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Editorial

***Navigating Strategy, Reporting Quality, and Human Capital in a
Transforming Global Economy***

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1. Introduction

In an increasingly complex and rapidly evolving global landscape, organizations are challenged to reconcile strategic differentiation, transparency in financial reporting, and the development of human and entrepreneurial capabilities. As businesses respond to technological disruption, demographic shifts, and sustainability imperatives, applied research in business and management plays a crucial role in providing evidence-based insights to guide decision-making and policy development.

This issue of the European Journal of Applied Business and Management (EJABM) brings together four contributions from researchers based in Portugal, Australia, and Nigeria. Despite their diverse geographical and institutional contexts, the studies converge around a shared concern: how organizations and individuals adapt to changing economic, social, and technological environments.

The articles featured in this issue explore the strategic role of Corporate Social Responsibility (CSR) in achieving competitive differentiation, the impact of International Financial Reporting Standards (IFRS) adoption on financial reporting quality in emerging economies, the influence of entrepreneurial role models and education on entrepreneurial intentions, and the evolving conceptualization of competencies as both managerial tools and cultural constructs within organizations. Together, these works highlight the

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importance of integrating strategic, institutional, and human dimensions in understanding contemporary business challenges.

As Porter (1985) argues, competitive advantage is increasingly rooted in differentiation strategies that create unique value for stakeholders. In this context, Corporate Social Responsibility has evolved from a peripheral concern to a central strategic tool (Carroll, 1999; McWilliams & Siegel, 2001). At the same time, the adoption of high-quality financial reporting standards such as IFRS has been widely associated with improvements in transparency and comparability, although its effectiveness remains contingent upon institutional enforcement mechanisms (Ball, 2006; Soderstrom & Sun, 2007).

Moreover, the role of human capital and entrepreneurial dynamics has gained renewed attention in recent decades. Entrepreneurial intentions are strongly shaped by social context and learning processes (Bandura, 1977; Ajzen, 1991), while competencies and skills are increasingly recognized as key drivers of organizational performance and adaptability in knowledge-based economies (Becker, 1964; Teece, 2014).

In conclusion, this issue underscores the interconnectedness of strategy, institutional quality, and human capital in fostering organizational resilience and sustainable development. By combining theoretical reflection with empirical and review-based insights, the contributions offer valuable perspectives for academics, practitioners, and policymakers alike.

2. Structure of the Issue

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

1. **Corporate Social Responsibility for Strategic Distinctiveness: A Review** – This article provides a systematic literature review examining how CSR can be integrated into differentiation strategies. It highlights the role of CSR in enhancing competitive advantage, shaping consumer perceptions, and addressing global challenges such as climate change and demographic shifts.
2. **International Financial Reporting Standards Adoption and Financial Reporting Quality in Nigeria: A Comparative Analysis of Manufacturing and Banking Sectors** – This study analyzes the effects of IFRS adoption on

financial reporting quality in Nigeria, revealing contrasting outcomes between sectors and emphasizing the importance of institutional enforcement and regulatory strength.

3. **Entrepreneurial Role Models and Entrepreneurship Education: Shaping Entrepreneurial Intentions and Aspirations in China** – This literature review explores how entrepreneurial ecosystems, role models, and education systems influence entrepreneurial intentions among young individuals, offering important insights into the role of context in shaping entrepreneurial behavior.
4. **Skills in the Light of Knowledge: New Learnings** – This research paper reinterprets competencies as a multidimensional construct, highlighting their dual role as both strategic management tools and expressions of organizational culture, particularly in the context of digital transformation and evolving work environments.

3. Acknowledgements

We extend our sincere appreciation to all authors and reviewers who contributed to this issue. Their dedication, expertise, and commitment to academic rigor have been fundamental in maintaining the quality and relevance of EJABM as a platform for applied research in business and management.

We also acknowledge the continued support of our indexing partners — EBSCO, CROSSREF, GOOGLE SCHOLAR, LATINDEX, DRJI, ICI JOURNALS MASTER, REDIB, MIAR, and RCAAP — whose collaboration enhances the visibility and impact of the journal on an international scale.

It is our hope that this issue stimulates critical reflection, encourages future research, and supports informed decision-making in organizations and institutions facing the challenges of a rapidly changing world.

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