

EDITORIAL: Emerging frontiers in corporate governance, sustainability, and technological transformation

Dear readers!

The articles in this special issue (Volume 9, Issue 3) of the *Corporate Governance and Sustainability Review* collectively capture the evolving intersections of governance, sustainability, and technology in corporate environments. Across diverse contexts, from environmental, social, and governance (ESG) integration and artificial intelligence (AI) adoption to blockchain governance and intellectual capital, these studies reflect a vibrant shift toward understanding how firms are reconfiguring strategic priorities to align financial performance with sustainable value creation. This shift resonates strongly with recent scholarly discussions emphasising the strategic and communicative dimensions of sustainability and technological disclosure (Elsayed, 2025; Hassanein & Elsayed, 2025; Ghinizzini et al., 2025; Iliany & Wedari, 2025; Bressan & Sabrina, 2025).

A recurring theme in the contributions to this issue is the growing recognition that ESG initiatives are no longer peripheral acts of compliance but central components of corporate strategy and legitimacy. Several studies in this issue underscore the complex and sometimes limited influence of governance mechanisms on sustainability outcomes. This highlights the continuing challenge lies in distinguishing substantive ESG engagement from symbolic disclosure practices, an area that remains ripe for empirical scrutiny.

Equally noteworthy in this special issue is the integration of technological transformation into the governance-sustainability nexus. The studies on blockchain in agricultural governance and AI in sustainable supply chain management highlight the accelerating role of digital technologies in promoting transparency, traceability, and accountability. Yet, as these papers demonstrate, technology's promise is mediated by institutional readiness, cultural context, and governance quality (Elsayed, 2025). Future research should therefore adopt interdisciplinary approaches, bridging information systems, sustainability accounting, and strategic management, to better explain how digital transformation contributes to, or complicates, sustainable governance.

The issue also draws attention to the human and organisational dimensions of sustainability. Papers addressing generational dynamics, intellectual capital, and cultural moderators remind us that governance effectiveness and sustainability are deeply rooted in social capital and human capability. These findings complement the growing body of international evidence, including recent studies linking gender diversity, ESG initiatives, and market liquidity (Hassanein & Elsayed, 2025), which demonstrate that social inclusiveness is both an ethical and a financial imperative for sustainable business performance.

Collectively, the ten contributions in this volume reinforce that corporate governance and sustainability research are entering a new stage, one defined by integration, interdisciplinarity, and digital sophistication. Scholars are increasingly called to move beyond documenting ESG outcomes toward theorising how governance systems adapt to technological, institutional, and societal pressures. Future studies should examine longitudinal and cross-country dynamics, combine quantitative modelling with qualitative depth, and explore the behavioural underpinnings of disclosure, legitimacy, and performance.

In sum, this special issue offers a valuable snapshot of the contemporary research landscape and points toward the next frontier: a holistic understanding of corporate governance that integrates financial accountability, technological innovation, and social

responsibility. By linking sustainability strategy, digital transformation, and legitimacy processes, the contributions here, and in recent research (Elsayed, 2025; Hassanein & Elsayed, 2025; Al Khasabah & Al-Badayneh, 2025; Kumar et al., 2025), chart a promising path for advancing both scholarship and practice in corporate governance and sustainability.

Enjoy the reading!

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