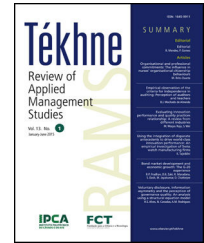




Tékhne

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Editorial



The latest issue of *Tékhne – Review of Applied Management Studies* presents five new articles that address several themes within the management domain. In accordance with the journal's purpose, original scientific research in the management area is disseminated at both the national and international levels.

The first article is by Ana Maria Simões. The study provides insights into the relationship between Management Control Systems (MCS) and strategy. More specifically, it focuses on the use of the Balanced Scorecard (BSC), on its diagnosis and interactive mode, and its relationship with strategy implementation and change processes. The research adopts an exploratory case study approach and was conducted on a business unit of a large industrial Portuguese company, from 2008 to 2009.

In the second article, Marieke de Lange and Vincent Homburg report on municipal civil servants' intention to voluntarily leave their current position or organization in the Netherlands for various post-exit destinations in times of austerity. The data source used for this research was a survey administered to employees of middle-sized Dutch municipalities in 2013.

The third article, authored by Javier Sánchez Torres, Francisco Javier Arroyo Cañada, Luz Alexandra Montoya Restrepo and Julian Alejandro Rivera González, focuses on

the moderating effects of socioeconomic variables and educational levels on the adoption of electronic commerce in Colombia. An empirical study was conducted based on data collected through an on-line survey from November 2015 to May 2016, aimed at those who use the Internet for purchasing in Colombia.

The fourth article, by Rui Robalo and Ana Costa, presents exploratory research focused on the distinct roles played by accountants over time in a Portuguese medium-sized enterprise. The study contributes to the academic and professional debate on the increasing business partner role of accountants. The case study methodology was adopted based on direct and participant observation.

In the last article, Bruno José Machado de Almeida addresses the relationships between society and audit in Portugal. To develop the study, a questionnaire was sent in 2015 to public companies listed in the stock exchange, insurance companies and financial analysts.

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