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It is with the same enthusiasm that the editorial team presents this second issue of the IJBI - International Journal of Business Innovation. This enthusiasm is mainly due to the great acceptance that our calls for papers are having in the scientific community. We have received a considerable number of submissions from the four corners of the world, which allows us to present, as in the previous issue, contributions from completely different contexts and realities. This heterogeneity of contexts adds immeasurable value to IJBI.

Thus, we would like to express our sincere thanks to all those who have chosen IJBI to publish their articles and have sent us their manuscripts. However, many of which could not be included, without detriment to their quality and interest, because our editorial strategy is to publish a reduced number (4 to 8) of articles per issue.

The articles published in this issue are by authors from three continents (Africa, Asia and Europe), and belong to three of the different IJBI sections: an article from the Marketing section; an article from the Accounting section: and two articles from the Finance section.

For this second issue, the articles that we briefly describe below, were selected for publication.





The COVID-19 pandemic revealed many vulnerabilities in the socio-economic systems around the world. Thus, Tudor Oprisor and Cristina Nistor present the paper "Disclosure under pandemic pressure: a vantage point of COVID-19 through the Integrated Reporting perspective", which provide an input on assessing the impact of the pandemic, through the lens of integrated reporting, with the aid of multiple official documents issued by professional organizations and standard setters, using content analysis and delineating disclosure proxies.

In the current context in which green environment has become a ubiquitous problem in today's world, Oloruntoba Oyedele, J.K.Olowookere, Abraham O.Gbadebo, Ademola S. Sajuyigbe contribute with the article titled "Does Green Finance Affect Environmental Performance?: Evidence from Nigerian Banks", which examines the effect of green finance on Nigerian banks' performance. This is an empirical study, that using structural equation modeling, determines whether green loans, green investment, green technology, and green training influence banks' environmental performance.



Finally, the article "Public Engagement in Public Budgeting and Execution in the Local Governments of Madhesh Province of Nepal" by Dev Raj Rai, presents a study that aimed to understand the causes for many municipalities from Madhesh have not passed their budget for fiscal year 2021/2022. The study concludes that the local governments in Madhesh lack the provision of a participation mechanism and suggests to each municipality to establish a citizen engagement mechanism and build the capacity of citizens for stabilizing transparent and accountable governance.

In addition to the acknowledgment to the authors of all the submissions, we also thank to the reviewers who agreed to collaborate with us in the important task of evaluating the articles received.

Thank you for your interest in the IJBI.

Rui Pedro Marques. Elisabete Vieira. Graça Azevedo and Susana Marques

Editorial Team