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Editorial

Exploring Burnout, Governance and Fiscal Challenges in Contemporary Business

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1. Introduction

In an era where organizational resilience and fiscal responsibility are increasingly intertwined with global challenges, applied research in business and management remains essential to understanding and navigating these dynamics. This new issue of the European Journal of Applied Business and Management (EJABM) brings together five original contributions from researchers based in Portugal, Bangladesh, and Brazil. Collectively, these studies reflect the pressing issues faced by companies and institutions across both emerging and established economies.

The articles featured in this issue address a wide spectrum of topics: the costs of burnout in Portuguese organizations, the influence of capital structure on the pharmaceutical sector in Bangladesh, the role of organizational justice and role clarity in Brazilian universities, the macroeconomic implications of taxation on Portuguese firms, and a critical examination of Apple's aggressive tax planning strategies within Europe. These diverse perspectives converge in their emphasis on governance, institutional strength, and adaptive strategies as cornerstones of sustainable development.

As Drucker (1999) observed, “the best way to predict the future is to create it.” The research gathered in this issue exemplifies the proactive role of academia in shaping

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solutions for economic, fiscal, and organizational challenges. Similarly, as North (1990) emphasized, the quality of institutions is fundamental to economic performance — a principle evident across the analyses presented here.

In conclusion, this EJABM issue underscores the importance of multidimensional approaches to business and management. By combining empirical data with theoretical reflection, and by integrating diverse regional contexts, the studies provide insights not only for scholars but also for policymakers and practitioners. They reaffirm the centrality of resilience, justice, and governance in building sustainable organizational futures.

2. Structure of the Issue

This issue features six peer-reviewed articles that address diverse themes in business and management:

1. **The Impact of Burnout: Costs of Lost Productivity in Portuguese Companies Due to Absenteeism and Presenteeism** – This review article examines the organizational and financial consequences of burnout in Portugal, quantifying the costs of reduced productivity.
2. **Does Capital Structure Matter? Performance Insights from the Bangladeshi Pharmaceuticals Sector** – Researchers from Bangladesh experimentally assess how capital structure influences the performance of pharmaceutical firms, offering empirical insights into corporate finance in emerging economies.
3. **The Relationship Between Perception of Organizational Justice and Managerial Performance Mediated by Role Clarity: Evidence from Administrative Technicians at a Federal University** – Brazilian scholars investigate how perceptions of fairness and clarity influence managerial performance in higher education institutions.
4. **The Impact of Taxation on the Results of Portuguese Companies** – Using a macro-level analysis, this research evaluates how taxation policies affect the performance and competitiveness of Portuguese firms.

5. **Aggressive Tax Planning Schemes: A Documentary Analysis of the Apple Case** – This article explores Apple’s tax strategies in Ireland, highlighting the use of structures such as the “Double Irish” and examining the responses of international organizations like the European Commission and OECD.

3. Acknowledgements

We extend our deep appreciation to the authors and reviewers who contributed to this issue. Their intellectual rigor and commitment to advancing knowledge have ensured that EJABM continues to be a trusted platform for innovative and applied research.

We are also grateful for the continued support of our indexing partners: EBSCO, CROSSREF, GOOGLE SCHOLAR, LATINDEX, DRJI, ICI JOURNALS MASTER, REDIB, MIAR, and RCAAP, which enhance the international visibility and impact of our journal.

It is our hope that this issue stimulates further dialogue, inspires future research, and supports evidence-based decision-making in business, governance, and social practice.

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