

Publication Highlights-2025

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Digital Policy, Regulation and Governance

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RESEARCH ARTICLE | DECEMBER 23 2025

Explaining behavioural intention to adopt blockchain for public procurement governance with SEM-ANN 🛒

Md Asaduzzaman ✉; Mohammad Rokibul Kabir; Syed Sohan Ali

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Digital Policy, Regulation and Governance 1–18.

<https://doi.org/10.1108/DPRG-10-2025-0360> Article history 🕒

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Research Focus

This study investigates the factors influencing behavioural intention to adopt blockchain technology in public procurement governance. Using **Structural Equation Modeling (SEM)** and **Artificial Neural Network (ANN)** approaches, the research provides empirical insights into technology adoption and the potential role of blockchain in strengthening transparency, accountability, efficiency, and trust in public procurement.

Potential Societal Impact and SDG Alignment

The research promotes transparent, accountable, efficient, and digitally enabled public procurement through blockchain adoption, supporting responsible governance and public-sector digital transformation. It aligns with SDG 16 – Peace, Justice and Strong Institutions, particularly the promotion of transparent, accountable, and effective institutions.

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Research Focus

This study examines the impact of corporate social responsibility (CSR) on the financial performance of global banks, focusing on the moderating role of corporate tax. The findings highlight how responsible corporate practices and effective taxation can influence sustainable financial performance.

Potential Societal Impact and SDG Alignment

The research promotes responsible banking, corporate accountability, transparency, and sustainable financial practices, contributing to stronger and more sustainable financial institutions. It aligns primarily with SDG 8 – Decent Work and Economic Growth and SDG 16 – Peace, Justice and Strong Institutions.

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Research Focus

This study examines the key factors influencing leverage decisions of listed banking companies in Bangladesh, including profitability, firm size, board characteristics, and corporate governance. The findings highlight the significant roles of return on assets (ROA), return on sales (ROS), and independent directors in shaping banks' leverage decisions.

Potential Societal Impact and SDG Alignment

The research supports sound financial decision-making, effective corporate governance, and financial-sector stability in Bangladesh's banking industry. It aligns primarily with SDG 8 – Decent Work and Economic Growth and SDG 16 – Peace, Justice and Strong Institutions, particularly through responsible financial management and stronger corporate governance.

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CONCEPTUAL PAPER | JUNE 05 2025

Reforming Islamic financial standards for inclusive and sustainable development: a Maturidi creed perspective on behaviour, equity and justice

Hissan Khandakar; Md. Abu Hasnat; Md. Azizur Rahman; Rezwan Ul Haque Aubhi; Ayoub Babur; Khandakar Kamrul Hasan

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International Journal of Ethics and Systems (2025)

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"Distributive fiscal justice" as a new dimension of corporate legitimacy in climate governance: a conceptual

Research Focus

This conceptual study explores how Islamic financial standards can be reformed to promote equity, justice, inclusion, and sustainable development, drawing on the Maturidi perspective of rationality, ethical conduct, and moral responsibility.

Potential Societal Impact and SDG Alignment

The research supports inclusive, ethical, and equitable financial systems, emphasizing justice, responsible economic practices, and broader financial inclusion. It aligns primarily with SDG 10 – Reduced Inequalities, SDG 16 – Peace, Justice and Strong Institutions, and SDG 8 – Decent Work and Economic Growth

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The impact of Basel III implementation on the financial performance of the banking industry in Bangladesh

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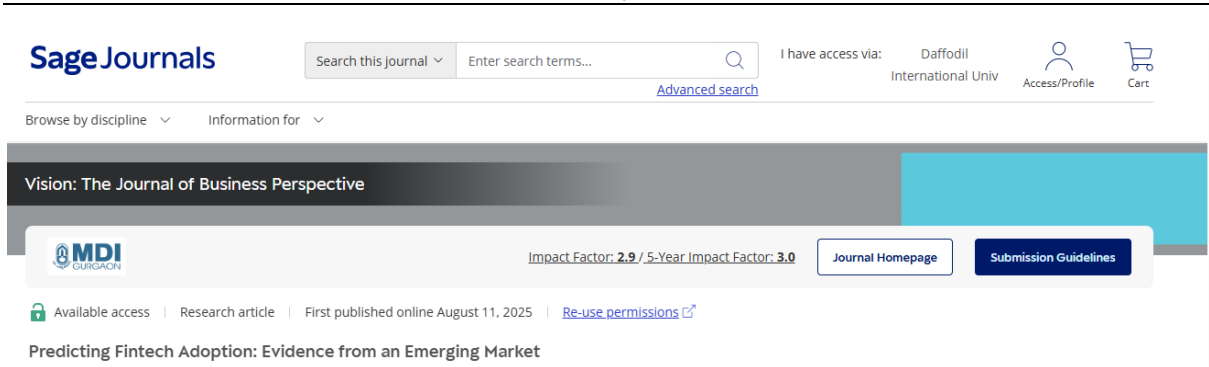
Research Focus

This study examines the impact of Basel III implementation on the financial performance and stability of Bangladesh's banking industry. Using data from 20 commercial banks (2014–2023), the study finds that stronger capital adequacy, particularly Tier-1 capital and CRAR, improves profitability and reduces non-performing loans.

Potential Societal Impact and SDG Alignment

The research supports financial stability, effective risk management, and resilient banking institutions, contributing to a more sustainable and reliable financial sector in Bangladesh. It aligns primarily with SDG 8 – Decent Work and Economic Growth and SDG 16 – Peace, Justice and Strong Institutions.

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Predicting Fintech Adoption: Evidence from an Emerging Market

Research Focus

This study examines Fintech adoption among consumers in Dhaka, Bangladesh, using the Value-Based Adoption Model (VAM). The findings highlight usefulness and ease of use as key factors influencing consumers' perceived value and intention to adopt fintech services.

Potential Societal Impact and SDG Alignment

The research supports digital financial inclusion, accessible financial services, and consumer-centered fintech development, contributing to a more inclusive digital economy. It aligns primarily with SDG 8 – Decent Work and Economic Growth and SDG 9 – Industry, Innovation and Infrastructure.

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Impact of Altered Holiday Plans Due to COVID-19 on Tourist Satisfaction: Evidence from Costa Daurada

by Indrajeet Mallick 1, Daniel Miravet 2 and Aaron Gutiérrez 2,*

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Research Focus

This study examines how changes in holiday plans during COVID-19 affected tourist satisfaction in Costa Daurada, Spain. Based on a survey of 2,009 tourists, the findings show that most changes in destination, transport, accommodation, stay length, and activities did not significantly reduce satisfaction, while adapting activities helped reduce perceived risk and improve the tourist experience.

Potential Societal Impact and SDG Alignment

The research supports resilient and adaptable tourism management, emphasizing cooperation, trust, risk management, and responsive destination planning during crises. It aligns primarily with SDG 8 – Decent Work and Economic Growth, particularly sustainable tourism and the resilience of the tourism sector.

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Dynamic Capabilities and Technological Innovation for Firm Resilience: A Configurational Analysis

<https://doi.org/10.28991/ESJ-2025-09-05-01>

Research Focus

This study examines how dynamic capabilities and technological innovation contribute to firm resilience in Bangladesh's corporate sector. Using data from 308 respondents, the findings highlight visibility, market position, digitalization, and their combined configurations as important factors for strengthening organizational resilience during crises.

Potential Societal Impact and SDG Alignment

The research supports business resilience, digital transformation, innovation, and sustainable organizational development, helping firms better respond to uncertainty and disruptive events. It aligns primarily with SDG 9 – Industry, Innovation and Infrastructure and SDG 8 – Decent Work and Economic Growth.

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Sustainable Futures
Volume 10, December 2025, 101327



Building organizational resilience in emerging economies: Strategic insights from Bangladesh

Research Focus

This study examines organizational resilience in Bangladesh's emerging economy, focusing on how flexibility, commitment, response, information sharing, and resource management help organizations withstand uncertainty and crises. The findings identify key strategic configurations that enable firms to strengthen adaptability, recovery, and sustained performance.

Potential Societal Impact and SDG Alignment

The research supports resilient businesses, adaptive organizations, sustainable economic development, and improved crisis preparedness, contributing to stronger corporate sectors in emerging economies. It aligns primarily with SDG 8 – Decent Work and Economic Growth and SDG 9 – Industry, Innovation and Infrastructure.

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