

**WORDS FROM THE EDITOR – REUNIR V. 13, Nº 3, 2023**

Dear reader, it is with great joy that I present to you edition n. 3 of volume 13, an edition that marks the beginning of my editorial activities at REUNIR Magazine. As an editorial team, we are pleased to inform you that this is the third edition of the journal that is being published in two languages (Portuguese and English), with the exception of articles in which the authors did not opt for translation due to the submission of the paper being carried out before the adoption of this practice by REUNIR. With this, we hope to strengthen the internationalization of our publications with each new edition published.

In this issue, 14 scientific articles are published. I want to thank the authors who are part of this edition and the article reviewers, who carried out their evaluation activities so well. The growth of our journal would not be possible without the commitment of all of you.

The first article was written by **Sarah Oliveira Silva dos Santos, Renê de Oliveira Joaquim dos Santos** and **Thiago Ribeiro Menezes Macedo**. In their work, they listed the green marketing communication strategies used by companies to encourage and instruct their consumers to contribute to reverse logistics.

In the second article, authors **João Felipe da Costa Rocha** and **Odilanei Moraes dos Santos** analyzed the perception of Brazilian professionals involved in the process of preparing, reviewing, ensuring and publishing financial statements on the relevance of red flags in assessing the risk of errors or fraud in the financial statements.

The article by **Nathalia Patroni, Tabajara Pimenta Junior, Rafael Moreira Antônio** and **Livia Maria Lopes Stanzani** measured the performance of the theoretical portfolio of the Corporate Sustainability Index (ISE) as a way of verifying whether companies active in sustainable practices perform better, compared to companies belonging to Ibovespa.

The fourth article, authored by **Thais Sarmento, Renata Camara** and **Antônio André Cunha Callado**, identified the relationships between the characteristics of the organization and the characteristics of managers in attributing levels of importance and usefulness to environmental performance indicators, taking into account their conceptions regarding sustainable issues.

In the fifth article, **Jefferson Leandro Schmidt, Ricardo Ruschel, Leandro Augusto Toigo** and **Denis Dall'Asta** analyzed the accounting statements of business groups in the educational area listed on B3, from the perspective of different forms of organizational slack, available, recoverable and potential slack, and its relationship with financial performance, in the face of the pandemic factor, in light of Contingency Theory.

The article by **Joyce Aristércia Siqueira Soares** and **Gesinaldo Ataíde Cândido** evaluated the sustainability of Brazilian energy policy based on a set of pre-selected energy indicators, considering the adequacy of these indicators to dimensions such as access to electricity, energy

efficiency, matrix diversification and political-institutional articulation.

In the seventh article, **Daniel Colman Sanabria, Helder de Lima Fava, Natalia Ingrid de Oliveira Ferreira** and **Renato Fabiano Cintra** structured an instrument capable of measuring accountability on electronic portals for the context of student assistance at Federal Higher Education Institutions.

The eighth article, authored by **Cristian Rebonatto, Antônio Zanin, Marcielle Anzilago** and **Cristian Baú Dal Magro**, analyzed the reverse logistics practices adopted by companies in the western region of Santa Catarina.

The article authored by **Isabelle Caroline Bevilaqua, Marguit Neumann** and **Valter da Silva Faia**, identified and analyzed information from Cooperativa Unimed Uberaba based on the adoption of Framework 1.0 for Integrated Reporting from the perspective presented by the judgment-based disclosure theory.

The tenth article is authored by **Mayara do Nascimento Gonçalves, Liliana Vasconcellos** and **Humberta Karinne da Conceição Santos Silva**, and identified the qualitative and subjective perception of young workers when using teleworking in an integral way during the covid-19 pandemic, in light of the conceptual model by Mello (2011).

In the article by **Francisco José Serran** and **Anete Alberton**, the maturity stage of the safety culture and its relationship with occupational health and safety management practices and quality of life at work were analyzed.

The twelfth article, by authors **Lívia Janaína Silva, Juliana Ferreira de Carvalho, Carlos Henrique Silva do Carmo** and **Joicy Borges Barbosa**, verified how the ownership structure influences the disclosure of sustainability reports and the levels of informational disclosure of integrated reporting in companies from B3.

The next article, by **Gabriela Araújo Romão** and **Estela Najberg**, involved a bibliometric study to understand the scenario of scientific productions related to network governance with an emphasis on public sustainability policies. Neste número, são publicados 14 artigos científicos. Quero agradecer aos autores que integram essa edição e aos pareceristas dos artigos, que tão bem desenvolveram suas atividades de avaliação. O crescimento do nosso periódico não seria possível sem o empenho de todos vocês.

We end this edition with the article by **Mauriceia Carvalho Nascimento** and **Kettrin Farias Bem Maracajá**, which compared the governance structures of public companies and mixed-economy companies in the Union, based on the regulation of State-Owned Companies Law No. 13,303/2016.

I hope you enjoy this new edition.

Editorial and academic greetings.

Sousa/PB, march 14, 2024.

 **Thales Fabricio da Costa e Silva, Dr.**  
Associate Editor REUNIR