

## EDITORIAL: Recent trends in research and future expectations

*Dear readers!*

*Evolving governance and regulatory approaches:* Recent research underscores the connection between governance frameworks and corporate success in emerging markets (papers by Cesar Enrique Freire-Quintero, Gabriela Elizabeth Hurtado-Cevallos, Fernando Xavier Calle-Wong, and Josselyn Camilla Bravo-Mero; Mohammad Tayeh, Adel Bino, and Rafe Mustafa; Rani Eka Diansari, Suzilawati Uyob, Lintang Dinda Saputri, Jaizah Binti Othman, Dekeng Setyo Budiarto, and Lulu Amalia Nusron; Vimala Venugopal Muthuswamy and J. Sadeesh). This perspective is supported by Erben Yavuz et al. (2024), who showcase the influence of governance on sustainability reporting in both financial and non-financial companies. Likewise, Bukari et al. (2024), Kumar et al. (2025), and Rubab et al. (2025) point out the moderating effect of environmental, social, and governance (ESG) factors on governance-value dynamics, highlighting a move towards more sustainability-focused governance practices. Within the fintech sector, Almubarak and Aljughaiman (2024) reveal how governance fosters innovation in Saudi banks. Almaqtari et al. (2025) further this by incorporating IT governance, fintech advancements, and blockchain in strategies for managing organizational risks. Collectively, these studies illustrate that governance has evolved from merely compliance-oriented frameworks to strategic facilitators of performance and innovation.

*The impact of the digital shift:* Digital transformation in governance is evolving, moving beyond merely assessing transparency to encompass accountability and the trust of citizens (studies by Rahmat Hidayat; Thanh Nga Doan, Thi My Nguyen, Thi Minh Tam Tran, Thu Ha Nguyen, Gia Linh Vu, Thi Thu Thao Kim, and Tuan Phong Nguyen; Mo'taz Kamel Al Zobi, Hamza Kamel Qawqzeh, and Almothanna Abu-Allan). Alassuli et al. (2025) contribute by illustrating that accounting-related digital transformation promotes financial transparency, facilitated by effective governance. Meanwhile, Meero (2025) demonstrates how fintech and AI have altered both Islamic and traditional banking models, fostering stability through digital advancements. Similarly, Idrees and Ullah (2024) highlight that the adoption of fintech is influenced by users' educational backgrounds, emphasizing digital literacy as a pivotal element in this process. Overall, these studies suggest that digital advancements and governance practices are increasingly intertwined in achieving both efficiency and accountability.

*Shifts in financial and tax research:* Bibliometric research demonstrates that studies in taxation are evolving from strategies focusing on avoidance to those that incorporate sustainability considerations (articles by Erni Ekawati, Bintang Florensia Christella Manurung, and Endah Setyowati; Alla Sokolovska and Larysa Rainova; Thi Thuan Nguyen, Thi Hong Ngan Luong, and Tuyet Nhung Le). This transition builds on the work of Ferilli et al. (2024), who analyze the influence of fintech governance on the stability of banking systems, proposing that effective governance must achieve a balance between compliance and performance. Furthermore, Tang et al. (2025) illustrate that developments in fintech significantly affect corporate financial policies, suggesting that tax decisions are increasingly intertwined with technology and governance structures. Ferri et al. (2025) highlight the governance factors driving fintech investments, reinforcing the importance of governance in sustainable taxation and investment strategies.

*The role of financial literacy in fintech:* Research underscores the significance of financial literacy as a critical factor linking fintech adoption to the performance of firms (investigations by Mo'taz Kamel Al Zobi, Hamza Kamel Qawqzeh, and Almothanna Abu-Allan; Thi Kim Oanh Nguyen and Thi Lan Huong Nguyen). Ferilli et al. (2024), Tang et al. (2025), and Al Rifai and AlBaker (2025) enhance this viewpoint by demonstrating that the evolution and governance of fintech affect stability and corporate policy, while also highlighting the supportive role of literacy and inclusion. Idrees and Ullah (2024) specifically reveal how educational attainment influences fintech adoption, emphasizing that literacy is essential for equitable access and effective governance in the fintech sector.

*Methodological innovations:* Methodological pluralism — incorporating regression, configurational, and mixed-method designs — has emerged as a significant trend in governance and finance (contributions by Ahmed Zakaria Zaki Osemy; David Umoru, Malachy Ashywel Ugbaka, Anake Fidelis Atseye, Francis Abul Uyang, Jeremiah Abanbeshie, Cletus Ekok Omono, Samuel Manyo Takon, Ehis Taiwo Omoluabi, Beauty Igbinovia, Christopher Eyo Ojikpong, Evaristus

Akpanke Ushie, Christian Effiong Bassey, Hilary Ekpang Bisong, Bisong Daniel Bisong, Vera Ene Henshaw, and Benedict Ejikeme Odigbo; Enkeleda Shehi and Mateus Habili). This trend is illustrated by Tang et al. (2025), who utilize financial policy models to examine corporate investment, and Almaqtari et al. (2025), who blend IT, fintech, and blockchain governance into sustainability frameworks. The variety of methods reflects the growing demand for contextualized, actionable insights intertwining governance, technology, and performance.

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