

Editorial

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1 Introduction

It is with satisfaction that we present the first number of the Management in Perspective – MiP Journal. The journal originates from the commitment and dedication of the teaching staff, the technical-administrative staff and the students of the Faculdade de Gestão e Negócios, da Universidade Federal de Uberlândia (Management and Business College of the Federal University of Uberlândia), who worked together to create an interdisciplinary publishing space which contemplates the interfaces among practices, theories and methodologies in administration and other fields of knowledge.

The journal constitutes a space for publications by national and international researchers on the themes of private, public and civil society organization management. An electronic space of global access that leverages the dissemination and the sharing of the scientific research results.

The MiP creation was guided by the good practices of publication and by experiences reported in publications which deal with the subject (Alvesson & Gabriel, 2013; Ashfords, 2013; Bartunek, 2013); but also considering the changes in scientific publication (Castro, 2018; Pinho, Cabral, & Rigo, 2018; Rigo & Ventura, 2019). Such information was useful in order to guide our work team to overcome the challenges of creating a scientific journal in federal public universities.

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The MiP creation is justified by the benefits and impacts that it can generate:

- a) dialogic interaction: the development process of MiP involves teaching staff and students from various teaching institutions in the administration area and from other closer knowledge areas which have an interface with administration. The interaction between these groups is based on consolidated rules in the academia for the publication in the area of administration, which is interdisciplinary by its nature. This dialogue has the potential of producing transparency and it avoids the interest dominance of one group over the other;
- b) interdisciplinarity: the journal was developed to receive submissions of theoretical and empirical articles, essays, notes and bibliographic reviews in Portuguese and in English which are original and privilege interdisciplinary dialogues (Krausz, 2011; Sommerman, 2006) between Administration and other knowledge areas, such as Anthropology, Computing, Accounting, Economics, Engineering, Psychology, Sociology. The interdisciplinarity will be applied in multiple directions: (1) the interaction and experience exchange of the editorial board members with different knowledge areas; (2) the guidance for article production by using information and concepts from one or more subjects to answer a question or to solve a problem in Administration; (3) the method and concept transference or exchange from other subject(s) to Administration, which generates mutual enrichment; and (4) the dialogue between Administration and one or more subjects or with popular and non-scientific knowledge from arts, popular traditions, experiences and practices of individuals within and with the world, which generates new study areas in Administration;
- c) interprofessionality: in addition to the interactions among teaching staff, students and technical-administrative staff, the MiP

development involves the dialogue between the teaching staff and the students with Administration practitioners in private, public and/or non-profit organizations, that is, persons from the community who act in the management area and/or want to know more about this area of knowledge and its practices;

d) teaching, research and extension inseparability: the MiP development involves a set of educational, scientific and cultural activities. Thus, MiP will be able to consolidate itself as a communication space between the university public and the community. Furthermore, as it is the first FAGEN/UFU Journal, a federal public institution of the Administration area, MiP represents one more step towards democratization because it will be freely available on the website and Portal of Journals of Editora da UFU (UFU Publisher) for the public interested in administration, that is, the journal allows the readers to know different organizational realities and management practices, with the potential to criticize the current management practices and innovation;

e) impacts on author-researcher training: the journal space will welcome article submissions from universities in Brazil and other countries. It is the editorial team role to guide authors-researchers concerning the updated internationally known rules and patterns in the publication area and their application from the training offered by the editorial board.

f) impact and social transformation: MiP actions and practices are grounded on the interaction between the University and society and they contribute to the region development and to the promotion of the social, political, cultural and economic changes. As to the regional development, UFU does not have an administration journal yet; this publication action structures and implements the first journal in this knowledge area in the context of the Universidade Federal de Uberlândia (Federal University of Uberlândia). Hence, by considering

the role that the journal may play in the region, such fact has a potential impact for the social transformation by considering that the journal can create thematic numbers focused on the regional development. With regard to the role in social, political, cultural and economic changes, MiP is an electronic administration journal with disclosure for the teaching staff and the students on the Web space, enabling UFU and the town to be scientific dissemination agents; the editorial board will welcome articles with critical and purposeful approach, based on teaching, research and quality extension activities, which may lead to new economic and management practices; the creation of an administration quality journal generates healthy competition between students/teaching staff in order to publish and it promotes cultural change on the need to think management not only as a practice, but also as an area of scientific knowledge which dialogues with other popular knowledge.

2 Editorial Process

MiP offers open access to the published articles and does not charge any fee for the submissions. The present journal edition is the result of the search for quality scientific knowledge that is from now on disseminated electronically on the journal website.

The articles published in this number were verified by an anti-plagiarism program and by volunteer expert anonymous review. The editorial process was conducted with academic and scientific rigor and the professionalism which are necessary for both the reviewer and the MiP theme/section editor activities.

3 About this Edition

The articles in this edition were submitted in a continuous flow. Four articles were published in Portuguese and in English and one of them was published in English, the submission language. The articles present theme

and theoretical perspective diversity studied by the authors from different educational and research institutions: finances and corporate governance; technology and operations; sustainability and consumer purchase intention; finances, risk and value of the companies; and private, public and civil society conflicts of interest in shared management.

The article that opens this edition is entitled *“Financial indicators and corporate governance of Brazilian companies: an analysis from the perspective of financial constraint”* by Breno Augusto de Oliveira Silva and Elizabeth Krauter. The authors address the informational asymmetry and the agency conflicts. They show the need for (and the importance of) good practices of corporate governance in order to minimize the impacts on the financial constraints and provide companies with greater access to external resources at lower costs. The objective of this study was to verify whether some conventional financial indicators of the listed firms in the main B3 segments (New Market, Level 2, Level 1 and Traditional Market) support the governance status attributed to them by the respective segment in order to effectively classify them as more or less financially constrained. Regarding the methodological procedures, the authors used the panel data of Brazilian publicly held companies, with the hypothesis testing. The authors conclude that the most solid and the most favorable economic and financial situation of the companies with differentiated practices of corporate governance seem to support their governance status. These companies are identified as safer for new external investments and less financially constrained.

The second article studies the Information and Communication Technologies (ICTs) theme, entitled *“Information and communication technologies adoption in small firms”* by Rodrigo Fernandes Malaquias and by Fernanda Francielle de Oliveira Malaquias. It was submitted in English. The research emphasizes the impact of these technologies on company performance, focusing on small Brazilian firms. The authors researched the adoption and use intention of these technologies by small Brazilian firms. As part of the methodological procedures, the authors used the case study

method and the interview technique for the data collecting. In the research results, the authors show the role of the firm owner characteristics in order to understand the benefits, the complexity and the costs of the ICTs. The authors also discuss the role of the geographical location of the firms concerning the adoption and the use of ICTs.

The third article addresses the theme of sustainable cosmetics, entitled “*Sustainable cosmetics and the purchase intention of consumers in Brazil*” by Beatriz dos Anjos Furtado. The sustainable cosmetic market encompasses beauty, perfumery and hygiene products concerning formulation, health, disposal, environment and the social aspect. By considering the importance and the size of this market in Brazil and in the world, the author researched the main aspects which Brazilians consider when buying sustainable cosmetics. From an explanatory model, the author conducted the field data collection by applying a questionnaire. In the research results, the author shows that the purchase intentions are influenced by the following aspects: quality, health, environment, price, packaging and tests on animals. The research shows the need for more scientific studies on the diversified aspects required for sustainability in the cosmetics sector, either for the development of new products or the analysis of new marketing strategies for this segment.

The fourth article deals with the *disclosure* theme on risk and on value of Brazilian non-financial public companies. In the paper “*Impact of disclosure on risk and on value of Brazilian public companies*”, Valter Pereira Silva and João Muntaser analyse the influence of *disclosure* on risk and on value of Brazilian non-financial public companies. From the annual reports of the companies, the authors analysed the availability of information related to risk, creation of value and prospections. In the methodological procedures, the authors used the regression analysis with panel data. The analysis showed a positive and significant relationship between the adherence to the differentiated levels of BM&FBovespa Corporate Governance (CG) and the Weighted Average Cost of Capital. The *disclosure* and the CG did not present

any statistically significant relationship with the value. The authors show the transparency role and the voluntary disclosure in the communication process among managers, shareholders and all the other decision makers of Brazilian companies.

The last article in this edition is entitled “Conflicts of Interest in the Use of the Mineral Waters: a study in Cambuquira – Minas Gerais” of authorship of Thatiana Stacanelli Teixeira, Valderí de Castro Alcântara, José Roberto Pereira, Eloisa Helena de Souza Cabral and Elisabeth Thaisane Tercino de Araújo. The authors aimed to understand the mobilized interests regarding the uses of the mineral waters in the municipality of Cambuquira (MG). The study brings in the discussion on the conflicts involving mineral waters in Brazil, by considering the different existing interests regarding the uses of the mineral waters. As to the methodological procedures, the authors used the documental research, observation and application of the Rapid Participatory Emancipatory Diagnosis (RPED). The research results show the conflicts among private, state public and non-state public actors. In this diagnosis of the situation of the mineral water use in Cambuquira, the authors showed the existence of two central rationales in conflict: water as public goods and as human right and water as a commodity; therefore, focus of the mercantile exploration. The study shows the difficulties and the possibilities of a shared management of the mineral waters that considers the multiplicity of uses and offers tools for the mediation and resolution of the conflicts of interest.

4 Acknowledgements

We thank all the researchers who have collaborated with MiP for the accomplishment of this edition. We thank the expert peer reviewers who have anonymously dedicated their time and who have used their knowledge on the research theme in order to evaluate each article. And we thank all the authors for the efforts and seriousness put into practice in the improvement of the articles. We wish you all a pleasant reading!

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