

# ARSFCM



## THE ANNUAL RESEARCH SESSION | 2025 FACULTY OF COMMERCE AND MANAGEMENT Degrowth or Regrowth: Redefining Business Excellence 24<sup>TH</sup> SEPTEMBER

### Proceedings

### Abstract

Faculty of Commerce and Management  
Eastern University, Sri Lanka  
Vantharumoolai  
Sri Lanka



## **Annual Research Session 2025**

# ***Degrowth or Regrowth: Redefining Business Excellence***

## **Proceedings**

## **Abstract**

**24<sup>th</sup> September 2025**

Faculty of Commerce and Management  
Eastern University, Sri Lanka.

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## ACKNOWLEDGEMENT

The Faculty of Commerce and Management proudly hosts the Annual Research Session (ARSFCM), a platform for students and staff to share their knowledge with the global community, driven by collective effort. We express our heartfelt appreciation to our Vice-Chancellor, Prof.P.Peratheepan, for his unwavering support in making this Research Session possible.

We are deeply grateful to Prof. Narada Damitha Fernando, Department of Finance, Faculty of Commerce and Management Studies, University of Kelaniya, for graciously accepting our invitation to deliver the Keynote Addresses. We also extend our sincere thanks to our Chief Guest, Prof.P.Peratheepan, Vice-Chancellor of Eastern University, Sri Lanka. Additionally, we are thankful to Snr. Prof. S.Sutharsan, Senior Professor in Crop Science Department of Crop Science, Faculty of Agriculture, Eastern University, for his role as a validator for ARSFCM 2025.

We extend our gratitude to Prof. N. Rajeshwaran, Dean of the Faculty of Commerce and Management, and to the Members of the Advisory Committee, Editorial Board, Review Panel, Steering Committee, Organizing Committee, Track Coordinators, and Event Coordinators for their tireless efforts in making ARSFCM 2025 a success. We recognize the Chairpersons and panelists for their invaluable contributions, as well as the presenters and researchers whose work enriches this event. A special thanks to Prof. A. Andrew and his team for facilitating the Industrial Dialogue, and to our esteemed speakers: Mr. Sharmilan Somasundaram, Product Manager & Blockchain Solution Architect, Mrs. Geetha Suthakaran, Director of Aathiththi Handloom Industry, Mr. Jeyam Bragathieswaran, Founder of B Autos and Wheel Alignment, Batticaloa, and Mr R. Govarthenan, Co-Founder of DreamSpace Technologies. We appreciate their sharing of industrial expertise and strategies during the event.

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Finally, we extend our sincere gratitude to the academics, administrative staff, and non-academic staff, whose voluntary support was instrumental in ensuring the success of ARSFCM 2025. Without their dedication and active participation, this event would not have been possible.

## **PREFACE**

### **Introduction**

Annual Research Session, Faculty of Commerce and Management – 2025 (ARSFCM – 2025) is organized by the Faculty of Commerce and Management, Eastern University, Sri Lanka, under the theme of “*Degrowth or Regrowth: Redefining Business Excellence*”. This scholarly forum provides a platform for research students, knowledge seekers, and industry professionals to exchange and share their knowledge, experiences, new ideas, and research findings across all aspects of business, management, and business economics. This research session fosters collaboration and ethical practices while exploring opportunities for innovative digitalization and global success.

### **Goals of the ARSFCM 2025**

The ARSFCM-2025 primarily focuses on scholars to submitting their research papers on the topics in the fields of Management, Human Resource Management, Marketing Management, Accounting & Finance, Commerce, and Business Economics with the aim: to provide an opportunity for undergraduates to share their research ideas and findings in a special forum, to provide constructive feedback on their research by a panel of experts, to allow students to meet and interact with industrial experts and university alumni, to verify and validate the research findings through stakeholders’ engagement, and to recognize and reward outstanding research performance.

### **Process of the ARSFCM 2025**

This year, undergraduate scholars submitted 40 high-quality extended abstracts. Each submission underwent a blind review process by senior academics. Following the review, abstracts were edited, and 32 research papers were selected for presentation across different tracks: Management, Human Resource Management, Marketing Management, Accounting & Finance, and Commerce and Business Economics.

### **Industrial Dialogue**

The Industrial Dialogue is a key component of ARSFCM – 2025, serving as a platform for industry professionals to share their success stories, perspectives, and business practices aimed at fostering community development. Recognizing entrepreneurship as a vital driver of the economy, this event invites young entrepreneurs, intrapreneurs, and industry experts from across Sri Lanka to engage with the audience. The industrial professionals discuss their experiences and insights under the theme, “*Degrowth or Regrowth: Redefining Business Excellence*,” highlighting the innovative strategies they employ to overcome dynamic challenges.

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## Vice Chancellor's Message

It gives me immense pleasure to extend my warmest congratulations to the Faculty of Commerce and Management in organizing the annual Research Session for 2025 (ARSFCM- 2025). Since its inception in 2019, this forum has grown into a significant event in the academic calendar, providing a vital platform for undergraduates, academics, industry experts and stake holders to engage in the exchange of knowledge, experience and innovative ideas. This year, Annual Research Session is being conducted under the theme “Degrowth or Regrowth: Redefining Business Excellence”. This thought-provoking theme encourages young researchers to critically examine current business models, explore sustainable alternatives and redefine what true business excellence means in today’s evolving world. At Eastern University, Sri Lanka, we deeply recognize the essential role that research plays in advancing societies. Research not only serves a vehicle for intellectual growth and academic inquiry but also as a critical force in addressing societal challenges, driving economic development and shaping the future of our nation and beyond. It is through research that we explore new frontiers of knowledge, challenge conventional thinking and develop creative solutions to complex problems. Management research, in particular, facilitates the improvement of organizational effectiveness, employee engagement, and long-term sustainability.



The Annual Research Session serves as a space where young minds are empowered to push the boundaries of understanding, experiment with new ideas and collaborate with peers and experts. This year’s overarching theme, “Degrowth or Regrowth: Redefining Business Excellence” is particularly significant, as it emphasizes the importance of crossing disciplinary and geographical boundaries while remaining grounded in ethical principles.

I wish to extend my heartfelt appreciation to the Dean of the Faculty of Commerce and Management, the Chair of ARSFCM 2025, the Organizing Committee, and all faculty members who have dedicated their time and effort to ensure the success of this event. I am confident that ARSFCM 2025 will stand as another remarkable milestone in our collective pursuit of academic excellence and societal progress. Once again, I convey my sincere thanks to everyone involved and warmly congratulate all on the successful completion of this event.

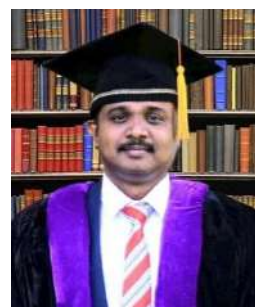
**Prof. P. Peratheepan**

Vice Chancellor

Eastern University, Sri Lanka.

## Message from the Dean

It is with great pleasure and pride to write this message to the Annual Research Session of Faculty of Commerce and Management (ARSFCM) 2025. Theme of the ARSFCM is “Degrowth or Regrowth: Redefining Business Excellence”. ARSFCM has eight Tracks namely, Management, Human Resource Management, Marketing Management, Business Economics, Accounting and Finance, Commerce, Entrepreneurship, Business Analytics. This event stands as a testament to our commitment to fostering innovative research and academic excellence within our vibrant community to addressing regional and global challenges.



The abstracts represent a diverse range of topics in the eight tracks, reflecting the breadth and depth of our research interests. They offer valuable insights into critical issues facing the fields of Commerce and Management, and contribute to the advancement of knowledge in these areas. I am proud to see our academicians and students actively engage in scholarly activities that not only contribute to their personal growth but also benefit society at large. I hope that the proceedings will be a valuable resource for researchers, policymakers, and practitioners alike.

I would like to express my sincere gratitude to all the authors who submitted their work for consideration. Your dedication and commitment to research are instrumental in shaping the future of our faculty.

I also extend my gratitude to the Chairperson, Secretary, and Organizing Committee Members of ARSFCM 2025 for their hard work in making this event a success. Let us continue to strive for excellence and innovation in our research endeavors.

I wish you all a productive and enlightening Annual Research Session.

**Prof. N. Rajeshwaran**

Dean

Faculty of Commerce and Management

Eastern University, Sri Lanka

## Message from the Chair- ARSFCM-2025

It is with immense pride and profound pleasure that I, as the Chair of the Annual Research Session (ARS) 2025 organized by the Faculty of Commerce and Management, extend my warm felicitations on the successful conduct of this scholarly event and the publication of its abstract proceedings.



The Annual Research Session is a long-standing tradition of our faculty, and over the years it has evolved into a vibrant academic platform that inspires and empowers our students to share their scholarly endeavours. This initiative has been instrumental in cultivating a strong research culture, particularly among our fresh graduates, by giving them the confidence and exposure to present their work before a wider academic community. Such experiences not only recognize and reward their dedication but also serve as a stepping stone towards building their careers as future scholars, professionals, and thought leaders. The theme of ARS 2025, “Degrowth or Regrowth: Redefining Business Excellence,” is both timely and thought-provoking. It mirrors our unwavering commitment to engaging with contemporary global challenges and reimagining business practices in ways that harmonize growth with sustainability and inclusivity. By inviting contributions across five key tracks namely Management, Commerce and Economics, Marketing Management, Human Resource Management, and Accounting and Finance, the conference has provided an interdisciplinary space for students and young researchers to articulate their insights, test their ideas, and contribute to ongoing academic dialogues.

The enthusiasm and intellectual curiosity demonstrated by our students in submitting papers for this year’s session is truly commendable. The rigorous review and selection process ensured that only quality research was included, which not only upholds the academic standards of the conference but also instils in our students the discipline and integrity required of good research practices. The publication of the abstract proceedings further serves as a tangible outcome, providing students with their first formal academic recognition and an invaluable opportunity to begin their journey of scholarly publication. For many, this marks the beginning of a lifelong engagement with research, an endeavour that demands creativity, critical thinking, and perseverance.

Research is the cornerstone of academic excellence and innovation. It challenges assumptions, advances knowledge, and offers solutions to real-world issues. By encouraging our freshers to embrace research and publication at the early stages of their academic journey, we are not only nurturing their analytical abilities but also preparing them to make meaningful contributions to

society and the global knowledge economy. I wish to place on record my deep appreciation to the organizing committee, the reviewers, and the faculty members who have worked tirelessly to make this event a success. My heartfelt congratulations also go out to the students whose work is featured in this year's proceedings. May this achievement inspire you to continue your pursuit of knowledge with the same passion and determination. Let ARS 2025 stand as a testament to our faculty's vision of fostering a culture of academic inquiry, intellectual growth, and research excellence.

**Mrs. V. R. Ragel**

Chair/ ARSFCM-2025

Faculty of Commerce and Management

Eastern University, Sri Lanka

## Faculty Research Committee Chairperson's Message

It is with great pleasure that I extend my sincere appreciation to the Editorial Board and the Organising Committee for your invaluable contributions to the success of the Annual Research Session (ARS) 2025, organised by the Faculty of Commerce and Management, Eastern University, Sri Lanka. Your commitment and collaborative spirit have been instrumental in making this academic event a reality.



The Faculty of Commerce and Management has always valued research as the foundation of academic development and as a powerful tool for tackling economic and social issues. The ARS has become one of the most important annual events within the Faculty, offering a valuable platform for undergraduate students to share their research ideas and showcase innovative findings.

The theme of this year, *“Degrowth or Regrowth – Redefining Business Excellence,”* reflects the urgent necessity of putting conventional concepts of growth under critical analysis while exploring new paths of sustainable and responsible business practices. This thematic inspiration prompts us to consider whether business excellence is solely about continued growth or redefining success in terms of resilience, sustainability, and ethical values. ARS 2025 again provided a platform where minds converged to exchange ideas beyond the confines of disciplines. I am confident that the takeaways here provide insights applicable to practitioners, policymakers, and academicians in the future.

I also want to express my sincere gratitude to each presenter for their exceptional contributions to the success of ARS 2025 by sharing their insights.

Thank you.

**Prof. Jeyaprabha Suresh**

Chairperson/ Faculty Research Committee

Faculty of Commerce and Management

Eastern University, Sri Lanka



## Keynote Address

The traditional measures of business excellence mainly focused on financial performance. For decades, business excellence was quantified through profit, market share, revenue growth, and return on investment. However, business excellence is a broader, multidimensional construct with a wider focus on the entire business growth ecosystem. The stakeholder theory argues that the business ethics and management framework suggests that organizations should work for the interests of all interested parties affected by their actions. Rather than focusing on shareholder wealth maximization, the stakeholder theory stresses that government, employees, customers, suppliers, communities, tax authorities, and creditors all have explicit goals that must be understood and balanced for shared long-term success and value creation. Like stakeholder theory, the European Foundation for Quality Management (EFQM) excellence model stresses stakeholder satisfaction, corporate social responsibility, and societal contribution as central components of business excellence. True business excellence should be defined by how we touch livelihood, how we build trust, and how we sustain resources for the future, and contribute to the betterment of society. Against this background, the objective of this study is to develop a model to evaluate business excellence in the Sri Lankan context. In the current setting, business excellence needs a proper arrangement between profit and purpose. A company that only increases profit but disregards its social footprint may flourish temporarily, but it cannot sustain the trustworthiness of customers in the long run. Literature shows that companies with strong social commitments experience greater customer loyalty and brand equity. Modern stakeholders demand more; they question whether the business stands for something meaningful. Does it upgrade the community it operates in? Does it safeguard the environment for the future? Purpose-driven organizations enhance their reputation as well as secure long-term customer partnerships.



Business ethics and trust are the main components of business excellence and are inseparable. Without integrity, efficiency is worthless. We experienced enough scams globally as well as locally to know that one act of dishonesty can fade away decades of hard work. Ethical businesses develop the most stable form of trustworthiness. Trust builds resilient brands is a core component of business excellence. Literature highlights that ethical governance enhances resilience against reputational risk, predominantly in industries with global supply chains. Most of the Sri Lankan exporters increasingly face severe environmental, social, and governance

(ESG) requirements in markets such as the USA and the European Union. In such markets, ethical conduct becomes both a moral and strategic imperative.

Employees are the lifeblood of any organization, and businesses can't achieve excellence without people. For business excellence, organizations should create an inclusive, diverse, and empowering workplace. When employees feel they are honored, innovation flourishes, productivity increases, and creativity is enhanced. The resource-based view of the firm highlights that knowledge, skills, and culture are sources of sustained competitive advantage. A business does not exist in isolation and always interacts with the community. With this understanding, almost all organizations develop their corporate social responsibility plans to maximize their engagement with society. Businesses can support reducing inequalities, provide access to education, promote digital literacy, and empower women and youth. Every such step transforms business success into shared success. The concept of shared value suggests that organizations can create economic value by solving social and environmental problems through their social engagement.

Sustainability is an integral part of business excellence. Sri Lanka is identified as one of the most climate-vulnerable countries in the world. It emphasizes the incorporation of environmental stewardship into the business model. The business organizations that are doing well in the present context are accountable to tomorrow, and sustainability becomes a must. Climate change, resource scarcity, and environmental degradation are not distant threats.

The social dimensions of business excellence highlight that financial success alone is insufficient. Purpose-driven strategies, ethical governance, employee empowerment, community integration, and sustainability are essentials for the long-term competitiveness of the business. Business excellence through social responsibility is feasible as well as profitable. The Sustainable Development Goals (SDGs) aligned these practices into a global framework. Sri Lankan businesses should embrace social considerations in their strategies, ensuring that they elevate organizations, communities, and the nation.

**Prof. Narada Damitha Fernando**

Professor, Department of Finance

University of Kelaniya, Sri Lanka

Chairman/ People's Bank

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# MANAGEMENT

# **The Impact of Digital Leadership on Sustainable Organizational Performance: The Mediating Role of Digital Culture and Employees' Digital Capabilities**

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## **Abstract**

As a global roadmap for changing the world for a better future, the Sustainable Development Goals (SDGs) set out 17 major goals to be accomplished by the year 2030. Sri Lanka has also created a complementary vision to be achieved by the end of the year 2030, aimed at realising digitalisation to create a digital Sri Lanka. This study investigates the impact of digital leadership on the sustainable organizational performance of financial institutions in the Nuwara Eliya District, Sri Lanka. The study also examines the mediating role of digital culture and employees' digital capabilities. This study used primary and secondary data from 2022 to 2024, collected from the employees working in financial institutions and annual reports, respectively. Primary data were collected using questionnaires from 228 employees of fifteen financial institutions, utilising a simple random sampling technique. Analysis was conducted employing descriptive statistics to measure demographic variables, correlation, and examining the mediation through a four-step approach of regression analysis. Results revealed a strong and positive relationship between digital leadership and sustainable organizational performance. Mediation analysis demonstrated that digital culture and employees' digital capabilities partially mediate this relationship. This research contributes to filling the geographical and sectoral gap toward digital leadership and subsequently sustainable organizational performance.

**Keywords:** *Employees' digital capabilities, Digital leadership, Digital culture, Sustainable organizational performance, Digital sustainability*

# **The Impact of Green Organizational Culture on Sustainable Environmental Performance with the Mediating Role of Employee Green Creativity**

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## **Abstract**

In today's rapidly evolving business landscape, environmental sustainability has emerged as a strategic priority for organizations. In this context, Green Organizational Culture plays a vital role in fostering environmentally responsible behavior. Hence, this study aims to examine the impact of Green Organizational Culture (GOC) on Sustainable Environmental Performance (SEP), with a special focus on the mediating role of Employee Green Creativity (EGC). This study employs a quantitative research approach to answer the research questions by using a survey method. The time horizon of the study and the unit of analysis were cross-sectional and individual, respectively. The sample consists of 202 managerial and non-managerial employees, using the simple random sampling method. Data were collected using a self-administered questionnaire. The study used univariate, bivariate, multivariate, and mediation analysis techniques to analyze the data. The findings of the study revealed a significant positive impact of GOC on SEP and EGC, while EGC mediates the relationship between GOC and SEP. These results provide valuable insights for policymakers and HR professionals in creating environmental policies that promote green culture and employee involvement in sustainability efforts across the banking sector.

**Keywords:** *Green Organizational Culture, Sustainable Environmental Performance, Employee Green Creativity*



# **The Impact of Managerial Coaching on Employee Productivity in the Banking Sector in Hambantota District**

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## **Abstract**

This study investigates the impact of managerial coaching, specifically in the task guidance, task feedback, and employee support dimensions, on employee productivity in the banking sector in Hambantota District. As organizations place increasing emphasis on human capital development in search of competitive advantage, successful managerial coaching has emerged as an integral tool for influencing employees' productivity and organizational success. This research aims to investigate the influence of different dimensions of coaching on employee productivity in the banking sector. This research study has been conducted using 230 employees in the selected banking sector in Hambantota district, and the study uses a quantitative design with a structured questionnaire distributed among employees. This study employs descriptive analysis, correlation analysis, and multiple regression analysis. Results suggested that task guidance, task feedback, employee support, and employee productivity have a moderate level. The findings indicated that all three aspects of managerial coaching: task guidance, task feedback, and employee support have a significant and positive relationship with employee productivity. It is recommended to adopt longitudinal and qualitative methodologies to understand the long-term impacts of coaching in future studies.

**Keywords:** *Employee Productivity, Employee Support, Managerial Coaching, Task Feedback, Task Guidance*

# **Impact of Hybrid Workplace Model on the Job Performance with the Mediating Role of Work Engagement**

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## **Abstract**

The post-pandemic era has witnessed a fundamental shift in work practices, with hybrid workplace models, such as telework and flexible work, becoming increasingly prevalent. In Sri Lanka's rapidly growing IT sector, these models are viewed as instrumental in shaping employee job performance and organizational outcomes. This study aims to examine the impact of the hybrid workplace model on job performance, with a particular focus on the mediating role of work engagement. The primary data were collected through a structured questionnaire from 260 employees as a sample across selected IT companies in the Colombo District using the simple random sampling method. The study used univariate, bivariate, and linear regression analysis techniques. The findings revealed that significant positive relationships between the hybrid workplace model and job performance. Moreover, work engagement was found to partially mediate the relationship between hybrid workplace model, and job performance, confirming the theoretical assumptions of the JD-R Theory. These findings contribute to both academic literature and managerial practice, offering guidance for organizations navigating the evolving dynamics of work in the digital era.

**Keywords:** *Hybrid workplace model, Telework, Flexible work, Work engagement, Job performance, JD-R Model*

# **The Impact of Green Training on Environmental Performance with the Mediating Role of Green Innovation: A Comparative Study Between Hotels and Banks**

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## **Abstract**

This study explores the impact of Green Training on Environmental Performance, emphasizing the mediating role of Green Innovation through a comparative analysis of hotels and banks in Trincomalee District, Sri Lanka. Data were collected from 300 managerial-level employees distributed equally between hotels and banks, through structured questionnaires. Descriptive statistics, correlation analysis, and multiple regression analysis were employed. Results show that both sectors exhibit high levels of Green Training, Green Innovation, and Environmental Performance, with hotels outperforming banks. Strong, positive correlations were found among all variables, especially within the hotel sector. Mediation analysis confirmed that Green Innovation partially mediates the relationship between Green Training and Environmental Performance, with a stronger mediating effect observed in hotels. These findings suggest that innovation-oriented training enhances sustainability outcomes more effectively in sectors with direct environmental engagement. Practically, the study offers valuable insights for HRM managers, environmental planners, and policymakers aiming to cultivate green organizational cultures. It contributes to the literature on Green Human Resource Management by validating the mediating role of innovation and providing a sectoral comparison framework for future research. The study highlights the need for tailored green strategies across industries and the importance of integrating innovation into training programs to maximize environmental impact. Overall, it supports the advancement of sustainable practices in Sri Lanka's service sectors and encourages evidence-based policymaking for environmental development.

**Keywords:** *Green Training, Green Innovation, Environmental Performance*

# **The Impact of Human Capital Sustainable Leadership on Employee Green Creativity**

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## **Abstract**

This study investigates the impact of Human Capital Sustainable Leadership (HC-SL) on Employee Green Creativity in manufacturing organizations in Nuwara-Eliya District. With growing environmental concerns and the rising importance of sustainability in the industrial sector, leadership plays a crucial role in driving eco-innovation through employee engagement. The study focuses on four key dimensions of HC-SL, including ethical leadership, sustainable leadership, mindful leadership, and servant leadership. A quantitative research design was adopted, using a self-administered structured questionnaire to collect data from 338 employees across selected manufacturing firms. The data were analyzed through descriptive statistics, correlation, and multiple regression techniques. The results revealed that all four dimensions of HC-SL have a significant and positive influence on Employee Green Creativity, with sustainable and mindful leadership showing the most substantial impact. Employees reported high levels of leadership support and a strong tendency to engage in eco-conscious thinking, idea generation, and environmentally friendly practices. These findings revealed the importance of leadership in shaping a culture of sustainability and encouraging innovation, aiming for environmental improvement. The study contributes to the growing field of green human resource management and leadership by offering practical insights for organizations to cultivate leadership behaviours that inspire green creativity.

**Keywords:** *Ethical leadership, Human capital sustainable leadership, Mindful leadership, Servant leadership, Sustainable leadership*

# **The Impact of Agile Performance Management System on Employee Performance in Financial Institutions with the Mediating Role of Teamwork**

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## **Abstract**

This study investigates the impact of the Agile Performance Management System (APMS) on employee performance, with the mediating role of teamwork in financial institutions in Badulla District. The APMS was conceptualized through dimensions such as agile values, technology adoption, workforce adaptability, management change, collaboration, and flexibility. Employee performance was measured in terms of in-role performance and extra-role performance. Teamwork was considered a critical organizational factor. A structured questionnaire was administered to collect the data from 250 employees using a random sampling method. Data were analyzed using descriptive statistics, correlation, and regression analysis. Results further indicated significant positive relationships between APMS, teamwork, and employee performance. Importantly, teamwork was found to have a partial mediating effect on the relationship between APMS and employee performance. These findings suggest that the successful integration of APMS with effective teamwork practices can substantially enhance employee outcomes. The study highlights the managerial implication that financial institutions not only adopt agile performance management practices but also strengthen teamwork to maximize employee performance.

*Keywords: Agile performance management system, Employee's performance, Teamwork*

# **The Impact of Employee Self-Efficacy on Proactive Helping Behaviour with the Mediating Role of Social Optimism**

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## **Abstract**

The study investigates the impact of employee self-efficacy on the proactive helping behaviour of employees in the Divisional Secretariats in Batticaloa District, with the mediating role of social optimism. Using a cross-sectional survey design, the data were collected from 310 government employees across fourteen Divisional Secretariats in the Batticaloa District through structured questionnaires. Quantitative methods such as univariate, bivariate, and multivariate techniques were used. The results revealed a significant and positive relationship between employee self-efficacy and proactive helping behaviour, indicating that employees with higher confidence in their abilities are more likely to engage in voluntary supportive actions towards colleagues. Furthermore, the study found that social optimism partially mediated this relationship, suggesting that employees' positive expectations about their social environment enhance the impact of self-efficacy on their proactive helping behaviours. The findings also highlight the importance of developing employee self-efficacy and fostering social optimism to promote proactive helping behaviour in the public sector. The study provides valuable insights for policymakers and human resource practitioners in designing training and development programs that strengthen employee confidence and cultivate social optimism to improve teamwork, collaboration, and overall service delivery effectiveness. It contributes to the growing body of knowledge on organizational behaviour by demonstrating how psychological factors such as self-efficacy and social optimism collectively influence proactive helping behaviour, thereby offering strategic implications for enhancing public sector performance.

**Keywords:** *Employee Self-Efficacy, Proactive Helping Behaviour, Social Cognitive Theory, Social Optimism*

# HUMAN RESOURCE MANAGEMENT

# **Impact of Inclusive Leadership on Innovative Work Behaviour: The Mediating Role of Intrinsic Motivation**

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## **Abstract**

In today's dynamic business environment, particularly in the knowledge-intensive sector, fostering innovation is essential for organizational success, with information technology (IT). Importantly, employees are the primary driving force behind organizational innovation. Innovative Work Behaviour (IWB), which encompasses the generation, promotion, and realization of novel ideas, is essential for organizational competitiveness and growth. This study aims to examine the impact of inclusive leadership on innovative work behaviour, with a focus on the mediating role of intrinsic motivation in the IT sector of the Colombo District. Drawing on theories such as Self-Determination Theory and Leader-Member Exchange Theory, the study examines how inclusive leadership characterized by openness, accessibility, and appreciation of diverse perspectives cultivates psychological safety and enhances employees' intrinsic motivation, thereby encouraging innovation. Intrinsic motivation is positioned as the mediating variable because it explains how inclusive leadership translates into higher levels of innovative work behaviour by enhancing employees' internal drive, creativity, and willingness to engage in novel idea generation and implementation. The research adopted a positivist philosophy and a quantitative approach, utilizing a structured questionnaire to collect primary data from 162 middle-level employees (Senior Tech Leads, Tech Leads, Associate Tech Leads) across ten leading IT firms identified through LMD rankings. Data analysis was conducted using descriptive, correlation, regression, and mediation analyses. The findings revealed that inclusive leadership and intrinsic motivation positively and significantly influence innovative work behaviour. Moreover, intrinsic motivation mediates the relationship between inclusive leadership and innovative work behaviour, highlighting its crucial role in fostering creativity and innovation at work. The findings offer theoretical insights into leadership and motivation theories and provide practical recommendations for fostering inclusive practices and innovation-friendly cultures in the IT sector.

**Keywords:** *Inclusive leadership, Innovative work behaviour, Intrinsic motivation*



# **The Impact of Responsible Leadership on Sustainable Organizational Performance with the Mediating Effect of Sustainable HRM in Selected Apparel Sectors**

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## **Abstract**

This study explores the impact of Responsible Leadership on Sustainable Organizational Performance, emphasizing the mediating role of Sustainable Human Resource Management (SHRM) within the apparel sector in Rathnapura District. In response to growing global interest in Responsible Leadership and Sustainable Organizational Performance, the research adopts stakeholder and sustainable HRM theories to understand how leadership behaviours shape long-term organizational sustainable performance. Data were collected through structured questionnaires from 338 employees across two prominent apparel firms using simple random sampling methods. The statistical analysis includes regression and mediation analysis. The results revealed a significant positive relationship between responsible leadership and both sustainable HRM and sustainable organizational performance. Additionally, sustainable HRM serves as a significant mediator, reinforcing the indirect effect of responsible leadership on organizational performance. The study contributes to bridging the empirical gap in leadership and sustainability literature. Further, it offers valuable insights for apparel sector leaders and HR professionals to implement responsible leadership and sustainability-focused HR practices. These insights align with broader organizational goals, including corporate responsibility, stakeholder engagement, and long-term competitive advantages.

**Keywords:** *Responsible leadership, Sustainable HRM, Sustainable organizational performance*

# **The Impact of Job Burnout on Quiet Quitting Among Gen Z Employees with the Mediating Role of Job Satisfaction**

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## **Abstract**

In recent years, the phenomenon of quiet quitting has gained attention in a hidden but impactful form of employee disengagement. Many organizations are increasingly concerned about quiet quitting, especially among Gen Z employees, where job burnout appears to be a key influencing factor. The present study was conducted to investigate the impact of job burnout on quiet quitting behaviours, with a specific focus on the mediating role of job satisfaction among Gen Z banking employees in Kandy District. The data were collected through a structured questionnaire from 253 bank employees using a simple random sampling method. Descriptive statistics, correlation, regression, and mediation analyses were used. The findings of the study revealed that Job Burnout has a significant positive relationship with quiet quitting, indicating that higher levels of burnout are associated with increased quiet quitting. Additionally, job burnout showed a significant negative relationship with job satisfaction, while job satisfaction had a significant negative relationship with quiet quitting. Moreover, the mediating effect of job satisfaction was small and statistically insignificant, indicating that job satisfaction does not significantly mediate this relationship. These findings highlight the critical need for organizations to proactively manage job burnout and foster job satisfaction, especially among Gen Z employees. By implementing targeted interventions and supportive workplace policies, employers can effectively reduce quiet quitting and promote a more engaged and resilient workforce.

**Keywords:** *Banking Sector, Generation Z, Job Burnout, Job Satisfaction, Quiet Quitting*

# **The Impact of Performance Appraisals on Employee Productivity in the Banking Sector in Kurunegala District**

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## **Abstract**

This research investigates the impact of performance appraisals on employees' productivity in the banking sector in Kurunegala District, Sri Lanka. The objective of this research is to examine the impact of performance appraisals, particularly performance appraisal criteria, feedback, rewards, and competence assessment, on employee productivity. Using a stratified simple random sampling technique, 313 employees were selected as a sample from selected banks in the Kurunegala District, representing various job positions and departments. The data were analysed employing descriptive statistics, correlation, and regression analysis to verify the relationships and determine the strength and significance of each factor's effect on employees' productivity. The results show that the four dimensions of performance appraisal are perceived to be highly positive by the respondents, with a mean rating of 3.96 to 4.15 on a five-point Likert scale, and are strongly and significantly correlated with employee productivity. Of these, rewards had the strongest positive correlation and highest explanatory power, indicative of their central role in inspiring employees and enhancing performance. The study recommends that banks revise and streamline appraisal systems, introduce 360-degree appraisal systems because they provide comprehensive, balanced, and accurate performance evaluation by gathering feedback from a variety of sources, including managers and other banking employees, provide regular performance-based feedback, develop competitive and stimulating reward schemes, and perform holistic competency models linked to training and career development.

**Keywords:** *Performance appraisal, Employee productivity, Banking sector, Rewards, feedback, Competency assessment.*

# **Impact of innovation-oriented Human Resource Management Practices on Service innovative behaviour with the Mediating Role of Employee Engagement**

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## **Abstract**

This research explores how Innovation-Oriented Human Resource Management (HRM) practices influence Service Innovative Behaviour among hotel employees in the Trincomalee District, with Employee Engagement as a mediating factor. The data were collected using structured questionnaires from 250 hotel employees through a simple random sampling method. The study employed univariate, bivariate, and multivariate techniques. The findings revealed that innovation-oriented HRM practices significantly enhance both employee engagement and service innovation. Moreover, employee engagement plays a partial mediating role, reinforcing the link between HRM strategies and innovative service delivery. These insights highlight the strategic importance of cultivating an innovation-driven HRM environment and actively engaging employees to boost service quality and competitiveness in the hospitality sector. The study contributes to HRM and service innovation literature and practical guidance for hotel managers seeking to foster a creative, high-performing workforce.

**Keywords:** *Innovation-Oriented Human Resource Management, Employee Engagement, Service Innovative Behaviour, Hospitality Industry*

# **The Influence of Green Human Resource Management on Green Work Engagement with the Mediating Role of Perceived Green Organizational Support in the Tourism and Hotel Industry**

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## **Abstract**

This study investigates the influence of Green Human Resource Management (GHRM) on Green Work Engagement (GWE) among employees in the hospitality sector, with a focus on the mediating role of Perceived Green Organisational Support (PGOS). The research was conducted among employees of ten four-star-rated and above hotels in the Batticaloa District, where hotels are increasingly adopting sustainable practices and environmentally responsible HR policies. A quantitative approach was employed, and data were collected through structured questionnaires from a sample of 278 using simple random sampling. Descriptive statistics, correlation, regression, and mediation analyses were used. The findings revealed that GHRM positively influences GWE, and PGOS partially mediates this relationship. Employees who perceive strong organisational support for environmental initiatives are more likely to engage in green work behaviours. This study fills a research gap in the context of the hospitality sector and provides practical implications for hotel management, emphasizing the need to strengthen organisational support and implement effective mechanisms that enable employees to translate environmental policies into meaningful, sustainable workplace practices.

**Keywords:** *Green Human Resource Management, Perceived Green Organisational Support, Green Work Engagement*

# **The Impact of Green Human Resource Management on Environmental Performance with the Mediating Role of Pro-Environmental Behaviours in the Financial Sector**

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## **Abstract**

As environmental concerns are on the rise, Green human resource management is a key strategy for organizations to enhance their Environmental performance and overall sustainability outcomes. The present study aims to analyse the effect of green human resource management on Environmental performance in the financial sector in Batticaloa District with the mediating role of Pro-environmental behaviours. Green human resource management was measured through five key dimensions, such as green recruitment, green training and development, green performance management, green compensation, and green involvement. Data were collected through closed-ended structured questionnaires from 212 employees in nine financial institutions comprising three banks, three finance companies, and three insurance companies. Quantitative methods such as univariate, bivariate, and multivariate techniques were used. The results showed that Green human resource management has a significant, positive impact on Environmental performance. Further, the mediation analysis confirmed that Pro-environmental behaviours serve as a partial mediator in the effect of Green human resource management on Environmental performance. These findings add to the growing body of evidence on sustainable human resource practices in developing countries and provide practical insights for financial institutions that aim to improve their Environmental performance through green human resource management strategies and employees' behavioural participation.

**Keywords:** *Environmental Performance, Green Human Resource Management, Pro-Environmental Behaviours*

# **The Impact of Cyber Loafing on Job Performance with the Mediating Role of Employees' Mental Health in the Health Care Sector**

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## **Abstract**

The rapid advancement of internet technology has transformed the modern workplace, offering numerous benefits while simultaneously introducing new challenges. One such challenge is cyberloafing, a behaviour characterized by employees engaging in personal internet use during working hours. This phenomenon has become particularly relevant in high-pressure sectors such as healthcare, where consistent employees' job performance is critical to service delivery and patient outcomes. This study examines the impact of employee cyberloafing on job performance, focusing on the mediating role of mental health among healthcare employees in the Batticaloa District, grounded by the Conservation of Resources (COR) Theory and Affective Events Theory (AET). The data were collected through the structured questionnaire from a sample of 273 health care employees using a convenience sampling technique. Univariate, bivariate, and multivariate techniques were used. Results show that cyberloafing negatively affects both mental health and job performance, while mental health positively influences employees' job performance. Employees who frequently engage in non-work internet usage experience reduced focus and increased stress, which lowers their efficiency. Further, mental health significantly mediates this relationship, indicating that poor psychological well-being intensifies the negative effects of cyberloafing on performance. These findings suggest that addressing mental health is key to managing cyberloafing and improving productivity. To improve employee performance, healthcare institutions should address both digital behaviour and mental well-being. Implementing supportive mental health programs and clear internet use policies can help manage cyberloafing and enhance overall productivity.

**Keywords:** *Employee Cyber Loafing, Employee Job Performance, Mental Health*

# **The Impact of Customer-Oriented HRM on Employees' Customer Orientation with the Mediating Role of Employee Attitude towards Customers**

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## **Abstract**

Customer-Oriented Human Resource Management (CO-HRM) has emerged as a strategic HR approach that aims to align employee behaviour with customer-centric goals in service sectors. This study aims to determine the impact of CO-HRM on Employee Customer Orientation (ECO), with special attention on the mediating effect of Employee Attitude towards Customers (EATC). The study was carried out among 270 employees through a structured questionnaire in the selected banks using proportionate stratified random sampling techniques in the Nuwara Eliya District. The study employed descriptive, correlation, linear regression, and mediation analyses. The results indicated, CO-HRM strongly influences EATC and ECO. Also, EATC was found to be partially mediating the effect of CO-HRM on ECO, which means that employee attitudes are very important in converting HR policies and practices to customer-oriented actions. The study emphasizes the need to focus the human resource policies and customer relations' objectives in the strategic planning to enhance the service quality. These findings contribute to the human resource and public policy planners in the banking industry.

**Keywords:** *Customer-Oriented HRM, Employee Attitude towards Customers, Employee Customer Orientation.*



# MARKETING MANAGEMENT

# **Impact of Digital Content Marketing on the E-Customer Engagement with the Mediating Role of Customer Attitude**

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## **Abstract**

In the digital era, social media has become a dominant platform for customer engagement, particularly in the fashion industry. This study investigates the impact of Digital Content Marketing (DCM) on E-Customer Engagement (ECE), with a specific focus on the mediating role of Customer Attitude (ATT). The research was conducted among social media users in the Kandy District of Sri Lanka who purchase fashion products through online platforms, offering valuable insights into consumer behaviour in a rapidly growing digital marketplace. DCM is conceptualized through three key dimensions: Content Informativeness (INF), Content Interactivity (INT), and Content Entertainment (ENT). Grounded in the principles of customer engagement theory, this study explores how these dimensions influence customer attitudes and, subsequently, their engagement with online fashion brands. A quantitative research design was adopted, and primary data were collected from 384 respondents using a structured questionnaire distributed through convenience sampling. Data analysis was performed employing descriptive statistics, correlation, regression, and mediation testing to examine the relationships among variables. The findings revealed that all three dimensions of DCM significantly enhance ECE. Moreover, ATT emerged as a strong mediating factor, reinforcing the connection between content marketing practices and customer engagement. Among the tested variables, DCM demonstrated the highest influence in shaping positive customer attitudes, which in turn drive higher levels of online engagement. This study contributes to both academic knowledge and managerial practice by highlighting the strategic role of digital content in cultivating customer relationships. For online fashion retailers, the results emphasize the importance of delivering informative, interactive, and entertaining content to foster favourable attitudes and deeper engagement. The research offers practical recommendations for leveraging social media platforms to strengthen brand–customer connections in the competitive online fashion industry.

**Keywords:** *Customer attitude, Digital content marketing, E-Customer engagement*

# Digital Natives' Attitude Toward Online Video Advertisement Effect on Impulsive Buying Tendency

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## Abstract

In the digital era, understanding the attitudes of digital natives is crucial for exploring impulsive buying tendencies on online platforms. This study examines the impact of Digital Natives' Attitudes (DNA) on Impulsive Buying Tendency (IMP), emphasizing the mediating role of Attitude Toward Online Video Advertisement (ATOA). The research was conducted among Instagram users in the Jaffna District of Sri Lanka, a key population for understanding the influence of social media on digital natives. DNA is conceptualized through four dimensions: Informativeness (INF), Entertainment (ENT), Personalization (PRS), and Credibility (CRD). Underpinned by the Theory of Reasoned Action (TRA), this study investigates how these attitudes shape behavioural intentions and drive impulsive buying decisions. A quantitative research methodology was employed, with primary data collected from 400 active Instagram users through a self-administered structured questionnaire. Data analysis was conducted employing descriptive statistics, correlation, simple and multiple regression, and mediation analysis. The findings revealed that all four dimensions of DNA positively and significantly influence ATOA, which in turn strongly affects IMP. Among the DNA dimensions, Credibility (CRD) emerged as the most influential factor. Furthermore, ATOA fully mediates the relationship between DNA and IMP. This study provides valuable and actionable insights for marketers and advertisers, particularly on platforms like Instagram, highlighting the importance of creating highly engaging online video advertisements in driving impulsive buying tendencies. The research contributes to a deeper understanding of digital natives in social media-driven environments and offers recommendations for optimizing digital advertising strategies.

**Keywords:** *Attitude toward online video advertisement, Digital natives' attitudes, Impulsive buying tendency*

# **The Impact of Internal Marketing on Job Performance: The Mediating Role of Knowledge Sharing in Hotels and Resorts**

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## **Abstract**

This study examines the impact of Internal Marketing on Job Performance, focusing on the mediating role of knowledge sharing among selected hotels and resorts in the Polonnaruwa District. The study constructs a conceptual model to explore the impact of internal marketing and job performance, along with knowledge sharing among the employees, guided by social exchange theory. Further, the study explains how knowledge sharing conveys these inclusive values to internal audiences, shaping perceptions of the organization. Primary data were collected from 200 employees of five high-ranking hotels and resorts through a structured questionnaire. The study tested its hypotheses employing descriptive, correlation, regression, and mediation analysis. The results indicated that Internal marketing has a marked effect on job performance and knowledge sharing simultaneously. Moreover, the impact of knowledge sharing on job performance was strong and positive. From mediation analysis, it was determined that knowledge sharing partially mediates the relationship between internal marketing and job performance. Moreover, the results show a significant positive association among all variables. These results provide valuable insights for organizations and practitioners in upholding internal marketing practices to enhance the job performance of employees in Hotels and Resorts.

**Keywords:** *Internal marketing, Job performance, Knowledge sharing*

# **The Effects of Consumers' Cultural Sensitivity, Consumer Ethnocentrism, and Demographical Characteristics on Attitude towards Luxury Fashion Brands**

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## **Abstract**

The luxury fashion industry has grown rapidly worldwide, driven by globalization, urbanization, and rising disposable incomes. In Sri Lanka, the Colombo District has become the focal point for luxury fashion consumption, influenced by cultural values and global consumer trends. This study investigates the effects of consumers' cultural sensitivity and consumer ethnocentrism on attitudes toward luxury fashion brands, while also examining how demographic characteristics such as age, gender, and income moderate these relationships. Data were collected through a structured questionnaire from 384 consumers in Colombo District using a convenience sampling method. Correlation, regression, and moderation analyses were conducted to test the hypotheses and evaluate the strength of the proposed relationships. The findings revealed that cultural sensitivity and consumer ethnocentrism significantly influence consumer attitudes, with cultural sensitivity showing a negative relationship and ethnocentrism showing positive. Furthermore, demographic characteristics demonstrated limited moderating effects. Specifically, income significantly moderated the relationship between ethnocentrism and attitudes, while its moderating effect on cultural sensitivity was marginal. Age and gender, however, did not show significant moderation. The study highlights that consumer attitudes toward luxury fashion brands in Colombo are shaped by cultural and ethnocentric values, with income emerging as a key differentiator. These insights provide practical implications for luxury marketers in Sri Lanka to design culturally adaptive and income-segmented strategies.

**Keywords:** *Cultural Sensitivity, Consumer Ethnocentrism, Demographic Characteristics, Luxury Fashion Brands, Consumer Attitude*

# ACCOUNTING AND FINANCE

# **The Impact of Financial Management Practices on the Financial Performance of Small and Medium Hotels**

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## **Abstract**

This study assesses the impact of financial management practices on the financial performance of small and medium hotels in the Batticaloa District. The financial management practices include working capital management (WCM), investment decisions (ID), and financial reporting and analysis (FRA). Financial performance includes profit growth, sales growth, customer satisfaction, and competitive advantage. The primary data were collected through a structured questionnaire from 105 owners and financial managers of small and medium-sized hotels using a stratified random sampling method. The study used univariate, bivariate, and linear regression analysis techniques. The findings revealed a significant positive relationship between financial management practices and financial performance. Particularly, investment decision-making and financial reporting and analysis practices showed a strong predictive influence on financial performance. The results suggest that adopting financial practices is crucial for the growth and sustainability of small and medium-sized hotels. These insights can help hoteliers make informed strategic decisions and guide policymakers in supporting the tourism and hospitality sector.

**Keywords:** *Financial management practices, Financial reporting & analysis, Financial performance, Investment decisions, Working capital management.*

# **The Impact of Green Supply Chain Management on Organizational Performance of Tea Processing Firms with the Moderating Effect of Firm Size**

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## **Abstract**

Green supply chain management (GSCM) has emerged as a critical approach for enhancing organizational performance by integrating environmentally sustainable practices into supply chain activities. This study examines the impact of GSCM practices, particularly green purchasing, green manufacturing, green distribution, and green marketing on the organizational performance of tea processing firms in the Nuwara Eliya District of Sri Lanka, with a particular focus on the moderating effect of firm size. Data were collected using structured questionnaire from 150 managers and environmental representatives. Descriptive statistics, correlation, regression, and moderated regression analyses were used. The findings indicated that all four dimensions of GSCM have a significant and positive influence on organizational performance, in terms of financial, marketing, and operational outcomes. Furthermore, firm size significantly moderated the relationship between GSCM practices and performance, with larger firms demonstrating greater capacity to leverage green initiatives effectively compared to smaller firms. This study provides valuable insights for managers and policymakers, emphasizing the importance of adopting comprehensive GSCM practices and tailoring strategies to firm size in order to maximize organizational performance.

**Keywords:** *Green supply chain management, Organizational performance, Tea processing firms*



# **The Factors Influencing the Adoption of Cloud Accounting in Small and Medium Enterprises with the Moderating Effect of the Nature of Business**

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## **Abstract**

This study investigates the factors influencing the adoption of cloud accounting among Small and Medium Enterprises (SMEs) in Kegalle District, with the moderating role of the nature of business, guided by the Technology-Organization-Environment (TOE) framework. The research examines technological (complexity, security concerns), organizational (top management support, IT competence), and environmental (competitive pressure) determinants of adoption. A structured questionnaire was administered to a stratified random sample of 150 SME owners, and the data were analyzed using descriptive statistics, correlation, multiple regression, and moderated regression. Findings revealed that all core factors significantly and positively influence cloud accounting adoption. Security concerns and competitive pressure emerge as the strongest influencers, highlighting data protection and market competitiveness. However, the nature of business, whether manufacturing, trading, or service, does not significantly moderate these relationships, indicating that the influence of technological, organizational, and environmental factors is consistent across business types. The study provides actionable insights for SME decision-makers, cloud service providers, and policymakers to enhance adoption by reducing perceived complexity, strengthening IT competence, and ensuring robust data security.

**Keywords:** *Adoption, Cloud Accounting, Kegalle District, Nature of Business, Technology–Organization–Environment Framework*

# **The Impact of Corporate Social Responsibilities on the Financial Performance of Public Limited Companies with the Moderating Effect of Industry Types**

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## **Abstract**

This study examines the moderating effect of industry types on the relationship between Corporate Social Responsibility (CSR) and the financial performance of public limited companies in Sri Lanka. The present study was conducted with CSR through three dimensions, such as environmental, social, and governance responsibilities, and financial performance measures through Return on Assets (ROA) grounded on stakeholder, legitimacy, and agency theories. Secondary data from 2020 to 2024 were collected from annual reports of 124 public limited companies, including the Financial, Industrial, and Consumer Staples industries in Sri Lanka, and Panel data regression, descriptive statistics, and correlation analysis were employed. The findings indicated that environmental and social responsibilities have a positive and significant impact on ROA, suggesting that firms engaging in sustainable and socially responsible practices enhance profitability. Moreover, governance responsibility shows a negative relationship with ROA, which may reflect inefficiencies or compliance burdens. Importantly, the type of industry significantly moderates the financial performance link, with industrial and consumer staples sectors showing stronger negative effects compared to the financial sector. However, industry type did not moderate the environmental and social dimensions. The results highlight that CSR's financial implications are industry-sensitive. Managers and policymakers should combine CSR initiatives with industry-specific features to maximize stakeholder value and business performance.

**Keywords:** *Corporate social responsibility, Financial performance, Industry type, Public limited companies*

# **COMMERCE AND BUSINESS ECONOMICS**

# **Impact of Social CRM Capabilities on Firm Performance with the Moderating Role of Social Media Usage**

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## **Abstract**

As with digital change, Social Customer Relationship Management (Social CRM) has emerged as a vital strategy to enhance firm performance by combining traditional customer relationship practices with social media technology. This study aims to examine the impact of Social CRM capabilities on firm performance, with a focus on the moderating role of social media usage among medium and large-scale manufacturing firms in the Kurunegala District, Sri Lanka. In contrast to traditional CRM, Social CRM capabilities allow companies to interact more with customers, build long-term relationships, and react to evolving needs appropriately. Employing the Resource-Based View (RBV) and Dynamic Capability Theory, the capability of social customer relationship management was evaluated by means of information generation and dissemination, and firm performance was evaluated in terms of financial and perceived measures. A standardized questionnaire was utilized to gather data from 97 firms. The results derived from descriptive statistics, correlation analysis, regression analysis, and moderation analysis revealed a strong positive relationship between social CRM capabilities and firm performance. Furthermore, social media usage had a strong moderating effect on the relationship between social CRM and firm performance, reinforcing the positive influence of social CRM and evidencing that increased usage of social sites increases the value of CRM practices. The research contributes to the current body of work on CRM by situating social CRM within an emerging economy and utilizing RBV and Dynamic Capability Theory. It also provides valuable insights for managers by emphasizing that Social CRM capabilities drive firm performance.

**Keywords:** *Firm Performance, Social CRM Capabilities, Social Media Usage*

# **The Moderating Effect of the Nature of Professions on Factors Influencing Tax Compliance Among the Taxpayers**

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## **Abstract**

Ensuring tax compliance has emerged as a crucial issue for economic growth, where tax revenue is an essential source of government income. Despite this, variations in compliance behaviour are widely observed across different professions, making it important to study the determinants influencing compliance and the moderating role of professions. This study aims to examine the effect of tax knowledge, tax complexity, and tax morale on tax compliance, while also investigating the moderating impact of the nature of professions among taxpayers in the Trincomalee District. The primary data were gathered through a self-administered structured questionnaire from 384 individual taxpayers using a convenience sampling method. Bivariate and multivariate techniques, including multiple regression and moderation analysis, were used. The results revealed that tax knowledge and tax morale positively and significantly influence tax compliance, indicating that taxpayers with higher knowledge and stronger ethical attitudes are more likely to comply. In contrast, tax complexity demonstrated a significant negative impact, suggesting that overly complicated procedures discourage compliance. Moreover, the nature of the profession was found to be significantly moderate these relationships, showing that the influence of knowledge, complexity, and morale differs across occupational groups. These findings have practical implications for policymakers and tax authorities in Sri Lanka by highlighting the need for profession-specific tax awareness programs and simplified procedures to enhance compliance.

**Keywords:** *Tax Knowledge, Tax Complexity, Tax Morale, Tax Compliance, Nature of Profession*

# Factors Influencing Digital Entrepreneurial Intentions Among Undergraduates of Eastern University, Sri Lanka

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## Abstract

Digital entrepreneurship has become an essential driver of innovation, career creation, and economic development in emerging economies. This study explores the factors, such as attitudes, social norms, and perceived behavioural control, that influence digital entrepreneurial intentions of undergraduates at Eastern University, Sri Lanka, through the lens of the Theory of Planned Behaviour. Primary data were collected through a structured questionnaire from 376 undergraduates across the Faculties of Commerce and Management, Arts and Culture, Science, Agriculture, and Technology. Descriptive statistics, correlation, and regression were used. The results revealed that attitudes and perceived behavioural control significantly enhance students' digital entrepreneurial intentions, while social norms show no significant influence. Further, this finding suggested that undergraduates are primarily motivated by self-confidence, digital competencies, and positive perceptions of entrepreneurship rather than by external social pressures. This study has practical implications for universities and policymakers to strengthen digital literacy, embedding entrepreneurship-focused courses into curricula and creating mentoring and incubation opportunities

**Keywords:** *Attitudes, Digital Entrepreneurial Intentions, Perceived Behavioural control, Social norms, Theory of Planned Behaviour, Undergraduates*

# Impact of Quality of Technological Tools on the Effectiveness of Auditing

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## Abstract

The objective of this study is to investigate the impact of the quality of technological tools on the effectiveness of auditing: evidence from audit practitioners in Sri Lanka. The study consists of the effectiveness of auditing as a dependent variable and reliability, system availability, ease of use, and security and privacy as independent variables. A structured questionnaire is designed for five-point Likert scales, and data were collected from 153 audit practitioners. This study incorporates frequency analysis, descriptive analysis, and regression analysis. The findings suggested that while reliability and system availability are positively correlated with audit effectiveness, but not predict the outcome. In contrast, ease of use and security, and privacy features emerge as significant determinants of audit effectiveness. Recommendations include investing in user-friendly technologies and robust security protocols, along with ongoing training for auditors to bridge the skills gap. This research fills a critical gap in the literature, providing valuable insights for audit firms, policymakers, and technology providers to enhance auditing practices in the digital landscape.

**Keywords:** *Effectiveness of auditing, Quality of technological tools, Reliability, System Availability, Ease of use, Security and privacy*

# Impact of Perceived Management Accounting Practices on Financial Performance

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## Abstract

Management Accounting Practices (MAPs) are widely recognized as important tools for improving organizational decision-making and financial performance. This study examines the influence of perceived MAPs on the financial performance of Public Listed Companies (PLCs) in Sri Lanka, measured by Return on Assets (ROA). The research focuses on five core MAP dimensions, such as Costing, Budgeting, Performance Evaluation, Information for Decision-Making, and Strategic Analysis. Primary data were collected from 166 finance and accounting professionals representing 11 sectors of the Colombo Stock Exchange, while secondary data were drawn from company annual reports. Data analysis included descriptive statistics, factor analysis, and multinomial logistic regression to evaluate the impact of MAPs on categorized ROA levels. The findings revealed that only Strategic Analysis practices had a significantly positive effect on financial performance. Companies that applied tools such as competitor analysis, market forecasting, and value chain evaluation were more likely to achieve moderate and high ROA levels. In contrast, Costing, Budgeting, Performance Evaluation, and Information for Decision-Making practices did not show significant effects on performance. These results also suggested that while traditional MAPs remain widely practiced, they are not sufficient on their own to drive superior financial outcomes. Instead, firms that adopt forward-looking and strategically focused practices gain a stronger competitive advantage. This study contributes to management accounting research by providing empirical evidence from an emerging economic context. It highlights the growing importance of strategic MAPs for sustaining profitability and competitiveness. The findings also provide practical guidance for managers and policymakers, encouraging Sri Lankan PLCs to integrate externally oriented and strategically aligned accounting practices into their operations to achieve long-term financial success.

**Keywords:** *Management accounting practices, Public listed companies, Return on assets, Strategic analysis, Financial performance*



## Schedule of Technical Sessions – ARSFCM 2025

**Track 01: Management**  
**Venue: Ground Floor Lecture Hall**  
**Chairperson: Prof.F.B.Kennedy**  
**Panel Members: Mr.M.S.Thayaraj and Mr.T.Paranthaman**  
**Track Coordinator: Mrs.J.Nitharshan**

Time	Paper_ID	Paper Title	Name of the authors
11:30 a.m. – 11:45 a.m.	ARSFCM_01	The Impact of Digital Leadership on Sustainable Organizational Performance: The Mediating Role of Digital Culture and Employees' Digital Capabilities	Pooja Premika, R. J* and Anton Arulrajah, A.
11:45 a.m. – 12:00 p.m.	ARSFCM_08	The Impact of Green Organizational Culture on Sustainable Environmental Performance with the Mediating Role of Employee Green Creativity	Kanitharshan, P.* and Anton Arulrajah, A.
12:00 p.m. – 12:15 p.m.	ARSFCM_11	The Impact of Managerial Coaching on Employee Productivity in the Banking Sector in Hambantota District	Shyamika, Y.R.S.*, and Thavakumar, D.
12:15 p.m. – 12:30 p.m.	ARSFCM_13	Impact of Hybrid Workplace Model on the Job Performance with the Mediating Role of Work Engagement	Hansa, J.* and Thavakumar, D.
12:30 p.m. – 12:45 p.m.	ARSFCM_17	The Impact of Green Training on Environmental Performance with the Mediating Role of Green Innovation: A Comparative Study Between Hotels and Banks	Sajeelaxan, J.C.* and Arulrajah, A.A.
12:45 p.m. – 01:00 p.m.	ARSFCM_18	The Impact of Human Capital Sustainable Leadership on Employee Green Creativity	Vinoka, N.* and Pretheeba, P.
01:00 p.m. – 01:15 p.m.	ARSFCM_19	The Impact of Agile Performance Management System on Employee Performance in Financial Institutions with the Mediating Role of Teamwork	Sasirekha, K.* and Thavakumar, D.
01:15 p.m. – 01:30 p.m.	ARSFCM_26	Impact of Virtuous Leadership on Employee Job Satisfaction in the Banking Sector	Madhurangi, M.G.S.* and Thavakumar, D.
01:30 p.m. – 01:45 p.m.	ARSFCM_28	The Impact of Employee Self-Efficacy on Proactive Helping Behaviour with the Mediating Role of Social Optimism	Asok, N.* and Ragel, V.R.

**Track 02: Human Resource Management**  
**Venue: 3rd Year Lecture Hall**  
**Chairperson: Prof.T.Bhavan**  
**Panel Members: Prof.P.Pretheeba and Dr.S.Balendran**  
**Track Coordinator: Mrs.S.Kemaprakash**

Time	Paper_ID	Paper Title	Name of the authors
11:30 a.m. – 11:45 a.m.	ARSFCM_02	Impact of Inclusive Leadership on Innovative Work Behaviour: The Mediating Role of Intrinsic Motivation	Jayathunga, K.A.D.G*, and Thavakumar, D.
11:45 a.m. – 12:00 p.m.	ARSFCM_03	The Impact of Responsible Leadership on Sustainable Organizational Performance with the Mediating Effect of Sustainable HRM in Selected Apparel Sectors	Dharshani, S.S.* and Thavakumar, D.
12:00 p.m. – 12:15 p.m.	ARSFCM_06	The Impact of Job Burnout on Quiet Quitting Among Gen Z Employees with the Mediating Role of Job Satisfaction	Priyasagi, P.* and Thavakumar, D.
12:15 p.m. – 12:30 p.m.	ARSFCM_12	The Impact of Performance Appraisals on Employee Productivity in the Banking Sector in Kurunegala District	Namachandra, M.A.D. P*, Sivanathan, A., and Prabakaran, T.
12:30 p.m. – 12:45 p.m.	ARSFCM_16	Impact of innovation-oriented Human Resource Management Practices on Service innovative behaviour with the Mediating Role of Employee Engagement	Dilojan, S.* & Ragel, V.R.
12:45 p.m. – 01:00 p.m.	ARSFCM_30	The Influence of Green Human Resource Management on Green Work Engagement with the Mediating Role of Perceived Green Organizational Support in the Tourism and Hotel Industry	Thinushca, M.* & Anton Arulrajah, A.
01:00 p.m. – 01:15 p.m.	ARSFCM_31	The Impact of Green Human Resource Management on Environmental Performance with the Mediating Role of Pro-Environmental Behaviours in the Financial Sector	Puvanesachandran, K.* and Thavakumar, D.
01:15 p.m. – 01:30 p.m.	ARSFCM_32	The Impact of Cyber Loafing on Job Performance with the Mediating Role of Employees' Mental Health in the Health Care Sector	Anandarajah, E.S* and Arulrajah, A.A.
01:30 p.m. – 01:45 p.m.	ARSFCM_35	The Impact of Customer-Oriented HRM on Employees' Customer Orientation with the Mediating Role of Employee Attitude towards Customers	Verthishalini, S.*, & Arulrajah, A. A.

**Track 03: Marketing Management**  
**Venue: E-Smart Lecture Hall**  
**Chairperson: Prof.A.Andrew**  
**Panel Members: Prof.T.Prabaharan and Dr.D.Thavakumar**  
**Track Coordinator: Mrs. S. Delima**

Time	Paper_ID	Paper Title	Name of the authors
11:30 a.m. – 11:45 a.m.	ARSFCM_04	Impact of Digital Content Marketing on the E-Customer Engagement with the Mediating Role of Customer Attitude	Premarathne, R.M.R.G.N.S.* and Ragel, V.R.
11:45 a.m. – 12:00 p.m.	ARSFCM_05	Digital Natives' Attitude Toward Online Video Advertisement Effect on Impulsive Buying Tendency	Baveththira, A.* and Ragel, V.R.
12:00 p.m. – 12:15 p.m.	ARSFCM_09	The Impact of Internal Marketing on Job Performance: The Mediating Role of Knowledge Sharing in Hotels and Resorts	Agunawala, A.A.T.M.* and Ragel, V.R.
12:15 p.m. – 12:30 p.m.	ARSFCM_36	The Effects of Consumers' Cultural Sensitivity, Consumer Ethnocentrism, and Demographical Characteristics on Attitude towards Luxury Fashion Brands	Maneesha, K.K.S* and Ragel, V.R.

**Track 04: Accounting and Finance**  
**Venue: HRM Lecture Hall**  
**Chairperson: Prof.N.Rajeshwaran**  
**Panel Members: Prof.J.Suresh and Mrs.S.Sritharan**  
**Track Coordinator: Mrs.B.Johnpaul**

Time	Paper_ID	Paper Title	Name of the authors
11:30 a.m. – 11:45 a.m.	ARSFCM_15	The Impact of Financial Management Practices on the Financial Performance of Small and Medium Hotels	Vithushan, T.* & Pretheeba, P.
11:45 a.m. – 12:00 p.m.	ARSFCM_20	The Impact of Green Supply Chain Management on Organizational Performance of Tea Processing Firms with the Moderating Effect of Firm Size	Harshani, B. U* and Paranthaman, T.
12:00 p.m. – 12:15 p.m.	ARSFCM_24	The Factors Influencing the Adoption of Cloud Accounting in Small and Medium Enterprises with the Moderating Effect of the Nature of Business	Bandara, B.R.I.N.* and Thayaraj, M.S.
12:15 p.m. – 12:30 p.m.	ARSFCM_25	The Impact of Corporate Social Responsibilities on the Financial Performance of Public Limited Companies with the Moderating Effect of Industry Types	Jayasooriya, J.A.I.N.* and Thayaraj, M. S.

**Track 05: Commerce and Business Economics**  
**Venue: Top Floor Lecture Hall**  
**Chairperson: Prof.S.Jeyarajah**  
**Panel Members: Mrs.S.Maheswaranathan and Mr.K. Pushpakaran**  
**Track Coordinator: Ms.L.Delima**

Time	Paper_ID	Paper Title	Name of the authors
11:30 a.m. – 11:45 a.m.	ARSFCM_10	Impact of Social CRM Capabilities on Firm Performance with the Moderating Role of Social Media Usage	Jayasekara, J.M.C.K.* and Andrew, A.
11:45 a.m. – 12:00 p.m.	ARSFCM_37	The Moderating Effect of the Nature of Professions on Factors Influencing Tax Compliance Among the Taxpayers	Dilhara, M.G.N.S.* and Rajeshwaran, N.
12:00 p.m. – 12:15 p.m.	ARSFCM_38	Factors Influencing Digital Entrepreneurial Intentions Among Undergraduates of Eastern University, Sri Lanka	Nivethiga, S.* and Keerthigha, J.
12:15 p.m. – 12:30 p.m.	ARSFCM_39	Impact of Quality of Technological Tools on the Effectiveness of Auditing	Erandathi, A.G.N* and Jayawardhana, J.R.N.N.
12:30 p.m. – 12:45 p.m.	ARSFCM_40	Impact of Perceived Management Accounting Practices on Financial Performance	Gnanathilaka, L. P. H. D.* and Rajeshwaran, N.
12:45 p.m. – 01:00 p.m.	ARSFCM_41	The Impact of Total Quality Management Practices on the Financial Performance of Listed Companies with the Moderating Effect of the Type of Industry	Bandaranayaka, H.M.D.D.* and Paranthaman, T.

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