

RISK GOVERNANCE & CONTROL: FINANCIAL MARKETS AND INSTITUTIONS

VOLUME 15, ISSUE 1, SPECIAL ISSUE, 2025

CONTENTS



EDITORIAL: Navigating enterprise governance amid global economic disruptions	146
BASEL III CAPITAL REGULATION AND BANK PROFITABILITY IN THE EMERGING MARKET	150
<i>Zuko Mdandalaza, Leward Jeke</i>	
DETERMINANTS INFLUENCING COMPANIES RECEIVING GOING CONCERN OPINIONS: EMPIRICAL EVIDENCE FROM A DEVELOPING MARKET	163
<i>Winda Felicia, Lindrianasari</i>	
BALANCED GENDER BOARDS AND ENVIRONMENTAL, SOCIAL, AND GOVERNANCE PERFORMANCE	174
<i>Maria João Guedes, Anne Sophie Grüber</i>	
DETERMINANTS FACTORS OF A GOING CONCERN AUDIT OPINION: A RISK GOVERNANCE AND REGULATION IMPLICATION	188
<i>Mohammad Abdullah Altawalbeh</i>	
FROM RATIONALITY TO BIAS: FACTORS INFLUENCING RETAIL INVESTMENT IN NEWLY LAUNCHED INVESTMENT PRODUCTS	197
<i>Hema Gwalani, Shilpa Parkhi, Latha Sreeram, Nayantara Sreeram, Prashant Barge</i>	
ANALYSIS OF INVESTMENT OPPORTUNITIES IN THE GAMING STOCK MARKET USING SOCIAL TRADING	204
<i>Mahan Tahvildari</i>	
THE IMPACT OF DIGITAL TRANSFORMATION STRATEGY ON HUMAN RESOURCE DEVELOPMENT IN COMMERCIAL BANKS	215
<i>Ma'en Mohammad Al-Hmesat, Ahmad Albloush, Omar Lasassmeh, Ebrahim Saad Abdulla Albuainai, Ahmad Mofleh Ayed Al Graibeh, Heba Mohammed Altarawneh</i>	
GENDER DIVERSITY: ARE WOMEN AT THE STRATEGIC LEVEL LESS RISK-TAKING THAN MEN?	226
<i>Juliana Osmani, Sanie Doda</i>	
ARTIFICIAL NEURAL NETWORK METHODOLOGY IN FINANCIAL STATEMENTS FRAUD: AN EMPIRICAL STUDY IN THE PROPERTY AND REAL ESTATE SECTOR	237
<i>Dhea Violin Rahma Whely Rahayu, Rindang Widuri</i>	
FINANCIAL BEHAVIOR DECISION FOR MERGERS AND ACQUISITIONS IN EUROPEAN FINANCIAL INSTITUTIONS AFTER THE COVID-19 PANDEMIC	249
<i>Georgios Kyriazopoulos</i>	