Editorial

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Biographical notes: Mike Fung is currently an Assistant Dean and Associate Professor of Economics at the School of Accounting and Finance, Faculty of Business, Hong Kong Polytechnic University. His interdisciplinary research interests span over the fields of economics, finance, accounting, and operation research.

The papers published in this IJMEF special issue were presented at the SIBR Conferences on Interdisciplinary Business and Economic Research held, which were held in Tokyo, Seoul, and Osaka during 2022–2023. The conference was organised by The Society of Interdisciplinary Business Research.

The papers appearing in this special issue were peer reviewed following the procedure outlined as follows. The guest editor initially evaluated all manuscripts nominated for the special issues. Papers rejected at this stage were outside the aims and scope of the journal or were insufficiently original. Papers that met the minimum criteria were forwarded to at least two experts for further review. This special issue employed double blind reviewing, where both the referees and author(s) remained anonymous throughout the process.

This IJMEF special issue strives to stimulate cross-disciplinary interest in SMEs' financial and operational strategies in the post-pandemic global markets. The emergence and development of the following interdisciplinary business and economic issues are well celebrated throughout this thematic issue.

Several papers in this special issue shed light on SMEs' post-pandemic financial and operation strategies. Using data on small businesses managed by women, Ma'ani Nina et al. found that organisational agility and competitive action simultaneously and partially have a positive and significant effect on competitive advantage. Another study in Indonesia by Fitri et al. documents the impacts of intellectual capital on firm productivity in terms of employee productivity and assets turnover. Moreover, Muftiadi et al. found that the COVID-19 pandemic reduced firms' innovations, while market structure appears to be a significant factor.

From interdisciplinary perspectives, this special issue provides in-depth analyses on firms' strategies regarding corporate governance and capital structure and their possible impacts on performance. In China, Xu et al. found a positive relationship between CEO age and Tobin's Q. However, this relationship vanished during COVID-19. Based on a sample of US firms, Chulkov and Wang found that CSR scores are positively associated with firing of CEOs and negatively associated with normal retirements, indicating that CSR may indicate good corporate governance. Along the same line of research, using data from Indonesia Stock Exchange, Nurim et al. found that CSR disclosure has a significant positive effect on bond ratings and market share. Faturohman et al. explored an innovative way to predict Peer-to-peer lending default using social media data in Indonesia.

This special issue also collects several papers that address financial and operational strategies at the national and institutional levels. Gamayuni used structural equation modelling and Partial Least Square to identify the usefulness of accrual based financial statements in local governments' decision making. Using Hofstede's cultural data and the Worldwide Governance Indicators for institutional data, Changwatchai and Dheera-aumpon documented that a country's level of power distance has a moderating effect on the negative relationship between firm bribery and institutional factors including government effectiveness and accountability.

Finally, using various statistical and theoretical approaches, the possible impacts of political and cultural factors on financial markets are thoroughly discussed in this special issue. Dheera-aumpon and Changwatchai's empirical findings confirm that institutional distance in terms of corruption control, political stability, absence of violence, and rule of law positively affects Thailand's inward FDI. Based on the Technology Acceptance Model, Purwono et al. empirically found that religiosity is amount the factors that influence the acceptance of Islamic banks in Indonesia. Moreover, Chancharat and Sinlapates investigated the volatility spillovers among Bitcoin, WTI oil, and the MSCI stock index during the COVID-19 pandemic and the Russia-Ukraine war. In addition, through structural equation analysis on the airline industry, Susan and Djajadikerta confirm the contributions of shared values, competence, integrity, and benevolence to building trust.