 Management Discussion and Analysis sections from 208 publicly listed firms between 2014 and 2021, their findings reveal that highly distressed firms tend to produce less readable disclosures. This highlights the need for enhanced transparency and readability in financial reporting to facilitate informed decision-making.

Nor Atikah Shafai, Saidatul Nurul Hidayah Jannatun Naim Nor-Ahmad, Mohd Shazwan Mohd Ariffin, and Wan Nordin Wan-Hussin investigate the relationship between attributes of women directors and corporate performance, focusing on market performance measured by Tobin's Q. Drawing data from Malaysia's Top 100 companies listed in the Minority Shareholders Watch Group's Corporate Governance Scorecard (2018–2021) and interviews with executives, their study demonstrates the positive influence of ethnic and competency diversity among women directors on company performance. To improve governance outcomes, the authors recommend a focus on the quality of appointments over quantitative representation.

Fahru Azwa Mohd Zain and Wan Amalina Wan Abdullah examine the relationship between governance mechanisms, Shari'ah governance disclosure, and performance in Islamic banks across Southeast Asia and the Gulf Cooperation Council. Utilizing a Shari'ah governance disclosure index based on international standards, their research identifies improved governance as a critical driver of performance and stakeholder trust in Islamic banking institutions. Policymakers are encouraged to strengthen corporate governance and Shari'ah supervisory mechanisms for greater financial stability.

Noora AlSuwaidi, Alya Houti, Walaa Wahid ElKelish, and Magdi El-Bannany investigate the impact of the COVID-19 pandemic on external auditing practices in the UAE. Their findings suggest a neutral relationship between the pandemic and audit performance, with firm size, job rank, education, and gender emerging as key determinants of risk in auditing practices.

Mohamad Jatiardi Fitriantoro and Yulianti Abbas investigate the effects of Indonesia's thin capitalization rule on corporate tax avoidance strategies. Using Difference-in-Differences analysis on data spanning 2012–2019, the study finds that while the rule curbs conforming tax avoidance, it inadvertently promotes non-conforming strategies, particularly among multinational firms. The authors advocate for multifaceted policy approaches to address aggressive tax planning effectively.

Tarik Atan and Hayford Asare Obeng examine the mediating role of psychological well-being in the relationship between work-life balance and employee performance in Ghana's public hospitals. Their study establishes strong positive correlations between these variables and highlights psychological well-being as a significant mediator. This highlights the importance of fostering psychological well-being to enhance organizational performance.

Kok-Hau Phoong, Nor Haslina Hasim, and Ahmad Farid Osman investigate Malaysian consumers' repurchase intentions for biobased detergents. They identify performance expectancy, environmental concerns, and marketing strategies as key drivers, while social

influence and pricing are less influential. The findings provide actionable insights for companies aiming to promote sustainable products.

Ajaz Ul Islam conducts a bibliometric analysis of shareholder activism literature from 1983 to 2022, revealing trends and gaps in research. His study emphasizes shareholder activism's potential to influence corporate governance, transparency, and investment decisions, offering strategic guidance for policymakers and researchers.

Iman Harymawan, Surya Patra Abdillah, Mohammad Nasih, John Nowland, and Suham Cahyono investigate the impact of CEO managerial ability on corporate investment decisions during periods of political uncertainty in Indonesia (2010–2020). They find a positive correlation between CEO ability and investment decisions, though political elections dampen this effect. These findings highlight the complexities of managerial decision-making in volatile political environments.

Huang Wen Luo and Sharmila Jayasingam examine the relationship between perceived training opportunities (PTO) and work effort through experimental research. Their study identifies a positive correlation and indicates the importance of sustained training initiatives, even in challenging financial periods, as a signal of organizational commitment to employee development.

Have a great read.

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