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## EDITORIAL

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It is with great pleasure that we present the first issue of Volume 5 of the *International Journal of Business Innovation*. This issue continues our commitment to publishing high-quality, interdisciplinary research that addresses contemporary challenges in business, accounting, management, and organizational development. The articles included in this edition reflect the diversity of methodological approaches and research contexts that characterize the journal, reinforcing the link between academic research and practical implications for organizations and society.

In this issue, we present three articles that explore relevant topics in auditing, human resource management, and financial accounting, offering theoretical insights and practical contributions to the field of business innovation.

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The first article, *“Prevention and Detection of Inventory Fraud: An Active Ethnography-Based Approach”* by Maria C. Tavares and Mariana Gomes, examines the role of auditors and organizational practices in the prevention and detection of inventory fraud. Using an active ethnography methodology combined with a narrative literature review, the study highlights the importance of technological tools, internal control systems, and professional judgment in mitigating fraud risks. The findings emphasize that effective fraud detection depends not only on technological solutions but also on auditors’ experience, professional skepticism, and organizational practices.

The second article, *“Provisions and Contingent Liabilities: Determinants of Recognition and Compliance with Regulations”* by Cristiana Santos, Teresa Eugénio, Vitor Santos, Ana Morais, and Alexandra Seco, investigates the determinants of the recognition of provisions and the level of compliance with accounting standards, particularly IAS 37, among Portuguese companies. Using quantitative analysis and content analysis of annual reports, the study concludes that companies still have significant room for improvement in the recognition and disclosure of provisions and contingent liabilities. The research contributes to the literature by providing empirical evidence on financial reporting practices and highlighting the importance of transparency and compliance in financial information.

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Finally, the third article, “*Deficiencies in Human Resource Management of Agricultural Enterprises and Countermeasures: A Qualitative Study Based on Key Enterprises in Guangzhou*” by Yu-Shen Fang and Li-Chun Fang, explores structural challenges in human resource management within agricultural enterprises undergoing technological and organizational transformation. The study provides important insights into strategic human resource management, organizational development, and the role of human capital in supporting organizational performance and adaptability.

We would like to express our gratitude to the authors and reviewers for their contributions, which ensure the scientific quality and relevance of this publication. Their work reflects the mission of the IJBI to promote research that bridges theory and practice and contributes to organizational innovation and development. We hope that the articles presented in this issue will provide valuable insights for researchers, practitioners, and policymakers, and that they will inspire further research in the fields of business innovation, accounting, management, and organizational studies.

*Rui Pedro Marques.*

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Editorial Team