EDITORIAL: Navigating governance reform — Ethics, technology, and cross-border legal challenges

Dear readers!

We are pleased to present the special third issue of the journal *Corporate Law & Governance Review* for 2025. This issue opens with an important contribution by *Bambang Soesatyo*, who examines the significance of MPR decrees for Indonesia's long-term national development in the era of Industry 5.0, echoing broader discussions on governance and state capacity (Kraft & Furlong, 2020; Bovens, 2007). Further perspectives on ethical governance are provided by *Karem Sayed Aboelazm*, *Emad Ibrahim*, *Nada Zuhair AlFil*, and *Hanadi Sharif*, who explore the theoretical underpinnings of ethics in public procurement law — an area increasingly linked to institutional trust and public-sector integrity (Fenwick et al., 2017; Ethimiou, 2024; Salin et al., 2024).

A central theme of this issue is the growing emphasis on transparency and ethical conduct. The work of *Abdullah Faraj Al Dossari* on whistleblowing norms, together with the study by Nathichai Thanaraj and colleagues on ethical leadership and participatory public administration, highlights the expanding role of integrity mechanisms in governance (Dagan, 2018; Susskind, 2019). Similarly, *Fudji Sri Mar'ati*, *Indira Januarti*, and *Darsono* address integrity disclosure practices as part of broader anti-fraud strategies adopted by local governments.

Another important thread concerns the interaction between legal systems and technological innovation. *Lana Al-Khalaileh*, *Tareq Al-Billeh*, *Abdul Salam Al-Findi*, and *Odai Al-Hailat* offer insights into smart contracts from both Islamic jurisprudence and civil law perspectives — an area receiving global attention amid accelerating digitalisation (Fenwick et al., 2017). Complementing this, *Blessing Takawira* and *David Pooe* present a bibliometric–systematic review on corporate governance during digital transformation. Additionally, *Bambang Soesatyo's* exploration of Industry 5.0 further illustrates the ongoing need to adapt legal frameworks to rapid technological change (Susskind, 2019).

Cross-border regulatory topics also feature prominently. *Thi Thuy Duong Nguyen*, *Kieu Oanh Ha*, and *Huong Thao Dinh* examine the governance implications of double taxation treaties and foreign direct investment, while *Muh. Afif Mahfud*, *Kadek Cahya Susila Wibawa*, *Aditya Yuli Sulistyawan*, *Sia Chin Chin*, and *Aga Natalis* analyse the legal dimensions of foreign land ownership issues central to economic competitiveness and national sovereignty (Dagan, 2018; Letsou et al., 2025). In parallel, *Xixi Zheng*, *Hasani Mohd Ali*, and *Hazlina Shaik Md Noor Alam* investigate conflicts of interest in differentiated voting rights, contributing to the comparative discourse in corporate governance.

Finally, themes of institutional resilience and legal continuity emerge in studies addressing transitional legal systems. *Vait Qerimi*, *Artan Maloku*, and *Petrit Nimani* discuss administrative accountability and compliance challenges, whereas *Nuredin Lutfiu*, *Arben Agushi*, and *Agon Halabaku* analyse perpetual maintenance contracts within property and inheritance law — areas that continue to require doctrinal clarity and modernisation (Bovens, 2007; Kraft & Furlong, 2020; Legenzova & Raudonienė, 2025; Nurhadiansjah & Mansur, 2025).

We extend our sincere appreciation to all authors contributing to this special issue. Their work reflects the diversity of perspectives shaping contemporary discussions in law and governance. We hope that this collection encourages continued academic engagement and supports further exploration across these important areas.

Dr. Murtaza Mohiqi,
Assistant Professor, Department of Law,
School of Business and Law, University of Agder, Norway
Editorial Board Member, Corporate Law & Governance Review

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