



EDITOR'S WORD – REUNIR V.12, No. 2, 2023

Dear reader, we present the second volume of the year 2023. We are pleased to inform you that this is the second edition of the journal that is being published in two languages (Portuguese and English), with the exception of the articles in which the authors did not opt for 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, 12 scientific articles are published. The first article was written by **Pedro Augusto Capanema de Souza Fogaça, Francisco Teixeira Raeder** and **José Augusto Veiga da Costa Marques**, evaluating the reaction of the actions of Vale S.A. in the Brazilian capital market to the failure of dams, through the Efficient Markets hypothesis, in which stock prices reflect the information available in the market.

In the second article, authors **Adrik Bolandini, Layon Carlos Cezar** and **Ana Carolina Dias Pereira** understood the influence of Fairtrade certification on coffee growers associated with the Cooperativa Regional Indústria e Comércio de Produtos Agrícolas do Povo que Luta – COORPOL.

The third article by **Arícia Fernandes Alves da Silva, Luiz Gustavo Costa Ferreira Nunes** and **Simone Rosa da Silva** analyzes how users are using water rationally in public administrative buildings in the State of Pernambuco.

In the fourth article, **Bruna Félix da Silva, Nelson da Cruz Monteiro Fernandes, Marconi Freitas da Costa** and **Anderson Diego Farias da Silva** studied how the role of digital influencer can generate competitive advantage for companies in the gastronomic market.

In turn, in the fifth article, **Juliane Pacheco, Alessanderson Carvalho, Janaína Ferreira** and **Suliani Rover** verified the relevance of sustainability in Brazilian companies listed on Brasil, Bolsa, Balcão (B3).

In the sixth article, **Liliane Franciole Frazão, Cleber Carvalho de Castro** and **Cristina Lelis Leal Calegario** identified the profile of the networks formed to achieve SDG 9. For this purpose, the multilevel and multidimensional model (MLMD) was considered through the model by Park and Lim (2018).

The seventh article in this issue, the authors **Samara Zanedin, Marines Taffarel, Gelson Menon** and **Jean Lucca Menon** investigated the profile, particularities and how Brazilian scientific productions address the themes Reputation, Corporate Reputation, Corporate Image, from 2004 to 2018. developed a bibliometric study of publications located in Base Spell, using Lotka's Law (1926) as a parameter, which proposes to measure the productivity of authors; Bradford's Law

(1934) tends to measure the dispersion of scientific knowledge in periodical publications; and Zipf's third law (1949) aims to measure the frequency distribution of words in a text.

Article eight, authored by **Anderson Tiago Peixoto Gonçalves** and **Anderson Tiago Peixoto Gonçalves**, analyzed bibliometrically the scientific production on Sustainability Indicator Systems. Scientific articles published in National and International Journals were collected, as well as Master's Dissertations and Doctoral Theses, which have the research objective of proposing or applying Indicator Systems in measuring Sustainability.

In article nine, **Cristiane Krüger**, **Cláudia de Freitas Michelin**, **Leonardo Medeiros Salau** and **Diuliane Thais** Neu analyzed the profile and motivation of UFSM Accounting students on the electronic market and investigated the most used platforms, in addition to observing the impacts that the pandemic brought on the behavior of the students surveyed.

Article ten by authors **André Luis Rossoni** and **Renata Luiza de Castilho Rossoni** mapped the literature on the disclosure of financial information on climate-related risks, identifying the main topics covered, research gaps and future trends. A systematic literature review combined with a bibliometric analysis was performed.

Claudia Maria da Silva Bezerra, **Heidy Rodriguez Ramos**, **Eloisa Elena Shinohara** and **Magela Romero Almodóvar** analyzed the awareness and consumption habits of law students, before and after taking a course with environmental content, using a scale validated in the Brazilian context of Behavior Eco-Conscious Consumer (ECCB) developed by Roberts (1996).

At the end of this edition, article twelve **Rafael Salim Balassiano**, **Wilson Ikeda** and **Michele Nascimento Jucá** verified whether the adoption of sustainability practices leads to a reduction in the cost of capital of 96 publicly traded – non-financial – Brazilian companies, and with ESG score information of at least 3 years in the period from 2016 to 2020 using linear multiple regressions by pooled or panel.

I hope you enjoy this new edition.

Editorial and academic greetings.

Sousa, PB, June 2, 2023.



José Ribamar Marques de Carvalho, PhD.

Editor in Chief REUNIR