

Editor's Word

Dear reader, we present the first volume of the year 2023. We are pleased to inform you that this is the first edition of the journal to be published in two languages (Portuguese and English), with the exception of articles in that the authors did not opt for the translation because the paper was submitted before the adoption of this practice by REUNIR. The strategy focuses on seeking to insert the journal in the international arena.

I extend my congratulations to the authors whose articles were published in this issue. I would also like to thank the reviewers of the articles for their work. Without their efforts, this edition would not have been possible, thank you very much for your partnership and commitment to contributing to the growth of our journal.

In this issue, 13 scientific articles are published. The first article was written by Cálita Oliveira Marques, Elis Regina de Oliveira, Alexandre de Carvalho Paranaíba and Jediel Teixeira Mendes who analyzed the production of scientific articles published in national accounting journals in the agribusiness area from January 2015 to November 27 from 2022.

The authors Cinthia Moysés Gonçalves, Valéria Gama Fully Bressan and Gustavo Henrique Dias Souza compared the performance evaluation models CAMEL and PEARLS, applying them simultaneously to the monthly balance sheets of Credichapada in the period between August 2011 and May 2019.

The third article Cláudio Alves Siqueira, Maira Rodrigues Uliana and Alba Regina Azevedo Arana monetarily quantified the indirect benefits arising from Parque do Povo, in the city of Presidente Prudente - SP, as well as characterizing the socioeconomic profile of the user, discussing the attractions of the place.

In the fourth article, Claudia Dalla Porta, Silvana Dalmutt Kruger and Sady Mazzioni analyze the commitment of signatory companies to the principles of the United Nations Global Compact. The results highlight the importance of the theme and the engagement of companies as actors for the objectives of the 2030 Agenda.

In turn, in the fifth article, Lúcia Silva Albuquerque de Melo and Maria de Fátima Nóbrega Barbosa identified and analyzed the Sustainable Development Goals (SDGs) disclosed in the sustainability reports of companies with high polluting potential, members of the Oil, Gas and Biofuel from B3.

In the sixth article, Bruno Bartasson Ferreira Rosa, Vinícius Silva Pereira and Antônio Sergio Torres Penedo verified whether the region of residence of the taxpayer with Urban Property Tax (IPTU) debt

registered in the active debt of the municipality of Uberlândia-MG influences its probability of default. Secondary data collected directly from the database of the financial system of the Direct Administration of the municipality of Uberlândia were analyzed, based on which univariate, bivariate, spatial and logistic regression analyzes were performed.

The seventh article in this issue, authors Milena Rocha Machado and Marcos Roberto Kühl, analyzed how collaboration for innovation is developed and its relationship with sustainability in manufacturing industries in Paraná. Next, Ingrid Zanuto de Freitas, Ana Paula dos Santos, Geysler Rogis Flor Bertolini and Loreni Teresinha Brandalise checked whether it was feasible to maintain the sustainable characteristics of garbage bags manufactured by a small industry based on the perception of its customers.

Article nine by Flavia Massuga, Sérgio Luis Dias Doliveira, Simone Soares Mangoni and Mara Sandra Parlow understood how solid waste management occurs in the municipality of Irati-PR, describing the regulatory aspects, the management practices in their various stages and the impacts of management on sustainability.

Article ten by authors Newton de Matos Roda, João Carlos Pontin, Bruna Angela Branchi and Regina Márcia Longo discussed, in the light of an integrative literature review, a sustainable and ecologically correct technique for the protection of plants grown in full sun, in order to ensure the continued growth of coffee production in Brazil. In article eleven, Jheferson, Guimarães, Kleber Domingos de Araújo, Janilson Antônio da Silva Suzart and Marcos de Moraes Sousa investigated the impact of budget allocation on the technical efficiency of the academic units of a Brazilian federal university.

Gabriela Bertoletti Johann and Givanildo Silva analyzed in article twelve, through case studies, the strategic management of innovation oriented towards sustainability and its relationship with the business model and performance in family businesses.

Concluding this edition, the article by Bárbara Siqueira da Silva and José Roberto de Souza Francisco verified the main socio-environmental aspects disclosed in the sustainability reports of the companies of Brasil, Bolsa, Balcão (B3), in the period from 2013 to 2018. The results indicate that the main aspects reported in the reports are related to employees, communication with stakeholders and the community, environmental preservation and the reduction of Greenhouse Gases (GHG).

I hope you enjoy this new edition.

Editorial and academic greetings.

Sousa, PB, March 22, 2023.

José Ribamar Marques de Carvalho, PhD.

Editor in Chief REUNIR

