

APRESENTAÇÃO

Dear readers,

In this issue, we present eight articles. The first one, “Between reward and suffering: the bank workers’ view of the flexibility discourse” was elaborated by Rejane Prevot Nascimento, Lígia do Carmo Martins Damasceno, and Diana Rebello Neves. Its purpose is a critical analysis of the impact of the flexibility discourse on banking industry practices from the perspective of bank employees. The main results reveal that the transformation of bank workers’ profiles to ones that are more flexible has exposed them to perverse management practices and, encouraged by corporate discourse, they have ended up becoming slaves to high performance. The bank employee is now primarily seen as a salesperson. Even though they are dissatisfied with their working conditions, the interviewees readily submit themselves to the pressures of work to maintain their standards of living. The conclusion reached is that the prevailing ideology in society enhances the discourse of human resources management, which, in turn, makes the flexibility discourse operational, as pointed out by Sennet (2008) and Gaulejac (2007).

“Diversity: recognition of the *différance* or tolerated difference? A study on the perception of mining and steel professionals” was prepared by Cacilda Nacur Lorentz, Alexandre de Pádua Carrieri, Antonio Del Maestro Filho, and Luiz Cláudio de Lima. These authors support that there are few critical studies on the subject, grounded on the ideas of Derrida (2002) and on the theory of recognition of Honneth (2003). The comprehension of diversity is related to the construction of identity among individuals and refers to the concept of tolerance, enabling a discussion about recognition (or not) of differences. They conclude that minority groups still lack recognition, prevailing the valorization of a group over the others. To recognize differences is a challenging thing, considering the distance which is being established between reflexive processes and the corporate practice. Finally, it is pointed out the need to promote actions that aim the equality of opportunities for treating the several groups present in the organization.

Patricia Benites Cava, Alexandre Pereira Salgado Junior, and Adriel Martins de Freitas Branco prepared the article “Evaluation of bank efficiency in Brazil: A DEA approach”. The study evaluates the efficiency of banks that operated in

the Brazilian market in 2013. To achieve this goal, efficient banks were identified according to the production approach. To detect and explain efficiency standards, additional analyses were carried out related to capital origin, size, business segment, and risk rating. Federal public banks and large banks are, on average, more efficient. Banks operating in foreign exchange and retail, as well as banks with high credit ratings, also achieved high levels of efficiency. They conclude that efficient banks proved to be more profitable, lent less money in proportion to their total assets, and received fewer complaints filed with the Central Bank of Brazil in 2013.

“Impact of adopting IFRS standard on the equity cost of Brazilian open capital companies” is the article developed by Rafael Confetti Gatsios, José Marcos da Silva, Marcelo Augusto Ambrozini, Alexandre Assaf Neto, and Fabiano Guasti Lima. The equity cost was calculated using the CAPM model (Capital Asset Pricing Model) adapted to the Brazilian case. The empirical strategy used the differences in differences model, comparing the results of companies that voluntarily adopted the IFRS with companies that adopted IFRS after the mandatory adoption period. The results indicate that the adoption of the IFRS standard does not contribute to reduce the equity cost in Brazil.

“The co-production of innovation: a case study in a rehabilitation hospital” proposed to understand how the user, the provider/supplier and the decision maker interact in the innovative process, as well as identify how the co-production occurs. Regis Silas Cardoso, Antonio Isidro da Silva Filho, and Lear Valadares Vieira argue that there is evidence that the innovation derives among other factors of elements that characterize the co-production. Studies involving co-production of innovation are scarce. Main results reveal that the logic of product development is still applied in the development of technological solutions for the hospital, against the logic of services, involving the interaction of the customer with the supplier. The results also suggest the possibility of a relationship between innovation capacity and occurrence of innovation, pointing out the need to test this relationship in future works.

Everton Rodrigues da Silva and Carlos Alberto Gonçalves present the article “Practice genealogy and its implications for strategy as practice”. Its objective was to map the converging principles of the various practice theories and present their implications for the research agenda of the strategy as practice. The research program of strategy as practice (S-as-P) is an intellectual heir of the studies based upon practices presented in contemporary social theory. Field theoreticians reinforce the importance of a self-conscious application of the theory of practice, an ambition that requires an allegiance to the notion of practice. Facing this situation, the contribution of this work is to enable a first approach with the philosophical assumptions of the theory of practice, to serve as a basis for a thorough

examination of the research agenda of S-as-P, to serve as inspiration for scholars to be concerned about the fundamental concepts of their studies.

“The survival of interorganizational networks: a proposal based on resource dependence theory” was organized by Leander Luiz Klein and Breno Augusto Diniz Pereira. It aimed to depict a theoretical proposal for analyzing the influence of three facets of an organization’s dependence on the survival of inter-organizational networks: on the environment, on the other members and on the network. The paper assists business leaders in showing the dependence tensions of enterprises on the market and networks. The understanding of relational changes and benefits provided by the network during its evolution also has an impact on enterprises’ dependency. The conceptualization of the study is based on the Resource Dependence Theory to direct network survival.

Wendel Alex Castro Silva, Ricardo de Freitas Fonseca, and Andréia de Oliveira Santos prepared the paper “Microbusiness development and quality of life of microentrepreneurs’s families”. The paper aimed at verifying the influence of microcredit in the development of micro businesses and in the quality of life of the microentrepreneurs’ families, using the elaboration of a structural equation model based on the borrowers’ perception. The results reveal that the factor business management exerts a positive influence on the access to the media, on leisure and on the quality of life. The access to the media and to leisure activities exerts a positive influence on the quality of life. The variables used herein, when associated in a predecessor form, explain 54.0% of the transformation in the quality of life of the families benefited.

Good reading!

Silvio Popadiuk

Post-doctor by University of Toronto.

Doctor and Master in Business by Faculdade de Economia, Administração e Contabilidade da Universidade de São Paulo (FEA-USP).

*Professor at Universidade Presbiteriana Mackenzie (UPM),
and academic editor of Revista de Administração Mackenzie.*

Rua da Consolação, 930, Prédio T, térreo, Consolação,

São Paulo – SP – Brasil – CEP 01302-907

E-mail: silvio.popadiuk@mackenzie.br