



1ST

INTERNATIONAL
CONFERENCE ON

COMMERCE AND MANAGEMENT

REIMAGINING BUSINESS IN
VERSATILE ENVIRONMENT:
CONNECTIVITY AND INNOVATION

2026

23RD JULY



PROCEEDINGS



ABSTRACT



FACULTY OF COMMERCE
AND MANAGEMENT

EASTERN UNIVERSITY, SRI LANKA
VANTHARUMOLAI
SRI LANKA



1st International Conference on Commerce and Management

***Reimagining Business in Versatile Environment:
Connectivity and Innovation***

Proceedings

Abstract

23rd July 2026

Faculty of Commerce and Management
Eastern University, Sri Lanka.

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1st International Conference on Commerce and Management 2026, Faculty of Commerce and Management, Eastern University, Sri Lanka

ACKNOWLEDGEMENT

The Faculty of Commerce and Management proudly hosts the 1st International Conference on Commerce and Management, 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, Chief Guest of the conference, for his presence and unwavering support in making this Research Conference possible.

We are grateful to Mr. J. S. Arulraj, Government Agent and District Secretary, Batticaloa, the special guest; and Senior Prof. F.C Ragel and Acting Deputy Vice Chancellor, Eastern University, Sri Lanka, our guest of honour. We also extend our sincere thanks to Prof. (Dr.) N. Panchanatham, Vice Chancellor, Gandhigram Rural Institute (DTBU), Tamil Nadu, India, and Prof. Atul Kumar, Vice Chancellor, Vikrant University, Madhya Pradesh, India, for graciously accepting our invitation to deliver the Keynote Addresses. Additionally, we are thankful to Prof. K. Arulanandem, Professor in Family Medicine, Faculty of Health-Care Sciences, Eastern University, for delivering the valedictory address for the 1st International Conference on Commerce and Management.

We extend our gratitude to Prof. N. Rajeshwaran, Dean of the Faculty of Commerce and Management, Heads of the Departments, Members of the Advisory Committee, Editorial Board, Review Panel, Organizing Committee, Track Coordinators, and Event Coordinators, for their tireless efforts in making the 1st International Conference on Commerce and Management a success.

Our sincere appreciation goes to the organizers and coordinators of the Scientific Dialogue Session for their dedicated efforts in planning and conducting this engaging component of the conference. We also extend our heartfelt gratitude to the distinguished speakers for sharing their expertise, research findings, and valuable perspectives: Prof. Shivany Shanmugathas, Professor in Marketing, Faculty of Management Studies and Commerce, University of Jaffna, Sri Lanka, Prof. Yogarajah Nanthagopan, Professor in Project Management, Faculty of Business Studies, University of Vavuniya, Sri Lanka, Dr. Archana Singh, Professor, School of Business, MIT World Peace University, Pune, Maharashtra, India, and Dr. Prabhashini Wijewantha, Senior Lecturer, Faculty of Commerce and Management Studies, University of Kelaniya. Special thanks are due to the moderator, Prof. T. Bhavan, for skillfully facilitating the discussion and fostering an interactive and intellectually stimulating exchange of ideas. Their invaluable contributions greatly enriched the conference and inspired meaningful scientific dialogue and future collaborations among participants.

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: Mrs. Mathivathany Sivapiriyar, Director, VK SIBAA (Pvt) Ltd., Mr. Selliah Ravichandran, Chief Executive Officer, L2G Ceylon (Pvt) Ltd., Mr. Mohamed Ariff Sinna Lebbe, Chief Executive Officer, Fourams Group, Batticaloa, and Mrs. Gokiladevi Ranjith Kumar, Director, Naga Pasumai (Pvt) Ltd. We appreciate their sharing of industrial expertise and strategies during the event.

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Certified Institute of Personal Management, Bank of Ceylon, Mr. T. Dinesh and Mr. J. L Weerasinghe.

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 the 1st International Conference on Commerce and Management. Without their dedication and active participation, this event would not have been possible.

PREFACE

Since 2019, the Faculty of Commerce and Management (FCM) has been organizing the Annual Research Session (ARS) for seven consecutive years, enhancing a vibrant research culture within the faculty. This sustained commitment to research excellence has now evolved into a significant milestone with the inauguration of the First International Conference on Commerce and Management, marking a transformative journey from a faculty-level research forum to an international platform for scholarly exchange under the theme *“Reimagining Business in Versatile Environment: Connectivity and Innovation”*. 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 economics.

The conference primarily focuses on scholars submitting their research papers on the topics in the fields of Accounting and Finance, Commerce and Business Environment, Economics, Development and Public Policy, Entrepreneurship and Innovation, Management and Human Resource Management, Marketing and Consumer Behavior, Information Systems and Business Analytics, Sustainability and Corporate Governance with the aim: to provide an opportunity for scholars 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 scholars to meet and interact with academic and industrial experts and university alumni, to verify and validate the research findings through stakeholders' engagement, and to recognize and reward outstanding research performance.

There were 54 high-quality extended abstracts submitted by scholars. Each submission underwent a blind review process by senior academics. Subsequently, 32 research papers were selected for presentations across different tracks, namely Accounting and Finance, Commerce and Business Environment, Economics, Development and Public Policy, Entrepreneurship and Innovation, Management, Human Resource Management, Marketing and Consumer Behavior, and Sustainability and Corporate Governance.

The conference includes the scientific dialogue session as one of the new initiatives of the faculty, which provides in-depth discussions on key academic topics, emerging research directions, challenges, and opportunities for collaboration. The session brings together experts, researchers, and participants to exchange ideas, share insights, and engage in constructive discussions on the theme beyond conventional presentation formats. By encouraging open communication and cross-disciplinary perspectives, the Scientific Dialogue contributes to a deeper understanding of contemporary issues and highlights potential pathways for future research and innovation.

The Industrial Dialogue is a key component of the conference, 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, *“Reimagining Business in Versatile Environment: Connectivity and Innovation”* highlighting the innovative strategies they employ to overcome dynamic challenges.

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Vice Chancellor's Message

It is with immense pleasure that I extend my warm greetings and sincere congratulations to the Faculty of Commerce and Management, Eastern University, Sri Lanka, on the occasion of the **1st International Conference on Commerce and Management (ICCM 2026)**, held under the timely and thought-provoking theme, **"Reimagining Business in a Versatile Environment: Connectivity and Innovation."**



The contemporary business landscape is evolving at an unprecedented pace, shaped by rapid technological advancements, digital transformation, globalization, sustainability concerns, and emerging socio-economic challenges. In such a dynamic environment, businesses, policymakers, academics, and practitioners are called upon to rethink conventional approaches and embrace innovative, resilient, and collaborative strategies. The theme of this conference suitably reflects these contemporary realities and provides a meaningful platform for intellectual discourse on the future of commerce and management. As the premier institution of higher education in the Eastern Province of Sri Lanka, Eastern University remains steadfast in its commitment to promoting excellence in teaching, research, innovation, and community engagement. Conferences such as ICCM 2026 play a pivotal role in fostering scholarly collaboration, encouraging interdisciplinary research, and strengthening partnerships among universities, industry, government, and society. They provide an invaluable opportunity for researchers and professionals from around the world to exchange ideas, present innovative findings, and collectively contribute to addressing the complex challenges facing modern organizations and economies.

I am delighted to note that this inaugural international conference has attracted the participation of distinguished keynote speakers, eminent scholars, researchers, practitioners, and students from diverse academic and professional backgrounds. I am confident that the presentations, discussions, and deliberations during this conference will generate new knowledge, inspire innovative thinking, and pave the way for impactful research and practical solutions that contribute to sustainable economic and social development.

I sincerely commend the Dean, the Conference Chair, the Organizing Committee, the academic and administrative staff, the reviewers, sponsors, and all those whose dedication, commitment, and collaborative efforts have made this landmark event a reality. Their hard work exemplifies the faculty's growing reputation for academic excellence and international engagement. I also extend my best wishes to all presenters and participants for a productive and enriching conference experience. May ICCM 2026 serve as a catalyst for meaningful collaborations, transformative research, and innovative ideas that will shape the future of business and management, both regionally and globally.

I wish the **1st International Conference on Commerce and Management (ICCM 2026)** every success.

Prof. P. Peratheepan
Vice-Chancellor
Eastern University, Sri Lanka

Message from the Special Guest

It gives me great pleasure to extend my warm greetings on the occasion of the 1st International Conference on Commerce and Management (ICCM 2026), organized by the Faculty of Commerce and Management, Eastern University, Sri Lanka.



The conference theme, "Reimagining Business in Versatile Environment: Connectivity and Innovation," is timely and relevant. It reminds us of the importance of strengthening collaboration among academia, government, industry, and the wider community. Such partnerships are vital for encouraging entrepreneurship, supporting local industries, attracting investment, and promoting sustainable development across our region and the country. Eastern University has made a valuable contribution to the development of the Eastern Province by producing skilled graduates and generating knowledge that benefits society. I am pleased to see the Faculty of Commerce and Management taking this important step in organizing its first international conference, creating opportunities for meaningful dialogue and the exchange of ideas.

I congratulate the Faculty of Commerce and Management, the Conference Chair, the organizing committee, and everyone who has contributed to making this event a success.

I wish ICCM 2026 every success and hope that it will continue to grow as a platform for academic excellence, collaboration, and regional development.

J.S. Arulraj

Government Agent and District Secretary

District Secretariat - Batticaloa

Sri Lanka

Message from the Guest of Honour

It gives me great pleasure to extend my warm greetings on the occasion of the First International Conference on Commerce and Management (ICCM 2026), organized by the Faculty of Commerce and Management, Eastern University, Sri Lanka, under the timely and thought-provoking theme, “Reimagining Business in a Versatile Environment: Connectivity and Innovation.”



This inaugural conference aspires to bring together distinguished scholars, researchers, practitioners, entrepreneurs, policymakers, and students from diverse national and international contexts to share knowledge, present innovative research, and foster meaningful collaborations. As a platform for intellectual engagement and scholarly exchange, ICCM 2026 reflects the growing importance of interdisciplinary dialogue in addressing the complex challenges and opportunities that characterize the contemporary business environment.

We are living in an era of unprecedented transformation. Rapid advances in digital technologies, artificial intelligence, data analytics, and communication systems, coupled with global economic integration, environmental concerns, geopolitical uncertainties, and shifting societal expectations, are fundamentally reshaping the landscape of commerce and management. In such a dynamic environment, organizations are challenged not only to respond to change but also to anticipate, shape, and leverage it for sustainable and inclusive growth.

The theme of ICCM 2026 aptly captures the realities of an increasingly interconnected and rapidly evolving world. Reimagining business within such a versatile environment requires renewed commitment to innovation, resilience, ethical leadership, and collaborative partnerships that transcend disciplinary, institutional, and national boundaries. Connectivity today extends far beyond technological infrastructure; it encompasses the seamless exchange of knowledge, the integration of diverse perspectives, the strengthening of global research networks, and the co-creation of innovative solutions to complex societal and economic challenges.

Within this context, universities occupy a uniquely important position. Beyond their traditional roles as centres of teaching and learning, universities serve as catalysts for innovation, engines of knowledge creation, and drivers of socio-economic transformation. By nurturing critical thinking, advancing frontier research, and promoting meaningful engagement with industry, government, and communities, higher education institutions contribute significantly to building a more resilient, equitable, and sustainable future.

International conference such as ICCM 2026 has a pivotal role to play in advancing these aspirations by providing opportunities for scholars and practitioners to exchange ideas, challenge established paradigms, establish interdisciplinary partnerships, and explore innovative approaches to emerging global and regional issues. Equally important, such forums should facilitate the translation of research into evidence-based policy, entrepreneurial initiatives, and practical solutions that create tangible benefits for society.

As articulated in its Research Policy, Eastern University, Sri Lanka remains firmly committed to fostering excellence in research, innovation, entrepreneurship, and international academic engagement. We firmly believe that research attains its highest value when it contributes to knowledge creation, informs policy, strengthens industry, supports sustainable development, and enhances the well-being of communities.

The papers presented in these proceedings may represent the collective efforts of researchers dedicated to advancing knowledge and addressing contemporary challenges in commerce, management, and related disciplines. Their contributions should not only enrich academic discourse but also provide valuable insights for policymakers, business leaders, entrepreneurs, and development practitioners seeking innovative and sustainable solutions to complex economic and managerial issues.

I take this opportunity to express my sincere appreciation to the Dean of the Faculty of Commerce and Management, the Conference Chair, the Organizing Committee, reviewers, sponsors, keynote speakers, authors, and all those whose dedication, commitment, and hard work have made this inaugural international conference a reality.

As we look to the future, let us continue to strengthen international partnerships, promote interdisciplinary scholarship, and cultivate a culture of innovation that responds effectively to the challenges and opportunities of our interconnected world. May the discussions and collaborations initiated through ICCM 2026 generate new knowledge, inspire transformative ideas, and contribute meaningfully to the advancement of business, society, and humanity.

I wish all participants a stimulating, productive, and memorable conference, and I extend my best wishes for the continued success of the First International Conference on Commerce and Management (ICCM 2026).

Senior Professor F. C. Ragel
Acting Deputy Vice Chancellor
Eastern University, Sri Lanka

Message from the Dean

It is my distinct pleasure and privilege to write this message to the first International Conference on Commerce and Management 2026, organized by the Faculty of Commerce and Management.

This year marks a historic milestone in our faculty's academic journey. Since 2019, we have successfully hosted the Annual Research Session of the Faculty of Commerce and Management (ARSFCM), which served as a vibrant platform for academic exchange within our faculty. The rich discussions and high-quality research presented in the past years demonstrated our strong faculty capacity and inspired us to expand our horizons. To facilitate holistic academic and professional engagement, the international conference has been meticulously structured with diverse components, including Preconference Workshops, Technical Sessions, Scientific Dialogue, and Industrial Dialogue.



Driven by that success, we transitioned from an internal session to a truly global forum. This year, we opened our doors to the international scholarly community, inviting papers from around the world under the timely theme: “Reimagining Business in Versatile Environment: Connectivity and Innovation”. The conference has eight tracks, namely, (i) Accounting and Finance, (ii) Commerce and Business Environment, (iii) Economics, Development and Public Policy, (iv) Entrepreneurship and Innovation, (v) Information Systems and Business Analytics, (vi) Management and Human Resource Management, (vii) Marketing and Consumer Behavior, and (viii) Sustainability and Corporate Governance.

Today’s global marketplace demands that businesses continuously adapt to volatile economic, technological, and social landscapes. The research captured in these proceedings directly addresses this need. This event stands as a testament to our commitment to fostering innovative research and academic excellence within our vibrant community to address regional and global challenges, offering valuable insights into critical issues facing the fields of Commerce and Management, and significantly contributing to the advancement of knowledge in these areas. I hope that the proceedings will be a valuable resource for researchers, policymakers, and practitioners alike.

I extend my deepest gratitude to our guests, distinguished keynote speakers, authors, and reviewers. Your dedication and commitment to research are instrumental in shaping the future of our faculty. Finally, my heartfelt thanks go to the Chairperson, Secretary, and Organizing Committee Members of the conference 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 highly productive, inspiring, and enlightening experience at the International Conference.

Professor N. Rajeshwaran

Dean

Faculty of Commerce and Management

Eastern University, Sri Lanka

Message from the Conference Chair

I am delighted and honored to serve as Chair for the First International Conference on Commerce and Management 2026. I extend my heartiest congratulations to all participants on the successful organization of this landmark conference and the publication of its abstract proceedings.



This conference, building faculty's long-standing tradition of academic research culture, this year marks a landmark milestone in our inaugural International Conference. The program features inspiring visionary and expert academic presents, dedicated Scientific and Industrial Dialogue sessions, and impactful presentations from both scholars and emerging young researchers in eight key tracks in the knowledge stream of commerce and management. This multifaceted forum enables our fresh graduates to engage directly with leading national and international academics and industry leaders. And valedictory session ensures confidence and global perspective of the conference.

The conference theme "Reimagining Business in a Versatile Environment: Connectivity and Innovation" captures the need for reengineering in organizational models, its business practices and cultures connecting nature wellbeing in response to emerging needs and trend in the context of volatility and technological innovations. Connectivity is vital in the sectors of knowledge production systems, human ecosystems, economic system and natural environment. Where innovation becomes the primary engine for resilience, driving continuous improvements in dynamic business models. Ultimately, the theme underscores that long-term success belongs to businesses that build flexible, connected ecosystems, capable of continuously evolving in a changing environment.

The enthusiasm shown by our emerging authors in submitting their papers is truly commendable. A rigorous review and selection process ensured the quality research, academic standards while instilling research discipline and integrity. The publication of abstract proceedings offers formal academic recognition. The conference evolves the way to produce steep and excellent knowledge as per the vision and motto of the University

On behalf of the organizing committee, we acknowledge the university administration for their unwavering encouragement and guidance. We are immensely grateful to our distinguished guests, academic experts, session moderators, technical session chairs, panel members, and conference validators for their presence and scholarly insights that elevated the intellectual rigor of every session. Authors and presenters, thank you for sharing your remarkable work and sparking such engaging discussions. We extend our heartfelt thanks to our sponsors for their crucial support in realizing this vision. An event of this scale is only possible through collective dedication—our sincere appreciation goes to all faculty staff, students who worked tirelessly behind the scenes to make this event a resounding success.

Mr. T. Paranthaman

Chairman

1st International Conference on Commerce and Management 2026

Faculty of Commerce and Management

Eastern University, Sri Lanka

1st International Conference on Commerce and Management 2026, Faculty of Commerce and Management, Eastern University, Sri Lanka

Faculty Research Committee Chairperson's Message

It is a great honour and privilege to contribute a message to the Proceedings of the 1st International Conference on Commerce and Management (ICCM 2026), organized by the Faculty of Commerce and Management, Eastern University, Sri Lanka. This inaugural conference marks a significant milestone in the faculty's commitment to enhancing research excellence, scholarly collaboration, and the dissemination of innovative knowledge.



As the Chairman of the Faculty Research Committee, I am delighted to witness the realization of this Inaugural International Conference, which provides a vibrant platform for academics, researchers, practitioners, policymakers, and postgraduate students to exchange innovative ideas, disseminate high-quality research, and engage in meaningful discussions on contemporary issues in Commerce, Management, and Economic Development.

The conference theme, "Reimagining Business in a Versatile Environment: Connectivity and Innovation," is both timely and relevant in today's rapidly evolving global landscape. It encourages participants to explore innovative approaches, strengthen interdisciplinary collaborations, and contribute to sustainable solutions that address emerging business and societal challenges.

I extend my sincere appreciation to the Conference Chair, the organizing committee, reviewers, keynote speakers, authors, and all participants for their invaluable contributions and tireless commitment to making ICCM 2026 a success. Your enthusiasm and scholarly engagement are instrumental in promoting a strong research culture within our faculty and beyond.

I wish all participants a rewarding conference experience filled with insightful discussions and lasting professional connections. I am confident that ICCM 2026 will serve as a spark for future research partnerships and meaningful contributions to the advancement of knowledge. I warmly welcome you to ICCM 2026 and wish you every success.

Professor Jeyaprabha Suresh
Chairperson/ Faculty Research Committee
Faculty of Commerce and Management
Eastern University, Sri Lanka

Keynote Address

Reimagining Business in Versatile Environment: Behavioural Approach

Businesses today must thrive in a versatile environment characterized by diverse markets, shifting technologies, and multi-generational workforces. Reimagining Business means moving beyond rigid structures to create organizations that are flexible, adaptive, and responsive to change. A versatile environment requires leaders who can balance stability with experimentation while navigating cultural, digital, and economic diversity.



Connectivity serves as the backbone of this transformation by linking employees, customers, suppliers, and machines through digital platforms and real-time communication. Strong connectivity breaks organizational silos, fosters collaboration across functions, and enables data-driven decision-making at every level of the organization. Innovation becomes a key differentiator in a versatile environment, where continuous improvement and disruptive thinking drive sustainable growth.

Organizations are reimagining Human Resource Management by using connectivity to enable remote work, gig models, and AI-powered learning that encourage employee-led innovation. Stakeholders of every business need to align their behaviour with the requirements of a versatile environment. From smart factories to digital marketing, connectivity-enabled innovation enables firms to customize offerings for diverse customer segments quickly. In sectors such as garment manufacturing, connectivity links rural women workers to global markets, while process innovations improve quality and reduce lead time. Ultimately, businesses that integrate connectivity and innovation into their core strategies can transform the challenges of a versatile environment into opportunities for inclusive and resilient growth.

Reimagining business in a versatile environment requires a shift from rigid, legacy structures to dynamic and connected ecosystems. Business organizations can achieve this agility by integrating distributed cloud infrastructure, adopting AI-driven design processes, and focusing on data-centric value creation. Agile operating models, AI-driven innovation, and data-centric strategies serve as key pillars of business reinvention. Organizations are moving beyond traditional systems towards flexible cloud-based frameworks, adopting artificial intelligence to accelerate innovation, and utilizing data-driven insights to strengthen customer engagement and enterprise planning.

To successfully navigate this transformation, enterprises need to develop future-oriented visions, challenge existing processes, redesign operating models, and integrate scalable technologies that support operations across different locations. The effective deployment of intelligent technologies and continuous improvement practices enables organizations to respond quickly to changing market conditions and create sustainable value.

Professor (Dr.) N. Panchanatham

Vice Chancellor

The Gandhigram Rural Institute (Deemed to be University)

Tamil Nadu, India

Keynote Address

Honourable Chief Guest, Distinguished Guest of Honour, Respected Vice Chancellors, Esteemed Professors, Researchers, Industry Leaders, Scholars, Ladies and Gentlemen, Ayubowan! Vanakkam! Namaskar! Good morning!



It is indeed a matter of immense privilege and profound honour to be present at the First International Conference on Commerce and Management organized by the Faculty of Commerce and Management, Eastern University, Sri Lanka.

At the outset, I extend my heartfelt congratulations to the Vice Chancellor, the Faculty, the Organizing Committee, and every individual associated with this remarkable initiative. Organizing the first international conference is not merely an academic event; it is the beginning of a tradition that will inspire generations of scholars, researchers, innovators, and future leaders.

I sincerely thank the organizers for inviting me to share my thoughts on a theme that is not only contemporary but also transformative: "Reimagining Business in a Versatile Environment: Connectivity and Innovation."

Ancient Wisdom for a Modern World

Allow me to begin with one of the greatest messages from the Rig Veda: "आ नो भद्राः क्रतवो यन्तु विश्वतः" Ā No Bhadrāḥ Kratavo Yantu Viśvataḥ

"Let noble thoughts come to us from every direction."

Thousands of years ago, our sages envisioned a world where knowledge knew no boundaries. Today, this international conference represents that very philosophy. We are gathered here from different countries, different cultures and different academic backgrounds—but united by one common purpose: To create knowledge that transforms society.

The World is Changing Faster Than Ever

Friends, History has witnessed several revolutions. The Agricultural Revolution changed civilization. The Industrial Revolution changed production. The Information Revolution changed communication. Today, we are living through something even more profound.

We are witnessing the Intelligence Revolution. Artificial Intelligence... Machine Learning... Quantum Computing... Blockchain... Biotechnology... Green Technologies...

These are no longer technologies of tomorrow. They are shaping today's decisions. The business models that took decades to evolve are now becoming obsolete within a few years. Companies no longer compete only with their competitors. They compete with innovation. They compete with speed. They compete with imagination. The greatest risk today is not failure. The greatest risk is remaining unchanged. As Charles Darwin wisely observed, "It is not the strongest of the species that survives, nor the most intelligent, but the one most responsive to change."

1st International Conference on Commerce and Management 2026, Faculty of Commerce and Management, Eastern University, Sri Lanka

Business is No Longer About Profit Alone

For decades we believed that business exists primarily to maximize profits. Today, the definition has fundamentally changed. Modern businesses are expected to create: Economic Value, Social Value, Environmental Value and Human Value. The organizations that will dominate the future are not those with the biggest buildings. They are those with the biggest ideas. The future belongs not to those who possess the most resources but to those who generate the greatest value for humanity.

Innovation Begins with Curiosity

Albert Einstein once said, "The important thing is not to stop questioning." Every innovation begins with one simple question: Why? Why should education remain traditional? Why should healthcare remain inaccessible? Why should agriculture remain dependent on uncertainty? Why should businesses ignore sustainability? Innovation is born where curiosity meets courage.

Universities therefore must encourage students not merely memorizing answers but to ask meaningful questions. Because questions create research. Research creates innovation. Innovation creates transformation.

Universities Must Become Innovation Ecosystems

Today the role of universities is undergoing a historic transformation. A university can no longer be merely a degree-awarding institution. A university must become: A centre of innovation. A laboratory of ideas. A hub of entrepreneurship. A catalyst for sustainable development. A creator of responsible global citizens. At Vikrant University, we believe that education should not merely prepare students for employment.

It should prepare them to create employment. Not merely to seek opportunities. But to create opportunities. As our ancient wisdom beautifully says, "योगः कर्मसु कौशलम्" (Bhagavad Gita 2.50): "Excellence in action is Yoga." Excellence is not an event, It is a habit, It is a culture, It is a commitment.

Artificial Intelligence: Threat or Opportunity?

Many people ask: "Will Artificial Intelligence replace human beings?" I believe the better question is: Will humans who effectively use Artificial Intelligence replace those who do not? AI is a powerful tool. But technology alone cannot replace compassion, Ethics, Creativity, leadership, and Wisdom. Artificial Intelligence can generate information. Only human intelligence can generate inspiration. Artificial Intelligence can predict behaviour. Only human values can shape civilization. Therefore, the future does not belong to Artificial Intelligence alone. The future belongs to Artificial Intelligence guided by Human Intelligence and Human Values.

Connectivity is the New Capital

The theme of today's conference includes one very powerful word: Connectivity. Connectivity today is no longer limited to internet bandwidth. True connectivity means: Connecting Ideas, Connecting Universities, Connecting Industries, Connecting Nations and Connecting Humanity.

The greatest innovations emerge when different disciplines work together. Commerce learns from engineering. Management collaborates with medicine. Agriculture integrates Artificial Intelligence. Humanities guide technology through ethics. The future belongs to

interdisciplinary thinking. As Helen Keller beautifully said, "Alone we can do so little; together we can do so much."

India and Sri Lanka: Partners in Knowledge

India and Sri Lanka share an extraordinary civilizational relationship. For centuries, our connection has been built upon: Knowledge, Culture, Education, and Trade.

Mutual respect. Today we have an opportunity to deepen this relationship through: Joint Research, Faculty Exchange, Student Mobility, Innovation Partnerships, Entrepreneurship Incubation, Technology Transfer. When universities collaborate, nations prosper. Knowledge has never recognized geographical boundaries. Neither should we.

Leadership in the Twenty-First Century

The leaders of tomorrow will not be remembered for the number of people they managed. They will be remembered for the number of lives they transformed. Leadership today requires: Vision over Position, Purpose over Power, Character over Credentials, Service over Status. As Mahatma Gandhi reminded us, "The best way to find yourself is to lose yourself in the service of others." The world does not need more managers. It needs more leaders with integrity.

A Message to Young Researchers

To all young scholars present here, never underestimate the power of your ideas. Every major discovery once began as an impossible thought. Every successful entrepreneur faced rejection. Every great scientist once failed repeatedly. Remember the inspiring words of Dr. A.P.J. Abdul Kalam: "A dream is not that which you see while sleeping; it is something that does not let you sleep." Dream boldly. Research sincerely. Publish ethically. Innovate fearlessly. Serve humanity selflessly.

The Future We Must Build Together

Friends, the future will not ask us: How many degrees did we award? How many conferences did we organize? How many papers did we publish?

The future will ask: Did our research solve real problems? Did our education reduce inequality? Did our innovation protect the environment? Did our leadership make humanity better? These are the questions history will ask. And these are the questions we must answer.

Conclusion

Allow me to conclude with another timeless Sanskrit prayer that beautifully captures the spirit of global harmony:

"सर्वे भवन्तु सुखिनः।
सर्वे सन्तु निरामयाः।
सर्वे भद्राणि पश्यन्तु।
मा कश्चिद् दुःखभाग् भवेत्॥"

"May all be happy. May all be healthy. May all witness goodness. May no one suffer."

This is not merely a prayer. It is a vision for sustainable development. It is a vision for responsible business. It is a vision for ethical leadership. It is a vision for humanity.

Let this conference become more than an academic gathering. Let it become the birthplace of new collaborations. New research. Innovations. New friendships. And a renewed commitment to building a better world. I leave you with one final thought:

"The future is not something we enter. The future is something we create." So let us create that future—together. Let us innovate with wisdom. Let us connect with compassion. Let us lead with integrity.

And let us ensure that the legacy we leave behind is measured not merely by economic growth, but by the positive impact we make on humanity. Thank you once again to the organizers for this great honour. May this conference be a resounding success.

Ayubowan! Thank You! Dhanyavaad!

Professor (Dr.) Atul Kumar

Vice Chancellor

Vikrant University,

Gwalior, Madhya Pradesh, India

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ACCOUNTING AND FINANCE

Determinants of Accounting Information System Effectiveness and Moderating Role of External Consultancy: Evidence from the Private Limited Companies in Trincomalee District

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ABSTRACT

Accounting Information Systems (AIS) are essential for improving financial reporting, decision-making, and organizational efficiency in modern businesses. This study examines the impact of AIS complexity, managerial involvement, managers' AIS knowledge, and managers' accounting knowledge on AIS effectiveness in private limited companies in the Trincomalee District, Sri Lanka, with external consultancy as a moderating variable. A quantitative, cross-sectional survey design was adopted using a deductive approach, with data collected via structured questionnaires from 172 respondents, selected through simple random sampling. Correlation, regression, and moderation analyses were used to test the hypotheses. Findings show that AIS complexity negatively affects AIS effectiveness, while managers' AIS knowledge and accounting knowledge positively influence it; managerial involvement had a positive but non-significant effect. The moderation analysis revealed that external consultancy significantly moderates the relationship between managers' accounting knowledge and AIS effectiveness, while its moderating effect on the relationships involving AIS complexity, managerial involvement, and managers' AIS knowledge was not statistically significant. The study highlights the importance of managerial competencies, effective system management, and external consultancy support in improving AIS effectiveness and organizational performance in the study context.

Keywords: *Accounting Information Systems Effectiveness, AIS Complexity, Managerial Involvement, Managers' AIS Knowledge, Managers' Accounting Knowledge, Private Limited Companies.*

Moderating Effect of Firm Size on Textual Quality of Chairman's Statement and Market Capitalization of Listed Companies in Sri Lanka

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ABSTRACT

This study investigates the relationship between the textual quality of the chairman's statement and the market capitalization of listed companies in Sri Lanka, with a focus on the moderating effect of firm size. With growing interest towards narrative disclosures in corporate reporting, this research aims to explore whether the qualitative features of the chairman's statement influence investor perception.

The study adopts a quantitative research approach to a cross-sectional design. A sample of 100 listed firms was selected from the CSE for the period of 2022/2023. Textual qualities of the chairman's statement were assessed using 6 dimensions, Such as length of the chairman's statement, passive voice, personal reference, quantitative reference, future reference and readability score. Market capitalization values were used as the dependent variable and the size of the firm measured in terms of total assets, was taken as the moderator.

Statistical analysis of descriptive statistics to summarize data characteristics, Pearson correlation to examine the strength of the relationships, independent sample t - test to identify differences between large-cap and small-cap firms and multiple regression analysis with interaction terms to test the moderating effect of firm size.

The findings indicate a positive correlation between certain dimensions of textual quality and market capitalization, which shows that companies with better textual quality are favors to experience more investor trust and increase market capitalization. The research establishes that firm size was found to be a significant moderator for some textual variables, indicating that its impact varies depending on the specific aspect of textual quality. The study records variations in disclosure practice between large and small companies regarding how public prominence and availability of resources influence the use of impression management tactics.

Keywords: *Chairman's statement, Firm size, Impression management, Market capitalization, Textual quality*

The Impact of Cost Management Practices on the Firm Profitability of Listed Manufacturing Companies in Sri Lanka

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ABSTRACT

This study examines the impact of cost control practices on the profitability of manufacturing firms in Sri Lanka. In a competitive business environment, effective cost management plays a crucial role in improving organizational performance and sustaining profitability. The study specifically examines the influence of cost reduction practices, continuous cost improvement, budgeting practices, and performance comparison with other firms on profitability.

A quantitative research approach was employed to achieve the objectives of the study. Primary data were collected through structured questionnaires distributed among accounting and finance professionals in selected manufacturing firms in Sri Lanka. The collected data were analyzed using descriptive statistics, correlation analysis, and multiple regression analysis.

The findings indicate mixed results within cost control techniques. Cost planning and control at the design stage significantly improved profitability, while budgeting and cost review practices showed no significant independent impact. Cost allocation and cost identification techniques did not significantly influence profitability, suggesting that accurate costing information alone is insufficient without effective strategic and operational cost management practices.

Among strategic cost management techniques, performance measurement and monitoring significantly enhanced profitability, whereas performance comparison with other firms showed no significant independent contribution to firm profitability. The results revealed that cost reduction practices strongly improved profitability, while continuous cost improvement practices showed insignificant direct effects, possibly due to their gradual long-term impact.

Keywords: *Budget Planning and Control, Cost Planning and Control, Cost Comparison and Review, Cost Allocation and Cost Identification, Performance Comparison with Other Firms, Performance Measurement and Monitoring, Continuous Cost Improvement, Cost Reduction Practices*

COMMERCE AND BUSINESS ENVIRONMENT

The Impact of Income Taxpayers' Perceptions on Tax Compliance Among Professionals in The Kandy District

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ABSTRACT

Ensuring tax compliance is of critical importance to national economic development, as tax revenue constitutes a major source of government income used to finance public expenditure and developmental initiatives. However, many taxpayers continue to demonstrate negative perceptions and attitudes toward taxation, contributing to low levels of tax compliance. This study focuses on professionals, as they represent a significant income-earning segment of the economy. Although the employment income of many professionals is subject to Advance Personal Income Tax (APIT), additional earnings from private practice, consultancy, and other professional activities may not be directly captured through source-based deductions. Consequently, examining the perceptions of professionals toward tax compliance is essential for enhancing tax administration and improving voluntary compliance in Sri Lanka. Specifically, this study examines the influence of tax sanctions, law enforcement, fair tax treatment, transparency and accountability in the use of tax money, and tax knowledge on tax compliance. A quantitative research approach was adopted, and primary data were collected through a structured questionnaire administered to 150 registered professional taxpayers, including doctors, accountants, lawyers, engineers, lecturers and IT professionals. Descriptive statistics, Pearson correlation, and multiple regression analyses were used. The findings reveal that tax sanctions, law enforcement, fair tax treatment, transparency and accountability in the use of tax money, and tax knowledge all have a positive and statistically significant influence on tax compliance. These results emphasize the importance of promoting favorable taxpayer perceptions through effective enforcement mechanisms, equitable tax policies, transparent public expenditure practices, and enhanced taxpayer education initiatives. The study concludes that improving taxpayers' perceptions can substantially enhance voluntary tax compliance and contribute to a more efficient and sustainable tax system. The findings provide valuable insights for policymakers and the Inland Revenue Department in developing strategies to strengthen tax administration and improve revenue collection in Sri Lanka.

Keywords: *Taxpayers' perceptions, Tax compliance, Professionals*

ECONOMICS, DEVELOPMENT AND PUBLIC POLICY

Digital Payment Connectivity, Monetary Easing and Economic Recovery: A Time-Series Analysis of Sri Lanka (2022–2025)

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ABSTRACT

Adaptation of digital infrastructure with traditional policies to economic development initiatives operates on the principle of synergy, where the collective impact exceeds the individual impact. This investigation reviews the impact of digital payment connectivity and monetary easing on the recovery of the Sri Lankan economy after the economic crisis. Monthly data collected from Jan. 2022 to Dec. 2025 from Central Bank of Sri Lanka's report, covering 48 observations and Index of Industrial Production (IIP) was taken as a proxy to economic recovery and monetary policy indicators, such as Bank Rate and Exchange Rate, and digital payment facilities, such as Total Value of Common Electronic Fund Transfer Switch (CEFTS) and Total Volume of LankaQR were considered as independent variables. The study found from the Pearson Correlation test is that LankaQR (weak) and CEFTS (Moderate) have a positive relationship with the IIP, while the Exchange Rate and Bank Rate have a strong negative relationship with it. Further, the Multiple Linear Regression found that CEFTS (Positively) and LankaQR (Negatively) statistically impact the IIP, while Exchange Rate and Bank Rate impact the IIP negatively. While all factors follow traditional theoretical relationships, a part of Digital Connectivity – LankaQR – follows an inverse relationship. The reason could be that during the economic crisis period, IIP was relatively low, and market participants used online platforms for their transactions due to physical barriers. Therefore, the study concluded that lowering the bank rate and stabilizing the currency support economic recovery, while improving digital payment facilities boosts the economic recovery.

Keywords: *Digital Payment, Economic Recovery, LankaQR, Monetary Policy*

Factors Affecting Rooftop Solar PV Adoption Intention in Middle-Income Households

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ABSTRACT

Renewable energy adoption has accelerated due to the increasing demand for sustainable energy solutions. Among these, rooftop solar photovoltaic (PV) systems have gained significant attention because of their economic and environmental benefits. Despite the favourable solar irradiation conditions and government initiatives, such as the “Soorya Bala Sangramaya” programme, the adoption rate of rooftop solar PV systems among middle-income households in Sri Lanka remains low. Therefore, this study aims to investigate the factors affecting rooftop solar PV adoption intention among middle-income households in the Maho Division, Sri Lanka. The study employed a quantitative cross-sectional research design, collecting primary data from 200 middle-income households selected through convenience sampling using a structured questionnaire. The collected data were analysed using descriptive statistics, Pearson correlation analysis, and multiple regression analysis using IBM SPSS software. The results revealed that Energy Motivation was the most significant positive predictor of rooftop solar PV adoption intention. Knowledge and Awareness Motivation, Financial Motivation, and Environmental Motivation also had significant positive effects on adoption intention. In contrast, Financial Barriers had a significant negative effect on rooftop solar PV adoption intention, indicating that high initial installation costs and limited financing facilities remain major barriers to adoption. However, Technical Barriers and Knowledge and Institutional Barriers were not statistically significant. The study concludes that improving financial accessibility, strengthening public awareness, and promoting the long-term economic and environmental benefits of rooftop solar PV systems are essential to increase household adoption. The findings provide valuable insights for policymakers and renewable energy stakeholders to support Sri Lanka’s renewable energy transition and sustainability goals.

Keywords: Adoption Intention, Middle-Income Households, Renewable Energy, Rooftop Solar PV, Sri Lanka

Impact of Energy Consumption and Tourism on CO₂ Emission in Sri Lanka

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ABSTRACT

The environmental problems that have arisen due to the development of economic activities and increasing tourism have become a major problem in Sri Lanka. The research examines the interrelated contributions of energy consumption, tourism, foreign direct investment (FDI), and GDP in shaping CO₂ emissions between 1990 and 2022. The Autoregressive Distributed Lag (ARDL) bounds testing approach was adopted due to its ability to provide reliable estimates in small-sample studies and its flexibility in handling variables with different orders of integration. Unit root tests were used to determine the stationary properties of the variables. Moreover, the Error Correction Model (ECM) was used to assess the rate at which short-run deviations converge toward the long-run equilibrium. The results indicate that energy consumption and CO₂ emissions strongly correlate in a positive direction, thus maintaining fossil fuel dependency as a major contributor to ecological degradation in Sri Lanka. On the other hand, tourism arrivals and FDI show strong negative long-run relationships with CO₂ emissions, meaning sustainable tourism development and environmentally sensitive investment can be critical drivers in reducing ecological challenges. GDP, however, has no significant long-term effect on CO₂ emissions, offering weak support for the Environmental Kuznets Curve (EKC) hypothesis of economic growth inducing a short-term increase in emissions but not continuing environmental harm in the long term. It is concluded based on these findings that Sri Lanka must get on board with renewable energy use at speed, shift tourism toward environmentally friendly models, and secure green-oriented FDI to reduce environmental risks while achieving sustainable growth. Recommendations urge energy policy restorations and incentives for clean technology and more company-level ecotourism activities, along with public awareness campaigns to stimulate support for sustainability initiatives.

Keywords: ARDL, CO₂ Emissions, Energy Consumption, Sri Lanka, Tourism

Impacts of Digital Financial Inclusion on Women's Empowerment in the Batticaloa District

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ABSTRACT

Digital Financial Inclusion (DFI) is increasingly recognized as a key driver of inclusive economic growth and women's empowerment, particularly in marginalized communities. This study examines the impact of DFI on women's empowerment in Sri Lanka's Batticaloa District, focusing on Women's Economic Empowerment (WEE) and Women's Social Empowerment (WSE). A quantitative research approach was adopted, and primary data were collected through a structured questionnaire from 291 women respondents. The sample size was determined using Yamane's formula. Data were analyzed using descriptive statistics, Pearson correlation, and simple linear regression. The findings reveal high levels of Digital Financial Inclusion, Women's Economic Empowerment, and Women's Social Empowerment among the respondents. Correlation analysis indicates strong and statistically significant positive relationships between Digital Financial Inclusion and both dimensions of women's empowerment. Simple linear regression analysis further confirms that Digital Financial Inclusion has a substantial positive impact on women's empowerment, explaining 75.4% of the variance in Women's Social Empowerment and 82.5% of the variance in Women's Economic Empowerment. These findings suggest that greater access to and use of digital financial services enhance women's financial independence, decision-making power, and participation in social and economic activities. This research adds to existing knowledge by offering empirical insights into the effects of digital financial inclusion on women's empowerment in the post-conflict setting of Batticaloa, a context often overlooked in prior studies, which have typically emphasized national or global perspectives. Women in this region face distinct challenges such as limited digital skills, insufficient digital infrastructure, and socio-cultural constraints. By presenting localized evidence, this study addresses a critical gap and underscores the importance of expanding digital financial access, improving digital literacy, and adopting inclusive financial policies to support women's empowerment and broader socio-economic progress.

Keywords: *Digital Financial Inclusion, Women's Economic Empowerment, Women's Social Empowerment*

Analysis of the Determinants of Graduate Employability: An Employer's Perspective

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ABSTRACT

Graduate employability is a critical issue in Sri Lanka, especially in the Northern Province, due to the lack of employment opportunities. Despite the steadily increasing number of graduates, many struggle with unemployment due to a mismatch between graduates' skills & competencies and employers' expectations. The present research attempts to examine the determinants of graduate employability from the employer's perspective. The study used a quantitative research approach by using structured questionnaires distributed among the public and private sector employers. Independent variables of the research include soft skills, technical skills, work experience, communication skills, digital literacy, attitude, problem-solving skills, adaptability, leadership skills, and academic performance. Graduate employability is the dependent variable. The quantitative approach was used to collect data among 200 employers from different industries in the northern province of Sri Lanka. The correlation results revealed that all selected determinants have a significant positive relationship with graduate employability. However, the regression analysis indicated that academic performance, leadership skills, and problem-solving skills are the strongest positive predictors of graduate employability. The study also explores the alignment between university education & labour market requirements to enhance graduates' performance. Finally, the study provides suggestions, especially for the universities, students, and regulators, to fill the gap between higher education and employment opportunities in the Northern province of Sri Lanka.

Keywords: Employer perspective, Graduate employability, Northern province, Skills mismatch, Soft skills, Sri Lanka.

ENTREPRENEURSHIP AND INNOVATION

Reimagining Traditional Craft Businesses: The Impact of Digital Platforms and Product Innovation on Business Performance of Mud-Based Craft Entrepreneurs in Jaffna

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ABSTRACT

Craft enterprises play a very important role in maintaining the cultural heritage while contributing to local economic development. However, Many Traditional Craft sectors face difficulties in sustaining themselves in the digitalized environment. In that context, the aim of the study is to determine the impact of digital platforms and product innovation on the business performance of mud-based craft entrepreneurs in Jaffna. A quantitative approach was used to study the data from 73 mud-based craft entrepreneurs in Jaffna. Reliability, Normality, correlation, regression analyses, and VIF were tested with the use of SPSS Software. Among them, the study indicates that digital marketing capability was the greatest determinant of business performance of the mud-based craft entrepreneurs ($\beta = 0.28$, $p = 0.001$), followed by product innovation capability ($\beta = 0.26$, $p = 0.002$), usage of digital platforms ($\beta = 0.24$, $p = 0.003$), and adoption of e-commerce ($\beta = 0.21$, $p = 0.005$). The results demonstrate the significance of digital connectivity and innovation to the improvement of traditional craft businesses. The study adds to the existing body of literature on digital transformation in industries other than the IT sector, with empirical data from a post-conflict regional setting. The results have implications for the practice of entrepreneurs, policymakers and development agencies designing programmes that foster digital literacy, innovation and market growth for the handicraft sector in Sri Lanka.

Keywords: Business Performance, Digital Platforms, Innovation, Handicraft

Determinants and Motivations of Hidden Hustle of Moonlighters: Evidence from Eravur Pattu D.S Division

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ABSTRACT

Moonlighting has emerged as an increasingly prominent global labour market phenomenon across both developed and developing country economies in recent years. This trend has been driven by workers seeking additional sources of income to cope with the rising cost of living and structural changes in employment. The study adopts a mixed- methods to examine the determinants and motivations of moonlighters in the Eravur Pattu Divisional Secretariat Division. Primary data were collected from 50 respondents using a structured questionnaire, selected using the snowball sampling technique. To complement the quantitative findings, qualitative data were collected through 10 in-depth interviews, providing deeper insights into moonlighting behaviour. Socio-economic factors, employment characteristics and economic pressure factors are considered as independent variables, while moonlighting behaviour is treated as a dependent variable. The quantitative data were analyzed using descriptive statistics, correlation analysis, and multiple regression techniques. The findings revealed that socio-economic factors and economic pressure factors have a positive and statistically significant relationship with moonlighting behaviour, indicating that financial constraints and income inadequacy are key drivers of secondary employment. However, employment characteristics did not have a statistically significant effect on moonlighting behaviour. Furthermore, qualitative findings reveal that non-financial motivations such as skill utilization, flexible working arrangements, and entrepreneurial aspirations also influence individuals' decision to engage in moonlighting. This study contributes micro-level evidence from a semi-urban Sri Lankan context and provides insights for improving income security, employment quality, and broader labour market outcomes.

Keywords: *Economic Pressure, Labour Market Behaviour, Moonlighting, Socio-economic Factors*

The Impact of Fintech Payment System Adoption on SME Growth in Kurunegala District, Sri Lanka: The Moderating Effect of Government Support

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ABSTRACT

The rapid advancement of financial technologies has created new opportunities for Small and Medium Enterprises (SMEs) to enhance operational efficiency and business growth through digital payment solutions. FinTech payment systems have become increasingly significant in supporting digital transformation, particularly in emerging economies. This study investigates the impact of FinTech payment system adoption on SME growth in the Kurunegala District of Sri Lanka by examining key technology adoption factors and the moderating role of government support. Based on the Unified Theory of Acceptance and Use of Technology 2 (UTAUT2), this study examines the effects of effort expectancy, facilitating conditions, hedonic motivation, and performance expectancy on the adoption of FinTech payment systems. A quantitative research approach was employed, and data were collected from SME owners and managers in the Kurunegala District using a structured questionnaire. A total of 361 valid responses were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4 software. The findings indicate that effort expectancy, facilitating conditions, hedonic motivation, and performance expectancy significantly influence FinTech payment system adoption. Furthermore, FinTech adoption positively contributes to SME growth while government support strengthens the relationship between FinTech adoption and SME growth. This study contributes to the growing body of FinTech adoption research by providing empirical insights from Sri Lankan SMEs. It highlights the importance of supportive government policies, digital infrastructure, and institutional assistance in promoting sustainable digital transformation.

Keywords: *FinTech Payment Systems, Government Support, PLS-SEM, SmartPLS, SME Growth, UTAUT2*

MANAGEMENT

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

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ABSTRACT

The increasing adoption of hybrid workplace models following the COVID-19 pandemic has fundamentally transformed organizational work practices, particularly within the information technology (IT) industry. However, hybrid work arrangements are widely recognized for enhancing organizational flexibility and employee well-being. Addressing this research gap, the present study investigates the impact of the hybrid workplace model (telework and flexible work), on employees' job performance while examining the mediating role of work engagement among employees working under hybrid work arrangements in selected IT companies in the Colombo District, Sri Lanka. Drawing upon the Job Demands–Resources (JD-R) Model, seven hypotheses were developed to examine the direct and indirect relationships between the study variables and the mediating effect of work engagement. A quantitative research design was adopted, and primary data were collected through a structured questionnaire administered to 260 hybrid work employees. Respondents were selected using a simple random sampling technique, ensuring that each eligible employee had an equal chance of being included in the sample. The collected data were analyzed using descriptive statistics, Pearson correlation analysis, and Baron and Kenny's mediation analysis with SPSS version 22.0. The empirical findings revealed that employees reported high levels of telework, flexible work, work engagement, and job performance. Furthermore, telework and flexible work demonstrated moderate to strong positive relationships with both work engagement and job performance. The mediation analysis confirmed that work engagement partially mediated the relationships between hybrid workplace practices and job performance, highlighting its significant role in strengthening employee performance within hybrid work environments. These findings provide empirical support for the JD-R Model and extend the existing literature on hybrid workplace practices in developing economies. The study offers important practical implications for managers and policymakers by emphasizing the need to implement well-designed hybrid work policies, strengthen employee engagement initiatives, and develop supportive leadership practices to enhance employee performance and sustain organizational competitiveness in the evolving digital workplace.

Keywords: *Flexible work, Hybrid workplace model, Job performance, Telework, Work engagement*

The Impact of Big Five Personality Traits on Affective Commitment

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ABSTRACT

In today's business environment, affective commitment is one of the major themes to consider, as it is mostly relevant to the competitive advantage of businesses. Especially in the hospitality sector, affective commitment is significant, as emotionally committed employees deliver high-quality service and contribute to organizational success. The Big Five personality traits, such as openness to experience, conscientiousness, extraversion, agreeableness, and neuroticism, are the most widely accepted framework to understand a person's difference in workplace behavior. Even though personality traits have been identified as one of the vital predictors of attitudes and behaviors, limited studies are available regarding their impact on affective commitment in the hotel sector in Sri Lanka. This study mainly focuses on examining the impact of personality traits on affective commitment among employees who work in hotels in Uva Province. To achieve the research objective, a quantitative approach was utilized, and the data were gathered by distributing structured questionnaires to 300 employees from selected hotels. The gathered data were analyzed using regression analysis to analyze the relationships between the Big Five personality traits as well as affective commitment. The questionnaire measured five dimensions of personality along with employees' affective commitment. The results demonstrated that the Big Five personality traits have a positive and significant impact on affective commitment, which indicates that personality characteristics have a strong emotional attachment and commitment to the organization, except for neuroticism. Neuroticism has a negative impact on affective commitment. The findings provide practical implications to hotel managers and the human resource management team. It includes organizations that must consider personality assessment in the recruitment and selection process to identify persons whose personality traits have impacted more on affective commitment. Further, the findings extend existing literature by offering empirical evidence on the relationship between the Big Five personality traits and affective commitment in the hotel context.

Keywords: *Affective Commitment; Big Five Personality Traits; Hotels, Uva Province; Sri Lanka.*

The Impact of Organizational Justice on Innovative Work Behavior with the Mediating Role of Work Engagement in the Banking Sector in Ampara District

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ABSTRACT

This study examines the relationship between organizational justice and innovative work behavior, with the mediating role of work engagement, among employees in the banking sector in Ampara District, Sri Lanka. Although previous studies have reported inconsistent findings regarding the relationships among organizational justice, work engagement, and innovative work behavior, empirical evidence from the Sri Lankan banking sector remains limited, particularly concerning the mediating role of work engagement. Guided by the Job Demands–Resources (JD–R) theory, this study addresses this research gap by examining these relationships within a service-sector context. A quantitative, cross-sectional research design was adopted, and data were collected from 192 employees working in selected public and private commercial banks using a structured questionnaire. Organizational justice was measured using Colquitt's (2001) Organizational Justice Scale, work engagement using the Utrecht Work Engagement Scale (UWES) developed by Schaufeli et al. (2002), and innovative work behavior using the scale developed by De Jong and Den Hartog (2010). The data were analyzed using descriptive statistics, correlation analysis, regression analysis, and mediation analysis with bootstrapping. The findings indicate that organizational justice is positively associated with both work engagement and innovative work behavior. Furthermore, work engagement partially mediates the relationship between organizational justice and innovative work behavior. These findings extend the application of the JD–R theory by demonstrating the role of work engagement as an important psychological mechanism linking organizational justice with innovative work behavior in the Sri Lankan banking sector. The study also offers practical implications for bank managers seeking to foster fairness, employee engagement, and innovation. Given the cross-sectional design, the findings should be interpreted as associations rather than causal relationships.

Keywords: Innovative Work Behavior, Organizational Justice, Work Engagement

Impact of Psychological Conditions on Employee Engagement: A Study Based on Life Insurance Companies in the Eastern Province, Sri Lanka

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ABSTRACT

Employee engagement is a key determinant of organizational performance, productivity, and service quality, particularly in the life insurance industry, where employees play a vital role in maintaining customer relationships and achieving organizational objectives. Guided by Kahn's (1990) Psychological Conditions Theory, this study investigates the impact of psychological meaningfulness, psychological safety, and psychological availability on employee engagement among employees of life insurance companies in the Eastern Province of Sri Lanka. A quantitative research approach was adopted using a positivist philosophy and deductive approach. Data were collected through a structured questionnaire from 303 employees representing five leading life insurance companies operating in the Ampara, Batticaloa, and Trincomalee districts. Convenience sampling was employed, and the collected data were analyzed using descriptive statistics, Pearson correlation, and multiple regression analysis through SPSS. The findings revealed that psychological meaningfulness, psychological safety, and psychological availability have significant positive effects on employee engagement. Correlation analysis indicated strong positive relationships between each psychological condition and employee engagement, while regression analysis confirmed that all three variables significantly predict employee engagement. Among them, psychological availability emerged as the strongest predictor, highlighting the importance of employees' emotional, cognitive, and physical readiness in fostering engagement. The regression model explained a substantial proportion of the variance in employee engagement, demonstrating the critical role of psychological conditions in enhancing workplace engagement. The study contributes to the existing body of knowledge by providing empirical support for Kahn's Psychological Conditions Theory within the Sri Lankan life insurance context. The findings offer practical implications for managers and human resource practitioners to create meaningful work environments, strengthen psychological safety, and enhance employees' psychological resources to improve engagement, organizational effectiveness, and long-term performance.

Keywords: *Employee Engagement, Human Resource Management, Psychological Availability, Psychological Meaningfulness, Psychological Safety*

Impact of Proactive Personality on Employee Innovative Behaviour through Work-Related Flow in Financial Institutions in Ampara District

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ABSTRACT

This study examines the impact of proactive personality on employee innovative behaviour (EIB), with particular emphasis on the mediating role of work-related flow among employees in financial institutions in the Ampara District, Sri Lanka. In today's dynamic and competitive business environment, organizations increasingly rely on employee innovation to sustain performance and competitiveness. However, the mechanisms through which individual personality traits influence innovative behaviour remain underexplored, particularly in developing countries' contexts. Drawing on the Job Demands–Resources (JD-R) theory and Flow Theory, this study investigates both the direct and indirect effects of proactive personality on EIB through work-related flow. A quantitative research design was adopted, and primary data were collected from 265 employees using a structured questionnaire. Stratified random sampling was used to ensure representation across institutions. Data were analysed using SPSS, including descriptive statistics, correlation, and regression analysis. The findings reveal that proactive personality has a significant positive effect on employee innovative behaviour. In addition, proactive personality is positively associated with work-related flow, which in turn significantly influences EIB. Mediation analysis indicates that work-related flow partially mediates the relationship between proactive personality and EIB. The study contributes to existing literature by integrating personality traits and psychological states within a unified framework, particularly in a Sri Lankan regional context. The findings also provide practical implications for managers to foster innovation by encouraging proactive behaviour and enhancing employee engagement.

Keywords: *Employee Innovative Behaviour, Financial Sector, Proactive Personality, Work-related Flow*

Integrated Theoretical Framework Linking Lean Leadership and Employee Perceptions of Lean Initiatives: The Moderating Role of Lean Experience

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ABSTRACT

Lean manufacturing enhances efficiency, quality, and continuous improvement; however, its success depends not only on technical tools but also on employees' understanding, acceptance, and support. Despite extensive lean research, the relationship between Lean Leadership (LL) and Employee Perceptions of Lean Initiatives (EPLI), particularly the role of Lean Experience (LE), remains underexplored. This study develops an integrated conceptual framework explaining the influence of LL on EPLI and proposes LE as a moderator of this relationship. A five-stage systematic literature review, guided by PRISMA 2020, was conducted. Peer-reviewed articles published from 2020 to 2026 were identified through Lens.org, Taylor & Francis, Emerald, SpringerLink, Wiley, Sage, and ScienceDirect using predefined keywords and Boolean search combinations. Earlier seminal studies were retained for theoretical grounding. From 203 records, 64 full-text articles were assessed and 61 studies were included after duplicate removal and title, abstract, and full-text screening. Bibliometric analysis using VOSviewer and qualitative content analysis identified four major themes: lean implementation and continuous improvement, leadership and employee participation, quality and organizational outcomes, and operational excellence. The findings show that existing research predominantly emphasizes lean tools, implementation success, operational performance, and quality improvement, while EPLI and LE receive limited attention. The review indicates that LL positively shapes EPLI through four dimensions: management support, training and education, communication, and employee involvement. It further proposes that LE strengthens this relationship by improving employees' knowledge, interpretation, and acceptance of lean practices. Drawing on Transformational Leadership Theory, Organizational Support Theory, and Organizational Learning Theory, the framework positions EPLI as an important employee-level outcome and LE as a contextual moderator. The study contributes by integrating leadership behaviours, employee perceptions, and experience within one parsimonious framework. Practically, it recommends sustained leadership support, continuous training, transparent communication, and meaningful employee involvement. Future research should empirically test the framework across diverse specialized manufacturing contexts.

Keywords: *Employee Perceptions of Lean Initiatives; Lean Experience; Lean Leadership; Lean Manufacturing; Systematic Literature Review.*

An Integrated Theoretical Framework Linking Export Market Orientation and Organizational Innovation: The Mediating Role of Organizational Learning Capability

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ABSTRACT

The increasing volatility of global markets has intensified the need for export-oriented firms to strengthen their innovation capabilities and sustain competitive advantage. In this context, Export Market Orientation (EMO) has emerged as a strategic capability that enables firms to acquire, disseminate, and respond effectively to export market intelligence. Although prior research has established positive associations between EMO and organizational performance, the underlying mechanisms through which EMO fosters Organizational Innovation (OI) remain insufficiently explored. Addressing this gap, the present study develops an integrated theoretical framework that explains the relationship between EMO and OI by incorporating Organizational Learning Capability (OLC) as a mediating mechanism. A Systematic Literature Review (SLR) was conducted following the PRISMA guidelines to identify, evaluate, and synthesise relevant empirical and conceptual studies. Bibliometric analysis using VOSviewer complemented the review by mapping key research themes, intellectual structures, and emerging trends, while narrative synthesis was employed to integrate theoretical insights. The findings demonstrate that EMO enhances organizational innovation by strengthening organizational learning processes that facilitate knowledge acquisition, dissemination, integration, and application. The review identifies OLC as a critical capability that transforms export market intelligence into innovative products, processes, and organizational practices. Furthermore, the analysis reveals notable theoretical and contextual gaps, including the limited integration of EMO, OLC, and OI within a single conceptual model and the scarcity of evidence from export-oriented firms in developing economies. The proposed framework advances the literature by integrating these three constructs into a coherent theoretical model, offering a clearer explanation of how export market knowledge is converted into innovation through organizational learning capabilities. The framework also provides a valuable foundation for future empirical research and practical guidance for managers seeking to enhance innovation and international competitiveness through stronger market-oriented learning capabilities.

Keywords: *Export Market Orientation; Organisational Learning Capability; Organisational Innovation; Systematic Literature Review.*

Digital Overload and Burnout: The Moderating Role of Mindfulness Among Employees in the Sri Lankan IT Sector

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ABSTRACT

The growing dependence on digital technologies has transformed modern organizations, especially in the Information Technology sector worldwide. Digital technologies facilitate communications easier; excessive exposure to digital demands leads to digital overload, which can negatively affect employees' wellbeing mentally and physically. Employees in IT perceive that they have excessive digital demands. Therefore, this study investigates the impact of digital overload and employee burnout and the moderating role of mindfulness. The impact was seen through the Job Demands-Resources (JD-R) theory, where job demands were high, and mindfulness served as a personal resource to manage the excessive load. A cross-sectional quantitative study was employed using a self-administered questionnaire which was already validated. Of the 360 distributed questionnaires to IT sector employees in Sri Lanka, yielding 324 valid responses were obtained through convenience and snowball sampling. Through SPSS, hierarchical regression analysis was conducted to test the impact and moderating effect. The findings revealed that digital overload was positively associated with burnout ($\beta = 0.49, p < 0.001$) indicating that higher digital demands led to exhaustion of employees. The interaction term between digital overload and burnout was also significant and confirmed the moderating effect of mindfulness ($\beta = -0.20, p < 0.001$). Therefore, the impact of digital workload on burnout was stronger when mindfulness was high, and the impact was less when mindfulness was weak. The model explained 0.52% of the variance in burnout ($R^2=0.52$). This study contributes to the present literature on digitally transforming organizations by extending the JD-R theory to the Sri Lankan context and the buffering role of mindfulness as a moderator. Using mindfulness as a moderator in this context, where limited scholarly attention was given, despite the rapid digital transformation. The findings provide treasured theoretical understanding and practical implications for organizations seeking to implement mindfulness-based interventions to enhance employee well-being and withstand employee performance in increasingly digitalized workplaces.

Keywords: *Burnout, Digital overload, Employee well-being, IT sector, Mindfulness*

HUMAN RESOURCE MANAGEMENT

The Impact of Mindfulness on Job Performance of Employees with the Mediating Role of Employee Creative Process Engagement in Banks in Batticaloa District

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ABSTRACT

This study investigates the influence of Mindfulness on Job Performance (JP) among employees in the banking sector, with a particular focus on the mediating role of Employee Creative Process Engagement (ECPE). The research was conducted among employees of selected private sector banks in the Batticaloa District, Sri Lanka, where employees operate in demanding work environments characterized by high service expectations, work pressure, and continuous organizational change. A quantitative research approach was adopted, and data were collected using structured questionnaires. From a population of 434 employees, a sample of 204 was selected through simple random sampling, and 192 valid responses were used for analysis. The collected data were analyzed using descriptive statistics, correlation analysis, regression analysis, and mediation analysis. The findings revealed that Mindfulness has a significant positive influence on both Job Performance and Employee Creative Process Engagement. Furthermore, Employee Creative Process Engagement also demonstrated a significant positive relationship with Job Performance. Mediation analysis confirmed that Employee Creative Process Engagement partially mediates the relationship between Mindfulness and Job Performance. These findings indicate that mindful employees are more likely to engage in creative problem-solving and idea generation activities, which subsequently enhance their job performance. This study addresses a contextual gap in the Sri Lankan banking literature by extending mindfulness research to the private banking sector in the Batticaloa District. The findings provide practical implications for bank management by emphasizing the importance of promoting mindfulness-based practices and fostering work environments that encourage employee creativity to improve individual performance and overall organizational effectiveness.

Keywords: *Employee Creative Process Engagement, Job Performance, Mindfulness*

Empowering Leadership, Employee Voice Behaviour and Employee Creativity: Special Reference in Welimada Area of Badulla District

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ABSTRACT

Empowering leadership is crucial for organizations as it promotes employees' participation and fosters employee creativity and employee voice behaviour enabling constructive suggestions and enhancing creativity, which ultimately drives organizational innovation. The goal of the study is to investigate, from a social exchange and motivational perspective, how empowering leadership influences employee creativity through employee voice behaviour among workers in the selected apparel industries in the Welimada area of Badulla District. To achieve this objective, data were collected from 300 employees. This sample was representative of all employees who worked in selected apparel industries in the Welimada area of Badulla District of Sri Lanka using a structured questionnaire, and the sample was chosen through stratified random sampling. To determine the level, relationship and impacts of the variables, descriptive statistics, correlation analysis and simple and multiple regression analysis were employed. The findings revealed that mean value of empowering leadership (4.1583), employee voice behaviour (4.1127) and employee creativity (4.0217) are at high level and there is a strong positive interrelationship among empowering leadership and employee creativity ($r = 0.886$), empowering leadership and employee voice behaviour ($r = 0.941$) and employee voice behaviour and employee creativity ($r = 0.893$) further it was proved that there is a significant impact of empowering leadership on employee creativity and this effect is partially mediated by employee voice behaviour. Consequently, the study concludes that employee voice behaviour plays a significant mediating role in strengthening the relationship between empowering leadership and employee creativity. Therefore, understanding these relationships can help organizations implement empowering leadership style and practices that encourage employees to express innovative ideas and enhance creativity.

Keywords: *Empowering Leadership, Employee Voice Behaviour, Employee Creativity*

The Impact of Work Intensification on Health Harm with the Mediating Role of High-Performance Work Systems in the Financial Sector in Trincomalee District

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ABSTRACT

In the current competitive and dynamic business environment, sustaining a sustainable workforce along with organizational performance is one of the biggest challenges that organizations face. Work intensification (WI) has become one of the major issues in the workplace, especially in the finance industry, due to the requirement of performing better in a limited amount of time. This research focuses on examining the effect of work intensification on health harm (HH) of employees in the financial industry in the Trincomalee district, especially focusing on the role played by the high-performance work systems (HPWS). This research was framed under the Job Demands-Resources Model, and a quantitative method of research was used for this study according to the positivist research paradigm and deductive approach. Primary data were collected through a structured questionnaire from 186 employees working in nine leading banking, finance, and insurance companies identified through the LMD rankings in the Trincomalee District. The respondents, representing different employee positions, were selected using a stratified random sampling technique. Data were analyzed using descriptive statistics, correlation analysis, regression analysis, and mediation analysis with SPSS. The results showed that work intensification, high-performance work systems, and health harm were highly prevalent among the respondents. It was further found that work intensification had a significantly positive effect on health harm and high-performance work systems. Moreover, high-performance work systems also had a significantly positive effect on health harm. Mediation analysis results show that high-performance work systems partially mediated the relationship between work intensification and health harm, which implies that high-performance work systems affect the level of health harm caused by work intensification. The study adds to the existing body of literature with empirical support of the relationships among work intensification, high-performance work systems, and health harm in the context of the Sri Lankan financial sector. The findings reveal the double-edged nature of high-performance work systems, which help to enhance organizational performance while posing health harms for employees. Consequently, human resource management policies should be developed and implemented in such a way that organizational performance can be improved while protecting the health of the employees.

Keywords: *Health Harm, High-Performance Work Systems, Work Intensification*

The Effect of Women-Friendly Human Resource Management Practices on Perceived Internal Reputation: Mediating Role of Thriving at Work

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ABSTRACT

This study explores the effect of Women-Friendly Human Resource Management (HRM) practices on Perceived Internal Reputation, with particular focus on the mediating role of Thriving at Work. Drawing upon Social Exchange Theory (SET), Organizational Justice Theory (OJT), and the Employee-Based Corporate Reputation Model (EBCR), the research argues that when organizations intentionally design and implement supportive, fair, and inclusive HRM practices for female employees, they respond with heightened vitality, learning, and stronger positive perceptions of their organization. This study used a quantitative research approach, and data were collected from a sample of 170 female bank employees in Batticaloa District through a structured questionnaire and were analyzed using descriptive statistics, correlation, regression, and mediation analyses. The findings reveal that women-friendly HRM practices significantly and positively influence perceived internal reputation, and this relationship is partially mediated by thriving at work. Ultimately, the overall study highlights that meaningful implementation of women-friendly HRM practices in the banking sector does not just empower female employees but strengthens reputation from the inside out. Further, by integrating women-friendly HRM practices with perceived internal reputation through a psychological lens, this study contributes to both Human Resource Management and Corporate Reputation literature.

Keywords: *Perceived Internal Reputation, Thriving at Work, and Women-Friendly HRM Practices.*

Family Social Capital on Career Advancement in the Banking Sector

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ABSTRACT

In collectivist South Asian contexts, family networks often play a crucial role in professional life, but their impact on career advancement has received limited empirical attention compared to workplace social capital. The objective of this study is to examine the impact of Family Social Capital (FSC) on the career advancement of banking employees in the Nuwara Eliya District, Sri Lanka. Grounded in Social Capital Theory, the study explores how family-based emotional, cognitive and structural resources contribute to employees' professional growth and career success. Primary data were collected from 236 banking employees representing both public and private banks using a structured questionnaire and stratified random sampling technique. The data were analyzed using descriptive statistics, correlation analysis and regression analysis through SPSS. The findings revealed that Family Social Capital has a significant and positive impact on career advancement. Employees who experienced stronger family support, trust, communication and resource accessibility demonstrated higher levels of professional growth and career-related outcomes. The study provides empirical evidence that family-based social resources play an important role in supporting employees' career development within demanding work environments. Further, the findings emphasize the importance of family-supportive organizational practices in promoting employee well-being, performance and long-term career success. This paper contributes to both theoretical understanding and practical knowledge in the areas of social capital and career development.

Keywords: *Banking Sector, Career Advancement, Family Social Capital, Social Capital Theory*

Quality Oriented Human Resource Practices, Ambidextrous Culture and Organizational Ambidexterity of Green AGRO Food Companies In Kandy District of Sri Lanka

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ABSTRACT

Organizations operating in highly competitive and environmentally sensitive markets are increasingly required to simultaneously achieve operational efficiency while fostering innovation to sustain long-term competitiveness. This dual capability, commonly referred to as organizational ambidexterity, enables firms to balance exploitation of existing competencies with exploration of new opportunities. Within the green agro food sector, where organizations must comply with quality standards while responding to changing market and environmental demands, Quality Oriented Human Resource Practices (QHRP) have become an essential strategic resource for developing employee capabilities that support both continuous improvement and innovation. However, empirical evidence explaining how QHRP contributes to organizational ambidexterity through organizational culture remains limited, particularly in the context of Sri Lankan green agro food companies. Therefore, this study examines the influence of QHRP on organizational ambidexterity and investigates the mediating role of ambidextrous culture among green agro food companies in the Kandy District of Sri Lanka. The study adopted a positivist research philosophy with a quantitative, deductive, and cross-sectional research design. Data were collected from 350 managerial employees representing certified green agro food companies using a structured questionnaire based on validated measurement scales (5-point Likert scale). Quality-oriented human resource practices were measured through employee training and development, empowerment, teamwork, and employee involvement, while ambidextrous culture and organizational ambidexterity were assessed using established multidimensional constructs. The data collected were analyzed using IBM SPSS through descriptive statistics, reliability and validity assessments, Pearson correlation analysis, multiple regression analysis, and mediation analysis. The findings demonstrate that QHRP exerts a significant positive influence on organizational ambidexterity. Furthermore, ambidextrous culture partially mediates this relationship, indicating that organizations cultivating cultures that simultaneously support exploration and exploitation strengthen the effectiveness of quality-oriented HR practices. The study extends the application of Dynamic Capabilities Theory within the green agro food industry and offers practical implications for managers and policymakers by emphasizing the strategic importance of integrating quality-focused human resource practices with an ambidextrous organizational culture to enhance sustainable organizational performance and long-term competitive advantage.

Keywords: *Quality-Oriented Human Resource Practices, Ambidextrous Culture, Organizational Ambidexterity, Green Agro Food Sector, Sri Lanka.*

Digital Natives, Digital Workplaces: Role of Workplace Digitalization on the Generation Z Intention to Join

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ABSTRACT

Workplace digitalization has become a crucial feature of the modern employment terrain, reforming how organizations operate and how prospective employees evaluate potential employers. Generation Z, having grown up immersed in digital technology, has distinctive expectations of technology-enabled workplaces. Although the literature increasingly emphasizes the significance of digitalized work environments, limited empirical evidence exists on how workplace digitalization influences the employment decisions of Generation Z, in Sri Lanka, a developing global South Island. Thus, this study examines the impact of workplace digitalization on the intention of joining organizations among Generation Z, drawing a sample of 384 third- and final-year university undergraduates, a cohort poised to enter the workforce and actively seeking employers, who also represent diverse social classes, ethnicities, and regions in the country. Grounded in the Generational Cohort Theory, workplace digitalization was conceptualized through three dimensions: organizational utilization of technology for employee engagement, work-life balance, and training and development, and their effect on intention to join was tested. A quantitative, deductive, cross-sectional design was adopted, and primary data was gathered through a structured, self-administered questionnaire. Data were analyzed using simple linear regression analysis through SPSS. The results indicate that workplace digitalization has a significant positive effect on intention to join. The findings imply that Generation Z undergraduates are more inclined to join organizations offering modern, technology-enabled work environments. Thus, organizations seeking to attract this cohort should strengthen their digital communication systems, remote-work infrastructure, and technology-supported employee development practices.

Keywords: *Digitized work environment, Generation Z, Intention to join, Sri Lanka, Workplace digitalization*

The Mediating Role of HRM-Service Quality in the Relationship Between E-HRM and Job Performance of Selected Apparel Companies in Polonnaruwa District

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ABSTRACT

Electronic Human Resource Management (E-HRM) has emerged as a strategic approach to enhancing organizational efficiency by digitalizing human resource functions and improving employee performance. Although E-HRM has been increasingly adopted within the Sri Lankan apparel industry, limited empirical evidence exists regarding the mechanism through which E-HRM enhances employee job performance, particularly through HRM-Service Quality. Addressing this research gap, the present study examines the mediating role of HRM-Service Quality in the relationship between E-HRM and Job Performance among employees in selected apparel companies in the Polonnaruwa District, Sri Lanka. Guided by the Resource-Based View (RBV) and Service Quality theories, the study employed a quantitative research approach using a cross-sectional survey design. Data were collected through a structured questionnaire from 126 HR-related employees selected using a convenience sampling technique from Brandix Athleisure Polonnaruwa, Lankapura Apparel (PVT) Ltd, and Sosenta (PVT) Ltd, representing a target population of 185 employees. The collected data were analysed using descriptive statistics, Pearson correlation, multiple regression, and mediation analysis with SPSS. The findings revealed that E-HRM has a significant positive effect on HRM-Service Quality ($\beta = 0.512, p < 0.05$) and Job Performance ($\beta = 0.548, p < 0.05$). Furthermore, HRM-Service Quality significantly influences Job Performance ($\beta = 0.617, p < 0.05$) and partially mediates the relationship between E-HRM and Job Performance. The findings extend the E-HRM literature by validating HRM-Service Quality as a mediating mechanism in the Sri Lankan apparel sector and provide practical implications for managers to strengthen digital HR systems and improve HR service quality to enhance employee performance and organizational effectiveness.

Keywords: *E-HRM, HRM-Service Quality, Job Performance*

MARKETING AND CONSUMER BEHAVIOUR

The Impact of E-Banking Service Quality on Customer Satisfaction: Evidence from the Commercial Banking Sector in Rathnapura District

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ABSTRACT

Drawing on the rising relevance of digital convenience in the context of creating customer loyalty, this study is designed to establish the linkages between customer satisfaction and the quality of the e-banking services of commercial banks in the Rathnapura district in Sri Lanka. These measuring variables will be examined in this study to determine how reliable, efficient, easy to use, responsive in communication, secure, and private they are to customer satisfaction. 384 bank customers who were sampled for convenience were used in the quantitative self-reported data of which the analysis was conducted with a structural equation model of the Statistical Package for Social Science (SPSS). Other service quality factors also proved to be the least significant factors in terms of customer satisfaction, albeit significant. The study reveals that banks have a competitive edge as the e-banking services are well developed and are fulfilling the customer expectations and demands and are even going beyond the expectations.

Keywords: *Customer Satisfaction, Commercial Banking Sector, E-Banking, Reliability, Service Quality*

SUSTAINABILITY AND CORPORATE GOVERNANCE

Impact of Socially Responsible HRM on Sustainable Performance with the Mediating Role of Employee Green Behaviour: Evidence from the Manufacturing Sector in Nuwaraeliya District

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ABSTRACT

This study investigates the impact of Socially Responsible Human Resource Management on Sustainable Performance among employees in the manufacturing sector, with the mediating role of Employee Green Behaviour. The study was conducted among employees of four manufacturing organizations in the Nuwara Eliya District, Sri Lanka, where organizations are increasingly adopting sustainable practices and socially responsible human resource policies to enhance organizational effectiveness and environmental responsibility. Although previous studies have examined the direct relationship between Socially Responsible Human Resource Management and Sustainable Performance, limited empirical evidence exists regarding the mediating role of Employee Green Behaviour in this relationship, particularly within the Sri Lankan manufacturing sector. A quantitative research approach was adopted, and data were collected through a structured questionnaire from 259 employees selected using simple random sampling. Descriptive statistics, correlation analysis, regression analysis, and mediation analysis were used to examine the relationships among the study variables. The findings revealed that the levels of Socially Responsible Human Resource Management (Mean = 4.00, SD = 0.41), Employee Green Behaviour (Mean = 3.97, SD = 0.43), and Sustainable Performance (Mean = 3.97, SD = 0.45) were high among the selected manufacturing organizations. Furthermore, Socially Responsible Human Resource Management had a significant positive influence on Sustainable Performance, while Employee Green Behaviour fully mediated this relationship. These findings indicate that Socially Responsible Human Resource Management encourages employees to adopt environmentally responsible behaviours, which in turn enhance Sustainable Performance. This study addresses the research gap by providing empirical evidence on the mediating role of Employee Green Behaviour in the relationship between Socially Responsible Human Resource Management and Sustainable Performance in the manufacturing sector of the Nuwara Eliya District, Sri Lanka. The findings provide practical implications for manufacturing organizations by emphasizing the importance of strengthening socially responsible human resource practices and promoting Employee Green Behaviour to achieve long-term organizational sustainability.

Keywords: *Employee Green Behaviour, Socially Responsible Human Resource Management, Sustainable Performance*

Sustainable Performance, Green Finance and Digital Transformation of Selected Banks in Batticaloa District

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ABSTRACT

Sustainable performance has become a strategic priority in the banking sector as financial institutions increasingly strive to balance economic, environmental, and social responsibilities while responding to growing sustainability challenges. Green finance has emerged as an important approach to supporting environmentally responsible investments and sustainable banking practices, whereas digital transformation enhances operational efficiency, innovation, and service quality through the adoption of digital technologies. Accordingly, this study focuses on three key variables: green finance, digital transformation, and sustainable performance. The objective of the study was to identify the current level of green finance, digital transformation, and sustainable performance among selected banks in the Batticaloa District, Sri Lanka. The study was grounded in the Triple Bottom Line Theory, Dynamic Capabilities Theory, and Resource-Based View Theory. A positivist research philosophy, quantitative research approach, deductive strategy, and cross-sectional survey design were adopted. Primary data were collected using a structured questionnaire from 190 employees selected through stratified sampling from a population of 361 employees working in the five licensed commercial banks in the Batticaloa District. The collected data were analyzed using the Statistical Package for the Social Sciences (SPSS, Version 27). Descriptive statistical techniques, including mean and standard deviation, were employed to determine the current level of the study variables. The findings revealed that green finance, digital transformation, and sustainable performance were all perceived at very high levels among employees in the selected banks. The study concludes that the selected banks have extensively implemented green finance initiatives and digital transformation practices, thereby establishing a strong foundation for achieving sustainable performance. These findings provide useful insights for bank managers seeking to strengthen sustainable banking practices in Sri Lanka.

Keywords: *Digital Transformation, Green Finance, Sustainable Performance*

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