

## **EDITORIAL: Exploring globally relevant issues in business: Sustainability, employee well-being and human resource management, gender and leadership opportunities, digital transformation, implications for higher education**

*Dear readers!*

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

In this issue, there is a diverse selection of research papers embracing a variety of corporate governance issues of importance and embracing issues under scrutiny in many parts of the world as implementation is considered. A variety of approaches to data collection and methodology are discussed and would be particularly useful to a researcher considering an approach. The papers besides offering insights also identify further research possibilities and possible extensions into other areas. Aspects of sustainability are discussed including thinking about the adoption of the United Nations Sustainable Development Goals (UNSDGs). Aspects of employee well-being and female participation in leadership are explored. Innovative management and digital adoption in higher education are addressed. In sum, a number and variety of thoughtful papers are well worth reading and thinking seriously about the issues raised. We thank researchers for sharing their work and insights, offering insights for further research and, in some cases, potential approaches to managing important issues.

*Francesco Paolo Ricapito*, in the first paper, explores earnings management in Spanish provincial councils where politicians face re-election and citizens have agendas addressing their welfare. It is suggested that this may lead to a conflict of interest, certainly a divergence in interests, and lead to earnings manipulation particularly in pre-election periods as political issues surrounding re-election enter the story. Public interest theory is used. A unique study exploring the public sector.

The paper by *Jumase Basra, Hamsu Abdul Gani, Haedar Akib, Islahuddin, and Muhammad Guntur* examines an important issue across the world, which can simply be reduced to “What is the role of the university today?” This paper explores the role of educational institutions in managing innovation and developing entrepreneurial competencies focusing on these competencies as agents of change with attention to the local government sector of Makassar City. This study found that creativity, basic values, strategic value orientations of innovation, and competency development adopted a knowledge management approach.

*Waed Ensour* and *Hadeel Al Maaitah* investigate the issue of well-being for employees in an age where work burnout appears to be increasing this is an important issue to explore. This paper set out to a more streamlined approach to the study of this issue. Not only this but to identify how the issue of burnout symptoms can be better identified early and be managed, controlled and mitigated with the intent to better promote and sustain employees' mental health. The study finds this to be a complex issue extending beyond simply the workplace related to many factors including personal-related, job-related, organizational-related and social life, both work and personal, factors. Great insights are explored in this paper.

*Mirian Izquierdo* and *M. Eugenia Fabra* study another topical issue looking at gender-based disparities as perceived barriers to female career advancement and representation in leadership remaining low despite growth in importance as members of the workforce. Part of the story considers traditional male networks with existing leadership models appearing to hinder change. As a first step, the researchers suggest exploring and identifying differences, and perceived barriers such as reticence to change and then identifying effect interventions that would promote gender equality in leadership.

The paper by *Nobuhle Elizabeth Ndaba* and *Gedala Mulliah Naidoo* addresses an issue of concern across the world — the growth in reliance on digital platforms in higher education institutions post COVID-19 and transformational challenges that must be embraced. The researchers explore the implications this has had for all aspects of work — teaching, learning, researching, and working arrangements — as institutions moved from physical to virtual platforms, many adopting hybrid platforms post COVID-19. This paper adopts the technology acceptance model to explore staff attitudes. One of the important conclusions reached was that higher education institutions should embrace and adopt a strategic and employee-centric approach to maximize digital growth and technological user acceptance among their employees. While appropriate technology is essential — without staff onboard, this will not matter.

*Nishita Jindal*, *Nitin Arora*, *Lalit Singla*, and *Neelam Kaushal* consider the question of human resource management (HRM) in small and medium enterprises (SMEs). This paper embraces a content analysis of studies across the world identifying themes and notes the increasing strategic importance of HRM management in SMEs. The results indicate how effective HRM can contribute to the operational success and strategic objectives of SMEs. However, the approach needs to consider the unique challenges and limited resources available to the typical SME. Adaptability and customization are critical to human resource approaches adopted to enhance employee retention, productivity, and, ultimately, business sustainability.

*Shirley Mo Ching Yeung* undertakes interviews and content analysis to explore key elements of resilience to reskill and upskill by implementing the UNSDGs in the creative art industry. The adoption of SDGs is a major consideration throughout the world making this a timely and relevant paper. In discussion, the paper identifies an approach to be adopted, including a consideration of AI and the importance of sourcing key stakeholders.

We hope that the articles presented in this issue will stimulate fruitful discussions, inspire further research, and make notable contributions to the progress of the interdisciplinary fields of governance and behavior. We encourage you to explore the rich collection of research articles and engage in scholarly discourse.

*Trevor D. Wilmshurst, Ph.D., Assoc. Prof.,  
Accounting Department, Tasmanian School of Business and Economics,  
Chair, Human Research Ethics Committee,  
University of Tasmania, Tasmania, Australia,  
Editorial Board Member, Corporate Governance and Organizational Behavior Review*