

Editorial Issue - May/August 2024

We present the 2024 second edition of our *Revista Contabilidade, Gestão e Governança*. We have gathered papers that reflect current trends, with substantial insights from management and accounting. Each study presented here aims to provide aggregating readings, from the analysis of the impact of ESG practices on diversity and inclusion in the most sustainable companies in Brazil, to the exploration of the influence of corporate reputation on market performance, our articles bring to light crucial issues and innovative solutions. We invite you to delve into these topics and discover how management and accounting practices are evolving to face contemporary challenges and promote a responsible and transparent business environment.

In the Section of Management and Accounting of Private Companies & the Third Sector of this second edition of 2024, we initially present the article “**ESG Diversity and Inclusion in the Most Sustainable Companies on the Brazilian Stock Exchange**”, by Gabriela Mesquita Quartucci and Manuel Emílio Mota de Almeida Delgado Castelo Branco, which aimed to evaluate the ESG framework in the diversity and organizational inclusion (D&I) of publicly traded companies considered as references in sustainability in Brazil and their prospects for future advances in this sphere. As findings, the authors verified annual advances in the current panorama and future perspectives, indicating that organizations are more diverse and inclusive. However, there is still a long way to go for the labor force to represent the country’s demography.

The second article, “**Influence of Corporate Reputation and Responsible Corporate Behavior on Market Performance**”, by Lauriany Kisata, Sady Mazzioni, Caroline Soschinski, and Fabricia Silva, evaluate the influence of corporate reputation and responsible corporate behavior on market performance in publicly traded companies listed on B3 and demonstrated that investment in responsible practices and corporate reputation induces the creation of value for companies, which are perceived by investors as more attractive.

The third paper in the section, entitled “**Pricing Practices and Relationship Performance in Franchising: Study in the Food Service Sector**” by Larissa Euzebio, Amanda Koch, and Valdirene Gasparetto, sought to identify pricing practices in Brazilian franchises and their interaction with the franchisor-franchisee relationship performance. Based on interviews with franchisees, the authors concluded that Direct pricing prevails, serving to standardize prices and avoid internal competition and that cooperative pricing emerges as an option in smaller franchises.

In the Section of Public Management and Accounting, the article by Aldirene Brito, João Eudes Bezerra, and Joebson dos Santos, entitled “**Exogenous Factors that Affect the Level of Public Transparency in Pernambuco Municipalities**”, seeks to find explanations through exogenous factors that affect the transparency of public information in Pernambuco municipalities. The results demonstrate the strong influence of the studied socioeconomic factors on the level of transparency presented by the municipalities in the state of Pernambuco, implying the perception that the social and economic evolution of the municipalities directly affects their levels of transparency.

In the fifth article “**Implementation of the e-Special Accountability Audit System from the Perspective of Federal Government Accountants**”, the authors Ana Paula de Moraes, Mario Ernesto, and Abimael Barros aimed to analyze the perception of accounting professionals from Brazilian Federal Universities about the effectiveness of the e -TCE system in Special Accountability Audits and revealed that the expected benefits with the implementation of the e -TCE system are being achieved, with the greatest contribution being the objectivity in the internal formalization flow of the Special Accountability Audit.

Finally, the last study in this edition, “**Economic and financial factors and characteristics that influence the timeliness of public-sector accounting information in municipalities in Minas Gerais**”, by Andréia Cirino, Juliana de Araújo, Nathália Pereira, Antônio Brunozi Júnior, and Marco Aurelio Ferreira, aimed to identify the elements that can influence the timeliness of public sector accounting information, using as a proxy the approval of the Summary Reports of Budget Execution (RREO). The findings demonstrate that current revenues and public spending in personnel, education, health, and security can positively influence the timeliness of RREO approval.

We hope that each paper in this edition will inspire new ideas and practices for professional and academic growth, as well as contribute to a more ethical and efficient scenario. We hope you have a great read and that you make the most of the knowledge shared by our authors.

The editors,

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