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UNIVERSITY OF VAVUNIYA

RCBS 2026

"Business Beyond Digitalization: Thriving in the Era of AI and Automation"

FACULTY OF BUSINESS STUDIES

UNIVERSITY OF VAVUNIYA

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"Business Beyond Digitalization: Thriving in the Era of AI and Automation"

13th and 14th of July 2026

BOOK OF ABSTRACTS

Faculty of Business Studies

University of Vavuniya

Sri Lanka

Disclaimer

The abstracts in this book comprise the proceedings of the conference. They reflect the author's opinions and in the interest of timely dissemination as published and presented without any changes. Their inclusion in the publication does not necessarily constitute an endorsement by the faculty of business Studies, university of vavuniya.

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Message from the Vice Chancellor

It gives me immense pleasure to extend my warmest congratulations to the Faculty of Business Studies, University of Vavuniya, on the successful organization of the Research Conference on Business Studies.

This conference reflects the Faculty's steadfast commitment to promoting a vibrant research culture and providing a dynamic platform for academics, researchers, industry professionals, and students to exchange knowledge, present innovative ideas, and engage in meaningful scholarly dialogue. Such initiatives significantly contribute to the advancement of business knowledge and address contemporary challenges faced by organizations and society.

Research plays a pivotal role in fostering innovation, informing policy, and supporting sustainable economic and social development. I am confident that the research findings and discussions emerging from this conference will inspire future collaborations, generate impactful solutions, and strengthen the University's contribution to national and global academic communities.

I sincerely congratulate the Dean, the Conference Chair, the Organizing Committee, reviewers, presenters, sponsors, and all those who have contributed their time, expertise, and dedication to making this event a success. Your collective efforts are instrumental in enhancing the research excellence and academic reputation of the Faculty and the University.

I wish the conference every success and trust that all participants will find this event intellectually stimulating, professionally rewarding, and an excellent opportunity to build lasting academic and professional networks.

Snr. Prof. A. Atputharajah
Vice Chancellor
University of Vavuniya

Message from the Dean

It is with great pride that we present the Proceedings of the 7th International Research Conference on Business Studies (RCBS – 2026), hosted by the Faculty of Business Studies, University of Vavuniya, Sri Lanka. This volume is a curated collection of peer-reviewed contributions reflecting contemporary advancements and critical debates in business and management.

Themed “Business Beyond Digitalization: Thriving in the Era of AI and Automation,” the 2026 conference addresses the global context of rapid technological transformation, where AI, automation, and data-driven systems are redefining traditional business paradigms and necessitating academic inquiry into the resulting opportunities and disruptions.

The proceedings feature diverse research across multiple tracks, including Accounting and Finance, Human Resource Management, Marketing, Entrepreneurship, Business Information Systems, International Business, Project Management, Regional Planning, and Tourism and Hospitality. These abstracts advance theory and offer empirically grounded insights for policy, managerial practice, and institutional development..

My sincere appreciation is extended to the authors, reviewers, keynote speakers, panelists, and the organizing committee for ensuring the conference’s success and the proceedings’ quality, advancing the faculty’s mission of research excellence and global collaboration. It is hoped this volume serves as a meaningful reference and inspires further inquiry into the dynamics of business in the age of digital transformation.

Mrs. Janaki Samuel Thevaruban
Dean
Faculty of Business Studies

Message from the Chair of the Conference

It gives me immense pleasure to extend my warm greetings on the occasion of the International Research Conference on Business Studies 2026, organized by the Faculty of Business Studies, University of Vavuniya. This annual forum reflects our faculty's firm commitment to advancing high-quality research and fostering scholarly exchange in business and management.

The conference theme, "Business Beyond Digitalization: Thriving in the Era of AI and Automation," addresses a critical moment in the evolution of enterprise. As organisations move from adopting digital tools to integrating artificial intelligence, automation, and advanced analytics, success will depend on how effectively these technologies are combined with human judgment and creativity to generate value and sustain competitive advantage.

I extend my sincere gratitude to the Dean, the organising committee, track coordinators, editorial team, reviewers, and all academic and non-academic staff for their dedicated efforts in making this conference possible. I also thank the scholars, researchers, and practitioners whose contributions enrich this event.
I wish all participants a productive and intellectually stimulating conference and hope it raises meaningful collaborations and advances in business research.

Prof Y.Nanthagopan
Conference Chair - RCBS 2026

Message from the Convener

It is with great pleasure and a deep sense of responsibility that I welcome you all to the 7th International Research Conference on Business Studies (RCBS – 2026), hosted by the Faculty of Business Studies, University of Vavuniya.
This year’s theme, “Business Beyond Digitalization: Thriving in the Era of AI and Automation,” is both timely and critical. As we navigate a rapidly evolving technological landscape, the focus must shift from mere adoption to true transformation where artificial intelligence and automation serve as catalysts for sustainable growth, innovation, and human-centric progress.

I extend my sincere gratitude to the Vice-Chancellor, the Dean of the Faculty, the keynote speakers, our dedicated organizing committees, reviewers, and all participants. Your collective efforts and scholarly contributions are the cornerstone of this conference’s success. It is my hope that RCBS – 2026 will serve as a vibrant platform for insightful dialogue, valuable networking, and impactful research collaborations.
I wish you all a productive and inspiring conference.

Mr. S. Sivanenthira
Convener - RCBS 2026
Senior Lecturer in Marketing Management

Message from the Secretary

It is a great privilege to extend my warmest congratulations to the Faculty of Business Studies, University of Vavuniya, on the successful coordination of the Research Conference on Business Studies under the timely and forward-looking theme, "Business Beyond Digitalization: Thriving in the Era of AI and Automation." This theme focuses on the era when organizations are moving beyond mere adoption of digital tools toward fundamentally reimagining business models, workforce roles, and value creation through artificial intelligence and autonomous systems. By choosing this focus, the Faculty has shown commendable foresight in directing scholarly attention to the interplay between human and machine intelligence, while encouraging critical exploration of the ethical, social, and regulatory challenges that accompany such transformative change.

The conference theme aptly reflects the evolving nature of modern business, emphasizing the need to transcend conventional digital transformation and embrace intelligent technologies that bolster organizational resilience, competitiveness, and long-term sustainability. Beyond operational efficiencies, these technologies offer strategic agility, enabling real-time decision-making, personalized customer engagement, improving professional and communication skills and adaptive supply chains while also fostering inclusive and environmentally responsible growth.

I am confident that the scholarly contributions of the abstracts and discussions emerging from this conference will enrich the existing body of knowledge, stimulate future research, and strengthen collaboration between academia, industry, and the public sector. The cross-sectoral dialogue facilitated here will undoubtedly generate actionable insights, inform evidence-based policy, and inspire lasting partnerships that extend well beyond the conference proceedings..

Ms.Sarmatha Piriyatharshan
Secretary - RCBS 2026

Message from the Editor in Chief

It is my great pleasure to extend a warm welcome to all contributors, reviewers, and readers of the proceedings of the International Research Conference on Business Studies 2026, organized by the Faculty of Business Studies, University of Vavuniya.

The publication of these proceedings marks an important milestone in our collective effort to advance scholarly research and disseminate knowledge in the fields of business and management. This volume brings together high-quality research papers that reflect innovative thinking, rigorous inquiry, and practical relevance, contributing to contemporary academic and professional discourse.

As Chair of the Editorial Board, I extend my sincere appreciation to all authors for their valuable contributions and commitment to research excellence. I am equally grateful to the reviewers for their constructive feedback and dedication in maintaining the academic quality and integrity of this publication. My heartfelt thanks also go to the conference organizing committee, the editorial team, track coordinators, and all academic and non-academic staff whose collective efforts have made both the conference and these proceedings a success.

I trust that the papers presented in this volume will serve as a valuable resource for researchers, academics, practitioners, and policymakers, fostering meaningful discussions, inspiring future research, and strengthening collaborations within the business research community.
I congratulate all contributors and wish every reader an enriching and intellectually rewarding experience.

Prof. L. P. S Gamini
Editor in Chief - RCBS 2026

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Keynote Abstract - I

Thriving in an Era of Automation: In Search of "AI -EI Harmony"

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Digitalization leverages technology to create new value, streamline workflows, and enable innovation, in moving beyond converting hard information into soft formats. Artificial Intelligence (AI), together with Cloud Computing (CC) , Internet of Things (IOT) and many other versatile drivers of digitalization can make immense contribution to business and beyond. Automation is the use of technology to execute processes with minimal people intervention, by way of streamlining repetitive workflows in reducing errors and raising efficiency. In order to thrive in an exiting era where technology plays a dominant role, individuals and institutions alike should broaden their horizons to ensure balanced growth.

In such a context, humans can contribute in more creative ways of adding high value in a strategic sense, such as envisioning the future and exploring the opportunities it offers. Whilst the rush to embrace AI as the "panacea for all illnesses," the much needed emphasis on emotional Intelligence (EI) is seen less, in both global and local fronts. AI is associated with building systems capable of performing tasks that typically require human intelligence, such as logical reasoning, recognizing patterns, and problem-solving. EI, on the other hand, is the ability to perceive, understand, manage, and handle emotions, in allowing individuals to navigate social complexities, resolve conflicts, and make effective decisions. Both AI and EI can brilliantly complement one another.

The benefits of harmonizing AI and EI are immense. AI can be a versatile servant but a volatile master. EI can be a valuable revealer and vibrant rectifier when decisions are made. AI alone can be structured sans humanity whereas EI alone can be serene sans objectivity. When informative and intuitive approaches are well blended, an enriching status of making decisions, solving problems, exploring opportunities, and mitigating threats can be done. A business challenged in turbulent times, can immensely benefit from such a conceptually rich and concretely relevant approach towards thriving results. It simply means being "high-tech and high-touch."

There are many fitting examples worldwide. The way Sathya Nadella runs Microsoft in inviting his employees to shift from "know-it-all" to a "learn-it-all" culture is interesting and insightful. His leadership goes far beyond Microsoft and has set a new benchmark in the technology industry of creating trust, collaborating teams and comprehending tasks, with rich AI-EI harmony. The amazing story of Amazon where Jeff Bezos adapted "get big fast" strategy is another case of AI -EI harmony. With the diligent use of digitalization by a passionate team of performers, sustained business success has been possible.

In the BANI (Brittle, Anxious, Non-linear, Incomprehensible) world, that we struggle to survive, AI – EI harmony offers fresh hope of holistic optimism. The modern -day management researchers have a rich repository of "puzzles to solve." As Albert Szent-Gyorgyi said, "research is to see what everybody else has seen, and to think what nobody else has thought." The world needs research with rigour, relevance, and results. Management research, in particular, as a branch of social research, should be applicable in providing answers to context-relevant questions in fulfilling socio-cultural and religio – ethnic voids of human understanding.

Keynote Abstract - II

From Reporting Sustainability to Governing Responsibility: The Evolving Role of Sustainability Accounting

Prof. Subhash Abhayawansa
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Australia.

Sustainability accounting has moved from the margins of corporate reporting to the centre of responsible organisational practice. For many years, accounting systems trained managers, investors and boards to focus on profitability, liquidity, efficiency and financial risk. These measures remain important, but they no longer provide a sufficient account of organisational performance. Contemporary organisations create value within social and ecological systems that are under strain. Climate change, biodiversity loss, labour exploitation, inequality, supply-chain disruption and declining public trust now shape the conditions under which organisations operate, finance themselves and survive. The evolving role of sustainability accounting is therefore not merely to report sustainability performance, but to help organisations govern the relationship between economic performance, environmental stewardship and social responsibility.

I argue that sustainability accounting should be understood as an accountability and management system, not only as a disclosure practice. Its task is to make visible the effects organisations have on people, communities and nature, and the dependencies organisations have on financial, human, social and natural capitals. This requires a shift from treating sustainability as a compliance burden or reputational exercise to embedding it into strategy, risk management, capital allocation, performance measurement, assurance and governance. Sustainability accounting becomes most powerful when it changes what organisations count as value, what data they collect, and how leaders are held accountable for decisions that create, transfer or conceal social and environmental costs.

I examine contemporary developments in sustainability reporting, including the growing influence of mandatory climate and sustainability disclosure, the International Sustainability Standards Board, Global Reporting Initiative standards, European Sustainability Reporting Standards, assurance expectations and debates about financial, impact and double materiality. I argue that materiality is not a neutral technical filter. It determines whose interests count, which impacts become visible, and whether sustainability reporting serves investor decision-making alone or broader organisational accountability. In this context, sustainability accounting must move beyond producing longer reports and towards producing decision-useful, auditable and contestable information that supports responsible action.

ESG issues are increasingly financially material because environmental and social harms can trigger stakeholder pressure, regulatory intervention, litigation, financing constraints, asset impairment and loss of legitimacy. However, ESG ratings and SDG icons do not, by themselves, demonstrate responsible practice. Meaningful engagement requires organisations to translate sustainability commitments into business models, investment choices, supply-chain practices, employee protections, product decisions and board oversight.

I propose three practical shifts for organisations. First, they must rewire value by recognising that long-term economic performance depends on healthy societies and functioning ecosystems. Second, they must rewire data by building sustainability information systems that measure what matters and make claims verifiable. Third, they must rewire governance by aligning incentives, controls and accountability with responsible organisational outcomes. Together, these shifts position sustainability accounting as a driver of long-term resilience and sustainable development. I argue that sustainability accounting should not simply describe how organisations perform. It should help shape how responsible organisations decide, act and endure.

Track 01:

Accounting and Finance

Psychological Determinants of Financial Behaviour in Jaffna District, Sri Lanka: Examining the Moderating Role of Gender

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Abstract

Financial behaviour plays a critical role in individual and household financial well-being, yet limited empirical evidence exists regarding its psychological determinants in regional and developing contexts such as Northern Sri Lanka. Drawing on the Theory of Planned Behaviour (TPB), this study examines the influence of attitude, subjective norms, and perceived behavioural control on three dimensions of financial behaviour: saving, borrowing, and investment, among residents of the Jaffna District. The study further investigates the moderating role of gender in these relationships. A quantitative research design was employed, and data were collected from 384 respondents using a structured questionnaire. The data were analysed using Partial Least Squares Structural Equation Modelling (PLS-SEM) and Multigroup Analysis (MGA). The measurement model demonstrated satisfactory reliability, convergent validity, and discriminant validity. The findings revealed that perceived behavioural control was the strongest predictor, significantly influencing all three dimensions of financial behaviour. Attitude positively influenced saving and borrowing behaviour, but did not significantly affect investment behaviour. Subjective norms significantly influenced borrowing and investment behaviour but had no significant effect on saving behaviour. Gender moderated only the relationship between perceived behavioural control and saving behaviour, with the effect being stronger among male respondents. The findings support the applicability of TPB in explaining financial behaviour within the Jaffna context and highlight the importance of strengthening financial capability, leveraging community-based financial initiatives, and enhancing women's financial empowerment. The study contributes context-specific evidence to the financial behaviour literature and provides practical insights for policymakers and financial institutions operating in Northern Sri Lanka.

Keywords: *financial behaviour, theory of planned behaviour, attitude; subjective norms, perceived behavioural control, saving behaviour, borrowing behaviour investment behaviour*

Intellectual Capital Efficiency and Return on Equity: Evidence from Sri Lanka

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Abstract

The purpose of this study is to examine the impact of intellectual capital (IC) efficiency on the financial performance of listed material sector firms in Sri Lanka. Despite the growing recognition of IC as a key driver of competitive advantage and value creation, empirical evidence from developing economies remain limited and inconclusive. Using panel data collected from the annual reports of the sample firms over the period 2017–2024, the study employed the Modified Value-Added Intellectual Coefficient (MVAIC) model to measure IC efficiency. Fixed effects regression is applied to examine the relationship between IC efficiency and return on equity (ROE). The findings of the study reveal that structural capital efficiency, capital employed efficiency, and relational capital efficiency have positive and statistically significant influences on ROE, indicating that efficient utilization of organizational structures, external stakeholder relationships, and financial resources enhances shareholder returns. In contrast, human capital efficiency does not exhibit any association with ROE. These findings highlight the strategic importance of effectively managing IC resources to improve firm performance within the Sri Lankan material sector. The study contributes to the IC literature by providing recent empirical evidence from a developing economy and supports the resource-based view by emphasizing the role of intangible resources in creating firm value. The findings also offer important implications for managers, investors, policymakers, and standard setters by underscoring the need to strengthen the measurement, management, and disclosure of IC resources to enhance corporate transparency, competitiveness, and long-term financial performance.

Keywords: financial performance, intellectual capital efficiency, Sri Lanka

Corporate Social Responsibility (CSR) Expenditure and Firm Performance: Evidence from Sri Lanka

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Abstract

This study examines the impact of corporate social responsibility (CSR) expenditure on the financial performance of listed financial sector firms in Sri Lanka. The study addresses the limited empirical evidence from developing economies, where CSR is often viewed as a discretionary cost rather than a strategic investment. Specifically, the study examines whether CSR expenditure influences firm performance as measured by return on assets (ROA), return on equity (ROE), and earnings per share (EPS). The study employs secondary data collected from the annual reports of the sample firms over the period from 2017–2024, generating an unbalanced panel of 192 firm-year observations. Pooled ordinary least squares (OLS) regression was used to examine the association between CSR expenditure and firm performance. The empirical findings show that CSR expenditure has a positive and statistically significant impact on ROA and ROE, indicating that higher CSR expenditure is associated with improved asset utilization and enhanced shareholder returns. However, CSR expenditure does not have a significant effect on EPS. These findings support stakeholder theory and legitimacy theory, suggesting that CSR expenditure contributes to improved financial performance. From a practical perspective, the results imply that management should view CSR as a strategic investment rather than a discretionary expense, as it can enhance profitability through better asset efficiency and shareholder returns. However, the benefits of CSR expenditure may not be immediately reflected in EPS. The findings also suggest that policymakers and standard setters should encourage greater CSR engagement and strengthen CSR disclosure frameworks to promote transparency, accountability, and sustainable corporate performance.

Keywords: CSR Expenditure, Financial Firms, Sri Lanka

Determinants and Challenges in the Adoption of Green Accounting Practices in Financial Sector Organizations in Sri Lanka

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Abstract

The increasing emphasis on environmental sustainability has encouraged financial institutions to integrate Green Accounting Practices (GAPs) into their business operations and reporting processes. However, empirical evidence on the determinants of Green Accounting Practices in Sri Lanka's financial sector remains limited. This study investigates the influence of Financial Reporting Standards and regulations, organisational size, investors' perceptions, and pressure from social and environmental groups on the adoption of Green Accounting Practices by financial sector organisations in Sri Lanka. Guided by Institutional Theory and employing a positivist research philosophy, the study adopted a quantitative research design. Primary data were collected through a structured questionnaire administered to 70 listed financial sector organisations, and the data were analysed using reliability and correlation analyses, as well as multiple regression techniques. The findings reveal that all four determinants significantly and positively influence the adoption of Green Accounting Practices. Among these, investors' perception emerged as the strongest predictor, followed by organizational size, pressure from social and environmental groups, and Financial Reporting Standards and regulations. The results suggest that regulatory requirements, stakeholder expectations, and organizational characteristics collectively promote the adoption of environmentally responsible accounting practices in Sri Lanka's financial sector. The study contributes to the growing literature on environmental management accounting by providing empirical evidence from an emerging economy and offers practical implications for policymakers, regulators, and financial institutions seeking to strengthen sustainable accounting and reporting practices.

keywords: *green accounting, financial sector, Sri Lanka, financial reporting standards, institutional theory*

Factors affecting the Adoption of Mobile Payment Systems among Users: Evidence from Northern Province of Sri Lanka

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Abstract

The increasing adoption of digital financial technologies has transformed the way consumers conduct financial transactions, making mobile payment systems an important component of the digital economy. Although previous studies have extensively examined factors such as perceived usefulness, ease of use, trust, and security, limited attention has been given to post-adoption behavioral factors, particularly in the Sri Lankan context. Furthermore, empirical evidence on mobile payment adoption in the Northern Province of Sri Lanka remains scarce, despite the region's growing digital connectivity and increasing use of financial technologies. Guided by the Electronic Technology Continuance Model (ETCM), this study examined the impact of convenience, e-satisfaction, continuance intention, and e-loyalty on the adoption of mobile payment systems among users in the Northern Province of Sri Lanka. A quantitative research approach was employed, and primary data were collected from 200 active mobile payment users using a structured questionnaire through convenience sampling. The collected data were analysed using descriptive statistics, correlation analysis, and multiple regression. The findings revealed that convenience, e-satisfaction, continuance intention, and e-loyalty significantly influence the adoption of mobile payment systems, with continuance intention emerging as the strongest predictor. The study highlights the importance of enhancing user experience, service quality, and customer engagement to promote greater adoption and sustained usage of mobile payment services. The findings provide valuable insights for financial institutions, mobile payment service providers, and policymakers seeking to strengthen digital payment adoption and support the development of a cashless economy in Sri Lanka.

Keywords: mobile payment systems, northern province, Sri Lanka, electronic technology continuance model

Financial Access Constraints and Coping Mechanisms among SMEs in Killinochchi District, Sri Lanka

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Abstract

Small and medium-sized enterprises (SMEs) play a key role in rebuilding economies and creating jobs, especially in post-conflict areas. In places like Killinochchi in Northern Sri Lanka, however, many SMEs still face serious difficulties in accessing formal finance. This study explores the financial barriers faced by SMEs in a post-war setting and looks at how they manage when banks and financial institutions do not support them. Using interviews with 20 SME owners, the study uses qualitative thematic analysis to identify five main challenges, namely lack of clear land deeds that stop them from using property as collateral, strict and slow loan procedures, damage to credit history due to group loans and guarantor problems, low trust in institutions due to bad practices by collectors, and working capital shortages when they receive large orders. To survive these challenges, SMEs turn to coping strategies such as borrowing from informal lenders at high interest, using customer payments to fund orders, and limiting their growth. This study shows that such financial behaviour is not simply a choice but a response to exclusion by the system. It also introduces the idea of documentary collateral exclusion, which means SMEs are blocked from loans because they cannot provide legal proof of their land. The paper suggests that policies should focus on improving movable asset lending systems, making credit reports fairer for guarantors, strengthening the regulation of loan collectors, and providing quicker working capital options for small firms. These findings show how post-conflict history, financial rules, and trust in institutions all shape SMEs' financial access in regions like Northern Sri Lanka.

Keywords: CRIB constraints, credit exclusion; documentary collateral; Informal lending; Northern Sri Lanka; SME finance

Impact of Green Innovative Practices on Financial Performance of Listed Manufacturing Companies in Sri Lanka

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Abstract

Environmental sustainability has become a critical strategic imperative for the manufacturing sector due to climate change and increasing stakeholder pressure. This study investigates the impact of green innovative practices on the financial performance of listed manufacturing companies in Sri Lanka. Adopting a quantitative research design under a positivist philosophy, secondary data were collected from the annual and sustainability reports of 38 manufacturing companies listed on the Colombo Stock Exchange covering the period from 2020 to 2024. The independent variables included green product, process, and service innovations, while financial performance was measured using Return on Assets (ROA) and Return on Equity (ROE). Data were analyzed using Ordinary Least Squares (OLS) regression analysis. The empirical results reveal that green innovative practices significantly influence financial performance. Specifically, green product innovation and green process innovation have positive and statistically significant impacts on both ROA and ROE, confirming that eco-friendly materials and energy-efficient operational processes yield tangible profitability. In contrast, green service innovation exhibits a positive but statistically insignificant effect. These findings support the Porter Hypothesis and Resource-Based View theory, suggesting that Sri Lankan manufacturing firms should increase investments in product and process innovations to gain a long-term sustainable competitive advantage. It offers context-specific insights to support sustainable business strategies and future research in emerging economies.

Keywords: green Innovation, financial performance, ROA, ROE, manufacturing sector, Sri Lanka.

Impact of Digital Payment Growth on Financial Performance of Domestic Licensed Commercial Banks in Sri Lanka

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Abstract

The rapid expansion of digital payment systems has transformed the operational landscape of the banking sector, particularly in emerging economies experiencing economic volatility. This study examines the impact of digital payment growth on the financial performance of domestic licensed commercial banks in Sri Lanka during the period 2020–2024, a timeframe characterised by the COVID-19 pandemic and the 2022 economic crisis. Using panel data from all 13 licensed commercial banks (65 bank-year observations), the study employed pooled Ordinary Least Squares (OLS) regression, supported by a Hausman specification test, to analyse the relationship between three digital payment indicators: Digital Payment Volume (DPV), Active Digital Users (ADU), and Digital Revenue Share (DRS) and profitability, measured by Return on Equity (ROE), while controlling for bank size. The findings reveal that Digital Payment Volume has a positive and statistically significant effect on ROE, indicating that higher digital transaction activity enhances bank profitability. In contrast, Active Digital Users and Digital Revenue Share do not exhibit statistically significant effects. The results suggest that transaction scale, rather than mere digital adoption expansion, is the primary driver of profitability. This study contributes to the digital finance literature by providing empirical evidence from a crisis-affected emerging economy and offers policy-relevant insights for strengthening banking sector resilience through strategic digital transformation.

Keywords: *digital payments, bank profitability, digital transformation, panel data, emerging economy.*

The Transformative Impact of Artificial Intelligence on Auditing Profession: A Critical Literature Review

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Abstract

In the modern world AI (Artificial Intelligence) has occupied every field. This study critically analyzes the recent contemporary literature to critically evaluate the impact of AI integration on auditing profession. A critical literature review approach has been employed which grounded is based on PRISMA framework. The articles published between 2012 to 2025 were selected to analyze contemporary and recent literature. AI significantly reshaping the existing audit methodologies, and increasing the scope of audit procedures. The use of AI improves audit efficiency and scope of the audit while immerging challenges related to algorithmic transparency and ethical concerns. The study identified three key areas as AI driven capabilities and process transformation, challenges and risks of AI adoption, moral and professional dilemmas in AI-driven auditing. Initial findings revealed that the AI-based auditing facilitates a transition from sample-based auditing to full population auditing, enhances risk assessment through advance data analytics and supports CA (Continuous Auditing). However, some limitations identified such as significant risk of automation, professional disconnection, algorithmic bias and emergency of critical accountability gap of AI enabled auding. Future auditing is not merely about replacing human with AI but incorporating AI for auditing in order to enhance human intelligence. The study concludes that the success of AI integration depends highly on developing strong ethical frameworks, developing data-centric skills, while maintaining core values of professional skepticism in a rapidly changing environment. Success will not merely depend on the immergence of modern technology.

Key words: *algorithmic bias, artificial intelligence, auditing profession, continuous auditing*

Personal Financial Management Practices and Financial Well-Being among Undergraduates: Evidence from State Universities in Sri Lanka.

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Abstract

Financial well-being is increasingly recognized as an important aspect of students' overall welfare, as financial difficulties can negatively affect both academic performance and quality of life. This study examines the influence of personal financial management practices on the financial well-being of undergraduate students at the University of Vavuniya, Sri Lanka. The study focuses on four key dimensions of personal financial management practices, namely cash management, savings behavior, financial knowledge, and financial attitude, while also investigating the moderating role of income. A quantitative research approach was adopted, and data were collected from 176 undergraduate students using a structured questionnaire. Descriptive statistics, multiple regression analysis, and the PROCESS Macro were used to analyse the data and test the proposed relationships. The findings reveal that cash management and savings behavior have a significant positive influence on students' financial well-being. Financial knowledge was found to have no significant effect on financial well-being. In contrast, financial attitude demonstrated a significant negative relationship with financial well-being. The results further show that income significantly moderates the relationship between savings behavior and financial well-being, suggesting that the benefits of saving are stronger among students with relatively higher income levels. The findings highlight the need for universities and policymakers to strengthen financial literacy and investment management programs, expand financial assistance mechanisms, improve accommodation support, and introduce income-contingent deferred loan schemes for financially vulnerable students. These initiatives may enhance students' financial freedom and promote sustainable financial well-being.

Keywords: financial well-being, cash management, savings behavior, financial knowledge, financial attitude

The Impact of Corporate Social Responsibility Reporting on Firm Performance: A Study of Sri Lankan Listed Firms

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Abstract

Corporate Social Responsibility (CSR) has become an integral aspect of modern business practice, reflecting the commitment of organizations to contribute positively to society and the environment. While CSR has been defined in various ways, a common theme is that businesses should operate responsibly and create value for stakeholders beyond profit generation. However, the primary objective of a business is to maximize profits. Supporting this view, instrumental theories suggest that CSR activities can enhance organizational performance and shareholder value. This study examines the relationship between Corporate Social Responsibility Reporting (CSRR) and firm performance among listed companies in Sri Lanka. CSR reporting is measured through three dimensions: social, economic, and environmental performance. Firm performance is assessed using both accounting-based and market-based indicators, namely Return on Assets (ROA) and Tobin's Q. The study utilizes a sample of 100 listed companies for the 2024/2025 financial year, resulting in 100 firm-year observations. Descriptive statistics, Pearson correlation analysis, and regression analysis were employed using E-Views software to analyze the data. The findings reveal that CSR reporting has a positive and statistically significant impact on market-based firm performance, as measured by Tobin's Q. However, no significant relationship was found between CSR reporting and accounting-based firm performance, represented by ROA. Similarly, correlation analysis indicates a significant positive association between CSR reporting and Tobin's Q, while the relationship with ROA remains insignificant. The findings provide valuable insights for corporate managers, investors, shareholders, policymakers, and financial analysts. Future studies may extend this research by incorporating multiple years, different industry sectors, and additional dimensions of CSR and firm performance.

Keywords: corporate social responsibility reporting (CSRR), firm performance, return on assets (ROA), tobin's Q.

Impact of Digital Financial Literacy on Financial Behaviour Among Young Adults in Sri Lanka

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Abstract

Digital financial literacy (DFL) has become increasingly important in shaping financial decision-making amid rapid digital transformation. This study examines how digital financial literacy affects the financial behaviour of young adults aged 20-29 in Sri Lanka. It also focuses on four dimensions of DFL, namely, digital financial knowledge, digital financial awareness, self-protection, and digital financial attitudes. The study uses the Theory of Planned Behaviour (TPB), Technology Acceptance Model (TAM), and Life-Cycle Hypothesis (LCH) to explain how digital financial literacy and its dimensions affect financial behaviour. The data were collected from young adults residing in Jaffna district through a structured questionnaire. Cross sectional multiple regression techniques were used to test the relationships among variables. The findings show that digital financial literacy has a significant positive impact on financial behaviour. Among its components, digital financial knowledge, self-protection, and digital financial attitudes have significant positive effect on financial behaviour, while digital financial awareness does not significantly affect it. This suggests that awareness alone is not enough to influence financial behaviour without practical knowledge, skills, and positive attitudes. The findings emphasize the need to improve practical financial skills instead of just focusing on raising awareness. This study adds to existing literature by providing empirical evidence from a developing economy, particularly Sri Lanka, where digital financial systems are quickly evolving. It also offers valuable insights for policymakers, educational institutions, and financial service providers to create more effective financial literacy programs that promote behavioural change

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keywords: digital financial literacy, financial behaviour, saving behaviour, spending behaviour, financial planning behaviour, young adults

Impact of Golden Ratio-Based Capital Structure on Financial Performance: Evidence from Non-Financial Listed Firms in Sri Lanka

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Abstract

This study investigates the influence of golden ratio-based capital structure on the financial performance of non-financial listed companies in Sri Lanka. Drawing on secondary data extracted from the annual reports of 50 firms listed on the Colombo Stock Exchange (CSE) for the period 2020–2024, the study employs panel data regression techniques including Pooled Ordinary Least Squares (OLS), Fixed Effects, and Random Effects models to test the hypotheses. Empirical findings reveal that the deviation of debt-to-equity ratio (DER) from golden ratio exerts a statistically significant negative effect on both return on equity (ROE) and return on assets (ROA), indicating that excessive or lower level of leverage from the optimum level stipulated by the golden standard erodes profitability. This result is consistent with the traditional trade-off theory and golden ratio-based capital structure. Conversely, the Capitalization Ratio (CAR) exhibits a significant positive impact on both performance metrics, underscoring the importance of a robust equity base in sustaining financial stability and growth. The long-term debt to total assets ratio (LDTAR), however, demonstrates an insignificant impact on profitability. These results carry meaningful implications for corporate executives, financial regulators, and policymakers in emerging markets, particularly regarding the optimization of capital structure decisions through the lens of the golden ratio framework.

Keywords: golden ratio-based capital structure, debt-to-equity ratio, capitalization ratio, return on equity, return on assets, long-term debt to total asset ratio, Colombo stock exchange.

A Study on the Usage of Artificial Intelligence Based E-Payment Systems

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Abstract

Due to busy pace of modern life, E-payments are becoming more and more common. Furthermore, money from a customer's bank account is frequently misappropriated by fraudsters and hackers using their personal information. We need to create a clever system that safeguards people's financial resources and personal information in order to address this problem. Consequently, modern machines act and think like humans in place of people. The use of artificial intelligence (AI) in electronic payment systems is crucial. It provides an innovative way to handle electronic payments. An overview of the opportunities, issues, and risks related to electronic payments is given in this article. Of particular note is fraud, which poses a serious risk to the electronic payments sector and is a significant source of financial loss.

Keywords: E-payment, artificial intelligence, AI platforms, payment methods, E-payment systems

Track 02:

Business Economics and Tourism

Tourists' Perspectives on the Economic Impacts of Sports Tourism in the Colombo District: Focusing on the Bradby Rugby Match.

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Abstract

The importance of sports tourism as one of the ways of economic development of the locality through increased tourist expenditures, support of local businesses, and creation of employment possibilities has been well-established. Still, not much empirical knowledge is available about the economic impacts of sport events held at schools through the perspective of tourists. Thus, the current research aims to analyze the perspectives of tourists on the economic impacts of sports tourism in the Colombo District with particular emphasis on the Bradby Rugby Match. The influence of tourist spending, stimulation of local businesses, infrastructure improvement, promotion of sports tourism, tourist satisfaction, and accessibility on the economic impact will be studied. The study used quantitative methods for analysis with a survey conducted among 120 tourists attending the Bradby Rugby Match via the questionnaire. The gathered data were analyzed using such techniques as descriptive statistics, correlation analysis, and multiple regression analysis. It was found that sports tourism has a considerable economic impact by means of increased tourist expenditures, stimulation of local businesses, creation of employment possibilities, and the improvement of the tourism experience as a whole. Tourist satisfaction and accessibility contribute greatly to the economic impact of sports tourism. The study concludes that well-organized school-based sporting events can make a meaningful contribution to local economic development. It recommends improving tourism infrastructure, transportation facilities, and destination marketing strategies to maximize the economic benefits of sports tourism. The findings provide valuable insights for tourism planners, policymakers, and event organizers in promoting sustainable sports tourism development in Sri Lanka.

keywords: sports tourism, economic impact, tourist satisfaction, tourist expenditure, local business stimulation.

Factors Influencing Travel Apps Continuance Usage Intention in Sri Lanka

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Abstract

This study examines the determinants of travelers' continuance usage intention of travel applications in Sri Lanka, with particular attention to user enjoyment, perceived ease of use, perceived usefulness, and social influence. It seeks to identify the main factors that encourage continued user engagement and to explain why users choose to persist with these applications over time. Data were collected from travel app users in Sri Lanka using a structured questionnaire distributed through Google Forms, resulting in 390 valid responses obtained via convenience sampling. User Enjoyment is incorporated as an intervening variable to explore how it helps explain the relationships between the independent variables and continuance usage intention. The regression results reveal that two hypotheses were not supported despite showing significant relationships in the correlation analysis. Specifically, H2 was rejected because perceived ease of use exhibits a significant negative effect on user enjoyment when other variables are controlled. Likewise, H7 was rejected since social influence does not significantly predict continuance usage intention directly. While correlation analysis indicates positive associations among the variables, regression findings suggest that these effects are not directly significant when considered within the full model. Overall, perceived usefulness and user enjoyment emerge as the most influential factors driving continuance usage intention of travel apps. Future studies are encouraged to include a wider range of demographic groups to improve the generalizability of the findings.

Keywords: Travel apps, continuance usage intention, perceived usefulness, user enjoyment, perceived ease of use, social influence.

Exploring the Contributions of Solo Travelers to Tourism Development: A Qualitative Case Study of the Galle Region, Sri Lanka

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Abstract

Solo travel has emerged as one of the fastest-growing segments of the global tourism industry; however, limited research has examined its contribution to tourism development within the Sri Lankan context. This research paper is aimed at investigating the contributions of solo travelers towards tourism development in the Galle region of Sri Lanka. This paper focuses on the economic, socio-cultural and community contributions of solo travelers and investigates the experience of these solo travelers and the factors which affect their traveling and the tourism development of the destination. The qualitative case study methodological approach was chosen under the interpretivist research paradigm. The data were collected from interviews conducted with international solo travelers and local tourism stakeholders through semi-structured interview guides and field observations. Purposive sampling technique was used to select the participants and data were analyzed using the thematic analysis proposed by Braun & Clarke. Among the issues identified by the research include limitations in transport and infrastructure, as well as the safety problems, especially those faced by solo female tourists. The research demonstrates the importance of considering solo travelers as a special market segment in the development of tourism in Sri Lanka. Moreover, the research shows the necessity of addressing issues related to the development of infrastructure, safety of tourists, and development of community-based tourism in order to develop sustainable tourism. The research is one of the few studies of qualitative nature dedicated to solo tourism in Sri Lanka.

Keywords: community-based tourism, Galle region, qualitative case study, solo travelers, tourism development

The Impact of Energy Use and Economic Development on Carbon Emissions in Gulf Cooperation Council Countries (GCC)

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Abstract

The Gulf Cooperation Council (GCC) Countries, which are the world's leading oil producers, have also made significant commitments to acquire clean energy. During this period, the countries of the Gulf Cooperation Council (GCC) had an opportunity to reaffirm their commitment to green growth and the climate resilience agenda. In several areas, including economics, security, military, and cultural exchange, the GCC seeks to enhance collaboration and integration among its member nations. The purpose of this study is to investigate the impact of economic expansion on carbon emissions and electricity consumption in Gulf Cooperation Council (GCC) nations. This study examined the GCC nations between 2014 and 2024 using a panel regression applying the Stepwise Least Squares (STEPLS) Model. The purpose of this paper is to examine the effects of reducing carbon emissions using the variables of GDP, oil rent, energy use, and electricity consumption. The GCC countries' plans to invest in low-carbon technology, such as increasing involvement in carbon markets, carbon dioxide, implementing the circular carbon economy, and domestic energy efficiency programs, would be strengthened by the empirical findings. To achieve a carbon-free future, the GCC countries are well-positioned to support the global low-carbon transition by striking a balance between renewable energy use and energy security.

Keywords: CO_2 emissions, energy use, GCC countries, GDP, oil rent

An Analysis of the Impact of Economic Growth and Renewable Energy Resources on Carbon Emissions in SAARC Countries

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Abstract

Compared to the ecosystem's sustainability, humans have put more strain on it in recent decades. Environmental degradation, such as climate change, resource depletion, air and water pollution, soil erosion, biodiversity loss, and altered biochemical flow patterns, must be taken into account by the resource- and greenhouse gas (GHG)-intensive model that emerged as the framework for economic growth. Carbon dioxide and other greenhouse gases are the primary causes of climate change and global warming. The Paris Climate Agreement, adopted in 2015, aims to keep global warming well below 2°C, cut emissions in half over the next 10 years, and achieve net-zero emissions by the middle of the century. In this regard, the study sought to investigate how renewable energy sources affected carbon emissions in SAARC nations over a ten-year period, from 2015 to 2024. In the long term, all variables, such as carbon emissions, GDP, energy intensity, renewable energy use, and urbanisation, are analysed using applied econometric methods based on the Generalised Linear Squared Model (GLSM). According to the data, all variables for SAARC countries show a positive association. The results of this study show that carbon emissions decrease with higher energy intensity and greater renewable energy consumption, suggesting that more funding for renewable energy projects will support sustainability and economic growth. To enable adaptation and the creation of a new economy centred on renewable energy, the paper concluded that wealthy countries should agree to finance developing nations to modernise their infrastructure and technology.

Keywords: carbon emission, economic growth, renewable energy use, saarc countries

The Impact of AI–Driven Budgetary Control Systems on Government Efficiency: Evidence from Sri Lanka

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Abstract

The growing intricacy of public financial management in developing countries has significantly heightened the need for efficient, transparent, and sophisticated budgeting processes within government entities. Conventional public budgeting systems typically involve manual processes, disjointed reporting frameworks, protracted financial consolidation, and limited analytical capacity, all of which diminish the effectiveness of fiscal decision-making and undermine accountability in the allocation of public resources. This study examines the impact of artificial intelligence (AI)-enhanced budgetary control systems on governmental efficiency, specifically in the context of Sri Lanka, a developing nation experiencing a progressive digital transformation in public financial management. The primary objective is to examine how AI-driven solutions may enhance fiscal control via automation, predictive analytics, anomaly detection, and real-time oversight of public spending. The research employs a qualitative methodology utilising secondary data sources, such as government policy documents, reports from international financial institutions, and peer-reviewed academic literature. The results indicate that AI-driven budgetary control systems significantly enhance government efficiency by improving financial reporting accuracy, facilitating real-time expenditure monitoring, reducing human errors, increasing transparency, and fostering evidence-based policy development. The study identifies significant implementation challenges, including substantial initial investment costs, inadequate technical capacity within public institutions, institutional resistance to technological change, and emerging issues concerning data privacy, cybersecurity, and algorithmic governance risks. To facilitate the gradual and controlled integration of AI technologies into government financial systems, policy recommendations are proposed.

Keywords: *AI, budgetary control, government efficiency, public administration, Sri Lanka*

Macroeconomic Determinants of Sri Lanka's Budget Deficit: Evidence from the ARDL Bounds Testing Approach (1985–2024)

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Abstract

Persistent fiscal deficits have remained a major macroeconomic challenge in Sri Lanka, particularly due to rising public debt, weak revenue mobilization, and recent economic instability. This study examines the macroeconomic determinants of Sri Lanka's budget deficit over the period 1985 - 2024, focusing on short-run dynamics and long-run equilibrium relationships among key macroeconomic variables. Annual time-series data are analyzed using the Autoregressive Distributed Lag (ARDL) bounds testing approach, which is appropriate for variables with mixed orders of integration. The model incorporates GDP growth, balance of payments, inflation, broad money supply (M2), and public debt as explanatory variables. The empirical analysis applies unit root tests, ARDL bounds testing, and an Error Correction Model (ECM) to identify cointegration and adjustment dynamics. The findings confirm the existence of a stable long-run relationship between the budget deficit and selected macroeconomic variables. GDP growth and broad money supply demonstrate significant long-run relationships with fiscal deficits, while GDP growth, money supply, and public debt show significant short-run relationships with fiscal adjustments. The statistically significant and negative error correction term confirms convergence toward long-run equilibrium. The findings highlight the role of economic growth dynamics, monetary conditions, and debt management in explaining fiscal outcomes in developing economies. The study recommends strengthening domestic revenue mobilization, improving expenditure efficiency, ensuring sustainable debt management, and enhancing coordination between fiscal and monetary authorities. By incorporating developments up to the post-crisis period of 2024, this study provides updated empirical evidence on Sri Lanka's fiscal deficit dynamics using an ARDL framework and offers policy insights for improving fiscal sustainability and macroeconomic stability.

*Keywords**:** budget deficit, fiscal policy, macroeconomic determinants, ARDL bounds testing approach, fiscal sustainability*

Siddha Medicine as a Key Driver of Diaspora Tourism: A Case Study Based on the Siddha Teaching Hospital, Kaithady, Jaffna

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Abstract

This study considers the role of Siddha medicine as a key driver of diaspora tourism, focusing on the Siddha Teaching Hospital in Kaithady, Jaffna. The study analyses the lack of scholarly attention devoted to Siddha medicine in the context of diaspora tourism and traditional health tourism in Sri Lanka. The study's major goal was to investigate how Siddha medicine affects the travel motivations, treatment experiences, and cultural connectedness of Tamil diaspora tourists. A qualitative case study approach was used within an interpretivist research paradigm. Primary data were gained through semi-structured interviews and non-participant observations with diaspora patients, Siddha practitioners, and hospital administrators, while secondary data were obtained from academic literature, institutional reports, and documents. The results show that lack of satisfaction with Western medical treatments, belief in traditional Tamil healing systems, and recommendations from diaspora networks all greatly encourage diaspora tourists to travel to Jaffna for Siddha treatment. The study also found that Siddha treatment promotes cultural identity reinforcement, emotional devotion to the country, and longer lengths of stay due to regimented inpatient care and traditional food patterns. The study indicates that Siddha medicine serves not only as a healthcare service but also as a culturally rooted form of diaspora and special-interest tourism. The study's findings possess practical significance for tourism planners, traditional medicine authorities, and healthcare organisations seeking to boost sustainable Siddha-based health tourism in Northern Sri Lanka.

*Keywords**:** cultural reconnection and Tamil diaspora, diaspora tourism, health tourism, Siddha medicine, special interest tourism*

Assessing the Effectiveness of Externality Taxes in Reducing Harmful Consumption: Evidence from Sri Lanka

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Abstract

This study of Assessing the effectiveness of externality taxes - commonly referred to as "sin taxes"- in addressing harmful consumption behaviors and improving public health outcomes in Sri Lanka. The burden of NCDs has increased significantly over the past decades, reflecting similar global trends. the effectiveness of externality taxes in Sri Lanka continues to face several challenges. Illicit tobacco trade, weak tax administration, inadequate enforcement capacity, and political resistance from industry stakeholders limit policy effectiveness. Grounded in the theoretical framework of Pigouvian Tax and Welfare Economics, the paper examines taxation policies applied to tobacco, alcohol, and sugar-sweetened beverages. Using a mixed-methods approach that combines secondary data analysis along with interviews. The study assesses the impact of these taxes on consumption patterns, government revenue, and health indicators, particularly non-communicable diseases. The findings suggest that while externality taxes have been effective in generating substantial fiscal revenue, their impact on reducing consumption is uneven due to relatively inelastic demand, substitution effects, and enforcement limitations such as illicit trade. The study also highlights distributional concerns, as such taxes may disproportionately affect lower-income populations. Comparative insights drawn from global evidence, including recommendations by the World Health Organization, indicate that taxation alone is insufficient to achieve optimal public health outcomes. The paper concludes that although externality taxes remain a critical policy tool for correcting Externalities, their effectiveness in Sri Lanka can be significantly enhanced through complementary measures such as stronger regulatory enforcement, public awareness campaigns, and targeted health interventions. These findings offer important implications for policymakers seeking to balance revenue generation with long-term public health objectives.

Keywords: externalities, market failure, pigouvian tax, public policy, taxation, welfare economics

Track 03:

Human Resource Management

The Impact of Transformational Leadership on Turnover Intention with the Moderating Role of Perceived Organizational Support Among Generation Z Employees in the XYZ Holdings Apparel Company

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Abstract

Employee turnover is a significant and persistent issue within the Sri Lankan apparel sector especially among Generation Z employees who are characterized by their high mobility, changing workplace demands and relatively low organizational commitment. In such an environment, the behavior of the leaders and the strength of organizational support systems play a leading role in influencing the attitude of employees towards retention. This study investigates the impact of transformational leadership on turnover intention and evaluates the moderating effect of perceived organizational support on the relationship between the two variables among Generation Z employees in a Leading apparel company in Sri Lanka. A cross-sectional study of quantitative research design was used to collect data using a proportionate and stratified random sample of 250 Generation Z employees. Data analysis was conducted through the application of SPSS Version 27 which included reliability and validity testing, descriptive statistics, Pearson correlation, and moderation analysis with the help of PROCESS Macro Model. Results showed that transformational leadership has a significant negative relationship with turnover intention, thereby decreasing the withdrawal tendencies among Gen Z employees. Nevertheless, the relationship between the transformational leadership and turnover intention was not significantly moderated by POS, as nonsignificant interaction effect was observed. The research emphasizes how cultivation transformational leadership qualities and improving supportive organizational climates can serve as powerful strategies to retain the young and dynamic workforce brimming with talent. Moreover, it offers insights through thoughtful implications and forward – looking recommendations, illumination meaningful pathways for future research.

Keywords: generation z, perceived organizational support, transformational leadership, turnover intention

Human–AI Tension at Work: Determinants of AI Anxiety among Sri Lankan IT Professionals

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Abstract

The rapid integration of Artificial Intelligence (AI) into organisational processes has created both opportunities and psychological challenges for employees, particularly in the IT industry. This study explores the determinants of AI anxiety among IT professionals in Sri Lanka using a qualitative research design. Data were collected through semi-structured interviews with 24 IT professionals, selected using purposive sampling, and analyzed using thematic analysis. The findings reveal that a combination of technological, organizational, and individual determinants shapes AI anxiety. Consistent with prior literature, key determinants include job insecurity, skill obsolescence, technological complexity, and lack of organizational support. Importantly, the study identifies three major new themes: perceived loss of professional identity, algorithmic trust deficit, and cultural uncertainty orientation, highlighting the context-specific nature of AI anxiety. These findings extend existing theoretical frameworks by incorporating deeper psychological and socio-cultural dimensions, while offering practical insights for organizations implementing AI-driven transformations. The study contributes to the limited qualitative and non-Western literature on AI anxiety and provides a foundation for future research and policy development.

Keywords: AI anxiety, artificial intelligence, IT professionals, qualitative, Sri Lanka, trust deficit

Determinants of Artificial Intelligence Adoption in Employee Recruitment: Special Reference to Manufacturing Companies in Sri Lanka

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Abstract

Artificial Intelligence (AI) enabled application tracking is the latest advancement in the recruitment of employees for manufacturing firms in Sri Lanka. Even though that significantly enhances hiring results, AI is still not officially used globally in underdeveloped countries. The focus is to explore the impact of technological, organizational and environmental factors on AI adoption and also to assess the moderating effects of market competitiveness, technology fear as well as dynamic IT scope and architecture. By utilizing the Technology Organization Environment (TOE) framework and supported by behavioral reasoning theory, this study follows a quantitative approach to investigate 273 valid survey data of HR and IT professionals in manufacturing firms, which were analyzed by Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings show that relative advantage, support from management, technological competence and the regulatory environment have a good influence on implementing AI in recruitment. Market competition and a dynamic scope and architecture of IT strengthens critical interactions. However, complexity and technological anxiety did not have a significant effect. The study emphasized the need for investing in digital infrastructure, support leadership and dynamic IT systems.

Keywords: Artificial Intelligence, Employee Recruitment, TOE Framework, Dynamic IT Scope and Architecture

Hybrid Work Models and Employee Retention: Challenges and Opportunities for HR Managers

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Abstract

The global shift toward hybrid work models, accelerated by the COVID-19 pandemic, has fundamentally restructured organizations and human resource management practices. This study examines the challenges and potential benefits that hybrid work presents for HR managers. Employing a mixed-methods approach, the research utilized a structured survey of 285 employees across the information technology, financial services, and management consulting sectors in India, supplemented by semi-structured interviews with 20 HR managers. The study provides a comprehensive examination of how hybrid work arrangements affect employee satisfaction, organizational commitment, and turnover intention. Findings indicate that when hybrid models are implemented effectively, they are associated with notable improvements in retention outcomes. Specifically, 72.3% of survey respondents indicated that they would consider leaving an organization that discontinued flexible working arrangements. However, the study also identifies persistent challenges, including communication barriers, difficulties with performance evaluation, and equity imbalances between remote and on-site employees. The paper concludes with evidence-based recommendations for HR managers seeking to optimise hybrid work strategies to improve retention outcomes.

Keywords: hybrid work models, employee retention, HR management, flexible work arrangements, organizational commitment, remote work, workforce engagement

Employee Development and Organizational Agility Among IT Employees in Colombo District, Sri Lanka

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Abstract

In the rapidly evolving business environment, organizations must develop the ability to respond quickly to technological changes and market demands. Organizational agility has become a critical capability, particularly in the Information Technology (IT) sector. This study examines the relationship between employee development and organizational agility among IT employees in Colombo District, Sri Lanka. Employee development was measured through four dimensions: career development support, coaching and mentoring, skill development programs, and learning culture. A quantitative research approach with a cross-sectional survey design was adopted. Data were collected from 103 non-managerial employees working in IT companies using a structured questionnaire. The collected data were analyzed using IBM SPSS through reliability, correlation, and regression analysis. The findings indicate that all dimensions of employee development have a significant positive relationship with organizational agility. Among them, learning culture demonstrates the strongest influence on organizational agility. The results highlight the importance of employee development practices in enhancing organizational responsiveness, innovation, and adaptability. The study suggests that IT organizations should strengthen employee development initiatives to build a more agile and competitive workforce.

keywords: employee development, organizational agility, career development, learning culture, it sector

Green Human Resource Management and Environmental Performance: Mediating Role of Green Innovation

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Abstract

Green Human Resource Management is a critical approach in contemporary organisational environments by addressing emerging environmental challenges and promoting sustainability. In sectors such as the apparel industry, there is an increasing need for eco-friendly practices to minimise environmental impact. GHRM practices focus on reducing the environmental impact and promoting environmentally friendly behaviours among employees. Such as green recruitment, training, performance management, and employee involvement, integrated with environmentally responsible behaviours. This study investigates how green HRM practices affect environmental performance by examining the mediating role of green innovation in the Apparel sector. A quantitative research approach was used here to analyse the relationship between variables. The research area used the Katunayake Export Processing Zone in Sri Lanka, targeting 1200 executive-level employees at leading apparel firms. Sample size is 317, and data were collected via a structured questionnaire on a five-point Likert scale distributed via Google Forms. Data analyses were conducted using the Statistical Package for the Social Sciences (SPSS) by applying descriptive statistics, correlation and regression. The results indicate that GHRM practices have a positive impact on environmental performance by mediating green innovation. This demonstrates that when organisations implement practices such as green training and performance management, managers also engage in environmentally friendly behaviour and decision-making. The results confirm that green innovation also mediates the relationship between green HRM and environmental performance by encouraging employees to create innovative solutions.

Keywords: environmental performance, environmental sustainability, green human resource management, green innovation.

Strategic Human Resource Transformation in AI-Driven Pharmaceutical Industry: Evidence from Tamil Nadu, India

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Abstract

The pharmaceutical industry in Tamil Nadu, India, constituting a significant segment of the nation's pharmaceutical sector, is undergoing an unprecedented structural transition propelled by Artificial Intelligence (AI), machine learning, and advanced automation technologies. While digitalisation has substantially reconfigured operational workflows, the consequent transformation of human resource management (HRM) practices in this context remains critically under-examined in extant academic literature. This conceptual paper investigates the strategic imperatives confronting HR leadership in Tamil Nadu's pharmaceutical enterprises as they navigate the post-digitalisation, AI-integrated landscape. Drawing upon a thematic synthesis of contemporary literature on strategic HRM, Industry 4.0 workforce dynamics, and emerging market organisational behaviour, this paper identifies a tripartite research gap: (i) the absence of AI-specific HRM frameworks tailored to the Indian pharmaceutical sector; (ii) insufficient attention to regional skill ecosystem deficiencies in Tamil Nadu; and (iii) the neglect of employee psychological adaptation—particularly AI anxiety and resistance—within emerging market pharmaceutical organisations. The paper proposes a conceptual framework—the STRIDE Model (Strategic Alignment, Talent architecture, Reskilling, Identity and psychological safety, Diversity and algorithmic ethics, and Engagement)—to bridge these lacunae, and clarifies its distinctiveness from established HR frameworks such as the HR Business Partner Model and the Ability-Motivation-Opportunity framework. It further recommends policy interventions at the enterprise, institutional, and governmental levels to facilitate a sustainable, human-centred AI transition in Tamil Nadu's pharma workforce. The findings carry significant implications for HR practitioners, pharmaceutical executives, policymakers, and business administration scholars engaged with emerging market dynamics.

keywords: artificial intelligence, strategic human resource management, pharmaceutical industry, tamil nadu, emerging markets, workforce transformation

The Impact of Employee Grievances on Burnout: The Mediating Role of Psychological Safety in Private Banks in Colombo District, Sri Lanka

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Abstract

In today's world, burnout has become a serious issue, especially among service industries. It has a significant as well as drastic impact on the well-being of employees, the productivity of the organization, and the quality of the services provided by the institutions. The purpose of this study is to analyse the effect of employee grievances on burnout, in correspondence to the mediating effect of psychological safety between employee grievances and employee burnout in selected private sector banks in the Colombo district of Sri Lanka. This study employed a cross-sectional quantitative research design, and a structured, self-administered questionnaire was used to collect data from the staff of the three main private sector banks. All three variables, such as employee grievances, psychological safety, and burnout, were measured with verified Likert scale measurement tools. The data were analysed using simple and multiple linear regression, Pearson correlation, and Hayes' PROCESS Macro mediation analysis. The study discovered empirical support for all four hypotheses: employee grievances were positively related to burnout, negatively related to psychological safety, psychological safety was negatively related to burnout, and it partially mediated the relationship between employee grievances and burnout. The findings indicate high levels of grievance, extremely low levels of psychological safety, and moderate to high burnout, particularly among Sri Lanka's private banking employees. This study acts as a baseline for banks to enhance their grievance handling mechanisms and employee wellness procedures in the culture of leadership within the banks. Future research directions, including longitudinal and multi-source designs, are proposed to build on these findings.

.Keywords: burnout, employee grievances, mediation, private banking, psychological safety

The Impact of Training Infrastructure on Employability of Students in Hotel Schools: Special Reference to TVEC Registered Hotel Schools in Anuradhapura District

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Abstract

This study examines the relationship between training infrastructure and student employability in TVEC-registered hotel schools in the Anuradhapura town area of Sri Lanka. The rapid growth of the hospitality and tourism sector has increased demand for skilled graduates. However, concerns remain regarding whether existing vocational training institutions are adequately equipped with the necessary infrastructure to produce industry-ready graduates. The main objective of this study is to analyze how different dimensions of training infrastructure influence student employability in hospitality education. A quantitative research approach with a deductive design was employed, and data was collected from 323 students using a structured questionnaire. The study focused on five key infrastructure dimensions: classroom and lecture facilities, kitchen and food production laboratories, training restaurants, front office and housekeeping laboratories, and information technology facilities. The collected data were analyzed using descriptive statistics, correlation analysis, and multiple regression techniques. The findings reveal that training infrastructure has a significant overall influence on student employability, with practical and technology-based facilities showing stronger effects compared to traditional classroom-based resources. Information technology facilities and front office and housekeeping laboratories emerged as the most influential factors in enhancing employability. The study highlights that experiential, and practical learning environments are more effective in developing job-ready skills than theoretical instruction alone. The findings have important practical implications for policymakers and administrators, emphasizing the need for continuous investment in modern training infrastructure to bridge the gap between vocational education and industry requirements.

Keywords: employability, hospitality education, training infrastructure, vocational training

Track 04:

Management, Entrepreneurship and ICT

Unleashing Innovation: A Way of Psychological Empowerment Drives Employee Innovative Behavior in Colombo's Printing and Packaging Sector

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Abstract

In the competitive printing and packaging industry, organisations must go beyond routine operations and actively explore innovation to meet evolving customer demands, particularly in eco-friendly solutions. Employee-driven innovation is critical, and psychological empowerment has been identified as a key factor that enables it. This study investigates the influence of psychological empowerment on employee innovative behaviour in two selected organisations in the Colombo District, thereby addressing a gap in the Sri Lankan context. Adopting a positivist paradigm and a deductive research approach, primary data were collected from 128 employees selected through stratified probability sampling from a population of 190, ensuring representativeness and minimising bias. The findings indicate that intrapersonal components of empowerment, including intrinsic motivation, perceived competence, autonomy, meaningfulness, and self-determination, significantly enhance innovative behaviour by fostering initiative and confidence. Behavioural components such as proactive actions, knowledge sharing, creative engagement, voice behaviour, and informal learning positively influence employee innovative behaviour, consistent with Social Cognitive Theory. Interactional components, including participative climate, organisational support, access to resources and information, and psychological safety, further enhance innovation, in line with Social Exchange Theory. Based on these insights, the study recommends that organizations implement structured programs for recognition, skill development, creativity workshops, knowledge-sharing platforms, and supportive feedback mechanisms to enhance all dimensions of psychological empowerment. The research demonstrates that psychological empowerment is a critical driver of employee innovation, offering practical strategies for developing a motivated, proactive, and innovation-oriented workforce in Sri Lanka's printing and packaging sector.

Keywords: psychological empowerment, employee innovative behaviour, organisational innovation, employee engagement.

The Role of Automation in Examining the Impact of Technology Factors on System Usefulness among Organizations in Jaffna District, Sri Lanka

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Abstract

This study examines the role of automation in understanding technology's impact on system usefulness in the Jaffna District, Sri Lanka. Although organisations increasingly adopt technological systems to improve operational efficiency and decision-making, limited research has examined how automating functions serves as a mediating factor between technology-related factors and system usefulness. Therefore, the main objective of this study was to investigate the influence of system quality, information quality, and the system's level of intervention on system usefulness, through the mediating role of automation. The study used a quantitative approach based on the DeLone and McLean Information Systems Success Model. Primary data were collected through a structured questionnaire distributed to employees in organisations that use automation in their daily operational activities in the Jaffna District. The researcher has applied the snowball sampling method. Using SPSS software, descriptive statistics, regression analysis, correlation analysis, and mediation analysis were performed on the gathered data. Results indicate that System Quality, Information Quality, and the Level of System Intervention positively affect Automation and Usefulness of the System. This suggests that a technical foundation will help improve both System Effectiveness and User Outcomes by enhancing system usefulness. Automation partially mediates the relationship between technological factors and system usefulness. Technological factors and system usefulness are considered to be related, with automation partially fulfilling this relationship. These results indicate that -quality information technology systems, as well as increased investment in such systems and automation technologies, will improve overall system usefulness and long-term sustainability for businesses in Sri Lanka.

Keywords: automation; information quality; system quality; system usefulness; Sri Lanka

Impact of Industry 4.0 Technologies on Organizational Performance: Evidence from Apparel Manufacturing Firms in Sri Lanka's Western Province

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Abstract

This study aimed to assess the impact of Industry 4.0 technologies such as Automation (A), Cloud Computing (CC), Internet of Things (IoT), 3D Printing (3DP), and Big Data Analytics (BDA) on the organizational performance of apparel firms in Sri Lanka's Western Province. Against a backdrop of intensifying global competition, rising production costs, and persistent supply chain disruptions, the Sri Lankan apparel industry faces mounting pressure to embrace technological innovation. Organisational performance was measured across four dimensions: financial performance, operational efficiency, customer experience and responsiveness, and sustainability and compliance. A quantitative research design was adopted, grounded in a positivist philosophy and deductive approach, with a cross-sectional time horizon. Primary data were collected using a structured questionnaire from senior managerial and technical personnel at ten large-scale, export-oriented apparel manufacturing firms in Sri Lanka's Western Province that have already adopted Industry 4.0 technologies**.** Statistical analysis was conducted using SPSS software. The findings revealed that Industry 4.0 technologies collectively have a significant positive impact on organizational performance. Among the individual technologies, Automation and IoT demonstrated comparatively stronger positive relationships with performance outcomes, underscoring the critical role of digital connectivity and real-time data visibility. Furthermore, firms adopting multiple technologies simultaneously achieved superior performance compared to those implementing single technologies in isolation, confirming the importance of holistic digital transformation. This research contributes to the limited empirical literature on Industry 4.0 adoption in developing countries and offers practical recommendations for managers seeking to accelerate digitalisation in Sri Lanka's apparel industry.

Keywords: Industry 4.0, automation, cloud computing, internet of things, organizational performance

Agile Project Execution Practices and Their Impact on Business Initiative Performance in Organizations in Colombo District, Sri Lanka

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Abstract

In this study, Agile project practices are discussed and the effect of these practices on business initiative performance in organizations of Colombo District of Sri Lanka operational environment is brought to the fore. Agile execution encompassing iterative workflows, cross-functional collaboration, digital tool integration, and adaptive coordination has gained growing relevance beyond software development, yet its application in diverse non-software organizational contexts within developing economies is still underexplored. Adopting a qualitative approach, the research engaged fifteen participants from eight organizations spanning the pharmaceutical, electronics, apparel, food processing, construction materials, and cosmetics sectors. This study examined the practices of execution, frequency of tool use, barriers to tool adoption, and the results of business initiative performance. Findings reveal that organizations employed a diverse range of Agile execution tools, from Microsoft Teams and JIRA to SAP ERP and industry-specific customized systems, with adoption patterns varying by organizational size, sector, and digital maturity. Agile execution practices contribute significantly to enhancing communication, cross-functional coordination, operational efficiency, and documentation, thus making business initiative workflows more unified, digital and streamlined from disjointed email-based execution. The main challenges were technical integration issues, lack of digital skill among its participants, resistance from younger age groups and cost fluctuations and associated issues, especially with SMEs. The effectiveness of Agile execution depended significantly on management commitment, organizational culture, infrastructure readiness, and ongoing training rather than technology alone. Structured orientation has proved to be beneficial for organizations in execution as they accelerated their business initiative timelines, minimized their error percentages, hastened their decision-making process, and enhanced their quality control. This study extends Agile project execution literature to non-software organizational contexts in developing economies and offers practical guidance for organizations and policymakers pursuing sustainable Agile transformation

Keywords: agile project execution, business initiative performance, agile collaboration tools, digital collaboration, tool adoption,

Acquiring Power and Equity in a Social Stratification by the Underprivileged

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Abstract

Over the past decades, the underprivileged have been experiencing relentless discrimination and humiliation from the high castes of the deep-rooted social hierarchy in the Sri Lankan context. This social milieu has left a heavy impact on Sri Lankan Literature and it has been divulged by the prominent female literary writers; Sita Kulatunga and Chithra Fernando. Based on Sita Kulatunga's "The High Chair" and Chithra Fernand's "Action and Reaction", this study aims at analyzing the societal norms that led to the perpetuation of caste - based stratification and discrimination in Sri Lanka. The dominant castes hold power in the social hierarchy, while the underprivileged struggle to acquire self-respect and dignity and strive to intricately break the shackles of societal oppression and social stigma. This study also explores the potential transformation of the underprivileged that shuffles the place of power in the hierarchy. The quest for identity and self-respect of the female characters, who represent the profound struggles and humiliation of the underprivileged, has been vividly manifested in these two short stories. Education seems to be the spinner that wheels down the power dynamics of the high caste in these two scenarios, and it seems to be the weapon of the underprivileged against social stereotypes. This study employs comparative and analytical methods to explore the social transformation of acquiring power and equity for the underprivileged. Based on the analysis, this study brings findings of social reformation for the underprivileged through eliminating poignant societal taboos and prejudices about untouchability.

Keywords: social stratification, underprivileged, equity, power and social transformation

The Effectiveness of Utilizing English Short Films to Enhance Business Communication Speaking Skills Among Undergraduates

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Abstract

English proficiency is increasingly crucial for academic, professional, and personal advancement worldwide, including in Sri Lanka where traditional teaching methods often struggle to enhance speaking skills among the ESL learners. This proposal investigates the transformative potential of integrating English short films into the education of undergraduates, specifically Banking and Insurance 2nd-year students, to enrich their Business Communication speaking skills. Multimedia, particularly English short films, offer authentic and engaging materials that immerse students in real-life, professional language contexts. This study focuses on the impact of incorporating business communication-oriented English short films into the undergraduate curriculum, aiming to evaluate its effectiveness through pre-test and post-test assessments. Key objectives include assessing the influence of active engagement with short film scenarios on Business Communication speaking skills and examining the correlation between short film integration and student motivation. Findings indicate significant improvements in oral proficiency following short film-based activities, highlighting the efficacy of authentic media in language acquisition. Active engagement through role-play and discussion emerges as crucial in fostering confidence and communicative competence. Moreover, students report heightened motivation and enjoyment, underscoring the potential of culturally relevant materials to sustain interest in language learning. Recommendations include integrating diverse short flims genres aligned with curriculum goals, accompanied by interactive activities to encourage collaborative learning and reflection. Educator training in multimedia integration is essential to optimize instructional practices and adapt materials to diverse learning styles. Continuous assessment and refinement of teaching strategies are advocated to ensure sustained improvements in language proficiency. In conclusion, this study advocates for the strategic use of English short films as a transformative tool in ESL education, offering practical implications for educators aiming to inspire proficient, confident communicators in English among Banking and Insurance 2nd-year undergraduates in Sri Lanka and beyond.

Keywords: English short films, business communication, speaking skills, ESL undergraduates, multimedia-based learning, student motivation

Generative AI Impact on Decision-Making in Software Project Management: A Qualitative Exploration

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Abstract

Generative Artificial Intelligence (GenAI) tools have now started changing the landscape of decision making, doing so in software projects and several other industries. Although these tools have gained popularity in recent years, few empirical studies are available to assess their impact on decision making accuracy and confidence for major project management decisions. The purpose of this study is to explore how GenAI can help with the accuracy of software project decisions, such as effort and cost estimation, risk assessment, task prioritization, and time management. The research design used was qualitative research and the method used was semi-structured interviews with twelve software project management professionals selected from twelve different software organizations in Sri Lanka. The attendees were project managers, software engineers, technical managers, and AI specialists active in using GenAI tools like ChatGPT, GitHub Copilot and Gemini in project workflows. A method of thematic analysis was used to reveal common themes within the interview responses. According to the results, GenAI tools effectively contribute to better documentation, a greater degree of estimation, and improved early identification of schedule deviations. Participants also shared that their decision making was enhanced, especially when the insights generated were traceable and reviewable by GenAI. However, there were certain difficulties raised, such as data limitations specific to context, dependence on prompt quality, and potential for over-reliance. The study is of a view that GenAI tools are best used as a system used for Program and Project decisions, but must be used in a responsible way, and the creation of these tools needs to be regulated, outlining a framework of governance of the use of GenAI in project management.

Keywords: *decision-making, generative artificial intelligence, qualitative research, software project management*

Track 05:

Marketing

CSR Practices and Customer Satisfaction in a Rural Self-Service Restaurant

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Abstract

Corporate Social Responsibility (CSR) has become an important aspect of sustainable business practices, not only for large corporations but also for small and medium enterprises, especially in rural areas. Rural self-service restaurants play a significant role in providing affordable and accessible food, generating employment opportunities and offering inclusive services to local communities. This study examines the role of CSR practices in enhancing customer satisfaction in a rural self-service restaurant located in Sembatti, Tamil Nadu. Primary data were collected from 81 customers using a structured questionnaire. CSR-related practices such as affordable pricing, hygiene, ethical service delivery, employee welfare, inclusiveness and contribution to the local community were examined along with customer satisfaction dimensions such as food quality, service experience, billing process and overall satisfaction. Percentage analysis and mean score analysis was used for data interpretation. The findings indicate that CSR-related practices positively contribute to customer satisfaction. However, improvements are needed in some aspects, especially the pay-first self-service system. The study supports the need for socially responsible service policies and models to promote rural development.

Keywords: Customer Satisfaction, Corporate Social Responsibility, Rural Development, Self-Service Restaurant, Inclusive Service.

Strategic Content Marketing for Makeup Artists in Niche Markets: A Study in Jaffna District

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Abstract
The increasing adoption of digital platforms has transformed the marketing practices of beauty professionals, particularly makeup artists operating in niche markets. This study explores the strategic content marketing practices employed by makeup artists targeting niche customer segments in the Jaffna District, Sri Lanka. The research aims to understand the content marketing strategies used to attract, engage, and retain niche customers, as well as the experiences and challenges makeup artists encounter when implementing these strategies. The study is grounded in Customer Engagement Theory and Relationship Marketing Theory, which provide a framework for understanding how digital content facilitates customer interaction, trust, and long-term relationship building. A qualitative phenomenological research design was adopted to explore the lived experiences of makeup artists. Data were collected through semi-structured interviews with 30 makeup artists selected using snowball sampling. The interviews were analyzed using thematic analysis supported by NVivo software. The findings revealed six major themes: Visual Storytelling, Niche-Focused Content Creation, Authenticity and Personal Branding, Customer Engagement Strategies, Influencer and Collaborative Marketing, and User-Generated Content and Client Testimonials. The results indicate that visual storytelling through before-and-after transformations, tutorial videos, and high-quality images plays a crucial role in attracting customers. Participants also emphasized the importance of creating content tailored to specific customer segments, particularly bridal clients and customers with unique beauty concerns. Authenticity, transparency, and personalized customer interactions were identified as key factors in building trust and loyalty. Furthermore, collaborations with influencers and industry partners enhanced visibility and credibility, while customer reviews and testimonials strengthened trust through electronic word of mouth. The study additionally highlights the importance of culturally relevant content, particularly traditional bridal and local visual elements, in engaging the Jaffna audience. The findings contribute to the literature on customer engagement and relationship marketing by demonstrating how localized and relationship-oriented content strategies influence customer attraction and retention in niche beauty markets. The study provides practical insights for makeup artists, beauty entrepreneurs, and digital marketers seeking to enhance their online presence and business performance through strategic content marketing.

Keywords: content marketing, makeup artists, customer engagement, relationship marketing, niche markets, social media marketing, beauty industry, Jaffna district.

Impact of Celebrity Endorsement on Customer Purchasing Behavior among Millennials in the Online Cosmetic Industry in the Western Province of Sri Lanka

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Abstract

Celebrity endorsement has become one of the most widely adopted promotional strategies in contemporary marketing, particularly within digitally driven industries such as the online cosmetic sector. The increasing use of social media has enabled celebrities to influence consumers' attitudes, preferences, and purchasing decisions by enhancing brand credibility and visibility. Millennials, as one of the most digitally active consumer segments, are particularly responsive to celebrity-endorsed marketing communications. Despite the growing adoption of celebrity endorsement in Sri Lanka's online cosmetic industry, empirical evidence examining its influence on millennial purchasing behavior remains limited. Therefore, this study investigates the impact of celebrity endorsement on customer purchasing behavior among millennials in the online cosmetic industry in the Western Province of Sri Lanka. Specifically, the study examines the effects of celebrity popularity, attractiveness, trustworthiness, and expertise on customer purchasing behavior. A quantitative research approach was adopted using a structured questionnaire administered to 384 millennial consumers selected through convenience sampling. Data were analyzed using the Statistical Package for the Social Sciences (SPSS), employing reliability, validity, correlation, and multiple regression analyses. The findings revealed that celebrity endorsement has a significant positive influence on customer purchasing behavior. All four dimensions of celebrity endorsement significantly influenced purchasing behavior, with celebrity expertise emerging as the strongest predictor, followed by celebrity attractiveness, popularity, and trustworthiness. The study extends the application of the Source Credibility Theory and the Source Attractiveness Model within Sri Lanka's online cosmetic industry while providing practical insights for marketers in selecting effective celebrity endorsers to influence millennial consumers' purchasing decisions.

Keywords: celebrity attractiveness, celebrity endorsement, celebrity popularity, customer purchasing behavior, online cosmetic industry

Digital E-Commerce Adoption on Online Purchase Intention Leading to Brand Trust: Study on the Electrical Building Material Sector in Sri Lanka

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Abstract

This study investigates the impact of E-commerce platform adoption on online purchase intention, with brand trust as a mediating variable, in the electrical building materials sector in the Western Province of Sri Lanka. The study is grounded in the Technology Acceptance Model and the Theory of Reasoned Action to examine how perceived usefulness and perceived ease of use influence consumers' online purchasing behavior. Although previous studies have examined E-commerce adoption and purchase intention in industries such as FMCG, healthcare, and apparel, limited empirical research has focused on the electrical building material sector in Sri Lanka. This study adopted a quantitative, explanatory research design. Data were collected from 383 respondents through structured online questionnaires using convenience sampling. The collected data were analysed using the Statistical Package for the Social Sciences (SPSS), and mediation analysis was conducted using the PROCESS macro. The findings revealed that E-commerce adoption significantly and positively influences online purchase intention, while brand trust partially mediates this relationship. Among the dimensions of E-commerce adoption, perceived ease of use emerged as the strongest predictor of purchase intention. Regression and correlation analyses further confirmed significant positive relationships among perceived usefulness, perceived ease of use, brand trust, and online purchase intention. The study contributes to the existing body of knowledge by extending TAM and TRA into the context of the electrical building material industry in Sri Lanka. In practice, the findings imply that businesses, marketers, and brand managers should prioritise user-friendly platform design, efficient navigation systems, and trust-building strategies to enhance customer purchase intent and strengthen market competitiveness.

Keywords: brand trust, e-commerce adoption, electrical building material sector, technology acceptance model

The Existing Regulatory Framework for Marketing Communications in Sri Lanka: A Perspective on Consumer Protection, Ethical Compliance, and Emerging Digital Challenges

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Abstract

This perspective paper asks whether Sri Lanka's fragmented, sector-specific approach to regulating marketing communications still adequately protects consumers as advertising moves into digital and algorithmic channels. Using doctrinal legal analysis, it examines primary legal sources, including the Consumer Affairs Authority Act No. 9 of 2003, the Food Act No. 26 of 1980 and its 2022 Labelling and Advertising Regulations, the Intellectual Property Act No. 36 of 2003, the National Authority on Tobacco and Alcohol Act No. 27 of 2006, the Personal Data Protection Act No. 9 of 2022, Extraordinary Gazette No. 2332/15 of 2023 on e-commerce, and the Online Safety Act No. 9 of 2024, read together with peer-reviewed scholarship and secondary legal commentary. The analysis finds that while this sector-specific model has strengthened consumer protection, public health safeguards, and fair-trading standards, its effectiveness is constrained by under-resourced enforcement agencies, inconsistent penalties across statutes, low consumer awareness, and provisions that have not kept pace with influencer marketing and algorithmic advertising. The paper recommends establishing dedicated, digitally equipped enforcement units within the Consumer Affairs Authority and the National Authority on Tobacco and Alcohol; harmonising the Online Safety Act with the Personal Data Protection Act; introducing accessible online dispute resolution for e-commerce complaints; and expanding consumer education targeted at rural and lower-income groups. These findings offer regulators, marketing practitioners, and researchers in Sri Lanka and comparable developing economies a structured account of where the current framework succeeds and where reform is most urgently needed.

Keywords: *advertising ethics, consumer protection, digital marketing compliance, fair trade practices, marketing regulations*

The Impact of Influencer Marketing on Consumer Purchase Intention Towards the Food and Beverages Industry: A Special Reference to Kist Brand in Colombo District, Sri Lanka.

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Abstract

Influencer marketing has emerged as a significant digital marketing strategy that shapes consumer attitudes and purchasing behaviour, particularly within the food and beverage industry. This study examines the impact of influencer marketing on consumer purchase intention (CPI) towards the KIST brand in Colombo District, Sri Lanka. The research specifically investigates how four dimensions of influencer marketing, namely trust and credibility (TC), reach and engagement (RE), content quality (CQ), and social media platform choice (SP), influence consumer purchase intention. A quantitative research approach was adopted, and primary data were collected through a structured questionnaire administered to 250 consumers in the Colombo District via convenience sampling. Statistical analysis was conducted using SPSS version 27, employing descriptive statistics, correlation and regression analyses, reliability testing, and ANOVA. The findings reveal that influencer marketing has a significant positive impact on consumer purchase intention (CPI) towards KIST products. Trust and credibility (TC) and content quality (CQ) demonstrated strong positive relationships with consumer purchase intention, while social media platform choice (SP), reach (RE), and engagement (RE) showed a comparatively lower influence. The study further confirms that consumers are more likely to respond positively to authentic influencer recommendations and high-quality content shared through suitable social media platforms. The research contributes to the existing literature on influencer marketing within the Sri Lankan context and provides practical insights for marketers in the food and beverages industry to develop effective influencer marketing strategies that enhance brand engagement and consumer purchase intention.

Keywords: consumer purchase intention, content quality, influencer marketing, social media influencers, social media platforms, trust and credibility

The Role of Emotional Intelligence in the Entrepreneurial Intention of University Students

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Abstract

This study looks at how emotional intelligence affects university students desire to start their businesses at SLIIT Northern Uni, Jaffna, Sri Lanka. The main goal is to see how different parts of intelligence. Like being aware of your emotions managing them understanding others and handling relationships. Influence students plans to become entrepreneurs. A survey was given to 100 undergraduate students picked randomly. The collected data were analyzed using correlation and multiple regression analysis methods.. The results show that emotional intelligence plays a role in entrepreneurial intentions. Out of the parts of emotional intelligence being aware of others had the strongest positive effect, followed by managing your emotions. Interpersonal skills had an effect while being aware of your own emotions had no significant effect. Overall the results indicate that students with emotional intelligence especially in understanding others and managing emotions are more likely to develop entrepreneurial intentions. The study suggests that universities should teach intelligence as part of entrepreneurship education. By improving students social awareness and self-management skills they may be more likely to think and act like entrepreneurs. The findings add to the growing body of research on what drives people to start their businesses especially in Sri Lankan universities. The study also provides advice for universities, educators and policymakers on designing entrepreneurship education programmes. These programmes should focus on more than technical and business knowledge. They should also focus on programmes that teach people skills. Emotional intelligence development can be part of the things that people learn when they study to be entrepreneurs. This can be done through things like leadership training and teamwork and communication and mentoring and learning by doing things. These kinds of things can help students become more confident and resilient and adaptable and better at making decisions. The study shows that it is very important to produce graduates who're knowledgeable and also emotionally intelligent and able to deal with the challenges of the business world today. The study was done on students at SLIIT Northern Uni, Jaffna but the things that were found out can be useful for universities, in Sri Lanka that are similar. Future studies are recommended to employ more diverse samples include students from multiple universities and examine additional psychological and contextual variables such as entrepreneurial self-efficacy, creativity, innovation, risk taking behavior, family support and institutional support. Such research would contribute to a comprehensive understanding of the factors influencing entrepreneurial intention and provide stronger evidence for developing effective educational and policy interventions that promote entrepreneurship, among university graduates.

Keywords: Emotional Intelligence, Entrepreneurial Intention, University Students, Self-Management, Social Awareness.

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