EDITORIAL: Encouraging research in organizational behavior to improve the corporate governance

Dear readers!

We are pleased to share with you the recent 2022 issue of the journal *Corporate Governance and Organizational Behavior Review*.

In order to commemorate our fifth anniversary of creation as a journal, this editorial proposes to our stakeholders (readers, authors, reviewers, institutions, and others) to take a retrospective look at the objectives and scope that govern the journal (Mozghovyi, 2017) to focus on the path for publishing quality research on corporate governance and organizational behavior.

In fact, the field of corporate governance is extensive, and even more so when it comes to organizational behavior (Tutino, Perényi, & Kostyuk, 2021; Tenuta & Kostyuk, 2020; dela Rama & Kostyuk, 2019). For these reasons, the study of the behavior of the structures of the corporate governance system in interaction with other stakeholders is the objective and scope of our journal.

In addition, as a global journal and completely open access since 2022 and beyond the mainstream network of traditional journals, we are committed to emerging and developing economies contributing perspectives from diverse countries. Furthermore, now, having gone through the context of COVID-19 and the socio-economic impacts that this brings around the world, there is a genuine commitment to contribute to our academic, managerial and policy-making community. For these reasons, encouraging publication in this journal involves a critical commitment to following traditional research structures: Introduction, Literature Review, Methods, Results, Discussions, and Conclusions.

Additionally, to achieve a genuine identification of the gap and research question, we encourage you to follow the comments of one of our advisory board members, Jay Barney: Editor's comments: positioning a theory paper for publication (Barney, 2018).

Also, to maintain transparency in the development of the structure and procedure of the investigation, the journal encourages you to follow the article by Aguinis, Ramani, and Alabduljader (2018).

For these reasons, we present the current issue articles that we believe will be of great interest.

The first study by Irene Tsachouridi and Irene Nikandrou examines whether the three aspects of social identity (identification, pride, and respect) explain the relationship between perceived organizational support (POS) and two employee outcomes: willingness to support and intention to quit. The findings show that identification partially mediates the POS — willingness to support and POS — intention to quit relationships, while pride could partially mediate the latter relationship.

Hamza El Kaddouri sees the adoption and diffusion after nine years of the accounting and analytical financial information system in a French university after reforms by the Universities Law. The findings showed that accounting and budgeting practices have improved. However, the implementation of the cost accounting system was not consolidated due to three institutional factors: the tool, the university, and the actors.

Mohammad Ali Ibrahim Al Khasabah, Hayatul Safrah Salleh, Nik Hazimah Nik Mat, and Siti Nur Atikah Zulkifli examine the mediating effect of quality performance on the relationship between total quality management (TQM) and competitive advantage in the Jordanian banking sector. The evidence showed that total quality management has a significant positive effect on competitive advantage, being indirectly mediated by quality performance.
Antonius Alijoyo and Kevin Bastian Sirait examine the effect of board independence of Indonesian listed firms on the effectiveness of board functionality and its impact on firm value. Through regression analysis ex-ante and ex-post the establishment of the Financial Services Authority (FSA), the evidence showed that when independent board members have a powerful leadership position, or one of the board members is chairman, it improves the effectiveness of board functionality.

Yousef Shahwan, Abdullah Sa’adeh, Mohyedin Hamza, Nidal Al-Ramahi, and Issa Ahmad Swiety tested the moderating effect of firms’ reserves on the relationship between the COVID-19 pandemic and firm performance (financial and non-financial performance) from the perception of senior management of firms listed on the Amman Securities Exchange (ASE) in Jordan. The findings evidence the negative direct effect of COVID-19 on firm returns, which is positively moderated by firm reserves.

The qualitative study by Rattaphong Sonsuphap looks at the illegal economy through illegal lottery business from economic, political, and social perspectives in different provinces of Thailand. Analyzes show members of the lower social class, such as farmers, workers, and market vendors with low incomes and education, were the main contributors to their illegal existence, motivating the formation of organizations and hidden networks that have administered and regulated illegal lotteries.

A novel comparative investigation by Minh Phuong Nguyen, Thi Thu Hien Hoang, Anh Phan, and Manh Dung Tran measures and contrasts information disclosure and transparency, based on the S&P index, within commercial banks in Vietnam, Thailand, and Singapore. The results show a disparity between the level of information transparency of commercial banks in Vietnam compared to other countries in the region. Likewise, the transparency score is the lowest concerning non-financial information, including investor rights, board compensation, and process.

Dau Hoang Hung, Hung Ngoc Dang, and Van Vu Thi Thuy study the impact of capital structure (CP) on the value of non-financial firms listed on the Vietnam Stock Exchange in the last decade. The findings show that CP was inversely related to the firm value, determined at three different thresholds. However, there is no threshold when tested with short-term liability and debt ratios.

Hafizah Marzuki, Suhaily Hasnan, and Mazurina Mohd Ali develop a bibliometric literature review on corporate corruption risk and its related terminologies, theories, causes, and effects between 2013 and 2021. The findings show that previous studies discuss the topic of corruption risk using different contexts, measures, and theories. Therefore, this paper suggests the need for future research on corporate corruption risk focused on the emerging context, such as Malaysia.

A qualitative study related to corruption by Jyxhel Spahi, Venet Shala, and Demir Lima finds out the presence of nepotism in ten family firms located in Kosovo, identifying negative effects on employees and an obstacle to the institutionalization of family firms. The findings show that nepotism is widespread in these firms. On the other hand, negative effects of nepotism on managers and other employees of these family firms were identified.

In addition, Narest Satityapong, Taneenart Na-Soontorn, and Pimprapa Amornkitpinyo analyze innovative management elements for private higher education institutions in the context of the 20-year Higher Education Plan in Thailand and suggest new financial management models. The management findings showed five critical components: 1) general management, 2) academic management, 3) research management, 4) financial governance, and 5) human resource management.

Likewise, Hoan Nguyen, Duc Tai Do, Thi Hoai Thu Nguyen, Thi Thu Thuy Nguyen, Manh Dung Tran, Thu Thuy Nguyen, Van Hieu Pham, and Thi Thao Nguyen investigated the impact of internal financial factors on mining firms’ financial performance on the Vietnam Stock Exchange. The results reveal that the solvency (CR) negatively impacts
the return on sales (ROS), while the growth rate (RG) positively impacts the ROS. In addition, the capital structure (DR) positively influences the return on equity (ROE). On the other hand, DR and CR negatively impact return on assets (ROA), while current asset structure, RG, and age positively correlate with ROA.

On the other hand, research by Ratna Ekasari, Achmad Fathoni Rodli, and Donny Arif determines the planning for teaching and learning strategies in independent campus programs of higher education in Indonesia. The study found that students' application of teaching and learning strategies responds positively to the performance of Freedom to Learn — Independent Campus (FLIC) by providing them with affective learning experiences outside the classroom and entering directly into the business world or developing entrepreneurship.

Finally, Shaip Bytyçi, Agron Mustafa, Besime Ziberi, and Ermira Bytyçi analyze microcredit’s impact on Kosovo’s consumer spending. Previous evidence in low- and middle-income countries says that making small loans such as microcredit does not generate long-term transformative effects on income or consumption but helps households better manage financial options. The findings conclude that interest rates and individual credits in Kosovo do not affect monthly consumption expenditures and therefore do not impact consumer spending behavior.

To conclude, we envision promising challenges within the field that concerns the journal. Likewise, we encourage you to look at the future roadmap and the trends that could be considered in this field (Guedhami, Johan, Lopez-de-Silanes, & Terjesen, 2022; Kumar & Zattoni, 2019), considering that our journal will contribute permanently to broadening and consolidating the interest of our stakeholders and thereby position ourselves in the indexes of global impact.

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REFERENCES