

Dear readers,

I am pleased to introduce the new issue of EMI Journal (1/2025), where the themes of risk management, transparency and perception intertwine with economic and social trends.

The first study, *“The Impact of Governance on Financial Risk Management within the Bank,”* from an Algerian context, shows that six core principles of corporate governance—ranging from an effective framework to board accountability—significantly support financial risk management in banks.

The next article, *“Risk Management Disclosures and Financial Performance of Listed Deposit Money Banks in Nigeria,”* analyses 14 Nigerian banks and concludes that transparent disclosure of financial, operational, strategic and technological risks is positively associated with return on equity.

In the third study, *“The Influence of Risk Management Practices on the Profitability of Listed Manufacturing Firms: Moderating Effect of Firm Size,”* the authors examine how liquidity and leverage risks affect the profitability of manufacturing companies. They find that higher levels of these risks reduce return on assets and that firm size negatively moderates this relationship.

The fourth article, *“Body Positivity from the Perspective of Eye Tracking Method,”* offers a marketing and neuromarketing perspective. Using an eye-tracking experiment, the authors examine how consumers perceive models with different body types; respondents’ attention focuses mainly on the face and distinctive body parts—on protruding bones in very thin models and on the face and prominent features in fuller figures.

The fifth paper, *“Shifting Perceptions: A Longitudinal Study of Student Attitudes Toward Introductory Accounting Module in Estonia,”* tracks how students’ attitudes toward an introductory accounting course change over three years. Students acknowledge the importance of the course, but their motivation lags slightly behind; perceived difficulty decreases over time, and the instructor’s personality plays a major role.

The final article, *“Big Traits, Bold Logos? Exploring the Personality–Brand Display Link,”* connects personality psychology and marketing. In a small sample of 37 women, the authors find that openness to new experiences manifests as a preference for larger logos on clothing, while other personality traits do not show this relationship.

I believe that this combination of contributions brings not only new scientific insights but also practical inspiration – from corporate governance and transparency to marketing communication and teaching methods. I wish you pleasant reading and inspiring moments.

Regards,

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