

## EDITORIAL

# Reflections on business resilience, corporate governance, and corporate social responsibility

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Today's business world confronts unprecedented challenges and opportunities. This editorial delves into the crucial interconnection among three fundamental pillars essential for the success and sustainability of modern organizations: business resilience, corporate governance, and corporate social responsibility (CSR). The synergy between these elements is pivotal for creating robust, adaptable, and socially responsible firms (Zaman et al., 2022).

Business resilience has become an indispensable ability in the current global scenario, marked by economic uncertainties, technological transformations, and socio-environmental crises. Resilient companies endure adversity and learn, adapt, and thrive in the face of it. Thus, resilience is critical for longevity and success in today's volatile business environment (Irigaray & Stocker, 2022).

Business resilience is anchored in effective corporate governance. Solid governance practices ensure transparency, ethics, and responsibility, fundamental elements for gaining stakeholders' trust and making agile and informed decisions in times of crisis (Oliveira & Fontes, 2021).

CSR has evolved from being an option to becoming a necessity for companies seeking long-term sustainability. Socially responsible practices are both an ethical imperative and a strategic business move, as consumers and investors increasingly favor companies demonstrating a genuine commitment to social and environmental issues (Gull et al., 2023).

Business resilience and corporate governance are intrinsically linked. Strong governance creates an environment where resilience can flourish through robust decision-making structures, clear policies, and a culture of accountability and transparency with diverse stakeholders (Bridoux & Stoelhorst, 2022).

CSR strengthens resilience by building a solid foundation of mutual trust and support between the company and its stakeholders. Companies prioritizing CSR tend to enjoy greater customer loyalty and employee engagement, which are crucial for recovering and adapting in times of crisis.

Integrating resilience, corporate governance, and CSR requires a holistic approach to business strategy. This involves adopting specific policies and practices while cultivating an organizational culture that values adaptability, ethics, and social commitment (Gull et al., 2023).

Business leaders face the challenge of balancing these three dimensions in an increasingly complex and dynamic business environment. However, this balance presents significant opportunities for innovation, sustainable growth, and market leadership. Companies that effectively integrate business resilience, corporate governance, and CSR into their operations are better positioned to face future challenges. This integration not only strengthens the company individually but also contributes to the health and sustainability of the global business ecosystem.

This issue of Cadernos EBAPE.BR covers a spectrum of topics, from the economic challenges posed by the pandemic to compliance and sustainability practices in a changing world. Through a careful selection of articles, we illuminate both the theoretical advances and the practical implications that emerge from academia's encounter with the public and private sectors.

The first article opening this issue is the work by Peter Fernandes Wanke, Jorge Junio Moreira Antunes, and Saulo Barroso Rocha, titled **“Impact of COVID-19 on SMEs in Brazil and managerial perception drivers: a novel neural model based on entropy-weighted utility functions.”** The study adopts an innovative methodology integrating entropy-weighted utility functions and a neural network regression. The findings reveal the resilience of services and construction companies. The authors propose a neural model capable of deciphering the complex web of managerial perceptions. This approach not only opens up new avenues for business management research but also points to paths leading to more effective public policies in the post-pandemic era.

In **“Board structure as a mechanism to achieve the UN 2030 Agenda in Latin America,”** Alan Bandeira Pinheiro, Cintia de Melo de Albuquerque Ribeiro, and André Luiz Villagelim Bizerra thoroughly examine organizations’ commitment to sustainability and the UN Sustainable Development Goals (SDGs). The authors seek to correlate the board structure with SDG disclosure, offering valuable insights into how senior management can positively influence sustainable corporate practices. This article reaffirms the importance of transparent and diversified governance as a key mechanism for achieving the goals of the UN 2030 Agenda in Latin America.

Taking a global perspective, Victoria Barboza de Castro Cunha, Thiago Cavalcante Nascimento, and Rodrigo Alves Silva analyzed the role of social progress in gender equality. They employed multiple regression analysis to clarify this relationship. In their article titled **“Innovation or social progress? An analysis of the predictors for worldwide advancement of gender equality,”** the authors challenge the assumption that innovation is the primary driver of gender equality. Instead, they emphasize social progress as a more significant predictor. This work not only informs policymakers but also provokes broader reflection on pathways for women’s advancement in society.

Letícia Gracielle Vieira Ferreira and Cíntia Rodrigues de Oliveira confront us with the dark reality of state-corporate crimes in **“State-corporate crimes and human rights violations: an essay on the symbiotic relationship between States and corporations.”** The authors argue that such human rights violations are a product of a symbiotic relationship facilitated by globalization. The essay translates into a call to action to rethink the power structures that allow the normalization of violence and exploitation in modern capitalism.

Renata Mendes de Oliveira and Ilse Maria Beuren, in **“Cooperative or competitive style of conflict management? Effects on information sharing and performance of agricultural cooperatives,”** explore the effects of cooperative and competitive conflict management styles on information sharing and organizational performance in a study that can easily be reproduced in other areas. They found that the cooperative style prevails, reinforcing the importance of collaboration and communication for organizational success.

Fabio Vizeu leads us to a critical reflection on citationism in academia in **“Citationism as academic erudition and as a strategic action.”** The author challenges the scientific community to go beyond rhetoric and engage in a more authentic academic discourse less dominated by power relations.

The study by André Luiz Maranhão de Souza-Leão, Bruno Rafael Torres Ferreira, and Bruno Melo Moura, titled **“Cynical fan: telling the truth shamelessly,”** is intriguing. The authors discuss the dynamics of fans in the face of the politicization of entertainment, using the case of Star Wars to explore issues of identity and subjectivity.

Henrique Adriano de Sousa, Gabriela de Abreu Passos, Henrique Portulhak, and Sayuri Unoki de Azevedo analyze how Brazilian listed companies responded to Brazil’s most important corruption investigation in the past few decades regarding compliance practices. Their article, **“Evolution in compliance disclosure by Brazilian listed companies during the corruption investigation Operation Lava Jato (Car Wash),”** offers a revealing vision of corporate evolution in the face of crises.

In **“Intellectual piracy in management research practices,”** Marcelo de Souza Bispo and Almir Martins Vieira address a subtle form of plagiarism that challenges ethical standards in research. The authors promote a necessary debate about originality and integrity in academia.

Henrique Muzzio provides us with a bibliographical review of the book “**The Emerald handbook of entrepreneurship in Latin America: unleashing a millennial potential,**” in which he highlights the vigorous entrepreneurial potential of the region.

In this issue, we present two case studies & teaching cases. In “**Accepting or refusing a donated organ for transplantation: Dr. Jonas’ dilemma,**” Luis Antonio da Rocha Dib, Claudia Affonso Silva Araujo, Joel de Andrade, and Mônica Ferreira da Silva present us with an ethical dilemma in the field of healthcare, showing the complexity of medical decisions by discussing a case of kidney transplant.

The case prepared by Eduardo Russo and Ariane Roder Figueira, “**The Melissa case: sustainability challenges for the international expansion of a Brazilian brand of plastic sandals,**” concludes this issue addressing the topic of sustainability challenges faced by the Brazilian brand Melissa in its international expansion.

This issue seeks to fuel interdisciplinary dialogue and foster a deeper understanding of the multiple dimensions of administration, CSR, and business ethics. You are invited on this journey of discovery and reflection.

Enjoy your reading!

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