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THE SOCIAL REPRESENTATION OF THE GOVERNANCE SYSTEM THROUGH KEY DESCRIPTORS: MUTE ZONE?

Abstract: *This article seeks to describe the social representations of Brazilians about the term Governance System (GS). The data were collected through online questionnaires answered by 665 social actors from Brazil. The data analysis used the Social Representation Theory (SRT), operationalized by the techniques of free evocation of words and the Four Houses Framework of Vergès, followed by lexical and content analysis. It was identified that in the center of the table there are words highly shared by the social actors about the Governance System: Accountability, Administration, Compliance, Control, Management, Organization, Planning, Processes, Transparency, and Ethics. It is concluded that Accountability is conceived as a structuring element for the effectiveness of the GS. The data suggest the existence of a mute zone in the social representation, since there was a scarcity of words that brought negative expressions about the GS and that deserve future investigations.*

Keywords: *Governance System; Social Representation Theory; Word Evocation; Value Perception; Content Analysis.*

1. Introduction

Studies on corporate governance had an increase and academic improvement from the 1990s, not limited to the perspective of private companies, but also widespread in public companies and in the third sector. There is no consensus regarding the definition of corporate governance, so that such divergence leads to criticism, some of them extremely simplified to represent the complexity of the theme (Ribeiro & dos Santos, 2015).

Corporate governance is associated with the principles of transparency, accountability, fairness, and responsibility, to ensure the continuity of the business in a sustainable

way and/or citizen service, considering all its complexity. It assumes the establishment of a documentary structure of laws, regulations, rules, guidelines, and codes, as well as a minimum (basic) organizational structure, with the definition of roles, responsibilities, and minimum qualifications (Tyurikov, 2015; Appiah et al., 2017).

For da Silveira (2015) there is relative consensus that the adoption of better governance practices causes positive impacts on companies and on the macroeconomy, with an increase in the country's growth. Thus, the more governance practices adopted by organizations are improved, the greater the possibility of increasing their performance and their return to society, whether financial or otherwise.

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The perception of the stakeholders that are part of a GS has the potential to impact its performance and consequently the organization. Stakeholder perceptions of the GS and their influence on the performance of the system itself, and consequently on organizational outcomes/performance, is a key factor in understanding this system, although little attention has been paid to this (Ford & Ihrke, 2019). At this point, although articles have been found that have identified the social representation of information technology governance (Salvador, 2015), no articles have been found that use the same theory to understand the GS theme.

This article intends to deepen the discussion about the GS in organizations, seeking to answer the following question: "What is the social representation of the governance system?". Considering the a forementioned problematic, this research aims to identify the common sense regarding what a GS is, from the Social Representation Theory, and propose a new definition of the term Governance System based on the research results.

2. Literature Review

2.1 Governance System

Governance seeks to provide the company with overall direction, controlling and supervising the managers/administrators, and ensuring accountability and regulation. Governance is concerned with the direction of the executive body, monitoring it to ensure that it is being followed, and supervising and controlling it to ensure that the needs of all stakeholders are met. Management, in turn, is concerned with the daily routine of the company, being associated with projects and organizational processes, planning, and executing the necessary actions so that the objectives set by the top management are achieved. In a simplistic way, it would not be wrong to say that governance manages the

managers of an organization (Too & Weaver, 2014; Tribunal de Contas da União, 2014).

Other terms that get confused and are often incorrectly treated as synonyms are: Administration, and Management.

On a hierarchical level, the term Administration is the broadest and most macro, dealing with the general aspects of an organization. It considers a holistic view of the company and its different areas: Management of Human Resources, Finance, Assets, etc. Management is a term more focused on the internal levels of the organization, such as departments and divisions: Marketing, Production, Finance, etc. Finally, Management refers to a more specialized treatment, implementing techniques, knowledge, and creativity: Risk Management, Quality Management, Cost Management, etc. (Valeriano, 2005). Therefore, Management is used by both Administration and Management. In the context of this research, GS is more directly associated with the term Administration.

In Tables 1 and 2 other definitions of corporate governance (Governance System) from the market and academic perspectives are mentioned.

Currently, the search for better performance and results are not only associated with financial return, but also with other dimensions, such as governance itself, social and environmental aspects. In this context, the ESG (environmental, social, and corporate governance) arises, which according to Clementino and Perkins (2020) is an indicator used by the market to identify how organizations deal with social and environmental sustainability in the context of corporate governance.

According to Caiado et al. (2018), all organizations seek the engagement of their stakeholders, the promotion of management systems with effective leadership and ethics in work relationships, to improve their competitive position. Organizations want to be socially responsible and the search for organizational development should come

associated with increased transparency, systems integration, corporate governance, and innovation.

The basis of any GS is composed of ethics, integrity, and compliance, the latter being commonly confused with the first two. Compliance serves as support for the ethical

and integral administration, being not only opportune but mandatory. To be in compliance is to meet the rules stipulated and imposed by the organization's business, whether they are external - legislation and regulation - or internal - norms and procedures - having as its main function the fight against corruption.

Table 1. Definition of corporate governance (Management System) from the market's perspective.

| Authors | Definition |
|--------------------------------|---|
| Iskander & Chamlou (2000, p.6) | "...concerned with holding the balance between economic and social goals and between individual and communal goals...the aim is to align as nearly as possible the interests of individuals, corporations, and society". The World Bank. |
| IBGC (2015, p.20) | "Corporate governance is the system by which companies and other organizations are directed, monitored, and encouraged, involving the relationships among shareholders, board of directors, management, supervisory and control committees, and other stakeholders." |
| IBGC e GIFE (2014, p.18) | "...is the system by which organizations are directed, monitored and guided, comprising the set of rules, principles and practices about the relationship between the Board, the executive team and other control entities. Good governance practices aim to align interests, with the purpose of preserving the organization's reputation and optimizing its social value, facilitating its access to resources, and contributing to its longevity." |

Table 2. Definition of corporate governance (Management System) from the Academy's perspective.

| Authors | Definition |
|-------------------------------|---|
| Silva et al. (2018, p.106) | "Guardian of the rights of parties manifesting interests at stake in companies; observable power structure within organizations; normative system governing the internal and external relations of companies; and system of relations through which companies are directed and monitored." |
| Willems et al. (2017, p.1426) | "We define nonprofit governance as the set of conditions that should be fulfilled and practices that should be applied in order to enhance the achievement of a nonprofit organization's mission and vision". |
| da Silveria (2015, p. 4) | "Set of acculturation activities and mechanisms - internal or external - of incentive or control - that aim to make that: 1) from an internal point of view, people make decisions in the best long-term interest of the organization, comply with rules and behave ethically; 2) from an external point of view, companies are transparent with their stakeholders and ensure full rights to all their shareholders in an equitable manner." |

Compliance needs to be wide-ranging and linked to the organization's strategy, for this is the only way to ensure the organization's sustainability over time, since it mitigates risks of paying fines and impacts on the organization's image in illicit acts.

Compliance streamlines decision making and increases the tangible and intangible values of the organization by defining what should or should not be done, identifying all ethical, administrative, and legal requirements, with subsequent management of the risks related to

their non-compliance (Vieira & Barreto, 2019; Bento, 2018).

Compliance ensures integrity through ethical conduct and makes use of compliance programs, which seek "compliance with the requirements (must observe) and commitments (chooses to observe) of the organization" (Vieira

Barreto, 2019, p.157). Mashamaite and Raseala (2018) state that to achieve good governance, a collective awareness needs to be created about the importance of everyone behaving ethically. Administration and management have a leading role in organizational integrity by maintaining coherence and consistency of their own and their subordinates' attitudes with previously established organizational standards (Abd Aziz et al., 2019).

Once a solid governance base governed by ethics, integrity, and compliance is established, one of the main functions of the GS is to establish a long-term, integrated strategic approach in the organization, allowing business continuity and stimulating result-oriented actions. A good strategic planning includes not only the definition of the strategy, but also the management of strategic risks, which is fundamental for the prevention of situations potentially causing problems that impact the financial, economic, and environmental results of organizations. It also involves the relationship with stakeholders - each with their own political, social, financial, and environmental demands - for the identification of the best strategies and their cross-organizational alignment (Vieira & Barreto, 2019; Mateos & Mendoza, 2019). For Mateos and Mendoza (2019) an effective and participatory GS, with well-designed strategic planning, ensures the survival of the organization and its quick recovery in crisis or change scenarios.

According to TCU (2014), institutional planning, of the day to day of the organization, associated with the planning and execution of the actions necessary for it to achieve the goals set by the senior

management is a management role and not of the GS. On the other hand, long-term strategic planning is the GS's responsibility. According to Wimmer et al. (2018), Mateos and Mendoza (2019), the GS has the obligation, at the strategic level, to define long-term goals, policies, planning, vision, values, identity, and culture, avoiding "strategic myopia," which is so harmful to the efficiency in meeting the objectives of an organization. However, it is emphasized that within the context of strategic planning, its alignment with the tactical-operational areas should be a concern, as addressed by Azmi et al. (2018) and Goede (2018).

To ensure that strategic planning is put into practice, without losing sight of meeting the strategic results, it is necessary to establish process governance as part of the GS (Stefanović & Stefanovic, 2007). The greater the maturity of the organization, the greater is its dedication to overcome the difficulties and barriers to the correct process management (De Boer et al., 2015).

For Knežová et al. (2016) process management is relevant for ensuring good governance, reducing rigid bureaucracy with increased efficiency, ensuring more flexibility and optimization of organizational performance. It also has the potential to improve transparency, participation, and accountability, contributing to governance focused on improving organizational results and performance. According to Hernaus, Vuksic, and Stemberger (2016), regardless of the type and industry of an organization, if it is process-oriented, its organizational performance is positively influenced.

2.2 Accountability Subsystem

The definitions of accountability are countless, which is aggravated by the difficulty of its translation into Portuguese. The term has been the focus of an inexhaustible and progressive discussion, which has improved it over time. It is an ambiguous and contested term, with little

thought given to what it implies for the GS itself and the organization (Keay et al., 2020; Byrkjeflot et al., 2014).

For Rocha (2009), the term accountability, a literal translation of the term accountability, in practice, when referring to a GS, has different meanings and defines different phenomena. If accountability is a broader term, provision of accounts has a more restrictive, formal sense, of compliance with norms and laws. According to Brasil et al. (2020) accountability is the imposition, by the organizations, that the governance agents demonstrate commitment to their performance, so that the owners' representatives can verify whether their managers prioritize their personal interests or those of the organization. It should be clear, objective, and easy for stakeholders to understand, following best practices adopted nationally and globally (Fiorini et al., 2018).

Peixe et al. (2018, p.81) define accountability considering 4 (four) dimensions, incorporating the term provision of accounts as one of them: "Responsibility (objective and subjective), control, transparency and reporting obligation". For Grizzle and Sloan (2016) accountability are processes associated with the organization's commitment to responding and balancing the needs and interests of stakeholders, in decision-making activities, and maintaining commitment over time. Onyx et al. (2018) state that accountability is a vital practice to ensure effective governance. The habit of being accountable and explaining or justifying certain conduct, whether linked to financial aspects or not, improves GS.

For Abd Aziz et al. (2015), an adequate and systematized internal control ensures organizational stability, promoting greater accountability of decision makers, in addition to increasing the confidence of stakeholders. However, special care must be taken in its implementation, so that it does not get lost in the control per se, in the technical and commercial mechanics, moving away from the main objective of its implementation,

which is the guarantee of delivery of results, with the expected quality. For a control system to be efficient, it must be properly planned, developed with criteria, and constantly modified to reduce its complexity without, however, losing the ability to protect the organization's stakeholders. Implementing controls just to justify the existence of governance is neither legitimate nor relevant (Keay et al., 2020; Abd Aziz et al., 2015).

For Sidaway (2019), an organization with legitimate governance mechanisms will ensure strong and effective internal controls, and they will be effectively used. According to Abd Aziz et al. (2015) organizations are exposed to various risks - financial problems, environmental disasters, non-compliance with the law, etc. -, deliberate or unintentional. In this context, a good system of internal controls prevents risks from turning into problems, detecting errors and irregularities "online", safeguarding the organization's objectives and increasing shareholder value. For Sidaway (2019) weak internal control system increases the risks of fraud in financial reporting, and vice versa, as there is a greater probability of fraudsters being discovered.

According to Murombo (2016) transparency is a pillar, an enabler, for accountability. For Rahman and Khatun (2017), a quality GS examines the transparency and accountability of the organization, assessing whether it is well or poorly governed. Nguyen et al. (2020) state that the ability of transparency and corporate governance to obtain positive effects for organizations is undeniable. According to Agyei-Mensah (2017) a good definition of transparency would be the provision of reliable and timely information that makes it possible to make a proper assessment of the financial conditions and future performance of the organization. There is some consensus in the literature on the statement that accountability and transparency are critical for an organization to be considered trustworthy. Transparency and

accountability go hand in hand in generating ethical outcomes by meeting the expectations of different stakeholders (Kharel et al., 2019).

3. Methodological Procedures

The Theory of Social Representations (TSR) is treated in this work as a theoretical and methodological framework, helping the researcher to construct and explain the object of research. It refers to the structured process of the means and instruments necessary for the construction of social representations, that is, of a pattern of thought to make sense of what a GS represents and how it is perceived by the interviewees. As for the type, this is an exploratory research.

The sample of this article included Brazilians working in different sectors: public, private, and third sector. The online questionnaire was disseminated through a link in different social networks, using the Snowball and accessibility techniques (Lucio et al., 2018). Data collection took place in the second half of 2020 and the word evocation technique was used. Using the Limesurvey Software, respondents were asked for the five words that came to mind associated with the phrase "Governance System." Next, an open-ended question requested that the respondent justify the reason for the choice of the first evoked word (Joia & Marchisotti, 2020).

For the data analysis it was used the technique of the Four Houses Framework of Vergès, built through the EVOC 2005 software, which enabled the identification of the central core of the governance system. Once the words that make up this core were identified, a lexical and content analysis of them was performed using NVIVO 11 software, with the identification of categories to explain the meaning of the words according to the respondents (Scheuerlein et al., 2018; Marchisotti et al., 2019).

According to Moscovici (2009), social representations are devices created from the subjectivity of a given social group that will mediate the relationships between these

individuals and the social objects in the context in which they are inserted. These representations, arising from collective practices and knowledge, tension the group to establish identity characteristics about the way they see themselves and relate to social objects, in which the representations, by having a symbolic role, capture the object and assign meanings to it (Jodelet, 2002; Moscovici, 2009).

The central core, as an analytical category is conceived by a set of elements that structure the social representations to shape the objects and give them an iconic status (Abric, 2005). These elements - opinions, attitudes, information, beliefs, values, constituted knowledge, genesis and characteristics of the social group studied -, make it possible to establish theoretical criteria to understand the social-cognitive processes and the way social thought is structured, to investigate by its cohesive character, the tensions exercised by the representations in the (re)orientation of the practices experienced by individuals (Abric, 2005; Jodelet, 2002).

In this sense, the central core, characterized by its stable essence and high social cohesion, considering the context and the period in which a phenomenon is apprehended, expresses the iconic meaning that a given group of individuals attributes to a particular social object (Marchisotti et al., 2019; Pereira & Almeida, 2015).

In the prototypical analysis that allows the construction of Vergès' Four Houses Framework (Figure 1), a minimum number of 100 respondents is considered for a more reliable analysis of word evocation analysis (Moscarola, 1990). The framework is constituted from three criteria to be fulfilled: 1) The Minimum Frequency of words entering the frame, composed of the cumulative total of the words that, on average, were the most cited in by 50% of the respondents; 2) The Average Frequency of Evocation (AFE) - referring to the average frequency of the words that were included in the frame; 3) Average Order of Evocation

(AOE), which measures the salience that a word has, by means of a weighted average between the positions in which a word was cited and the total number of times it was

evoked. The final AOE was obtained by averaging the mean evocation order (AOEs) (Sarubbi et al., 2013)

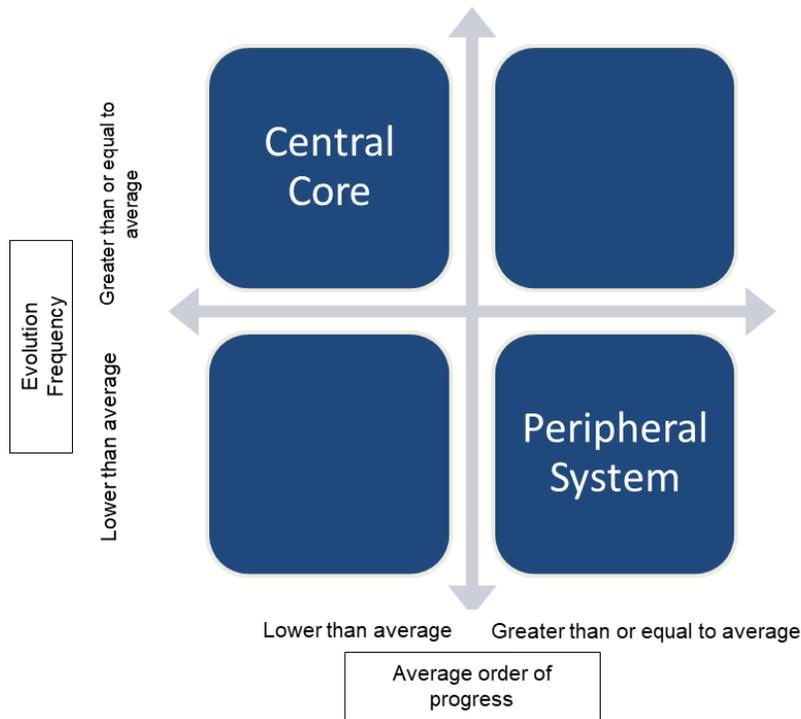


Figure 1. Central Core and Peripheral System of Social Representation. Adapted from Joia, 2017.

However, according to Zouhri et al. (2016), there are elements of the representation that are not aligned with the prevailing social norms. These are elements that are silenced or masked by respondents who avoid establishing tensions with the normative character of the representations of a given social group, the so-called mute zone of social representations. Abric (2005) notes that this zone represents the elements that respondents have difficulty expressing, because they are laden with moral value, symbolism, or taboos that inhibit people from saying what they really think, presenting a dissociation - spoken or hidden - between discourse and practice (Schlösser & Camargo, 2015).

4. Analysis and Discussion of the Results

A total of 665 answers were analyzed by the EVOC 2005 software, which is equivalent to 3325 evoked words. The minimum frequency of evocation considered was 27, the average AOE identified was 2.9, the intermediate frequency was 48, organized in the framework of four Houses of Vergès (Figure 2).

The ten words occupying central position in the four-house framework of Vergès were used as lexical analysis units for hierarchical analysis by frequency and position. Subsequently, from the justifications brought about the relevance of these evoked words, a

content analysis was performed (Bardin, 1977).

With a high frequency of citation, these words, when justified as highly relevant words, brought in the answers of the subjects

shared conceptions, to a greater or lesser extent, which expressed similarities and dissimilarities arising from the perspectives by which this social group represents the Governance System - GS.

| Quadrant for the inductive term "Governance System" | | | | | | |
|---|-----------------|------|------|----------------|------|------|
| | RANG < 2,90 | | | RANG ≥ 2,90 | | |
| | Centrality | Freq | AOE | 1st Periphery | Freq | AOE |
| Freq ≥ 48 | Control | 223 | 2.68 | Responsibility | 67 | 3.15 |
| | Management | 188 | 2.35 | Results | 48 | 4.52 |
| | Transparency | 172 | 2.63 | Monitoring | 48 | 3.10 |
| | Organization | 136 | 2.36 | | | |
| | Processes | 73 | 2.80 | | | |
| | Planning | 73 | 2.51 | | | |
| | Compliance | 72 | 2.11 | | | |
| | Accountability | 68 | 2.75 | | | |
| | Administration | 59 | 2.68 | | | |
| | Ethics | 50 | 2.90 | | | |
| | RANG < 2,90 | | | RANG ≥ 2,90 | | |
| Freq ≥ 27 and < 47 | Contrast Zone | Freq | AOE | 2nd Periphery | Freq | AOE |
| | Leadership | 45 | 2.40 | Reliability | 41 | 3.34 |
| | Governance | 42 | 2.14 | Safety | 40 | 2.93 |
| | Decision Making | 30 | 2.50 | Efficiency | 38 | 3.11 |
| | Hierarchy | 28 | 2.86 | Rules | 32 | 2.91 |
| | | | | Strategy | 31 | 3.32 |
| | | | | Structure | 31 | 3.00 |
| | | | | Participation | 27 | 3.33 |

Figure 2. Framework of Vergès' Four Houses of Governance System.

All words belonging to the central core of the SG social representation have at least one of the meanings that are in line with the literature (TCU, 2014, Too & Weaver, 2014; Vieira & Barreto, 2019; Bento, 2018; Mashamaite & Raseala, 2018; Abd Aziz et al., 2019; Stefanović & Stefanovic, 2007; De Boer et al., 2015; Knežová et al., 2016; Hernaus et al., 2016, Abd Aziz et al, 2015, Sidaway, 2019, Kharel, 2019; Agyei-Mensah, 2017; Nguyen et al., 2020; Rahman & Khatun, 2017; Murombo, 2016; Fish et al., 2018; Onyx et al., 2018; Grizzle & Sloan, 2016; Wimmer et al., 2018; Mateos & Mendoza, 2019; Azmi et al., 2018; Goede, 2018) considering their correct use in the context of a GS.

However, in the study an overlap between the meaning attributed to governance and management was identified. These words were sometimes considered synonymous, as also identified by TCU (2014) and Too and

Weaver (2014). The word organization presented two meanings, where the first is associated with the organization as the administrative institution object of a GS and in the sense of a more organized and controlled environment, both aligned with the approached by De Jesus and Dalongaro (2018), Too and Weaver (2014), Tachizawa and Wong (2015).

The word planning was also evoked, so there was a mixture of concepts, since institutional and strategic planning were both considered as responsibilities of the GS, while only strategic planning is, as addressed by TCU (2014), Wimmer et al. (2018), Mateos and Mendoza (2019), Azmi et al. (2018) and Goede (2018). Also, no association between GS and its importance for sustainability was identified, as addressed by Clementino and Perkins (2020).

In the same vein, the word *Accountability* presented a double meaning, where one part understands the term in a very complete and wide-ranging way, associating it as the need for reporting, control, transparency, responsibilities, and ethics; being vital for an effective GS and the organization's sustainability, as addressed by Peixe et al. (2018), Onyx et al. (2018), Grizzle and Sloan (2016). There is another significant part among the respondents that understands accountability in a very simplified and restrictive way, associating it with the meaning of the word reporting, which refers to the availability of the results of the actions, activities, and decisions of the organization's different stakeholders in a timely manner, as addressed by Rocha (2009), Fiorini et al.

(2018), and Brasil et al. (2020). This duality is explained by the literature, because as discussed by Keay et al. (2020) and Byrkjeflot et al. (2014) the translation of the word accountability into Portuguese, literally, is reporting, however, in governance practice, its understanding is broader and more ambiguous, being the reason for endless discussions.

In order to summarize the research findings, Figure 3 establishes a mind map that allows a quick visual understanding of the social representation of the GS, whose relationships were inferred from the content analysis of each of the terms that gave rise to Table 3 (see Appendix).

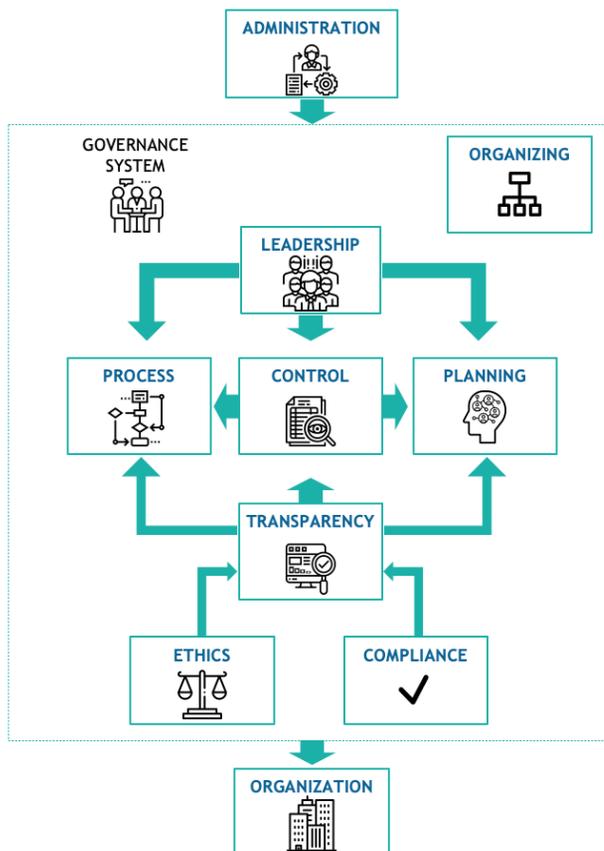


Figure 3. Mind map of social representation of the governance system.

Furthermore, based on the central elements of the social representation of the Governance System - GS, as well as on the data analysis and discussion, it was possible to propose the conception of the governance system for the group studied, aligned with the analysis of the GS:

A GS is a tool used to manage the resources of an organization, supporting, promoting, and giving sustainability to the management, through its constant direction, monitoring and control. The GS organizes the relationships among the interested parties, defining roles, responsibilities, instances of power and decision making within an organization, in favor of delivering the planned results.

The basis for the GS to achieve its objectives is accountability, including the reporting and active controls of the administration and management activities considered essential to the performance and delivery of the expected results. Serving as a basis for sustaining a GS and considered as an essential element is the transparency of the relevant information, actions/decisions, and results (tangible and intangible) of the organization and the practices of the GS itself, to all stakeholders (internal and external). Transparency, in turn, is based on two pillars that support it, which are individual ethics, the values that guide actions and decision making, and compliance (conformity) with the rules and laws (internal and external) stipulated by the organization.

Controls play a key role in monitoring strategic planning (directs) and governance/process management (executes), impacting and being impacted by them. Strategic planning is considered an important element to have an efficient GS that ensures the organization's existence in the long term, since it directs the path to be followed by the organization and contemplates the desires of all stakeholders. In turn, process governance is the formal means for consolidating a GS, creating, implementing, and improving new and old processes.

Additionally, it was verified that only 2.5% of the respondents have some negative positioning regarding the research theme. The words or expressions identified as negative were: Bureaucracy, Care, Rigidity, Appearances, King/ Queen (sense of authority and unquestionable power), and It Doesn't Work.

The words "bureaucracy" and "rigidity" are associated with the context of excessive regulation, controls, and procedures, being considered as negative points. At the same time, in the core definition, the GS is seen as positive and associated with internal organization. It is inferred that there is a paradox, just like the one found with controls, so that an excess of formality can cause harm to the GS and to the organization. As discussed by Tachizawa and Wong (2015) it is necessary to balance formal and informal governance to find a middle ground that is beneficial to all stakeholders.

None of the respondents considered a negative word as the first word that comes to mind when facing the term GS. However, either in the justification or in the other words evoked, these words or feelings came to the fore. Respondent ID 04, the only one who used a stronger negative expression-"It doesn't work"-does not go into detail in the justification, obscuring his perception.

It is inferred that there is apparently a mute zone in the social representation of the GS, as addressed by Zouhri et al., (2016), Abric (2005) and Schlösser and Camargo (2015). Thus, the negative aspects were masked by the respondents, who did not openly express what they think. This becomes more visible when reading the respondents' justifications, which were concerned with softening the criticism or leaving it implied, as seen in ID 16 - "The so-called "system"..." or ID 14 - "... A nice way of saying the same thing".

5. Conclusion

There are words highly shared by the social actors about the Governance System:

Accountability, Administration, Compliance, Control, Management, Organization, Planning, Processes, Transparency, and Ethics.

The data suggest that there is a mute zone in the social representation about the GS, since the negative expressions associated with it were practically not mentioned by the respondents. This may have occurred because the theme is a sensitive one for managers. It is inferred that the negative aspects may not have been expressed due to the respondents' fear of speaking badly about a system that, in principle, is well regarded by all to fight corruption and fraud.

Possibly the respondents are afraid to go against the common sense that states that a GS is always good for organizations. They may also be afraid to confront their superiors since the GS is the responsibility of top management. Therefore, speaking badly about it could mean speaking badly about their superiors.

The word control was more associated with the GS, and as the words control and transparency are part of the accountability system, and the first two are part of the third, it can be concluded, from the perspective of social representation, that accountability is recognized as a fundamental part of the GS, for it to be effective. It is important to highlight that care must be taken so that the GS does not get lost in the control per se, so that it must be well balanced and assertive, with the correct definition of what needs to be monitored and controlled, so that it can contribute to the increase in accountability.

There is also confusion regarding the terms Accountability and Reporting, Governance and Management, as identified by the theory. In the first case, there are individuals who understand that accountability is broader than reporting, just as others understand that reporting is embedded in the context of accountability. In the second case, there are individuals who incorrectly associate the GS with activities associated with management. Thus, the terms accountability (contrast zone)

or reporting (second peripheral system) may not adequately represent the positioning of both words within the four Vergès quadrant. Possibly one or the other could be part of the central core or move to other quadrants, or even, if analyzed in an integrated way, be part of the central core.

It was also noticed a certain confusion and mixture of concepts regarding the word planning, both understood as institutional, associated with the actions at management level necessary to achieve the goals set by senior management, and strategic, long-term, this being the responsibility of the GS. It is also suggested that there is no association between the GS and aspects related to sustainability, showing a lack of knowledge or disbelief in the importance of the GS for the achievement of sustainable results.

A relevant limitation of this research refers to the aspects related to the organization of words for the use of EVOC 2005 and the construction of Vergès' four-house table. No matter how much one follows the rules previously established in the bibliographical references, mistakes may have been made without being noticed. There are also limitations related to content analysis, because even with the use of support software, it is up to the researcher to analyze the text and transcribe its meanings. Therefore, this analysis may carry assumptions and experiences of the researcher, which potentially may bias the correct meaning of the analyzed data.

From the management point of view, it is expected to contribute to the companies' better understanding of the representations about the GS, and consequently, they can define actions to reduce the negative perception of the implementation of this system in their establishments. The greater its adoption, the reduction of barriers and the increase in the perception that it adds value to the company's results, the greater its adoption and support will be, creating a positive feedback cycle.

Future studies should confirm whether there is indeed a mute zone in the social representation of the GS, as the data suggest. Identifying what the hidden perceptions are, bringing them to light, could lead to a better understanding of the theme and the possibility of improving it. Furthermore, it is hoped that this research will contribute academically to

an integrated approach and discussion of the GS in different sectors of society - public, private, and non-profit.

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Appendix

Table 3. Inferred Categories - Central Core.

| Words (Centrality) | Inferred Categories | Simplified Description (Meaning) | Dictionary Definition ¹ |
|--------------------|---|--|--|
| Administration | Resource Management | The GS is associated with a tool used to manage an organization. | "The act, process, or result of administration." |
| | Respondent: <i>"The GS is one of the tools that assists the management of companies."</i> | | |
| Accountability | Providing Accounts of the acts | Need for accountability, including control, transparency, responsibilities, and ethics, in order to ensure good management of organizational resources and the activities to be performed. It is essential for the GS to be effective and bring results to the organization. | "To provide satisfaction or explanation as to the reasons for one's expenses or expenditures to the person in charge; to explain the reason for certain attitudes to someone; to justify expenses or actions "To be judged by one's actions, to submit oneself to judgment." |
| | Respondent: <i>"Accountability and all its elements (control, transparency, etc.) are essential for the GS to bring results to the company."</i> | | |
| Compliance | Compliance and Legality | The GS is the best way to ensure compliance, i.e., to ensure that internal and external rules and laws are followed as defined. | "Quality or state of that which is conforming or similar, analogy, resemblance. " Act or effect of conforming; concordance conformation." |
| | Respondent: <i>"Governance is one of the main ways to provide and ensure compliance with legislation, internal policies and public policy and stakeholder requirements"</i> | | |
| Control | Internal and external controls | It is the function of the SG to participatively control the activities, actions, demands, procedures, and information considered essential to the performance and results of the administration and management of an organization. | "The act of directing any activity, supervising, and guiding it in the most convenient way. "Overseeing and mastering someone or something." " Financial fiscalization." |
| | Respondent: <i>"The GS must have mechanisms capable of exercising adequate control over the actions of managers in order to ensure the achievement of the company's objectives, preventing the occurrence of irregularities, misconduct, etc."</i> | | |
| Management | Organizational Management | A good GS supports, promotes, and gives sustainability to a good management, through monitoring, control, and evaluation. | "Act of managing or administering" |
| | Respondent: <i>"The GS promotes effective management of institutions by leveling and aligning goals, people, and resources in order to bring about effective results and decisions."</i> | | |
| | Governance | Governance has often been associated with management, as if they were synonyms. | |
| | Respondent: <i>"Management is the way we run things and plan our projects."</i> | | |
| Organization | Administrative Institution | It is the concept of the organization as an administrative institution, that is, every kind of company. It is the object where a GS is implanted. | "Set of guidelines, standards, and functions that contribute to the smooth operation of any enterprise. Institution, |

| | | |
|---------------------|--|--|
| | Respondent: "A GS addresses the relationships of people, their roles and responsibilities, in an ORGANIZATION" | association, or entity that acts within the scope of common interests; organism." |
| | Act of organizing | Organization is understood in the sense of structuring a system of relationships that define roles, responsibilities, and decision-making power, internally and externally, to deliver quality results. GS in the sense of organizing the organization. |
| | Respondent: "When we have organization in a GS we have more confidence in the institution." | "Act or effect of arranging(-self)." "Orderly arrangement of the parts of a whole." |
| Planning | Institutional and Strategic Planning | Institutional and/or strategic planning is the actions necessary for the guidance and fulfillment of institutional and strategic objectives, meeting the desires of all stakeholders, and is the basis and starting point for the efficiency of a GS and the guarantee of the organization's existence in the long term. |
| | Respondent: "A GS relates to planning the actions necessary to accomplish institutional or strategic objectives." | "Organization of a task with the use of appropriate methods. "Determination of actions to achieve the goals set by a company, government agency, etc.; planning." |
| Processes | Process Management | GS is based on process management (creation, implementation, and improvement), as a formal means of consolidating a GS. |
| | Respondent: "Processes are the primary means to which governance systems are consolidated. Well-structured processes enrich governance rites." | "Continuous and extended action or operation of some activity; course, continuance. A continuous sequence of facts or phenomena that present a certain unity or are reproduced with a certain regularity; progress, development." |
| Transparency | Access to Information and Actions/Decisions | The GS needs to ensure access to relevant information about the results (tangible and intangible), performance and purposes of the organization and the GS practices themselves, as well as the actions/decisions of top management; for all stakeholders, proactively and accurately. |
| | Respondent: "Transparency is essential in governance processes, as it ensures access to relevant information about the organization's business, so it is one of the pillars of governance." | "Property of that which is transparent." "Characteristic of one who acts frankly and without subterfuge." |
| Ethics | Individual Ethical Values | It represents the basic value that a GS upholds. It is an individual value, which guides his or her actions and decision making. |
| | Respondent: "I thought of ethics first because it is the representation of the value of the individual. Because when we trust ourselves in the direction of an organization the value of the individual is paramount in decision making." | "Set of principles, values, and moral conduct norms of an individual or social group or society." |