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## Editorial

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### Dedhy Sulistiawan

Faculty of Business and Economics,  
University of Surabaya,  
Jl Raya Kalirungkut, Surabaya, Indonesia  
Email: dedhy@staff.ubaya.ac.id

**Biographical notes:** Dedhy Sulistiawan is an Associate Professor at the Faculty of Business and Economics, University of Surabaya. Currently, he also serves as the Chairman of the Social Science and Business Research Network (SSBRN). His research interest spans over the stock market and behavioural research. He is a guest editor in several reputable journals such as the *International Journal of Revenue Management*, *International Journal of Mobile Learning and Organisations*, *International Journal of Project Organisation and Management*, and *International Journal of Economic Policy in Emerging Economies*. He has published books, articles in journals and delivered seminars and workshops at national and international events.

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All papers listed in this *IJSSS* special issue were peer-reviewed. The guest editor initially evaluated submitted papers based on the suitability of the special issue theme. At least two reviewers evaluated papers that met the criteria. Authors and reviewers remained anonymous in the evaluation process.

This *IJSSS* special issue's theme is 'Discussing business and behaviour studies using an interdisciplinary approach'. All accepted articles were required to present the contribution to business and behavioural issues.

Kurniawan starts the discussion by describing the windows dressing practice in Indonesian firms to minimise investment risks. He focuses on construction and building companies because the Indonesian government provides funding agencies opportunities to invest in construction and building companies. Companies carry out windows dressing practice to attract possible investors and other funding agencies in their business. To detect this practice, investors need to evaluate these companies' cash holdings and stock performance carefully. This research contributes to the risk management and behaviour of preparers.

From environmental issues, Priyankara and Naotunna discuss environmental degradation, coupled with greenhouse gas emissions, is one of society's contemporary critical issues. They argue that business organisations are significant contributors to the eco-system distortion. Voluntary employee green behaviour (VEGB) is inevitable in mitigating eco-system damages and reaching environmental sustainability goals. Using a literature review, they show a continental divide of VEGB research since most research is concentrated in the USA and EU.

Manickavasagam complements the discussion about the environment on this issue by presenting the impact of technology on human behaviour and the business environment. Even though technology paved the way for business change, the behaviour is abstruse. He finds the situation with technology causing emotional sickness in reacting to cross situation and health issues. The author is coining a new term, anthropoid mechanic

syndrome (AMS), due to technology's consistent implications in day-to-day activities. The analysis was found that the human stress factor caused by technology is circumvented to lose the self-freedom of expression indulging in contravene situation. As per secondary data, Asia is the biggest centre for technological growth, but the mission created by technology revolutionises, even humans as the creators, into different behaviours that ultimately triggers natural disasters.

Andreas and Chang contribute to this special issue by examining the effect of consumer proximity and media exposure on corporate social responsibility (CSR) disclosure. They find that consumer proximity and media exposure had a positive effect on CSR disclosure. Their results also indicate that its closeness with consumers indirectly formed by its products can make companies present more CSR activities. It drives companies to give information to all stakeholders.

After discussing environmental issues, Widarni, Nasikh and Prestianawati present papers about the investment index. They present evidence that the incremental capital-output ratio (ICOR) of Malang had not reached the optimal index yet. Therefore, long-term investment is required, considering an additional lag in the ICOR causes the ICOR number to get closer to one.

This special issue also adds a topic related to COVID-19 outbreak. Pandey, Phasook, Sawangsak, and Rodhirun close the issue by discussing tourism in Thailand. The country is one of the most famous tourist destinations, and it is well-known for its cuisine and culture. Using the situation of the COVID-19 outbreak, they develop an approach in crisis management, especially for budget hotels. They employ a mixed-method concept by combining questionnaires and a face-to-face interview. They conclude that manager perception, well-trained staff, strategy, and planning to combat crisis plays a crucial role in crisis management. The budget hotels should have procedure and protocol along with trained employees in safety and health guidelines.