

Editorial Issue - January/April 2024

Initially, upon assuming our first edition as editors of Revista CGG, after three years of managing by professors Rodrigo de Souza Gonçalves and Andréa de Oliveira Gonçalves, we want to express our commitment to the academic community to maintain the ideals that gave rise to our magazine, initially as Revista UnB Contábil, in 1998 (therefore, twenty-six years ago).

We also want to take this opportunity to announce the arrival of Prof. Sirlei Lemes, from the Federal University of Uberlândia (UFU), as our new representative of the Editorial Policy Council. Professor. Sirlei has extensive academic experience, including her role as the main coordinator of the joint research seminars developed by UFU in partnership with the University of Brasília (UnB) and the University of Blumenau (FURB), for more than five years. To prof. Sirlei, we would like to take this opportunity to wish you a warm welcome and success in your new role. To the other members of the Council, we thank you for your trust.

We could not fail to thank the important contribution made by professors. Rodrigo and Andréa, editors who preceded us, for their donation to the journal, notably during the pandemic and post-pandemic period, where research activities were strongly impacted by the suspension and even extinction of some postgraduate programs, generating repercussions on teaching, research, and guidance, the main pillars of postgraduate studies. We remember that during this period, submissions had a precipitous drop in the normal course of journals publications, globally and in Brazil. When referring to scientific production, we have observed that in the

last two to three years, the intellectual production of teachers and students continued to be affected, with an average reduction of 20%, according to SUCUPIRA data.

In this first edition of 2024, we first highlight the article “**Unraveling Business Communication Strategies: Readability, Results Management, and Tone Management**”, by Pain, Vendruscolo, Bianchi, Rigoni, and Maria, where the authors analyze print management strategies and their impact in the readers' perception. Using an empirical approach and applying quantitative methods, the results demonstrate that such practices are used to influence users' perceptions.

The second article, “**Winner’s Curse and the Hiring of Independent Auditors by State Companies in Brazil**”, by Silva, Silva, and Machado, analyzed 73 contracts via electronic procurement of state-owned companies between 2010 and 2020, intending to investigate the effect of winner's curse on public hiring of independent audits. The authors concluded that the results are in line with the theoretical basis of Auction Theory, in which the degree of competitiveness is a determining factor for bids.

In the third article, entitled “**Articulating Theoretical and Methodological Perspectives Applicable to Governmental Financial Resilience (GFR)**” by Batista, Cruz, Ohayon, Santos, and Bartoluzzio, the authors sought the theoretical adherence of GRF and the Theories of Cutback Management, Open Systems, and Complexity. The study identified disparities and similarities and suggests the need to expand debates, seek new dialogical possibilities between theories, and the conceptual structure in question.

In the fourth article “**Relationship between Governance in Federal Public Universities and Socioeconomic Variables from Regression with Panel Data from the**

Perspective of Hierarchical Modeling with Repeated Measures”, by Viotto and Nascimento, the authors analyze whether the level of governance in federal universities can be influenced by socioeconomic variables of the environments in which they are located. The research revealed a weak correlation between the Governance Management Index and its selected independent variables, but a strong correlation with the number of years of surveys.

Finally, in the fifth article called **“Uncovering the Influence of the Fiscal Responsibility Law in the Brazilian States: Inferences regarding Debt Sustainability, the Efficiency of Personnel Spending and Responsible Fiscal Management”**, by Arraes and Matias-Pereira, the authors highlight the importance of the FRL as an effective tool for responsible fiscal management and its influence on improving government public policies.

Finally, we highlight that we are in the last year of the 2021/2024 quadrennium and new challenges may arise with new guidelines to be implemented by CAPES for the next quadrennium.

Good reading!

The new editors, starting in 2024,

Jorge Katsumi Niyama

Jomar Miranda Rodrigues