

## **EDITORIAL: Advancing research in the digital economy — A multifaceted exploration of financial and business dynamics**

*Dear readers!*

As we continue to navigate the digital economy, the field of research in virtual banking adoption is becoming increasingly complex. The rise of virtual banking has led to a host of new challenges, including cyber security, data privacy, and regulatory compliance. Researchers must also consider the role of equity investors' socioeconomic identities in their perceived risk, particularly in emerging markets where the financial landscape is rapidly evolving (Windasari et al., 2022; Alnemer, 2022; Mostafa, 2020).

In the wake of the COVID-19 pandemic, there is a pressing need for research on the impact of uncertainty on stock returns and the role of fundamental analysis in the emerging economy. Competitive intelligence formalization in the property sector is also an important area of study, particularly in emerging markets where the real estate industry is experiencing rapid growth (Bing & Ma, 2021).

The nexus between intellectual capital and audit quality in accounting firms is a critical topic for research, as is the impact of government policy and entrepreneurship preparation on motivation and risk perception. The relationship between audit quality and the auditor-client range is also a key area of inquiry, as is the impact of healthcare service quality on customer satisfaction (Mohapatra & Pattanayak, 2024).

The impact of strategic orientation on operational performance and the mediating role of operational sustainability is a timely topic, as is the strategy of revitalizing the business model of herbal medicine small enterprises in the post-pandemic era. Customer awareness and cyber security in the Organization for Economic Co-operation and Development (OECD) countries is an increasingly important issue, as is bolstering organizational development through electronic human resources in private business (Keter et al., 2024).

The COVID-19 pandemic has also had a significant impact on local authorities, making research on strategies and decision-making in times of pandemic a critical area of study. The attributes of a risk management committee and their impact on company performance, particularly before and after the COVID-19 pandemic, is also an important area of research (House of Commons, 2021).

The coping strategies of the manufacturing sector during the COVID-19 pandemic is a pressing topic, as is the perception and reservations of China's state capitalist economic model under the "Made in China 2025" strategy. The strategy for the adoption of information and communication technology in the development of small and medium enterprises in the emerging market is also a critical area of study, as is the influence of ownership structure on corporation performance in Saudi listed corporations (Boshnak, 2023).

Finally, research on the influential factors on strategic management accounting application and its influence on the business in a developing market, as well as employee perceptions of strategy formulation and implementation towards sustainable strategic management in the developing world, are important areas of inquiry. The impact of strategic management on the competitive advantage of businesses, particularly in the wine industry, is also a critical topic for research (Moreno et al., 2011).

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