

Editorial

This current issue presents several contributions, covering different and interconnected fields of Business management, innovation and strategic approaches. The papers published in this issue are diverse in terms of topics, method and, particularly, theoretical approaches of phenomenon related to Business and Strategies in emerging economies.

The first article **Accounting Standards for Islamic Financial Institutions in United Kingdom and Indonesia**, authored by Ahmed Sameer El Khatib, has as main objective to determinants that influence implementation of accounting standards for Islamic Financial Institutions (IFIs) by examining the history of accounting standards and two different contexts as applied to IFIs in the United Kingdom and Indonesia. The main results suggest that the political authority which is influenced concurrently by factors such as the direction of Shari'ah, the role of people, the use of wealth, the development of a country, and the promotion of justice leads a civilized society.

The second article **Poder, Conflito, e Cooperação em Canais de Distribuição: Revisão Escola da Dinâmica Organizacional** by André Carvalho, Felipe Gerhard, and Lucas Lopes Ferreira de Souza, has the purpose to analyze contributions of the school of organizational dynamics and to develop an integral vision concerning the theory of power, conflict, and cooperation within distribution channels. Results of this study suggest that the concept of co-creation represents an important approach to the understanding of the distribution channels by considering innovation processes and relationships.

The third article **Strategy Tripod empirical instrumentalization: analysis of weaknesses and opportunities**, authored by Maria Laura Ferranty MacLennan and Fabio Lotti Oliva, has the purpose, in light of the rise of emerging Multinational Companies, to contribute to this discussion by analyzing the empirical tools applied in research that take as a theoretical foundation the strategy tripod. The results show that the use of the dimensions of the tripod are heterogeneous and diverse, suggesting a need to for new studies investigating suitable and validated scales to measure the most indicated dimensions in order to reflect the theoretical constructs that make up the parts of the strategy tripod.

The fourth article **Fatores Facilitadores do Desempenho Inovador e Desempenho Organizacional: Estudo na Indústria de Móveis de Madeira no Estado de Santa Catarina**, authored by Leonardo Rodrigues Thomaz Bridi, Giancarlo Gomes, Pedro Lucas Resende Melo, investigates the impacts of innovation sources and entrepreneurial orientation on the innovation performance of firms in the furniture industries of the State of Santa Catarina. Results suggest that the innovation performance has a positive impact on the organizational performance, particularly on sales growth, profitability and return on investment.

Before concluding this Editorial, we want to express our gratitude to all reviewers that helped us to achieve this current issue. We thank you and hope we can continue to count on your contributions to our Journal in future issues.

To our readers, we hope you will enjoy reading the articles, and expect you to contribute with our Journal in future issues on business strategies and emerging economies.

Marianne Hoeltgebaum

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