



Navigating organizational evolution: From systematic syntheses to empirical realities in emerging economies

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Introduction and Journal Outlook

The contemporary global business landscape, as organizations enter 2026, is defined by an unprecedented convergence of technological acceleration, shifting human capital paradigms, and evolving financial transparency mandates where the traditional boundaries separating operational management, corporate governance, and human well-being have become increasingly porous (Fields et al., 2026). Consequently, at the heart of this socio-technical paradigm shift, operational efficiency no longer hinges solely on asset optimization but relies heavily on how transparently information is disseminated to external capital providers, how seamlessly disruptive technologies are integrated into daily organizational workflows, and the recognition that human capital—specifically the physical and mental sustainability of the workforce—remains the true anchor of long-term corporate value (PwC, 2025; Trstenjak et al., 2025).

In response to these complex transformations, the Journal of Accounting, Finance, Economics, and Social Sciences (JAFESS) remains committed to providing an exceptional open-access forum for high-impact research. By bridging rigorous academic theory and actionable empirical evidence, JAFESS continues to elevate insights from both global macro perspectives and highly localized developing-market contexts. This issue exemplifies the ongoing mission: offering readers a collection of cutting-edge studies that balance comprehensive, macro-level systematic reviews with grounded, country-specific empirical analyses. Through these contributions, JAFESS advances its core objective of fostering multi-disciplinary academic dialogue that informs regulatory frameworks, managerial practices, and strategic corporate decisions across emerging economies.

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Synthesis of Issue Contributions

To maintain a high-quality academic narrative, contributions to this issue are synthesized into two strategic thematic clusters rather than reviewed in isolation. The first cluster brings together foundational secondary research, using systematic literature reviews to build critical conceptual frameworks. The second cluster shifts to primary, empirical research, analyzing how these broader digital and financial shifts manifest within the specific corporate landscape of a rapidly developing Southeast Asian market: Cambodia.

Cluster 1: Foundational Frameworks and Systematic Literature Reviews

The first two papers in this issue employ robust systematic review methodologies to synthesize vast bodies of literature, establishing essential baselines for the modern workplace. On the human and socio-organizational front, [Nandan and Khan \(2026\)](#) deliver a comprehensive synthesis in "*Work life balance: A systematic literature review*." Their work untangles decades of research on the delicate interface between professional commitments and personal well-being. By mapping the primary antecedents, mediators, and consequences of work-life harmony, the authors demonstrate that employee well-being is no longer merely a human resource policy preference but a core driver of institutional resilience and productivity.

Complementing this human-centric perspective, [Gubran and Groda \(2026\)](#) shift the focus to the technical infrastructure of modern firms in "*Artificial intelligence and big data for operational decision-making: A systematic review of trends and governance frameworks (2020–2025)*." Their study synthesizes five years of rapid technological transformation, showing how data-driven architecture optimizes business processes. Crucially, the authors move past technological hype to critically evaluate the governance frameworks needed to mitigate data privacy risks, algorithmic bias, and ethical dilemmas. Viewed collectively, Cluster 1 highlights that the modern organization is an interconnected socio-technical ecosystem; the successful deployment of advanced digital tools ([Gubran & Groda, 2026](#)) cannot be decoupled from a sustainable, well-balanced workforce that manages these systems ([Nandan & Khan, 2026](#)).

Cluster 2: Empirical Realities and Practical Applications in Cambodia

Transitioning from broad conceptual frameworks to localized applications, the second cluster explores how digital transformations and corporate governance operate within the unique institutional environments of emerging markets. [Güngör \(2026\)](#) addresses this directly in "*AI maturity in Cambodia: Individual usage and organizational deployment across SME firms and large corporations*." By examining how Artificial Intelligence is used on the ground, Güngör reveals a distinct divergence between small-and-medium-sized enterprises (SMEs) and large-scale corporations. While larger organizations leverage institutional capital to implement structured AI strategies, SMEs navigate a highly fragmented digital landscape, relying more heavily on grass-roots, individual adoption. This empirical account provides an essential reality check to the generalized governance models proposed in international literature.

While Güngör focuses on internal technological integration, [Azhar \(2026\)](#) examines the external interfaces of Cambodian corporate governance in "*The relationship between annual report readability and cost of capital: Cambodian evidence*." Drawing on empirical financial metrics, Azhar investigates a vital market mechanism: how the transparency and clarity of corporate communication shape investor perceptions. The findings show that clearer, more readable annual reports significantly reduce information asymmetry, directly lowering the firm's cost of equity and debt capital. Together, the papers in Cluster 2 offer complementary perspectives on the Cambodian corporate landscape. They demonstrate that long-term corporate health depends as much on internal technical adaptation ([Güngör, 2026](#)) as on clear, transparent external communication to market participants ([Azhar, 2026](#)).

Future Research and Open Horizons

The insights from this issue highlight several promising avenues for future academic exploration. JAFESS strongly encourages subsequent submissions to examine the intersections of these themes. For instance, how will the rapid organizational deployment of AI affect employee work-life balance in developing contexts? Similarly, as corporate reporting adapts to the digital age, future research could assess whether AI-driven data visualization improves the structural readability and transparency of annual reports for international investors. JAFESS remains eager to receive manuscripts that explore these digital

workflows, sustainable human capital strategies, and corporate governance innovations in ASEAN and other emerging global markets. We warmly invite scholars, practitioners, and policymakers to contribute their empirical and theoretical work to our upcoming submission queues.

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