

## Editorial



The first issue of *Tékhne – Review of Applied Management Studies* for 2016 (Volume 14, Issue 1) contains seven articles based on scientific research conducted in the management domain. These articles cover several topics including innovation in health sector organizations; audit expectation gap; tax complexity; lean management; information communication technology; knowledge management; and corporate social responsibility.

The lead article by Maria João Correia and Orlanda Lima Rua analyses the current state of the Portuguese healthcare sector organizations in regards to innovation. The aim of the research is to study the extent to which these organizations are overcoming the challenges they face through the introduction of products, processes or other innovative methods. The empirical analysis was conducted based on a quantitative approach that combined both statistical and documental analysis of data collected through the Community Innovation Survey (CIS).

In their article, Edgar Enes, Bruno José Machado de Almeida, Alexandre Silva, Francisco Carvalho, and Jorge Simões explore the role of education in reducing the audit expectation gap based on the Portuguese case. The objective of the study is to evaluate if, in Portugal, audit education reduces the differences of expectations regarding the auditor's performance. To develop the study, questionnaires were distributed to students in the areas of management and accounting in Portuguese schools of higher education in 2011.

The following article, by Ana Claro Borrego, Cidália Maria Mota Lopes, and Carlos Manuel Ferreira, contemplates tax complexity indices and their relation with tax noncompliance based on empirical evidence from Portuguese tax professionals. Data was collected in 2013 through a questionnaire survey addressed to Portuguese certified accountants in active service. The survey was used to assess the Portuguese tax professionals' views regarding their tax complexity's perception and their tax compliance. A total of 994 questionnaires were statistically analysed.

In their contribution to this issue, Robert Shegiharu Keyser, Rapinder S. Sawhney, and Venkata M. Marella use a management framework to examine organizational behaviour regarding the transition from a traditional manufacturing philosophy to the implementation of the lean management philosophy. The methodology used in this study consists of a 24-month direct observational design applied to three different manufacturing firms within the forest products industry.

The fifth article, by Mahfuz Ashraf and Rakibul Hoque, illustrates the innovation–adoption–implementation of an information communication technology for development (ICT4D) project in rural Bangladesh. The authors focus on the innovation–adoption–implementation of these ICT-led initiatives at three different interconnected social levels: macro, meso, and micro.

In the sixth article, Sachin K. Patil and Ravi Kant explore supply chain performance measures and evaluate the impact of knowledge management adoption on supply chain performance. The authors propose a framework based on balanced scorecard and fuzzy analytical network process to evaluate the impact. The empirical case study of an Indian organization is conducted to demonstrate the use of the proposed framework.

The final article, authored by Nikunja Mohan Modak, Shibaji Panda, Ranjit Mishra, and Shib Sankar Sana, deals with three-layer supply chain coordination in a socially responsible distribution system. The purpose of the paper is to incorporate corporate social responsibility in a three-level distribution channel that consists of a manufacturer, multiple distributors and multiple retailers under each distributor.

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