Editorial

The second issue of Tékhne – Review of Applied Management Studies for 2017 includes seven research articles presented by national and international academics and professionals. These articles cover a range of themes within the management domain such as auditing, organizational behaviour, corporate culture and production management.

In the first article, Bruno José Machado de Almeida conducts an empirical analysis in the auditing field. The study investigates if the independent variables related to assets, liabilities, equity, turnover and number of workers affect the dependent variable – audit report with respect to Portuguese public hospitals. The research is based on the audit reports issued between 2003 and 2008 to which the methodology of box plots, complemented by a variance analysis, is applied. The research is innovative in Portugal as it addresses the specific universe of public hospitals.

The second article, authored by Sanaz Zahmatkesh and Javad Rezazadeh, also contemplates the auditing theme. The objective of the study is to identify the factors that affect audit quality in Iran. Specifically, the authors investigate the effect of work experience, professional competence, motivation, accountability and objectivity of the auditor on audit quality from the viewpoint of auditors employed in firms. Data were collected by a questionnaire distributed to 200 public accounting firms in Iran.

In the third article, Vera Freitas and Márcia Duarte evaluate the factors that explain the motivation of the employees of three Portuguese Small and Medium Enterprises (SMEs) with the statutes of Excellence, Leader and both statutes, respectively. To develop this study, a questionnaire was distributed in 2016 to employees of the three SMEs based on a multi-factorial scale of work motivation, and an interview with the managers of these Portuguese firms was conducted.

The next article, by António Rocha, Rui Lima, Marlene Amorim and Fernando Romero, provides evidence on the main payment types in use by Portuguese university Technology Transfer Units (TTUs). It also provides knowledge regarding the earnings distribution among Portuguese universities, and lists different dispositions influencing the value of a licensing agreement. The study includes an extensive literature review and the collection of complementary information between 2016 and 2017 based on semi-structured interviews with the heads of staff of TTUs of eight Portuguese universities.

The fifth article is by Suhaila Alhashemi. This author studies the management profession and culture in transition in Oman. The article addresses the past and ongoing changes and transition underlying the management profession, and investigates the role of culture in the transition process. The empirical analysis is based on the use of qualitative methodology whereby twenty Omani managers selected from various sectors were interviewed between 2015 and 2016.

The last two articles deal with production inventory models. Shibaji Panda, Subrata Saha, Nikunja Mohan Modak and Shib Sankar Sana propose a single item deteriorating production inventory model with price sensitive demand. The objective of the model is to maximize total production per unit time in a production cycle.

In their study, Amalesh Kumar Manna, Barun Das, Jayanta Kumar Dey and Shyamal Kumar Mondal develop an integrated production inventory model involving a manufacturer-retailer-customer chain system in which the retailer gets an upstream trade credit period from the manufacturer and retailers offer a downstream trade credit period to customers to stimulate demand as well as sales and reduce inventory. The model is developed as a profit maximization problem with respect to both manufacturers and retailers.

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