

## EDITORIAL

The present double issue, numbers 27/28, referring to the year 2024 of the journal GESTIN – International Journal of Management, Law and Tourism, is the result of several months of work and dedication, to achieve the goal of bringing to light several high-quality scientific articles that are relevant to the state of the art in the fields that comprise the scope of this journal, namely Management, Law and Tourism.

As in previous editions, the submitted articles were subject to a double-blind review process, thus seeking to ensure that the review and evaluation are fully impartial and that they meet standards of quality and academic merit.

We therefore proceed to present them briefly:

- THE PRACTICE OF MANAGEMENT ACCOUNTING IN COMPANIES LOCATED IN A DISTRICT IN THE CENTRE OF PORTUGAL submitted by Daniela Ferreira Lima and Ana Cristina Daniel. In the authors' words, this study aims to "understand whether companies in the District of Viseu use Management Accounting Practices or not; whether company turnover or the sector in which they operate influences the existence of a Management Accounting system; whether traditional Management Accounting Practices are used more than contemporary ones; and whether the frequency with which Management Accounting reports are prepared is related to the importance attributed to them in decision-making".

- IDENTITIES AND INTERCULTURAL EDUCATION by Hugo Oliveira and Jorge Bonito, which "presents an epistemological framework that allows for a holistic reflection on the relevance of intercultural education and identity issues".

- THE CHALLENGES OF ESG AND CORPORATE PURPOSE IN PORTUGUESE CORPORATE LAW proposed by Rita Guimarães Fialho d'Almeida, seeks to "reflect on the challenges of environmental, social and corporate governance, as well as on corporate purpose, and how these should be addressed, particularly in the light of Portuguese corporate law".

- VISUAL MERCHANDISING: A STUDY OF ITS INFLUENCE ON SHOPPING PLEASURE AND IMPULSE

BUYING by Jacinta Moreira and Liliana Jorge, aims to “identify which visual merchandising tools have the greatest impact on shopping pleasure and impulse buying behaviour”.

- THE PRESCRIPTIVE CONTENT OF THE PRINCIPLE OF HUMAN DIGNITY AND THE CONFLICT OF RIGHTS IN THE CONTEXT OF DOMESTIC VIOLENCE by Benilde Moreira, seeks to “present the criteria for giving concrete meaning to the principle of human dignity in cases of conflicts of rights. The problem is formulated through the normative discourse regulating the principle of human dignity and the discourse of practical application resulting from judicial decisions of higher courts, including the Constitutional Court”.

- PROLEGOMENA ON THE CIVIL LIABILITY OF DIRECTORS: EXEGESIS OF THE LIABILITY PROVIDED FOR IN THE COMMERCIAL COMPANIES CODE by Hugo Cunha Lança. This article intends to address a “classic theme of Corporate Law” from a “practical and pragmatic” perspective, in the author’s own words.

- ANALYSIS OF ARTICLE 291 OF THE CIVIL CODE AND ARTICLES 5(4), 17 AND 122 OF THE PORTUGUESE LAND REGISTRATION CODE WITH REGARD TO THEIR RESPECTIVE SCOPE OF APPLICATION by Miguel Dinis Pestana Serra and Rui Manuel Domingues Teixeira Luís, seeks to clarify the “scope of application of Article 291 of the Portuguese Civil Code and Articles 5(4), 17 and 122 of the Portuguese Land Registration Code”.

- ENIGMAS OF THE LEGAL FRAMEWORK FOR SUBORDINATE TELEWORK by Susana Ferreira dos Santos, which “seeks to identify and analyse some of the most ambiguous issues of this legal framework, which create challenges for interpreters and for the parties to individual labour relations”. This document aims to be a critical and constructive contribution to the debate on this subject.

In this issue we also include a review of the paper presented by António Garcia Pereira at the Congress on Labour Law and Human Resources Management, held at the School of Management of the Polytechnic Institute of Castelo Branco, concerning the “Presumption of an Employment Contract in the Context of Digital Platforms”.

In this double issue, our intention was to compile several documents that we believe to be of interest to readers and to all those who wish to enrich their scientific vocabulary in the various themes addressed, since we consider the contributions to be of proven quality.

To all readers, we hope that you feel enriched by the consultation and careful reading of the articles now presented, and we reiterate our thanks to the authors for choosing to submit their work to GESTIN – International Journal of Management, Law and Tourism.

And, as Aristotle stated, “man is by nature a social being,” not living (well) in isolation. As in the previous issue, I thank the members of the team, affirming that the outcome of a scientific journal’s work gains true meaning when it is built collaboratively. The executive body achieves better results as a team, uniting efforts, ideas and responsibilities. After all, the strongest projects are born from shared commitment and joint dedication.

I therefore take this opportunity to express my sincere gratitude to all those who contributed with their time, commitment and spirit of cooperation. Every contribution made a difference and strengthened this collective work.

With my gratitude to all,

Marta Falcão  
Chief Editor  
Director of GESTIN – International Journal of  
Management, Law and Tourism