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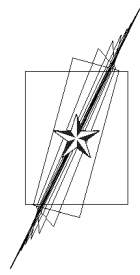
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GUIDELINES FOR AUTHORS

From the Editor

Bridging Disciplines, Advancing Frontiers in the Global South

In this issue of the *DLSU Business and Economics Review*, we are honored to bring you a collection of research articles explore the dynamic interplay between institutions, incentives, and individual behavior in emerging economies. Focusing on countries such as the Philippines, Indonesia, and Bangladesh, which are lively but often face difficulties, these eight carefully written articles show how economic structures, public policies, firm-level strategies, and ingrained social norms shape pathways to development

Each contribution not only reflects academic rigor; but also fosters dialogue across disciplines. Whether viewed through the lenses of economics behavioral science or public policy, these studies affirm the journal's commitment to support research that is based on real facts, has strong ideas, and makes sense in the real world.

We begin with **Panjaitan et al.**'s article titled "Factors Influencing Digital Technology Adoption and Use Among MSMEs in Indonesia." They examine using the Theory of Reasoned Action how small and medium businesses in Indonesia use digital technology. Their findings give new, important ideas about how knowing about digital tools, social influences, and government help shape how business owners act. What they found goes beyond small businesses, offering a clear plan for policies that help more people use digital tools across Southeast Asia.

Rivera et al.'s article on "Decomposing Crowding Out Effect in the Philippines: Leveraging Fiscal Policy to Drive Inclusive Growth" bravely looks again at the old idea of "crowding-out," adding more detailed real-world evidence. By carefully breaking down government spending, the authors show how certain parts of government money—such as help payments and interest costs—specifically affect private investment and spending. This study's clear method and its strong link to policy make it a key reference for how governments manage their money after the pandemic.

Munidewi et al. give a view on auditing that is based on local culture in their article on "Multifaceted Scepticism: A Comprehensive Approach in Auditing Practice." Their new idea of "many-sided doubt" challenges the simple, often two-sided, way we understand how auditors make decisions. Using a research method that builds ideas from real observations and Asian cultural norms, their study not only helps auditing knowledge grow but also makes us think again about how we train professionals and set rules in places where power structures and social harmony strongly influence right and wrong choices.

Manzoor and Haq explore how marketing, ethics, and psychology meet with their article titled "Social Message in Advertising and Social Change: An Empirical Investigation of Relationships." They carefully check how ads with social messages affect both what people intend to buy and how happy they feel. Using a method called structural equation modeling, they show that what consumers feel and their social awareness can exist together—and even make each other stronger. This research comes at a critical time, given the clear global shift toward marketing that focuses on values in both old and new markets.

In the complex area of company money, **Cortez** skillfully uses dynamic panel methods in his article titled "Leveraging Capital Structures of Philippine Publicly Listed Companies" to figure out what decides how companies in the Philippines get their money. His findings support and make more complicated old ideas, such as the pecking order and trade-off theories, in places where money markets are not fully developed and borrowing costs are high. The study strongly shows that we need to create ideas that fit the specific situation when looking at company money in developing markets.

Moving to how people act in their communities, **Bautista et al.** thoughtfully use the Theory of Planned Behavior to study young Filipinos who volunteer in their paper titled “Examining the Volunteering Behavior of Filipino Youth Using the Extended Theory of Planned Behavior.” By smartly including how friends and family influence them, they clearly show the deep social reasons for community involvement—an area that is becoming more important for education policy, designing learning that involves community service, and helping young leaders grow in societies where people often act as a group.

Alam et al. then carefully check what causes banks in Bangladesh to be inefficient. Their article titled “Determinants of Bangladeshi Banking Inefficiency: Do Non-Performing Loans and BASEL III Affect Banking Inefficiency?” use DEA and Tobit regression to see how new banking rules (BASEL III), loan risks, and big economic forces work together. Their study offers deep ideas and strong policy importance, especially for those who make rules and central banks trying to balance financial stability with being flexible in their rules.

Finally, **Raymundo and Castillo’s** article titled “Budget Deficit Spending Causes Inflation” embark on a timely re-examination of the monetary foundations of inflation. Using historical and econometric lens, they show that governments printing money to pay for their spending is still a main reason for unstable prices in the Philippines. By thoughtfully linking classical theory with contemporary data, their work serves as a serious, reminder of the long-term trade-offs built into how governments manage their money and their central banks.

Looking Ahead

This issue affirms the DLSU Business and Economics Reviews as a growing platform for interdisciplinary, policy-relevant and empirically rigorous research. As Editor-in-Chief, I invite scholars across economics, government money management, business management, behavioral science, and development studies to join and improve this critical global conversation. We are especially eager to receive articles that deeply explore the unique rules, cultures, and behaviors that shape how businesses and economies change not only in the Global South, but across the world, with a particular emphasis on contexts of development.

Our strong goal for the Business and Economics Review is to support knowledge that not only teaches but truly inspires and makes a difference—serving as a vital guide for academics, a useful tool for people in business, and a strong source of facts for those who make policies. To achieve this, we remain steadfast in our commitment to methodological diversity, regional relevance, and uncompromising intellectual integrity. These are the foundational qualities that will continue to shape our editorial direction as we diligently work toward elevating the journal’s international visibility and ascending to a higher standing within the Scopus ranking. We are deeply committed to this journey of continuous improvement and sincerely appreciate your ongoing support as we collectively strive for greater recognition within the global academic community.

We extend our deepest gratitude to our dedicated contributors, thoughtful reviewers, and engaged readers for their continued support. May this issue be an important reference point and a compelling invitation—to rethink, connect, and lead with purpose.

Marites M. Tiongco
Editor-in-Chief