

## EDITORIAL

This time we start with a few papers on Sustainability coming from Brazil; the first one is a study concerning 11 Brazilian capital cities that are signatories of the Sustainable Cities Program that lead to recommendations that may help public managers in the elaboration and execution of Sustainability Government Plans. The second one consists on a study regarding how Sustainability-Oriented Innovation (SOI) may be developed in the context of health services in particular; and the next one is an exploratory study seeking to find out in which way practices reported in GRI reports may lead sustainability of the supply chain to be more transparent; and finally a paper seeking something concrete to find out in which way and to what extent a Stakeholders Capitalism model, by incorporating the assumptions of ESG in the chain of beef production, may be able to create value and contemplate the Economic, Social and Environmental dimensions; or else may be restricted only to inoperative discourses based on challenges to be faced but without practical purposes, something that unfortunately is still very common (Greenwashing). Next paper focus on the increasing relevant issue of Gender and comes from Brazil and is a study regarding the challenge of achieving satisfactory levels of efficiency in access to water and equitable sanitation and hence the need to establish measures that make it possible to associate sanitation with the new demands and contexts of society. Therefore, the objective is to analyze sanitation according to gender, in the municipalities of the Alto Tietê Basin, in order to portray the conditions of gender inequality under the process of Population densification on the municipalities of the Alto Tietê Basin in Brazil. The study consisted on a Mutivariate Analysis using public databases from the National Sanitation Information System and the Sanitation Panel Brazil, for the year 2020; an selecting eight variables related to the dimensions of Sanitation, Efficiency and Gender. The next paper coming also from Brazil is related to the need for Technological tools for Teaching and Learning today in the Brazilian Educational Institutes, given in particular the social differences that limits access to learning tools in schools in many regions of Brazil; and calling the attention of teachers who are



already in the profession for the need to update and seek to know these technologies that are inevitable in today's and futures world. Next is an interesting paper exploring the impacts of the financial sector development on the Entrepreneurship progress. The data was collected from 53 countries, and analyzed through a Panel Feasible Generalized Least Squares (FGLS) regression method, that showed a positive association between entrepreneurial intentions and entrepreneurship development in the presence of banking sector progress. Next paper concerns the extent to which the principles of shared responsibility of consumers regarding waste disposal is working in developing countries like Brazil and Portugal; and based on a survey with University students it was showed that there are still doubts in the perception of consumers regarding the responsibility of companies and the disposal of solid waste. Moreover in both countries there is a preference for companies that promote environmental preservation actions. The last paper deals with the very critical issue today concernig the risks of Climate Change for Humanity as a whole and particularly concerning food, water and health.

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