

The European Journal of Applied Business and Management (EJABM) publishes its eighth regular issue, with articles written by national and international researchers.

This issue includes nine scientific articles that were evaluated by a double blind system, covering different areas of management. The reader will have online access to the articles in various areas of business and management.

This edition starts with articles that approach different topics on the finance area, namely: the value relevance of Global Reporting Initiative reporting in European banks, where authors analyze whether sustainability reports, published by listed banks following the Global Reporting Initiative guidelines, provide incremental value to investors on the ten major European stock markets taking into account the international financial crisis and the legislative differences that still exist in Europe. In the other article, it is evaluated the impact on the decision making process in investment decisions. Here, it is used an application of the subsequent measurement models prescribed in the International Accounting Standards as a way of studying whether the location of the information in the financial report influences users' decision-making in investment decisions.

The perception of tax inspectors in the prevention and detection of fraud, is also studied, in this regular edition. In this case, the authors made an evaluation of the importance auditors attribute to the audit work, taking into account the prevention and detection of fraud in the companies - this assessment is performed under the perspective of the external auditor incorporated as an official of the Tax and Customs Authority.

The other article, take into account the impact of risk management on the creation of value where authors evaluates the effect of risk management on the creation of value with the recourse to economic profitability, in small and medium Galician non-financial companies. The impact of the 2008 financial crisis on earnings management, was another article discussed in this edition. The authors, of this study, compared two countries with different legal forces in terms of quality of accounting to see the differences in firm's involvement in earnings management.

Then, it is presented articles on the Hospitality, Management and Marketing areas. In this part, we account a study that aims to understand what leads women entrepreneurs to create their own business and identify the main obstacles they face in creating and managing their business. The other article considers the effects of switching costs on relational outcomes in the insurance industry, with the goal of examining the alternative routes

through which different types of positive switching costs operate in affecting relational outcomes, in a car insurance. In the other article is evaluated the relationship between empowerment and entrepreneurial orientation of hotel establishments, in the North Region of Portugal.

To finish, this edition presents a study regarding the consumer attitudes towards the dealer's mark and the manufacturer's brand: utility products vs hedonic where the attitudes of consumers towards the distributor brand and the manufacturer's brand of two kinds of products are compared.

I invite all the researchers and those interested to read this edition, with original empirical and theoretical research articles which in total covers 178 pages.

Thank you for considering the EJABM for reading and publishing your research. The next issue of EJABM will be coming out in June 2018.

Sincerely,

Ana Pinto Borges, PhD

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