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EDITORIAL

It is with great pleasure that we present the first issue of the third volume of the *International Journal of Business Innovation*. This milestone reflects the dedication and passion of our contributors, reviewers, and editorial team. It signifies our collective effort to advance the field of business innovation and to provide a platform for pioneering research and ideas.

In this issue, we are glad to share a diverse range of articles that explore various facets of business innovation and consumer behaviour. These contributions offer valuable insights that we believe will resonate with both academics and practitioners.



The first article, "*The Evolution of the Collection of State Tax Revenue in Portugal with the Introduction of e-Invoicing*" by Ricardo Jorge Silva Santos, Amândio Pereira Baía, and Maria Manuela Santos Natário, examines the impact of digital transformation on tax revenue collection. This study focuses on the Portuguese Tax Authority's implementation of the e-invoice system and its effects on VAT revenue from 2012 to 2021. The findings reveal significant improvements in tax revenue collection efficiency and effectiveness, highlighting the critical role of digital tools in modernizing public administration.

Next, the article, "*The Role of Engagement, Brand Equity, and Trust: The Case of Portuguese Telecommunications Brands on Facebook*" by Sara Santos, Joana Leitão, and Belmiro Rego, investigates the importance of trust and brand equity in consumer engagement on social media. Through a detailed analysis of interactions with Portuguese telecommunications brands on Facebook, this study provides valuable insights for marketing professionals seeking to enhance brand loyalty and consumer trust.



Our final article, "*Customer Sustainable Behavior Prediction: A Literature Review*" by Haitam Elkhassal and Lebzar Bouchra, delves into the factors influencing sustainable consumer behavior and proposes a predictive model. This comprehensive literature review synthesizes various psychological, social, and technological factors that drive sustainable consumption. The authors explore foundational theories like the Theory of Planned Behavior and innovative frameworks such as the SHIFT model to offer a holistic understanding of consumer sustainability choices.

We extend our gratitude to all the authors for their contributions and to our reviewers for their insightful feedback. We are thrilled about the future and look forward to bringing you more groundbreaking research in the issues to come.

Rui Pedro Marques.

Elisabete Vieira, Gracia Azevedo and Susana Marques

Editorial Team