

## Editorial Note

The IIUC Business Review is a peer-reviewed academic publication that strives to publish unique articles on a variety of subjects related to business and management. In order to contribute to the academic goal and policy framework, we bring academic scholars from home and abroad through this scholarly platform. We issue a strong invitation to all aspiring researchers, even those whose fruitful work is only getting started, to share with us their important discoveries that could support long-term socioeconomic growth. Six articles covering a variety of topics, including capital flight and economic growth, human resource management, work-life balance, financial reporting, market share and profitability, and gender diversity, are included in this issue.

Abdullahil Mamun's beginning article examines the key policy issues for the economy's growth prospects as capital flight from Turkey has received significant attention over the past few decades. This study is one of the few that looks at how it affected economic growth from 1981 to 2019. The study uses the Johansen cointegration approach to ascertain whether there is a long-term relationship between capital flight and the production growth of the nation. The findings show that capital flight from Turkey negatively impacts the output growth of the nation, which caused the government to enact policies to stop capital flight, boost local investment, and promote economic growth.

Mahi Uddin's article, after conducting a thorough analysis of the literature, conceived the notion of work-life balance (WLB) using an integrated approach that takes into account the causes, goals, and effects of the work-life interface. Based on his conceptualization, this study reviews evidence regarding the consequences of WLB relating to work in 57 published articles out of 181 articles selected through database search. The results examined three main outcomes, including work-related, non-work-related, and stress-related repercussions, as well as two major predictors (organizational and individual). The study expanded on a number of theories related to WLB and highlighted how they might affect policy as well as future research areas.

Nazamul Hoque, in his conceptual article using secondary materials available in Qur'an, sunnah, and other published literature, develop the features and framework of employee performance management from Islamic point of view. This conceptual article was created using secondary sources from the Qur'an, the Sunnah, and other works of published literature. From an Islamic perspective, the article has established elements and a framework for managing employee performance. The research creates a fresh door for Islamic perspectives on

performance management literature. Employers, managers, staff members, academics, and decision-makers – both Islamic and non-Islamic – will genuinely find value in and benefit from the proposed framework.

Md. Shahnur Azad Chowdhury demonstrated how automation began to spread throughout all industries after the invention of computer. Over the past few decades, a classic discipline called accounting has undergone a thorough transformation. Automation made a big contribution to the timely and accurate financial reporting that is required by numerous stakeholders. The paper conducted a questionnaire survey and found many advantages of automation. Finally, the major challenges and related policy ramifications from both bankers' and customers' perspectives are shown in the paper.

Sayema Hoque's article, through a panel data analysis that spans the years 2011 and 2020 and includes eight fully operational Islamic banks in Bangladesh, looks at how market share affects profitability. Random effects model estimates the effects of market share based on the Hausman test. Assets and deposits are used to reflect market share. Return on equity is a metric used to assess profitability. As a control variable, investment is used. To take time effects into account, time dummies are also used. According to research, an increase in market share of one percentage point in terms of an asset results in an improvement in ROE of 3.73 percentage points. Additionally, ROE rises by 3.14 percentage points for every percentage point increase in deposit market share.

In the final article, Mohammad Helal Uddin explores from gender perspective the impact of gender-diversity on earnings manipulation using both accrual and real earnings management techniques in Bangladesh. He collected information from annual reports of non-financial organizations that were registered between 2011 and 2019 and used an OLS regression model to assess the association. Findings indicate that both types of earnings management are being used concurrently by non-financial firms. Female board directors have no significant association with any proxies of accrual earnings management but are significantly positively associated with abnormal discretionary expenses. Moreover, the gender diversity of CEOs is negatively connected with abnormal production costs and positively associated with abnormal cash flow. Drawing from the empirical findings, policymakers and other stakeholders are prompted to pay more concentration on the women's involvement at the corporate level so that the traditional gender roles and responsibilities are being altered.

In sum, we would like to thank the contributors to this issue for sharing their research and findings.