

Editorial

Dear readers,

In a year that has been dominated by the COVID-19 situation and the established right-wing populism in democratic societies, the last issue of JEEMS for 2020 includes seven papers. None of them deal with the current omnipresent issues. And why should they? Most of them were accepted for publication at the beginning of 2020, which means that the papers were written in 2018-2019 or even earlier. Once again, we can see how inert business academic publishing is.

Nevertheless, the papers comprising the present JEEMS issue are worthwhile reading. For those who are interested in various *impacts of the financial crisis* from 2007-2008, the first paper by *Susana Callao, José I. Jarne, David Wroblewski* is of high relevance. The authors deal with the question of how firms in the selected CEE countries, namely Poland, Hungary, Slovakia, and the Czech Republic, manipulated financial results in the course of the financial crisis. Drawing on the analysis of accruals, the authors show that during financial crisis, the tendency towards managed earnings has increased in all of these countries.

The next two papers contribute to the field of *corporate responsibility and corporate governance* by providing empirical evidence from Russia and Poland.

Ihar Sahakiants and Marion Festing consider CSR and sustainability reports in Russian companies in order to figure out when social responsible human resource management (SRHRM) becomes disclosed here. In their quantitative analysis, the authors point to path dependencies as well as to mimetic isomorphism as mechanisms explaining why and when SRHRM becomes disclosed. From a more financial perspective, *Jacek Gad* deals in his study with voluntary disclosures on control system over financial reporting in the case of internal corporate governance in Poland. The study provides us with relevant insights on corporate governance and financial reporting in Poland.

Do you know what “shadow IT” is? If not, the paper provided by *Lazar Rakovic, Duc Tran Anh and Vuk Vukovic* might prove very instructive. Additionally, it appeals to us to become more critical regarding the massive tendency towards digitalization. Drawing on six case studies from Germany and Serbia, the authors figure out the most popular forms (Excel sheets), motives (make up for shortcomings of existing digital solutions or to do jobs faster) and risks (data redundancy and inaccuracy) of shadow IT.

For those who are interested in *entrepreneurship research* from CEE countries, the next two contributions will be of high value. In her article, *Barbara Kalar* looks at the entrepreneurial behaviour of academics, more concretely toward creating and maintaining university-industry relations. In her quantitative survey

conducted in Slovenia, the Netherlands, Belgium and UK, the author points out that entrepreneurial impetus at universities cannot only be based on internal regulations. The entrepreneurial success depends to a high degree on whether academics perceive the encouragement for entrepreneurial behaviour and receive benefits for their attempts. *Predrag Mali, Bogdan Kuzmanović, Milan Nikolić, Siniša Mitić and Edit Terek Stojanović* analyse in their study entrepreneurial intentions of employed persons in Serbia. On the basis of a quantitative survey, the authors find that such cultural dimensions as human orientation and high power distance significantly and positively influence individual entrepreneurial orientation, whereas collectivism in organizations relates to diminished entrepreneurial intentions of employees.

The last paper in this issue is provided by *Pavĺina Honsová, Jonathan Passmore, Eva Jarošová and Hazel Brown*. It addresses an additional understudied issue, *executive coaching*. The authors present results of their quantitative international comparative study on coaching forms and approaches used in Visegrad Countries (the Czech Republic, Slovakia, Poland, and Hungary) in comparison to the remaining European countries. The authors point to several differences between the groups of countries studied, for example, that in Visegrad countries, coaching is significantly more often provided in the field well-being and education coaching and less in the area of performance coaching. Additionally, in the Visegrad countries a solution-focused approach is used more often whereas in the remaining European countries, cognitive-behavioural coaching, NLP, transactional analysis, and gestalt coaching are more popular.

Alongside this inspiring collection of articles, this issue of JEEMS has its own inglorious coincidence to share as well: One of the papers published in JEEMS in 2013 has turned out to be an example of plagiarism, of its particularly clumsy mode. This has caused immense harm to the journal and the entire JEEMS community. At the same time, we consider it a failure of the professional double-blind review process at JEEMS in preventing plagiarism. Thus, in the editorial committee, we are now discussing further steps to include a plagiarism-proof as an integral and necessary element of the submission procedure. More concrete information will follow in the next few months.

In this spirit, I wish you a critical and yet enjoyable reading of JEEMS.

Irma Rybnikova

In the latest **2019 Journal Citation Reports®** (Thomson Reuters, 2018) JEEMS received an impact factor of **0.679** (5-year impact factor: 0,821). Both figures show a slight increase compared to the previous year. The Editorial Committee wishes to thank all authors, reviewers and friends of our journal who have contributed to this success and hope we can also count on you in the future!