Editorial

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agility, risk management, and sustainable operations. He has published extensively in international journals and consults across government and industry sectors.

In the face of accelerating change, global crises, and digital transformation, *agility* and *sustainability* have emerged as critical imperatives for both public institutions and private enterprises. The special issue of PIBACC 2023 captures this evolving paradigm by highlighting research that explores how organisations, individuals, and governments respond to disruption with innovation, trust-building, and long-term value creation, the key elements of sustainable transformation.

Contributions in this issue examine institutional sustainability and accountability in the public sector (Meilia and Tjahjadi, 2025); financial and market resilience in essential sectors during crises (Tjondro et al., 2025); strategic human resource responses to remote work challenges (Liemantoro et al., 2025); consumer trust and loyalty in immersive brand environments (Yuliana et al., 2025); civil servant performance driven by interpersonal and motivational factors (Hadiwijaya et al., 2025); social media marketing strategies and customer relationship dynamics (Maer et al., 2025); sales force agility, personal motivation, and ambidexterity (Omarhadi et al., 2025); adaptive marketing and commerce innovation through live-streaming platforms (Proboyo et al., 2025); and trust in regulatory institutions and MSME agility (Mangoting et al., 2025). Collectively, these nine papers represent PIBACC 2023's core message: that *sustainability, agility*, and *innovation* must work hand in hand to create enduring impact.

Meilia and Tjahjadi (2025), this paper delves into the application of the public sector scorecard (PSS) within the prosecution institution of the Indonesian government. The study evaluates how PSS, a strategic organisational framework, enhances performance management and service quality in the public sector, particularly in law enforcement. Discussions on strategy, information systems, and organisational culture are crucial in law enforcement agencies. Public Sector Scorecard (PSS) serves as a valuable strategic resource for effective performance management, quality service optimisation, and cost efficiency. PSS not only balances service quality and cost-effectiveness but also considers organisational culture, risk management, and continuous improvement. Case studies demonstrate how PSS facilitates collaboration across organisational boundaries in prosecution agencies. PSS fosters working partnerships, influences strategies, and enables evaluation in law enforcement. By emphasising outcomes important to stakeholders, PSS encourages improving performance culture through innovation and learning. The paper endorses enhancing management culture based on improvement rather than focusing solely on faultfinding, aligning performance with organisational objectives. Overall, the findings highlight the significance of PSS in optimising organisational elements for enhanced performance and quality outcomes in the public sector, especially in the context of law enforcement.

Tjondro et al. (2025), using the Black Swan hypothesis, is one of the few studies to explain how the COVID-19 Delta affects Indonesian and Malaysian stock market liquidity. This analysis shows that confirmed cases, deaths, and recoveries increase market liquidity using data from both nations. The robustness test reveals a positive correlation between Malaysian market liquidity and confirmed cases, deaths, and recoveries. However, robustness does not support Indonesian sample test results. Further

findings provide insights into evaluating government interventions in response to COVID-19 Delta variant tightening. A thorough understanding of the mechanics of market liquidity is critical for investors and regulators. First, it enables traders to optimise their trading strategies by controlling liquidity risks, resulting in an optimal allocation of funds and increasing their return in the future. Based on the provided data, it is crucial for investors to first understand the impact of the COVID-19 Delta variant on the stock market. Investors can take action by understanding the effects of COVID-19 on the stock market and anticipating what lies ahead. Second, regulators can promote laws to protect the stock market against liquidity declines, specifically during the pandemic. This is necessary because COVID-19 significantly influences the stock market in both Indonesia and Malaysia.

Liemantoro et al. (2025) explored how work-home interference and financial security influence remote-work productivity, with generational characteristics as a moderating factor. The study found that work-home interference reduces productivity, while financial security enhances it. Generational characteristics significantly affect how individuals experience work-home interference: older generations, such as Gen X, are more likely to be impacted due to greater family responsibility. However, generational traits did not significantly influence the relationship between financial security and productivity, suggesting that financial well-being is universally relevant across age groups. These findings carry strong implications for human resource practices. Organisations must adopt flexible, generation-sensitive policies to manage work-home boundaries effectively. For example, Gen X employees may benefit from clearer work-hour boundaries or family support initiatives. Meanwhile, financial wellness programs and equitable compensation structures are essential across all generations. By addressing both psychological and financial aspects of remote work, companies can foster sustained productivity and support employee well-being. This research contributes to the implementation of SDG 8, promoting decent work and economic growth in remote work settings. It offers a practical framework for HR professionals seeking to maintain performance and engagement in evolving work environments.

Yuliana et al. (2025) explored how brand experience and trust influence brand loyalty among Logitech G users in Surabaya. The study also examined how functional advertising in eSports affects these relationships. Using PLS-SEM analysis on data from 100 respondents, the results showed that brand experience directly increases brand loyalty and builds trust, further strengthening loyalty. Brand trust is key in connecting user experience with a long-term commitment to the brand. Interestingly, functional advertising in eSports increases the influence of brand experience on loyalty but does not change the influence of trust on loyalty. While advertising can boost engagement, trust remains a stable foundation for loyalty and brand preference. From a managerial perspective, companies should improve product quality and user experience to build trust and retain customers. eSports advertising strategies should highlight product functionality and innovation to attract younger, tech-savvy gamers. These insights support Industry, Innovation, and Infrastructure (SDG 9) by encouraging sustainable innovation and digital infrastructure development. Brands in the rapidly evolving technology market must provide a good user experience, build trust, and deliver advertising appropriately to build loyalty and maintain customer relationships.

Hadiwijaya et al. (2025) highlights the complexity of the relationship between interpersonal factors such as courtesy attitudes, interpersonal communication, and relationships between colleagues and the performance of civil servants in Banyuasin

Regency (one of the districts in Indonesia). Concerns have arisen regarding suboptimal performance among some civil servants. This performance gap has raised concerns among citizens and policymakers, as it could hinder delivering essential public services. Employees who maintain a courtesy attitude in their interactions are likely to value their relationships with coworkers and superiors, facilitating the establishment of clear and challenging goals collaboratively. This positive rapport fosters a sense of commitment and accountability towards achieving these goals. Similarly, effective interpersonal communication channels enable civil servants to articulate and refine their goals, enhancing goal clarity and commitment. Clear communication about expectations and progress updates can empower employees and enhance their motivation to achieve set objectives. Moreover, positive relationships with coworkers create a supportive work environment conducive to goal achievement. Through collaborative efforts and mutual encouragement, civil servants can leverage their interpersonal connections to enhance motivation and performance. Reinforcing the importance of fostering strong coworker relationships aligned with goal-setting principles.

Maer et al. (2025) introduced a live-streaming marketing model using the S-O-R framework to examine impulse buying behaviour on TikTok Shop Indonesia. The study investigated how streamer characteristics such as attractiveness, trustworthiness, and expertise, and product attributes, namely usefulness, convenience, price, influence consumers' internal states – perceived enjoyment and perceived usefulness – and their urge to buy impulsively. Findings supported four key hypotheses: attractiveness significantly increased perceived enjoyment; product usefulness enhanced perceived usefulness; perceived usefulness positively influenced enjoyment; and enjoyment strongly predicted impulse buying. Conversely, trustworthiness, expertise, convenience, and price did not significantly impact enjoyment or impulse buying. This suggests that in the TikTok Shop context, emotional enjoyment, amplified by attractive streamers and engaging presentations, plays a more pivotal role than rational evaluations in triggering spontaneous purchases. The study offers practical insights for agile marketing: brands should prioritise visually appealing streamers and emphasise product utility to boost engagement and conversion. Theoretically, it expands the application of the S-O-R model in digital commerce, particularly in the live-streaming context, by integrating cognitive and affective mediators in consumer decision-making. However, findings are limited by the focus on a single seller and platform. Future research should explore broader contexts and employ longitudinal or experimental designs to validate these insights.

Omarhadi et al. (2025) highlighted the crucial significance of personal drive-in propelling sales team effectiveness, as well as the influence of individual ambidexterity behaviour, encompassing exploitation and exploration behaviour on sales force performance. This study underscores the significance of applying self-determination theory to motivate employees to exert greater effort in their work. Additionally, the study delves into the implications of social exchange theory, which posits that a long-term relationship between management and employees involves the exchange of economic and socio-emotional resources. The findings suggest that integrating social exchange theory with self-determination theory can effectively enhance employees' work engagement. To cultivate personal motivation among sales personnel, effective leadership within company management is essential, which entails fostering interpersonal relationships between management and sales teams. It is imperative for companies to carefully select mentors based on their extensive experience in sales force management. This study suggests that exploration behaviour has a greater influence on sales force performance in

this new normal condition. Therefore, every company must shift its focus toward formal education programs that foster various exploratory behaviour, such as programs aimed at optimising digital marketing. New service innovation must be explored every time to response to the change of consumer behaviour in the era after the COVID-19 pandemic.

Proboyo et al. (2025) investigated the indirect impact of H&M's Instagram marketing activities on purchase intention in Indonesia, highlighting the mediating role of customer relationships. Using PLS-SEM analysis of data from 116 Indonesian consumers, the findings reveal that social media marketing does not directly influence purchase intention, but significantly enhances customer relationships, which in turn strongly drives purchase intention, indicating full mediation. This implies that Instagram should be used not merely for promotion, but as a strategic tool to build trust and emotional bonds with customers through authentic and shareable content. Fast fashion marketers should post trend-based fashion tips, enable content sharing, and focus on fostering familiarity and credibility to indirectly increase purchase intention. Ultimately, relationship-building, not direct persuasion, should be at the heart of social media strategies. The research expands existing knowledge by demonstrating that customer relationships are a critical conduit through which social media marketing influences consumer behaviour in the fast fashion sector, especially within emerging markets. Instagram serves not merely as a promotional tool, but as a vital platform for relationship cultivation that indirectly shapes purchase decisions.

Mangoting et al. (2025) examined the role of tax awareness and knowledge in taxpayer compliance among micro, small, and medium enterprises (MSMEs) in Indonesia. This study also examines the role of trust in the authority as a moderating variable that strengthens the relationship between tax awareness and knowledge about compliance. Data processing used the Partial Least Squares-Structural Equation Modelling (PLS-SEM) involving 102 MSME respondents. The results indicate that both tax knowledge and tax awareness significantly influence tax compliance. Furthermore, trust in the tax authority has been proven to strengthen the influence of both variables on the tax compliance of SMEs. These findings indicate that knowledge of tax rights and obligations is not sufficient to encourage compliance without a high level of trust in the tax authority. Similarly, tax awareness is more effective in promoting compliance when accompanied by trust in the tax institution. This means that the higher the trust of MSME taxpayers, the more compliant they will be in fulfilling their tax obligations, especially those with high levels of tax knowledge and awareness. This research makes an important contribution by showing that the trust of MSME taxpayers can strengthen the effect of taxpayer knowledge and awareness on compliance behaviour.

The guest editors sincerely thank all the contributing authors for their valuable research insights that form the heart of this special issue. The guest editors send gratitude to reviewers and committee members whose efforts have brought this issue to life. It is our hope that this special issue serves as a resource and inspiration for academics, policymakers, and practitioners dedicated to building systems that are not only adaptive but also inclusive, ethical, and sustainable. The guest editors also extend a deepest appreciation to Professor John Mo and the team for their exceptional support and guidance in realising the publication of this special issue.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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