

From the EDITOR'S DESK

International Women's Day 2026, celebrated under the inspiring theme "Give to Gain," emphasizes the powerful idea that when women contribute their knowledge, leadership, commitment to society and the economy, the entire system benefits through sustainable growth and shared prosperity. This philosophy highlights that meaningful contribution ultimately leads to collective progress and shared value.

Inspired by this global call, the present issue of our journal adopts the theme "Give to Gain: Women Driving Financial Sustainability through Strategic Management Accounting." The theme recognizes the growing influence of women professionals, academics and leaders in shaping responsible financial practices by integrating strategic thinking, accountability, and sustainability into management accounting frameworks. By "giving" through expertise, mentorship and strategic insight, women enable organizations and economies to "gain" resilience, transparency and enduring value. As we celebrate International Women's Day, this issue reaffirms our commitment to advancing scholarship that supports inclusive leadership and financially sustainable organizations.

Glimpses of the Articles

- ⊙ *Women Driving Financial Inclusion in India: Economic Empowerment and the Central Bank's Developmental Role* – This paper argues that women's financial inclusion is not merely a welfare objective but a macro-prudential and systemic stability imperative, highlighting the role of institutional support and policy frameworks in strengthening inclusive growth.
- ⊙ *Women at the Helm – Empathetic Leadership and Ethical Excellence* – The article discusses empathetic leadership

through the **L-E-A-D-E-R model**, outlining specific behaviours and leadership traits that guide present and future leaders toward ethical excellence.

- ⊙ *Women, Cost Leadership, and the Future of Strategic Cost Management in India: A Gender-Aware Strategic Cost Perspective* – The paper develops a conceptual foundation for gender-aware Strategic Cost Management, demonstrating how gender perspectives can enhance cost realism while preserving the core principles of strategic cost management.
- ⊙ *Personal Financial Planning is Not a Solitary Pursuit* – This article examines why women are often excluded from financial planning and proposes strategies to promote their active participation. Key factors identified include gender roles and cultural conditioning, self-efficacy doubts and relatively lower financial literacy among women.
- ⊙ *Aligning Heuristics with Rationality for Depicting Informed Financial Decisions: Strategic Role of Women Accountants* – The study highlights how female accountants can play a pivotal role in safeguarding financial integrity through psychologically informed and value-driven decision-making in organizations.
- ⊙ *Woman Empathetic Leadership – Giving Empathy to Gain Ethical Excellence* – The article concludes that empathetic leadership fosters safer workplaces and can significantly improve productivity, innovation and employee loyalty, creating a ripple effect that

strengthens communities and social bonds.

- ⊙ *Women's Resilience as a Catalyst for Organisational Stability* – This paper argues that women's resilience, expressed through relational intelligence, adaptive leadership and ethical stewardship, represents a strategic resource for sustaining organisational stability.
- ⊙ *Women as Catalysts of Financial Sustainability: A Strategic Management Accounting Perspective* – The article examines the role of women in driving financial sustainability through strategic management accounting practices that promote long-term value creation.
- ⊙ *Women Building Resilience: Strengthening Organizations* – This contribution offers actionable insights for policymakers and practitioners by demonstrating how gender diversity can enhance corporate governance effectiveness and organisational excellence in the Indian context.
- ⊙ *Women Leaders Giving Vision to Gain Financial Sustainability* – The article emphasizes how women in leadership roles influence long-term financial outcomes through diverse decision-making, improved governance, and a broader stakeholder perspective that supports resilience and ethical performance.
- ⊙ *Gender Lens to Sustainable Finance: Women as Catalysts for Sustainable Growth in India* – The article explores the gender dimensions of sustainable finance in relation to **SDG-5** and interconnected development goals, highlighting key government initiatives and financial programmes supporting women's empowerment.

In addition to the thematic articles, this issue also features a Book Review, an exclusive interview with CMA Madhubala Kalluri, Director (Finance), Mishra Dhatu Nigam Limited (MIDHANI), Hyderabad, along with several other contemporary contributions that enrich the discourse on finance, governance and leadership.

Collectively, the contributions in this issue illustrate that women's participation in finance, leadership, and strategic management accounting is not only a matter of equity but also a driver of institutional strength and sustainable economic progress. By sharing knowledge, practicing empathetic leadership, and promoting responsible financial decision-making, women continue to transform organizations and communities. In the spirit of "Give to Gain," this issue celebrates the enduring impact of women's contributions and encourages continued dialogue, research, and action toward building resilient, inclusive, and financially sustainable institutions.

Happy Reading!