

Exploring New Frontiers in Management Research

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Abstract

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Publishing our Volume 2, Issue 1 of Valley State Research Review marks a significant step in fostering high-quality research in management studies, health management, and social sciences. As the world rapidly changes, management disciplines evolve to meet the dynamic challenges of a globalized, digital economy. This issue encourages the exploration of emerging and trending global concepts, specifically their application to the Nepali context. From accounting's evolving role in market efficiency to marketing's intersection with emotional branding and impulse buying behavior, the articles within this issue contribute to a deeper understanding of the economic, social, and organizational landscapes. In this editorial, we highlight the possibilities in various management research domains, including accounting, finance, and marketing, aiming to offer scholars and practitioners fresh insights into contemporary challenges and opportunities within Nepal.

Keywords: *Accounting research, finance research, marketing research, management studies, organizational behavior, social sciences*



1. ABOUT VOLUME 2, ISSUE 1

In the second year of publishing Valley State Research Review, volume 2 is a milestone in our journey to publish research that bridges the global and local in the fields of management, health management, and social sciences. As a multidisciplinary journal, we strive to provide a platform for diverse academic work that not only enriches the global discourse but also draws from the unique socio-economic landscape of Nepal. This issue continues to focus on global trends while emphasizing how they can be adapted and implemented in the Nepali context. We are thrilled to present research on topics such as emotional branding, social isolation in the digital age, microfinance's impact on women's entrepreneurship, and the challenges of seasonal tourism. These contributions reflect the breadth and depth of current academic thought in Nepal's management, health, and social science sectors.

2. POSSIBILITIES IN ACCOUNTING RESEARCH

The field of accounting research has undergone profound transformation since the seminal works of Ball and Brown (1968) and Beaver (1968), which introduced empirical capital market research in accounting. Accounting has shifted from prescriptive measurement models to a more empirical analysis of the information content in earnings reports and their effect on stock prices (Basu, 1997; Go and Ding, 2024; Kothari and Lester, 2012). In Nepal, accounting research holds vast potential to explore how corporate transparency and the role of accounting disclosures impact market efficiency. Additionally, the significance of real earnings management (REM), as highlighted by Roychowdhury (2006), offers intriguing avenues for study. Research into the role of accounting earnings in corporate governance, contracting, and their asymmetry

could yield valuable insights into how local firms are navigating global trends like CSR, ESG, and sustainability. As the Nepali economy integrates with global markets, accounting research must focus on adapting international frameworks to local needs, considering the institutional differences and regulatory environments that shape corporate reporting and investor confidence.

3. POSSIBILITIES IN FINANCE RESEARCH

The finance research landscape presents exciting possibilities, particularly with the advent of digital technologies such as FinTech and BigTech (Gomber et al., 2017). These areas are gaining significant traction globally, and Nepal, with its emerging digital infrastructure, presents a unique context for studying the impact of these technologies on financial inclusion, risk management, and investment behavior. Additionally, the exploration of microfinance's role in supporting women's entrepreneurship development in Nepal is an important frontier for finance research. As Nepalese entrepreneurs face challenges in accessing traditional financial resources, understanding the effectiveness of microfinance services can provide valuable insights for both policymakers and financial institutions. Furthermore, the intersection of financial literacy and investment decisions, particularly among Nepalese students, offers another underexplored area. Research on the relationship between financial education and investment behavior could contribute to enhancing financial literacy programs and improving the financial decision-making process across the country.

4. POSSIBILITIES IN MARKETING RESEARCH

Marketing research continues to evolve rapidly, with significant emphasis on understanding consumer behavior, branding strategies, and the



influence of digital media (Lamberton & Stephen, 2016). The articles featured in this issue reflect key trends in marketing research, with a particular focus on emotional branding and impulse buying behavior in the context of Nepalese youth. The digital era has brought a shift in consumer behavior, with social commerce increasingly influencing purchasing decisions. Emotional branding, as a tool for creating deep connections with consumers, is especially relevant for brands aiming to build lasting relationships in Nepal's growing market. Further research into the role of social media and online platforms in shaping consumer perceptions could provide brands with new ways to engage with their target audiences. Marketing strategies that integrate CSR, sustainability, and ethical consumerism are also gaining prominence globally. In Nepal, understanding how these global marketing trends can be localized to appeal to socially-conscious consumers is an important area for further exploration.

5. CONCLUSION

As we move into Volume 2, Issue 1 of Valley State Research Review, we encourage scholars, practitioners, and researchers to continue exploring the evolving landscape of management, health management, and social sciences. The possibilities for research in accounting, finance, and marketing are vast, with exciting opportunities to contribute to both global debates and the local context. The articles published in this issue highlight the importance of adapting international trends to Nepal's unique socio-economic environment, whether it's understanding the effects of emotional branding in consumer behavior or evaluating the impact of microfinance services on women's entrepreneurship. We hope this issue sparks continued discourse and inspires future research that not only contributes to academic knowledge but also informs real-world practices and policies in Nepal.

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