



universidade de aveiro  
theoria poiesis praxis



International Journal of  
**Business Innovation**

VOLUME 4 ISSUE 1  
MARCH 2025

ISSN: 2795-5036  
UA Editora



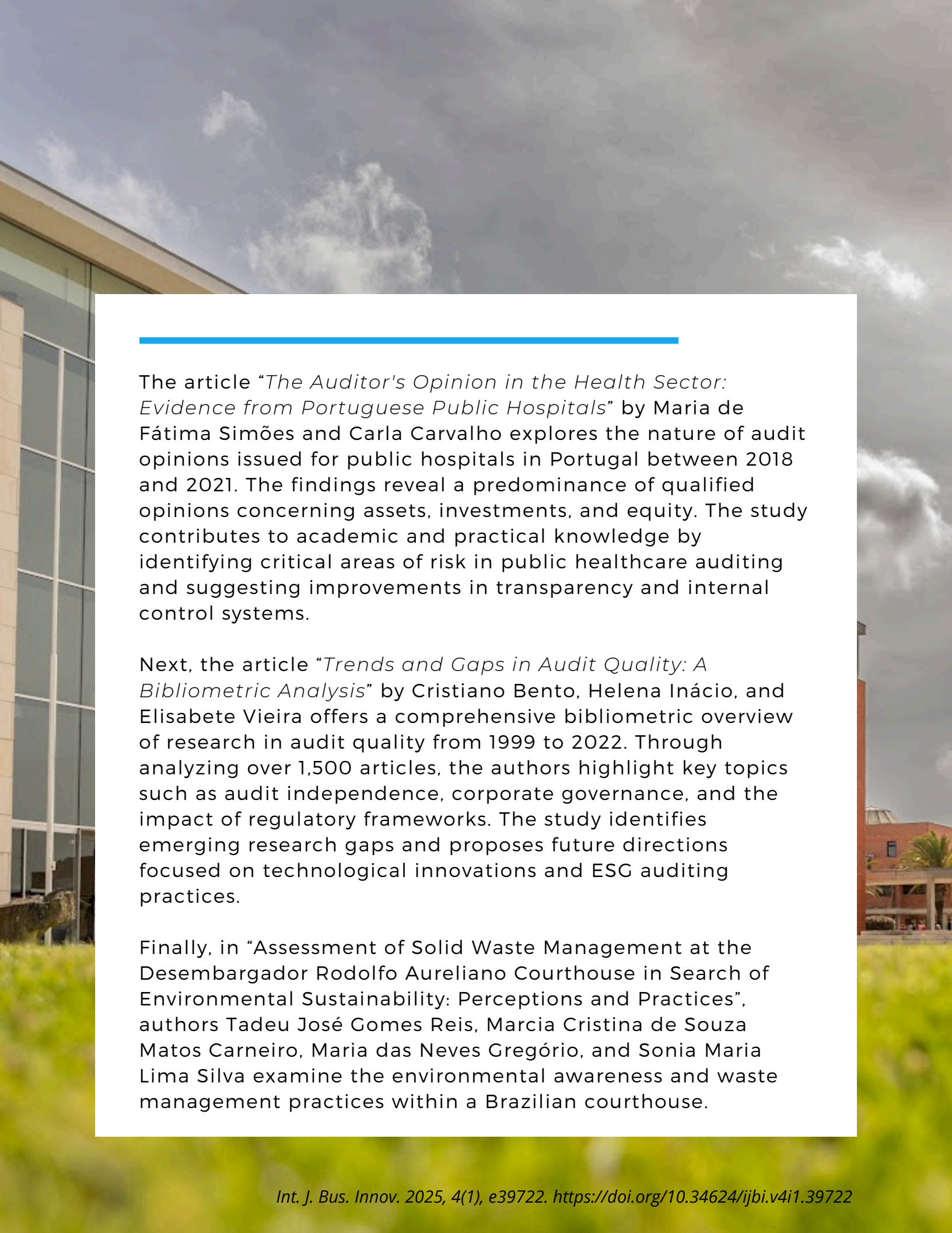
# EDITORIAL

---

It is with great pleasure that we present the first issue of Volume 4 of the *International Journal of Business Innovation*. This edition continues our commitment to promoting high-quality, interdisciplinary research that reflects the dynamic challenges and opportunities in business, management, and public administration.

In this issue, we feature three insightful articles that explore distinct yet interrelated themes, ranging from audit quality and healthcare governance to environmental sustainability in public institutions.





---

The article *“The Auditor's Opinion in the Health Sector: Evidence from Portuguese Public Hospitals”* by Maria de Fátima Simões and Carla Carvalho explores the nature of audit opinions issued for public hospitals in Portugal between 2018 and 2021. The findings reveal a predominance of qualified opinions concerning assets, investments, and equity. The study contributes to academic and practical knowledge by identifying critical areas of risk in public healthcare auditing and suggesting improvements in transparency and internal control systems.

Next, the article *“Trends and Gaps in Audit Quality: A Bibliometric Analysis”* by Cristiano Bento, Helena Inácio, and Elisabete Vieira offers a comprehensive bibliometric overview of research in audit quality from 1999 to 2022. Through analyzing over 1,500 articles, the authors highlight key topics such as audit independence, corporate governance, and the impact of regulatory frameworks. The study identifies emerging research gaps and proposes future directions focused on technological innovations and ESG auditing practices.

Finally, in *“Assessment of Solid Waste Management at the Desembargador Rodolfo Aureliano Courthouse in Search of Environmental Sustainability: Perceptions and Practices”*, authors Tadeu José Gomes Reis, Marcia Cristina de Souza Matos Carneiro, Maria das Neves Gregório, and Sonia Maria Lima Silva examine the environmental awareness and waste management practices within a Brazilian courthouse.

---

Combining qualitative and quantitative methods, this study reveals the strengths and limitations of the institution's sustainability efforts and offers valuable recommendations to enhance civic environmental responsibility.

We sincerely thank the authors and reviewers whose efforts ensure our publication's scientific integrity and impact. This issue exemplifies our mission to bridge research with practice and to support innovation in diverse organizational contexts.

We hope these contributions will inspire new inquiries and serve as a valuable reference for researchers, practitioners, and policymakers worldwide.

We look forward to continuing this journey of discovery and innovation with our readers in future issues.

*Rui Pedro Marques.*

*Elisabete Vieira, Graca Azevedo and Susana Marques*

Editorial Team

---