



Editorial

As it was in other volumes before, this last number of Vol 6 presents papers in Portuguese. The first one focus on the way Tech Startups are developing in Brazil, mostly with help of Universities Infrastructures; as well as the need to overcome challenges regarding implementing a Culture of Open Innovation. Next paper shows the possibilities and relevance of monitoring local HDI kind of Social Indicators in Brazil to help fostering Quality of Life in the country. Because of its Socioenvironmental impact Waste Management is becoming a critical issue in particular in large cities like Sao Paulo Brazil; so a study is presented concerning ways to improve the logistic behind the process. Besides the problem with waste in Sao Paulo lately, due to a drought, the city and the state started living a very serious problem regarding water resources. So, next paper describes political approaches to define best ways to charge for this basic resource. A complementary approach is to deal with more efficient Treatment and Reuse of Water; so next paper shows that increasingly meeting environmental requirements in fact may end up benefiting organizations in many ways: from certifications, expansion in the performance and profitability market. The key goal of the International Financial Reporting Standards (IFRS) Foundation is the adoption and consistent application of IFRS Standards worldwide and they are seeking to encourage a new mindset for that purpose in the global accounting and investor community, so the next paper shows how is that process going on and its impact in Brazil on the different areas. Next paper deals with a study regarding ways to contribute with new a Distance Education Public Norms Framework in order to improve Quality and Governance of the System. Community Development Banks (CDBs) are a dynamic manifestation of the growing interest for Social and Solidarity Economy (SSE) in Brazil. As a matter of fact the system is already working in more than 100 Brazilian cities; and moreover the United Nation Research Institute for Social Development (UNRISD) has being working for a few years now on the project regarding the Potential and Limits of Social and Solidarity Economy. So the last paper deals with ways to overcome external norms in order to benefit more the Community Local Needs and Culture; and in particular considering the classical Grameen Bank and the Palmas Bank in Brazil.

Arnaldo de Hoyos