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Editorial **Vol. 4, No. 5, October 2026**

The Editorial Team of the *International Journal of Management and Business Intelligence (IJMBI)* is pleased to present Volume 4, Number 5, October 2026. This issue brings together a collection of scholarly articles addressing contemporary developments, challenges, and opportunities in management, business, economics, finance, taxation, entrepreneurship, organizational studies, and public governance.

This edition features a diverse range of research topics reflecting the growing complexity of modern business and institutional environments. The published articles explore important issues, including circular economy innovation and small and medium-sized enterprise competitiveness, artificial intelligence in tax audit ecosystems, taxpayer acceptance of digital tax administration systems, algorithmic risk profiling, and strategic financial agility. These contributions provide insights into how technological transformation is reshaping financial practices, regulatory compliance, and organizational decision-making.

This issue also highlights the importance of digital transformation, entrepreneurship, and organizational sustainability. Several articles examine digital entrepreneurial self-efficacy among Generation Z, strategic sustainability partnerships in management accounting, multisensory brand experiences in the fashion industry, and the influence of digital transformation on employee performance. Other contributions discuss employer branding in high-growth startups, employee trust in artificial intelligence applications, organizational commitment, and psychological safety in the workplace.

Furthermore, this edition extends its discussion to broader economic and public-sector concerns, including biodiversity valuation, anticipatory governance, integrated governance and risk management, social accounting, transparency, citizen participation in waste management, and financial technology adoption among small and medium-sized enterprises. The range of perspectives presented in these articles demonstrates the interdisciplinary nature of contemporary management and business research.

The Editorial Team hopes that the articles published in this issue will provide valuable theoretical contributions, practical insights, and relevant references for academics, researchers, practitioners, policymakers, and students. We also expect these scholarly contributions to encourage further research, constructive academic discussion, and innovative approaches to addressing emerging challenges in management and business.

We would like to express our sincere appreciation to all authors who have entrusted their scholarly work to IJMBI, as well as to the reviewers and editorial board members whose dedication and constructive feedback have contributed to maintaining the quality of this publication.

Finally, we hope that this issue will broaden readers' perspectives and inspire further academic contributions to the advancement of management and business knowledge at both national and international levels.

Happy Reading

Marisa Yunita, S.Pd, M.M, Universitas HKBP Nommensen

Editor in Chief