

Editorial

This edition of the Brazilian Administration Review contains five texts which cover a variety of subjects in the field of Administration. The first is an essay in which Clóvis L. Machado-da-Silva, Valéria Silva da Fonseca & João Marcelo Crubellate defend a multiparadigmatic view of the institutional theory, focusing on the idea that the notions of structure, agency and interpretation are more suitably dealt with when defined as fundamental elements of institutionalization as a recurring process that is guaranteed and conditioned, not determined by a certain degree of stabilization of social systems. In the second article, Rodrigo Bandeira de Mello & Rosilene Marcon discuss the results of research carried out on a sample of 177 companies from 15 different sectors of the economy, companies that made donations to political campaigns. The article takes a look at how these firms are able to maintain what are considered to be valuable political alliances in a turbulent environment, as is the case of Brazil. In their analysis, the authors construct a model for measuring the performance of a company, adding to the usual model found in literature for the “political effect” factor. In the third article, Eduardo Côrtes de Castro & Paulo Negreiros Figueiredo discuss the results of research done at a unit of a large Brazilian steelworks, Companhia Siderúrgica Nacional (National Steelworks Company), concerning the role of learning processes in the accumulation of technological capacity and in the improvement of company performance. The results indicate a positive relationship between these variables. The fourth article, by Celso Augusto de Matos & Ricardo Teixeira Veiga, analyzes how consumers perceive negative publicity and how companies react and respond to it. This was done through two experiments. The results suggest involvement as a moderator, for both the relationship between the negative information and the company image and the relationship between company reaction and product image. In the fifth article, Fabio Frezatti analyzes the conceptual adherence (consistency between theory and practice) in accountancy management in medium-sized and large Brazilian companies. The results indicate that this adherence tends to appear more at the tactical level of the organization in comparison to what was witnessed at the strategic level.

Before we close, I would like to inform you that this is the last edition of the BAR to be edited and published under my direction. The BAR is a product of the RAC and constitutes an attempt to bring the scientific side of Brazilian administration into the international community. It is therefore appropriate that the BAR has its own editor and council, given its goal. To carry out this task, future editions will be under the direction of Professor Clóvis L. Machado-da-Silva. The initiative of publishing a Brazilian periodical for the international scientific community will require that it should be under the direction of people who are recognized and accepted internationally. I have every confidence in Professor Machado-da-Silva, who over the years has shown on many occasions that he is a competent academic leader who is fully capable of providing this service to the Brazilian administration community.

We all hope that you enjoy this edition.

Tomás de Aquino Guimarães
Chief Editor

Carlos Osmar Bertero
President of ANPAD