EDITORIAL



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Welcome to the current issue of ***Business Forum,*** a Cabell's listed, peer-reviewed, scholar-practitioner journal. This journal aims to advance business and educational practices by applying research and theoretical synthesis of information. The *Business Forum* aspires to bring our audiences fresh perspectives on working effectively, organizing efficiently, and pro-actively, rather than reactively, managing the emergent issues in today's increasingly complex business world. The current issue attempts to deliver on these aspirations.

It is with great pleasure that I introduce this issue, featuring four articles that reflect the diversity and depth of contemporary research across domains of consumer behavior, ethical AI, financial valuation, and cultural competency in research. These contributions provide a rich set of insights and critical reflections that will resonate with academics, practitioners, and policymakers alike.

In the first article, Sanchez, Claw and Parsons present a reflective piece that delves into the complex, often underappreciated process of engaging with Tribal Institutional Review Boards (TIRBs). Through an insightful case study on the Navajo Nation, the authors articulate the need for cultural competency in research, underscoring the ethical imperatives of community collaboration and respect for Indigenous sovereignty. Their work sets a benchmark for conducting culturally sensitive and mutually beneficial research.

The second article breaks new ground by linking fair value asset investments to future profitability and firm valuation in nonfinancial sectors. Using comprehensive regression models, Cooper and Lee uncover a positive correlation between fair value disclosures and one-year-ahead earnings, with implications for firms facing cash flow constraints. Their findings highlight the strategic importance of fair value assets as liquidity proxies, offering investors and managers valuable foresight.

As artificial intelligence systems increasingly shape critical decisions, the third article examines the pressing issue of algorithmic discrimination. The authors, Runnels and Royce, advocate for the establishment of Responsible AI Consortiums (RAICs) as a "New Governance" model to mitigate risks and promote equitable practices. Their proposal underscores the importance of cross-industry collaboration in developing shared standards and transparent data-sharing frameworks to uphold civil rights in the digital age.

The fourth and final article explores the psychological impact of eco-label proliferation on consumers with varying levels of knowledge. Through rigorous experimental studies, the authors, Yoruk, Kumpas and Hughes demonstrate that while a single eco-label boosts credibility among less-informed consumers, an overload of labels creates skepticism. This research offers

actionable strategies for marketers and policymakers aiming to foster sustainable consumer practices without overwhelming or alienating their audience.

The insights presented in these four articles are valuable to a wide range of audiences across academia, industry, and policymaking. Academics and researchers across disciplines such as sustainability, artificial intelligence, finance, and anthropology will find actionable insights and theoretical contributions to advance their fields. Industry practitioners, including marketers, AI developers, financial managers, and organizational leaders, can utilize the findings to refine strategies and foster more ethical practices. Policymakers and regulators are well-positioned to apply these studies to develop informed frameworks that address pressing issues related to sustainability, equity, and cultural sensitivity. Additionally, educators and students may benefit from incorporating these topics into curricula on ethics, governance, and community engagement, while community advocates and nonprofit organizations can leverage the findings to strengthen ethical and effective interactions with marginalized populations.

A common thread across these works is their commitment to ethical practices, which underpin critical domains such as consumer engagement, AI governance, financial planning, and culturally sensitive research. They emphasize the importance of engaging diverse stakeholders through interdisciplinary collaboration to achieve impactful and equitable outcomes. Furthermore, these articles present actionable insights to address real-world challenges, offering practical guidance for advancing sustainability, fostering inclusive governance, and promoting equity in diverse contexts.

Together, the articles in this issue illuminate critical intersections of ethics, governance, economic foresight, and cultural understanding. We hope this issue sparks dialogue and inspires further inquiry into these vital areas of scholarship.

Special thanks to the journal contributors and reviewers for sharing their valuable insights.

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Issue Editor