

GOVERNANCE, SUSTAINABILITY, AND FAMILY LEGACY: ESG IN A FUNERAL HOME IN THE 3RD GENERATION



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ABSTRACT

The São Judas Tadeu Funeral Home, located in Videira, Santa Catarina, is an example of adaptation and evolution of a family business that has reached the third generation. Founded in 1977, the funeral home began as a carpentry shop that produced funeral urns and, over the years, has established itself as a reference in the sector, standing out for adding highly specialized services to the products it already produced, and for its growing commitment to the community and sustainability. In this qualitative study, based on a semi-structured interview with the manager, the implementation of ESG practices in this organization is analyzed, and how this work permeated the success and family succession of the company, respecting the values that have always been practiced by it. Funerária São Judas Tadeu exemplifies the resilience and adaptation needed in the funeral sector, standing out for excellence in service and for monitoring and implementing the most modern practices in its sector, demonstrating a proactive posture in relation to market trends, not waiting for government regulations to act. Always seeking to focus on the needs of customers, it was a regional pioneer in the implementation of various services, such as thanatopraxia, the creation of the Memorial for farewell ceremonies and the installation of the crematorium, in addition to the adoption of the protective mantle of urns, essential to avoid contamination of the environment. The trajectory of Funerária São Judas Tadeu reveals that continuous innovation, concern for ESG and respect for origins are the key to a legacy that transcends generations.

Purpose – This article analyzes how Funerária São Judas Tadeu, a third-generation family business in the city of Videira-SC, has adopted ESG (environmental, social, and governance) practices throughout its history. The study investigates the impact of these practices on organizational culture, family succession and whether they have contributed to the prosperity and continuity of the company in a market where the vast majority of family businesses do not reach the third generation.

Design/methodology/approach – This study analyzes how Funerária São Judas Tadeu adopted ESG practices through qualitative research, including an interview with the

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manager and the analysis of historical data. This methodology makes it possible to understand the challenges of family succession and the impact of ESG practices on the sustainability of the business and on the succession itself.

Findings – The results show that the adoption of ESG practices, along with innovation in services and the incorporation of sustainable and ethical principles, was crucial for the sustainability and growth of Funerária São Judas Tadeu. The alignment between family values, innovation, and ESG initiatives not only professionalized management, but also increased profitability, even with the reduction of the geographic area of operation and the customer portfolio.

Limitations/implications of the investigation – A limitation of this study is its focus on a single family business, based on reports from only one of the stakeholders, which may restrict comparison and implementation in other companies. In addition, the research is only qualitative, creating the need for quantitative analysis to more accurately assess the company's evolution and the impact of the ESG model.

Practical implications – We contribute to the management process by showing how the implementation of ESG practices can be integrated into the management of small family businesses, promoting their longevity and relevance in the market. The study also offers insights for managers on family succession based on the data presented.

Originality/value – We contribute to the theory by exploring the relationship between ESG practices and the longevity of family businesses in the funeral sector, an understudied area, whose research may be relevant to other segments with similar concerns. This study offers practical insights into how the integration of governance, sustainability, and social responsibility can positively impact family succession and business performance. For future studies, we suggest expanding the analysis to other sectors and conducting quantitative research to validate the conclusions presented.

Keywords: Governance, Sustainability, Family Business, ESG.

INTRODUCTION

Currently in its 3rd generation, the São Judas Tadeu Funeral Home, located in Videira SC, follows the pattern of most companies in Brazil and the world, having a family configuration (Frezatti *et al.*, 2017). In Brazil, for example, family businesses play a key role in the economy. According to a survey conducted by the IBGE (Brazilian Institute of Geography and Statistics) in 2014, they represent 90% of the country's organizations (IBGE, 2014)

Founded in 1977, São Judas Tadeu follows the predominant criteria of companies considered family-owned, which include aspects of ownership, family management, and the intention of succession for the next generation (Efferin and Hartono, 2015). Ricca Neto (1998), on the other hand, distinguishes a family business through its family ties which, together with other elements, determine the right of succession in management positions.

For Barbosa *et. al.* (2021), the vast majority of managers are unable to transfer the management of the company to their descendants, since only 30% survive long enough to reach the second generation, and even less (only 5%) for the third, making this type of company a successful case and worthy of further investigation. The characteristic of having a family governance structure, however, does not generate a direct influence on the longevity of the company, however the forms of management and organization of processes can be relevant to its survival (Laimer and Tonial, 2014).

As for size, there are two types of family businesses: The first group is formed by small and medium-sized organizations, which are privately held, with concentrated (or even exclusive) ownership of the family, with centralized management in one or more family members (Martins *et al.*, 1999). The second group is composed of larger companies, which tend to undergo transformations throughout their history, such as going public, reducing the degree of concentration of ownership and greater professionalization of management. (Martins *et al.*, 1999)

Belonging to the group of small and medium-sized organizations, according to the company's manager, Mrs. Cristiane Corso, the funeral home was born as a result of needs glimpsed in the market, where the then furniture factory decided to expand its operations to funeral urns, being a pioneer in the city of Videira and surroundings. The business worked, and inspired the whole family to continue and improve activities over the years, making the business a reference in the region.

Funerária São Judas Tadeu stands out as a pioneer in the region, offering innovative services and advanced technologies for funerals, exceeding legal requirements. This focus may explain its success, despite serving fewer customers, with a 400% increase in the average ticket. Its portfolio includes funeral assistance, personalized urns, rental of space for wakes, as well as modern services such as cremation and columbarium.

In a market where 95% of companies do not reach the third generation (Barbosa et. al. 2021), the objective of this work is to discover: How has the implementation of governance and sustainability practices contributed to the consolidation and continuity of a family business in the funeral sector, especially in the context of succession between generations? The research is based on a qualitative analysis, with emphasis on oral reports of the current manager, to understand this evolution. The article is structured in three parts: theoretical framework, methodology and analysis of results.

THEORETICAL FRAMEWORK

GOVERNANCE

Corporate governance is good and healthy business management (Ziri and Bashir, 2007), or even, in a broader context, a set of good practices that aims to optimize the performance of a company, protecting investors, employees and creditors (Da Silva, 2010). The dimensions of corporate governance can be expressed through 8 ps, which summarize the environment, the system, the strengths, the weaknesses and the critical situations observed in the organizations (Table 1). They are defined as (Rossetti and Andrade, 2012):

Table 1 - The 8 Ps of the governance dimensions

Property	Diversification of ownership improves governance, reducing conflicts in open companies and promoting cohesion and transparency in private companies, with monitoring by boards.
Principles	The ethical basis of governance is universal, applicable to any organization, and expressed through a code of conduct.
Purposes	Focus on maximum shareholder returns, combined with the interests of other <i>stakeholders</i> .
Papers	It is essential that the roles of owners, directors and managers are clear, with owners responsible for defining the power structure.
Power	The power structure is defined by the negotiations and relationships between governance bodies, based on meritocratic criteria.
Practices	Governance is based on a solid structure that strengthens boards of directors, executive management and auditing, defining functional relationships to prepare, approve and monitor strategies and results.
People	Key elements of governance systems, being measured through interpersonal relationships
Perpetuity	The ultimate goal of organizations is to remain alive, active and with growing participation in their sectors of activity. This principle needs to be

	present in all corporate structures, but it is more observed in family businesses.
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Source: Adapted from Rossetti and Andrade, 2012.

Good governance practices are becoming increasingly attentive in a context where organizations, after having reached a certain size and complexity, begin to encounter more and more difficulties and challenges in their management (Drucker, 1973). Corporate governance has solid foundations, which are defined based on ethical principles applied by managers in conducting their business, which are improved based on the values that govern good governance (Rossetti and Andrade, 2012).

SUSTAINABILITY AND ESG

Sustainability does not refer only to the environmental issue, as many may think, but is presented through the economic, social and environmental dimensions, the famous 'tripod' (Cruz and Real Ferrer, 2015). It emerges as a normative criterion for the reconstruction of the economic order, as a condition for human survival and a support for achieving sustainable development (Leff, 1998)

For Real Ferrer (2012), sustainability is so important and so widely studied that it is named as the paradigm of the twenty-first century, whose main objective is the construction (or readjustment) of society according to these values, making it prepared to maintain its existence in appropriate circumstances. The importance of the multidimensionality of sustainability can be perceived, since it is certain that the material/natural deterioration of the planet, along with poverty, injustice, social segregation and the cultural and economic domains, is unsustainable (Real Ferrer, 2012).

Companies that close their activities have problems with adaptation difficulties, while others, in order to remain active and competitive, need to face changes in the environment, technology and people (Frezzatti *et al.*, 2009). Companies that can adapt and respond effectively to challenges are better positioned to build lasting customer relationships, attract top talent, and ensure their own long-term sustainability (Jones and Felps, 2013).

From a business point of view, sustainability is an ambition pursued by many institutions and people, and this demand requires resources and insight into opportunities, in order to maintain itself over time (Frezzatti *et al.*, 2009). Focusing on family businesses, which is the main focus of this study, the sustainability of the company also depends on the ability to plan the succession process, focusing on both success and success (Lank, 2003).

METHODOLOGICAL PROCEDURES

The methodology chosen for this work was the holistic single case study in a context and a unit of analysis, with a revealing case, where a researcher has access, but is not available to most researchers. The type of revealing case requires greater suitability on the part of the researcher, since it is unlikely that other studies will be able to validate the results. (Yin, 2015).

Data triangulation is an important strategy in Yin's (2015) approach, which consists of collecting information from various sources, such as interviews, analysis of internal documents, and direct observations. Triangulation also increases the validity of the results and offers a more complete view of the reality of the researched company (Yin, 2015).

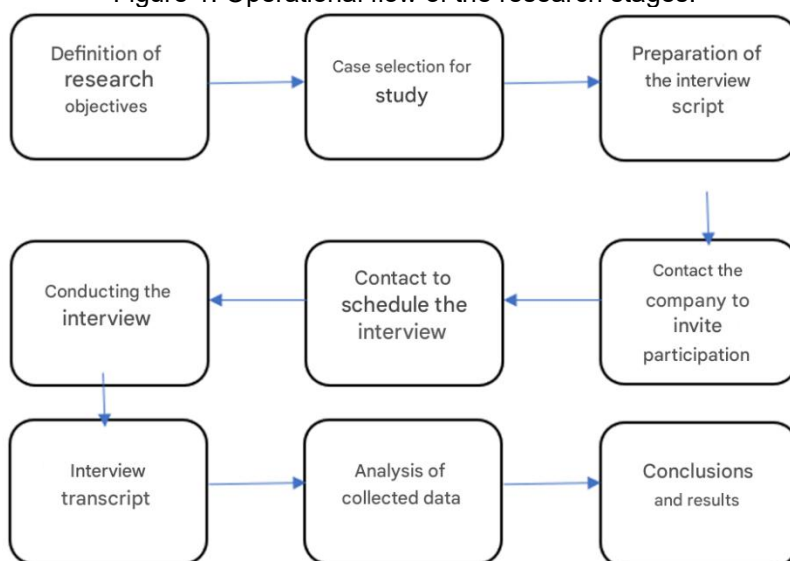
As for the research methodology adopted, the qualitative one was selected, since it enables the exploration of contradictions and paradoxes. This approach allows for a deeper understanding of the phenomena studied, going beyond the raw data and capturing the nuances that can influence the results. Qualitative research is particularly effective for investigating complex and dynamic contexts, where the perception of individuals and their experiences are fundamental to the interpretation of data (Collis and Hussey, 2005).

In this study, the data collection was carried out through an interview made in person with the current manager, Ms. Cristiane Corso, with reference to a semi-structured script, with questions directed to the understanding of the themes, but with the possibility of including any interesting information that arose during the conversation. She was selected due to her position as a manager at Funerária São Judas Tadeu and her in-depth knowledge of the company's history and practices.

The interview script was built with open-ended questions, in order to provide freedom for the manager to share her experiences and perceptions, while ensuring that the main topics were addressed. The questions elaborated were selected according to the objective, evidenced in the title: governance, sustainability and family legacy.

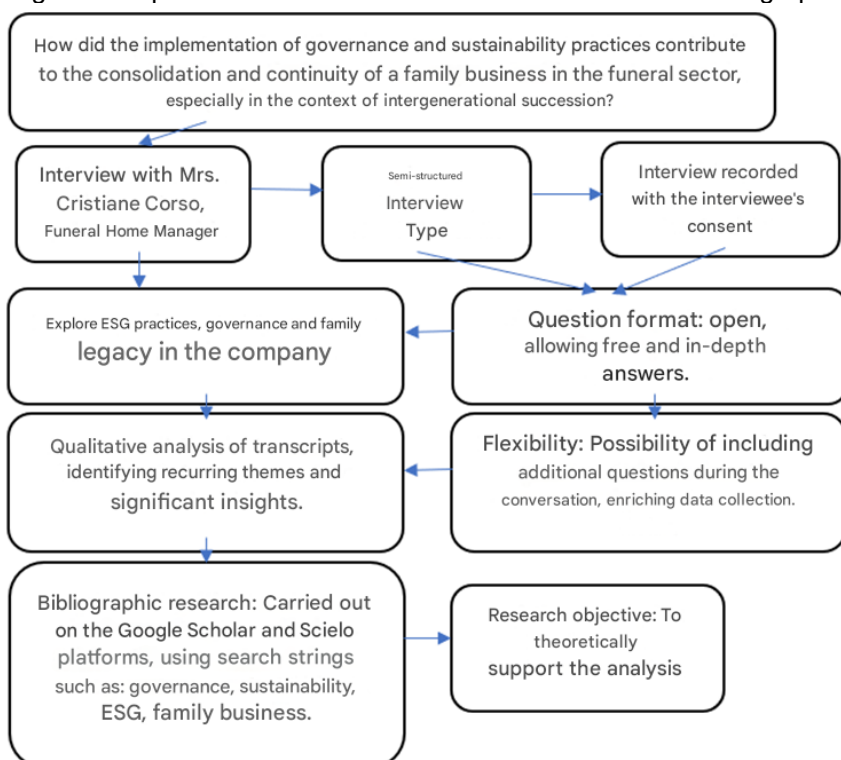
During the interview, a flexible approach was adopted, with the intention that the conversation flowed naturally, which made it possible to raise additional questions from the interviewee's answers, enriching the data with relevant and unexpected information. The interview was recorded, with prior consent, which resulted in 18 pages of transcription and 1h30min of recordings.

Figure 1: Operational flow of the research stages.



Once the data were organized, it was up to the researchers to separate the themes worked, based on the previously selected subjects, making the final analysis to obtain the information indispensable for the elaboration of this work (Figure 1). The theoretical frameworks were selected from the Google Scholar and Scielo platforms, with the *following search strings*: Governance, sustainability, ESG, family business (Figure 2).

Figure 2: Aspects of the semi-structured interview and the bibliographic research.



In the analysis phase, the data were treated qualitatively, identifying recurring themes and important *insights* in relation to governance practices, sustainability and family legacy. This analysis was further reinforced by the cross-referencing of the data, which confronted the information from the interview with information from the external environment, providing a broader and more accurate understanding of the reality of the São Judas Tadeu Funeral Home.

DATA ANALYSIS AND DISCUSSION

COMPANY HISTORY

The São Judas Tadeu Funeral Home, in Videira, SC, was officially founded on November 1, 1977 by Teodorico Aquilino Lazzari, who previously worked in the furniture business. The idea of opening a funeral home came when representatives of urn factories came to the city and noticed that there was no such service there, alerting Mr. Theodoric and arousing his interest.

Before the official foundation, he was already making funerary urns while still running his woodwork. The company grew based on hard work and dedication to the community, important values for Teodorico, and which would later be passed on to the other managers of the company, his successors.

In 1992, Teodorico's son-in-law, Elias Corso, joined the company. Elias had lost his job at a meatpacking plant and, even with some doubts, accepted Teodorico's invitation to work at the funeral home. Elias began his career at the São Judas Tadeu Funeral Home as an employee. In 1993, after the death of the wife of Teodorico, the founder of the company, the manager decided to step away from the business. At this crucial moment, Elias, along with his wife Rosi Lazzari Corso, Teodorico's niece, took over the management of the funeral home.

Table 2 – Generations and their innovations

Manager's Name	Management Duration	Generation	Family Management	Innovations Implemented	Main ESG deployments
Teodorico Aquilino Lazzari	1977 to 1992	1	Great-uncle of the current manager	Company foundation, market opportunities.	Little or none.
Elias Luis Corso and Rosi Lazzari Corso	1992 to 2008	2	Parents of the current manager	Body preparation techniques, coming from the physical facilities to the center of the city of Videira	Care with natural resources, growing concern with compliance with current laws, thanatopraxia.

Cristiane Corso	2008 to present	3	Current Manager	Inauguration of the 'Memorial' for wakes, greater involvement with society, professionalization of management, state-of-the-art technologies in the processes.	Use of Invol (protective mantle in the urn), cremation (less polluting), approximation with the community (social actions, visits to schools, business association)
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Source: São Judas Tadeu Funeral Home (2024)

The first succession was a landmark moment for the company. Elias and Rosi bought Teodorico's share and took over the funeral home in a phase of great changes, both personal and professional. They needed to modernize the company, adapting to new regulations and the demand for more professionalization, which came directly from the needs of customers. This involved changing the address and updating the services provided.

In 2008, the second family succession took place, when Cristiane Corso, daughter of Elias and Rosi, took over the management of the company. With a degree in Psychology, Cristiane brought a new vision, mixing the family tradition with the need to modernize the company, which made the business grow even more, becoming a reference in the region in the funeral sector (Table 2).

GOVERNANCE

In both family successions, the governance process seems to have taken the same course: Both had the autonomy to make decisions and decide the direction of the company, but chose to keep their predecessors as directors, even if informally, without a formally defined structure. The opinions of the members of previous administrations are valid, respected and valued, with the new generations always looking for them to give their opinion in times of change, doubt or uncertainty, which seems to increase the confidence of the current management to make the best decision in each scenario.

The main challenges listed by the current manager of the organization in family succession were the facts of the young age at the time of transition and, consequently, the little experience with management and the market, in addition to the company being small, with few employees, which inevitably led to the accumulation of functions, especially in the

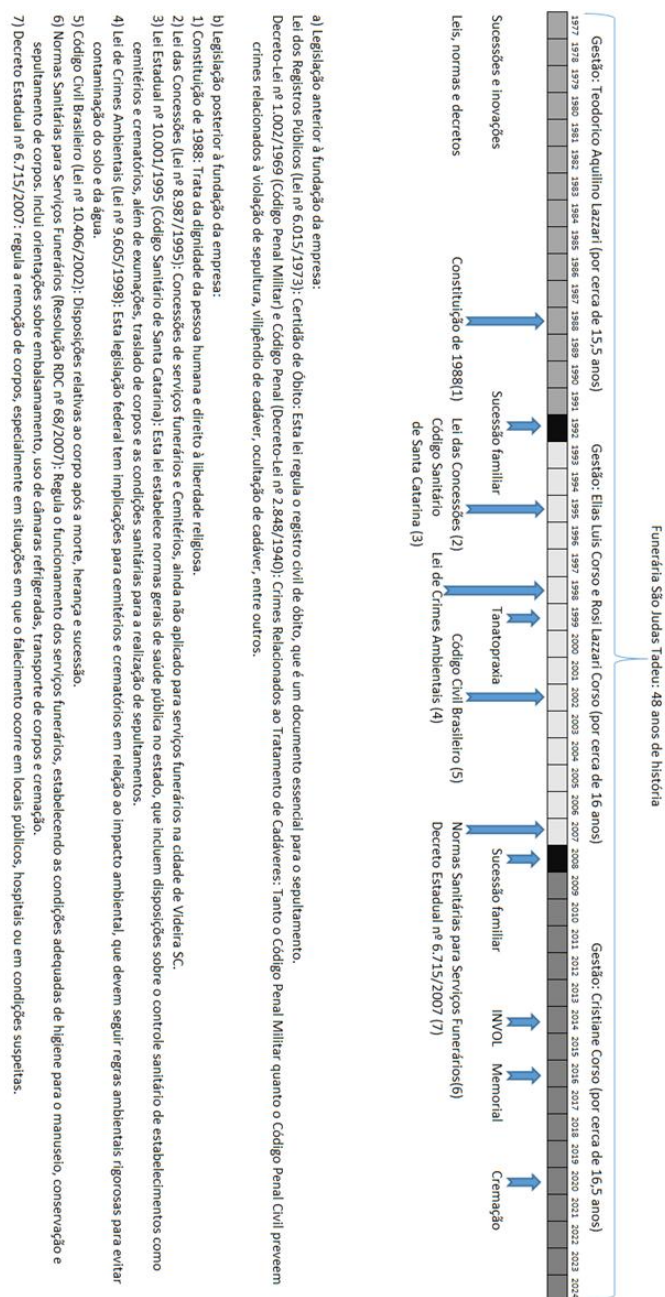
beginning. This is no longer observed today, where the company is structured, with professionals specialized in each of the processes/sectors.

The path for the current manager to overcome the first obstacles was arduous, since she had to demonstrate work and that she was able to keep the company efficient and profitable, earning the respect and trust of her subordinates. One factor that contributed was that the succession seems to have been natural in the company, where the new generation was inserted in the work still in pre-adolescence, which contributed to the succession happening and, most likely, also responsible for its success.

As reported above, even having total autonomy to decide the future of the company, differences of opinion between generations occur, which is explained by the fact that previous generations were more conservative, perhaps because they had greater difficulties throughout their histories. The new generation is more dynamic, more competitive, and navigates through a market whose need for adaptation is greater and more constant, thus explaining its restlessness.

The professionalization of management, more evident in the last generation, was driven by institutions that brought knowledge and training to the city and region. Business consultancies and courses offered by entities such as Sebrae, Senac and the Commercial Association stand out, which were fundamental for the current manager to direct her skills to the essential aspects of business management. This process was also complemented by his academic background in Psychology, providing a more strategic and humane approach to the management of the company.

Figure 3: Chronology, innovations, laws, norms and decrees that influence the organization.



As for the growing increase in government requirements, funeral homes, including Funerária São Judas Tadeu, face significant challenges that are no longer impactful to the company only because it is able to anticipate these demands, which reinforces its proactive posture, to the detriment of a reactive posture (Figure 3). Strict rules on the handling of human remains and licensing for cremation require investments in infrastructure and professional training. Adapting to these regulations requires constant updating of administrative and operational practices, becoming a recurring part of the company's success.

SUSTAINABILITY

Good practices in the area of sustainability permeate mainly the last years of the company, with the most relevant beginning in the management of Mr. Elias Luis Corso and Ms. Rosi Lazzari Corso, who implemented services that protect the environment even before regulations and legal requirements emerged in the field.

The first step thinking about the evolution of the business and good management practices came when Mr. Elias took the thanatopraxy course in 1999, a function that is one of the main services specialized in slowing down the biological process of decomposition, encompassing a set of techniques that allow the corpse to be handled without risk and, therefore, transported and displayed at the funeral. This practice seeks to clean the corpse, taking care of the blood vessels, sealing cavities, extracting liquids, applying chemical compounds that delay putrefaction, and so on (Thomas, 1991), fulfilling a hygienic-sanitary and aesthetic function (Testoni *et al*, 2020).

Another relevant step towards sustainability was the adoption, by the company, of Invol, as of 2014, which is a protective mantle that goes inside the urn, surrounding the body, which prevents the leachate, from decomposition, from going to the ground and reaching the water table.

The evolution in good practices continued, and reached its apex in 2020, with the installation of the crematorium, the first in the region. This space is intended for the incineration of corpses, and consists of ovens with a filter for the retention of particulate matter. Each body stays only one hour in this place, and after this period only ashes remain, which are delivered to family members in an appropriate urn. The installation of crematoria has the advantages of not interfering with necroleachate in groundwater, the destruction of microorganisms that could interfere with the environment and the occupation of a small area for storage (Campos, 2007).

Care as necroleachate is essential for the protection of the environment, since it is the main contaminant in the decomposition of bodies, being a liquid with a viscous appearance and grayish-brown color, containing approximately 60% water, 30% mineral salts and 10% unpleasant organic substances. Thanks to necroleachate, cemeteries, like any facility that affects the natural conditions of soil and groundwater, are classified as a risk of environmental contamination. The process of decomposition of bodies releases various metals that form the human organism, not to mention the different utensils that hold the body and the coffin in which it is buried. (Kemerich *et al*, 2012).

The crematorium installation project became viable in the face of the market perception of the current manager, Cristiane Corso, who realized that most cemeteries in the region no longer support burials, in addition to the general culture of the population, in this sense, is becoming increasingly liberal to this type of solution. She even reports that she has already assisted clients who needed to have cremation simply because there was no space available for burial, even though cremation was not the initial idea.

Mrs. Cristiane also envisioned that the creation of new cemeteries will become increasingly difficult, from a legal point of view, since the legislation for this type of practice is increasingly restrictive and demanding, whether in urban areas or even in places far from homes. The concern with water sources and water management is on the rise and will continue to be the focus of the next governments, according to her perception.

The search for new technologies is also a constant in the company, with research to discover and try to implement the latest in the segment. In the interview, Cristiane reported that there are practices in developed countries that are much more advanced, from a sustainable point of view, with funerary urns made of alternative materials and also the opening of vertical cemeteries, which she also does not rule out adopting.

From the point of view of interaction with society, the company has adopted practices of being integrated with society, mainly through the city's business association, and also disseminating its work and its differentials in schools, breaking taboos and bringing knowledge, awareness and culture to the young people of the region, honoring the family legacy built over generations.

FAMILY LEGACY

According to the words of the current manager of the São Judas Tadeu Funeral Home, Mrs. Cristiane Corso, it is a pride to be able to say that she is the manager of the company, since this is linked to a past of hard work and achievements of her family. She fondly remembers that previous generations, even having less access to information and qualification, always worked in the best possible way, with a coherent attitude, with a name to protect, always focusing on solving people's pain, which is reflected to this day in the company's culture.

Family succession, for the company, brought conditions for improvement, since management changes brought profound changes in the company, where each new manager had the freedom to modify the company's direction, adapt it and reinvent it. These

changes brought the most innovative transformations to the company, such as the implementation of thanatopraxia, ornamentation with flowers, construction of a place for wakes, cremation, use of social networks, online wake, etc.

Cristiane also emphasizes her gratitude to the generations that preceded her, because, according to her, they kept intact the good reputation of the family and the business, being one of the secrets of the lasting success of the enterprise to this day. These values are passed on from the oldest to the youngest, helping to maintain commitment to stakeholders and ESG standards.

The company's current challenge is to align its past history, work and achievements with the strategic and innovative thinking of the current management, growing, but without losing the essence that brought them here. Cristiane speaks, excitedly, of the many clients who return to hire the services of the funeral home, even after 15 or 20 years of the first service. This for her is the pinnacle of good service, a sign that her values are aligned with what consumers want and need.

The only problem detected within the theme of 'family legacy' is the succession of the company from now on, since the two stepchildren of the current manager do not show interest in continuing the business, even living in distant cities. The only family member that the manager envisions as a viable alternative for the succession of the company is a niece, who on the date of this article is only 14 years old. The next few years will tell what the future will be for one of the few remaining 3rd generation family businesses in the region.

Table 3 – Main characteristics in each aspect researched.

Aspect	Key features
Governance	<ul style="list-style-type: none"> -Challenges of the transition, in view of the lack of interest of future candidates for succession. - Autonomy in decisions, keeping predecessors as informal advisors.- Valuing the experience of previous generations.- Professionalization of management, with the support of external entities such as Sebrae, Senac and Commercial Association.- More structured management, with specialization in the sectors.
Sustainability	<ul style="list-style-type: none"> - Sustainable practices, starting with the management of Elias and Rosi Corso, before government regulations required it.- Introduction of Thanatopraxia (1999) for safe and sustainable handling of bodies.- Use of the Invol mantle (2014) to prevent soil contamination by necroleachate.- Installation of the crematorium (2020), with sustainable technology to minimize environmental impacts.- Constant research of innovations, such as ecological urns and vertical cemeteries, that may be deployed in the future.
Family Legacy	<ul style="list-style-type: none"> - Pride of the current management in maintaining the family legacy.- Each generation has brought significant improvements, with the support of previous generations. - Preserved reputation and family values, reflected in customer loyalty.- Challenge of future succession, with heirs with no interest in succession, requiring new options for the continuity of the company.

Source: São Judas Tadeu Funeral Home (2024)

In view of the characteristics presented in Table 3, we can observe that the company combines tradition and innovation. In governance, he values family experience and the mix with increasingly professional management, facing the challenge of the next succession. In sustainability, it stands out for the early adoption of practices that protect the environment, without the need for prior government requirements, in addition to researching ecological innovations, with pride in preserving the family legacy and proximity to the community.

CONCLUSIONS

The São Judas Tadeu Funeral Home, in its third generation under the management of Cristiane Corso, exemplifies the adaptation and evolution of a family business. Initially a carpentry shop that produced urns, the company has consolidated itself as a regional reference in the funeral sector, standing out for the quality of services, innovation, professionalization and commitment to the community and sustainability.

The company, in general, has never taken uncalculated risks. Before "diving headfirst" into the sector, she was already producing funeral urns and already noticed the growing demand not only for the product, but also for the service that accompanied it. This facilitated the opening of the company and certainly contributed to its success, as the understanding of the needs of the local community and the ability to offer customized solutions established a solid foundation for the company.

The company's governance, based on dialogue and the exchange of information between generations, was also essential to its success. Even without a formal board structure, collaboration between generations allowed significant changes in the direction of the company in a calm and conscious way, preserving the family business culture. This collaborative environment, combined with the long-term vision, helps to maintain the company's legacy and ensures a more harmonious transition for the next generations.

The succession, even if unintentional, began with the inclusion of successors in the most varied internal activities of the company, allowing them to become familiar with the operational and administrative processes before being in the management. This early participation facilitated learning in practice, gradually preparing them to take on more and more responsibilities. Thus, it was perceived that the succession of family management occurred in a more natural and less abrupt way, contributing decisively to the success of the transition. This succession model, even informal, contributed to keeping alive the

organizational culture and values that permeate and give so much pride to the current manager.

A striking aspect in the governance of Funerária São Judas Tadeu is its proactive posture, where the company does not wait for legal requirements or direct demands from customers to innovate. It is constantly updated in relation to global trends in the sector, including. This visionary attitude led the company to adopt practices such as thanatopraxia before its obligation, in addition to implementing the use of the protective mantle of urns before its regulation, practices that in addition to being innovative are sustainable, protecting the environment from contamination.

Always attentive, the company quickly took advantage of market opportunities, such as the creation of the Memorial for farewell ceremonies and the installation of the crematorium, both services that anticipated the needs of the region, strengthening the differentiation strategy and consolidated the funeral home as a reference in the funeral sector. With these initiatives, Funerária São Judas Tadeu reinforces its commitment to constantly modernize and innovate its services, offering families a welcoming and differentiated service in the most difficult times.

After the last succession, with the entry of Mrs. Cristiane Corso, the turn towards innovation and differentiation of the company is quite visible. Cristiane is constantly looking for training and qualifications outside the company, keeping it attentive to market changes, which was considerably more difficult in the previous two generations. In an ever-changing and evolving market, being skilled and ready for sudden changes is essential.

The reinvestment of profits in innovations and integration with the community consolidate the reputation of the funeral home, which stands out as a regional reference in its sector. Thus, business continuity is not just a matter of management or personal ego, but a deep commitment to the history, work, and values that have sustained the company over the generations.

As theoretical contributions, it contributes to the expansion of studies and understanding of the implementation of ESG practices in family businesses, especially in companies in the funeral industry, highlighting the relationship between governance, sustainability and family legacy, in addition to demonstrating perspectives on how these practices can influence the success of companies that manage to carry out successful family successions.

As for managerial issues, it is evident that the implementation of governance processes, combined with innovation and proactivity, can strengthen the sustainability and competitiveness of the company, ensuring its longevity and adaptability in relation to market changes. Among the suggestions for future work, the need for quantitative/comparative studies between family businesses, both funeral homes and for other sectors, stands out, in order to find out if governance, sustainability, and family legacy practices can be applied in other contexts. Another suggestion is to cross-reference the data collected in the quantitative research with the financial numbers and with the company's own longevity, also investigating the correlation between the adoption of ESG practices and the level of satisfaction of customers and other *stakeholders*.

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ANNEX A.

1 SURVEY QUESTIONS

1.1 GOVERNANCE:

1. How does family governance (management) work in the company? Do the previous members have an opinion in any way?
2. What are the biggest challenges in the change of leadership between generations?
3. How does the company resolve conflicts or disagreements between family members?
4. How does the participation of family members affect the day-to-day running of the company?
5. What are the criteria for the entry of new family members into management?
6. How does the company deal with the lack of resources or specialized personnel to implement more formal governance practices?

1.2 SUSTAINABILITY:

1. What sustainable practices has the company adopted and how have they changed over time?
2. How does the company incorporate sustainability into its funeral services?
3. Is there any project to reduce the environmental impact of funeral processes?
4. How does the company engage with the community in terms of social responsibility and sustainability?
5. What are the main limitations that the company faces to adopt sustainable practices, considering its size?
6. Are there any external incentives, such as programs or partnerships, that help the company advance in the area of sustainability?

1.3 FAMILY LEGACY:

1. What is the importance of family legacy in the company's culture and values?
2. How has the transition between generations affected the company's strategies for the future?
3. What actions have been taken to ensure that future generations maintain their commitment to ESG?
4. How does the company plan to balance innovation and tradition as generations go by? How do you take advantage of opportunities you see?

5. How are family values transmitted to employees who are not part of the family?
6. How are future generations being prepared to take the lead?