GUEST EDITORIAL NOTE

Governance, Accountability and Digital Transformation: Contemporary Perspectives on Organisational Sustainability

The accelerating pace of technological innovation, evolving stakeholder expectations, and growing sustainability challenges have fundamentally reshaped the governance landscape across public and private organisations. Organisations are now expected not only to achieve economic performance but also to demonstrate transparency, ethical leadership, environmental responsibility, and social accountability. Consequently, governance has evolved beyond its traditional focus on compliance and control to become a strategic capability that enables organisations to respond to uncertainty, embrace innovation, and create sustainable value.

This Special Section of *Akademika* brings together five contributions that examine governance and accountability from the perspectives of management, accounting, finance, and public administration. Although the studies address different organisational contexts, they share a common objective: understanding how governance mechanisms support organisational sustainability amid technological, institutional, and societal change. Collectively, they illustrate that effective governance requires the integration of responsible leadership, stakeholder engagement, digital innovation, and sustainable organisational practices.

A central theme emerging from this collection is the importance of human-centred governance. Governance is often associated with institutional structures and regulatory frameworks, yet its effectiveness ultimately depends on people. The study on the impact of quality of work life dimensions on academicians' early retirement intentions highlights the need to create supportive working environments that foster employee well-being, professional satisfaction, and organisational commitment. As higher education institutions face demographic shifts, increasing workloads, and talent retention challenges, strengthening quality of work life becomes an essential governance strategy. Sustainable organisations depend upon governance practices that recognise employees as strategic assets whose expertise contributes to institutional resilience and continuity.

Another major theme is digital transformation, which continues to reshape organisational processes and governance practices. The comparative study of fintech adoption among Islamic banks across the ASEAN-5 countries illustrates how financial institutions are embracing technological innovation while responding to regulatory requirements and maintaining stakeholder confidence. The study highlights that successful digital transformation depends not only on technological capability but also on supportive governance frameworks, organisational readiness, and appropriate regulatory environments.

The relationship between technology and governance is further explored through the mapping of artificial intelligence research in accounting and auditing. As AI becomes increasingly integrated into accounting and auditing processes, organisations face new challenges concerning transparency, accountability, ethical responsibility, and professional judgement. The study traces the evolution from automation to accountability in this emerging field and identifies future research directions, emphasising that technological innovation must be accompanied by governance mechanisms that ensure responsible and trustworthy implementation.

Environmental accountability represents another critical dimension of this Special Section. Growing stakeholder expectations and evolving sustainability standards have made environmental reporting an integral component of corporate governance. The study investigating the relationship

between corporate governance and environmental reporting among Malaysian public listed firms demonstrates that effective governance mechanisms promote more transparent and meaningful environmental disclosures. Beyond regulatory compliance, sustainability reporting has become a strategic tool for strengthening organisational legitimacy, enhancing stakeholder confidence, and supporting long-term corporate resilience.

Environmental accountability is further examined from a public sector perspective through the study of environmental disclosures by Malaysian city councils on Facebook. As local authorities increasingly rely on digital platforms to communicate and engage with citizens, transparency and stakeholder engagement have become central features of public governance. Using a legitimacy perspective, the study examines whether environmental disclosures on social media primarily serve accountability purposes or function as strategies for securing organisational legitimacy. Regardless of motivation, the findings demonstrate the expanding role of official social media channels in strengthening public trust and promoting transparent public-sector governance.

Taken together, the five papers illustrate that governance and accountability have evolved into multidimensional concepts encompassing organisational leadership, employee well-being, technological innovation, environmental stewardship, and stakeholder engagement. Governance is no longer confined to institutional oversight or financial control; rather, it represents a dynamic capability that enables organisations to respond to increasingly complex economic, technological, and societal challenges. Likewise, accountability extends beyond financial reporting to include broader responsibilities towards employees, investors, communities, and the environment.

A significant contribution of this Special Section is its strong focus on Malaysia and the wider ASEAN region. Although governance challenges are global, their implementation is shaped by local institutional settings and socio-economic conditions. The empirical evidence presented here enriches international scholarship while offering practical insights for policymakers, organisational leaders, regulators, and researchers. In doing so, the collection demonstrates the growing importance of Malaysia and ASEAN as valuable contexts for advancing governance and accountability research.

Collectively, these studies reaffirm that organisational sustainability depends upon governance systems capable of balancing innovation with accountability. Digital transformation requires ethical oversight and effective governance frameworks. Environmental sustainability depends upon transparent reporting and meaningful stakeholder engagement, while organisational resilience relies upon governance practices that value both institutional performance and human well-being. These interrelated dimensions reflect the evolving nature of governance in an increasingly interconnected world.

As Guest Editor, I express my sincere appreciation to the contributing authors for their valuable scholarship and to the anonymous reviewers for their constructive comments, which have strengthened the quality of the published papers. I also thank the Editor-in-Chief and the Editorial Board of *Akademika* for their guidance and support in bringing this Special Section to fruition.

I hope this collection stimulates further interdisciplinary research on governance, accountability, and digital transformation while informing organisational practice and public policy. As organisations continue to navigate technological change and increasing demands for sustainable development, the studies presented in this Special Section reaffirm that effective governance remains fundamental to building resilient, accountable, and sustainable organisations.