

Editorial

The *Revista Contemporânea de Contabilidade*, edited by the Graduate Program in Accounting of the Federal University of Santa Catarina (UFSC), launches the last edition, v. 20, n. 54 (2023). All published articles are also presented in English version, an effort of the editorial team, authors and evaluators with the objective of expanding the audience of readers of the Journal. We invite you to access the following published articles:

Marcos Paulo Rodrigues de Souza, Claudio Marques and Ilirio José Rech identified the influence of the biological assets measurement method on the quality of earnings of companies that explore agricultural activities in a sample of 228 companies listed in 39 countries. <https://doi.org/10.5007/2175-8069.2023.e78681>

Paula Carolina Ciampaglia Nardi, Evandro Marcos Saidel Ribeiro, José Lino Oliveira Bueno and Ishani Aggarwal analyzed the relationship between optimism, anchoring, overconfidence, representativeness, realism, commonality and time, with the accuracy in the profit forecast of analysts. Publicly traded Brazilian companies were considered in 2019, and correlation tests, mean differences and multiple regression analyses were applied. <https://doi.org/10.5007/2175-8069.2023.e83406>

Leticia Araujo, Ariel Behr and Fernanda Momo analyzed which factors precede the intention to adopt Business Analytics (BA) in accounting, according to professionals working in the area. Mixed methods were applied with a sequential explanatory strategy operationalized through a survey and semi-structured interviews with accounting professionals. <https://doi.org/10.5007/2175-8069.2023.e83785>

Alexandre Coradini Ribeiro, Márcia Maria dos Santos Bortolucci Espejo, Elisabeth de Oliveira Vendramin and Flaviano Costa sought to understand how the startups management process occurs through the use of informational proxies as an alternative to the absence of formal mechanisms of management control through a basic qualitative research as a research strategy. <https://doi.org/10.5007/2175-8069.2023.e84137>

Fabiano Maury Raupp and Jose Antonio Gomes de Pinho compared the results with the study published in RAUSP Management Journal, after approximately 10 years. A descriptive and documentary study was undertaken, with a predominantly qualitative approach. Data were collected from visits directed at the portals, tabulated in electronic spreadsheets and analyzed based on the descriptive technique. <https://doi.org/10.5007/2175-8069.2023.e82887>

Deyvison de Lima Oliveira and Sílvio Hiroshi Nakao analyzed the comparability of choices in recognizing and measuring biological assets in terms of uniformity and consistency. For this, it uses reports collected from stock exchanges/corporate sites of 24

companies listed in Brazil, Argentina, and Chile in the forestry segment, in two periods (2011 and 2020). <https://doi.org/10.5007/2175-8069.2023.e83268>

Victor Vasconcelos and Maisa de Souza Ribeiro investigated how environmental innovation affects managerial initiatives for carbon reduction and whether Chief Executive Officer (CEO) power moderates this relationship. Based on a sample of 331 Latin American firms from 2010-2020, an index of managerial initiatives for carbon reduction is the dependent variable. <https://doi.org/10.5007/2175-8069.2023.e84757>

Inaê de Sousa Barbosa and Roberto Carlos Klann analyzed the relationship between environmental, social, and governance (ESG) performance and the relevance of accounting information of Brazilian companies in a sample of 241 B[3] listed non-financial companies from 2015 to 2019. <https://doi.org/10.5007/2175-8069.2023.e86044>

Leocadia Candido da Silva, Cheila Nunes dos Santos, Sady Mazzioni and Cristian Bau Dal Magro analyzed the influence of compliance with good corporate governance practices on the managerial skills of managers of companies listed on B3. The investigated sample considered 498 observations of the 100 companies listed on B3, with higher share liquidity, during the period from 2015 to 2019, using the multiple linear regression method for analysis. <https://doi.org/10.5007/2175-8069.2023.e84840>

Vanessa Noguez Machado and Suliani Rover analyzed the influence of country enforcement on the accounting conservatism of publicly traded companies in the G20 member countries in a sample of 33,228 publicly traded non-financial companies were analyzed in the period from 2016 to 2020, being classified according to their economic development in the analyzed countries (Developed and Emerging), as well as the legal regime adopted by these economies (Common Law and Civil Law). <https://doi.org/10.5007/2175-8069.2023.e90103>

Saulo Silva Lima Filho and Blênio Cezar Severo Peixe analyzed to what extent the efficiency of an institution and the fiscal austerity allow to explain the budget availability, of the Federal Higher Education Institutions. Concepts linked to Managerialism are used, especially in the search for the implementation of efficiency in different perspectives, which allows achieving, or maintaining, its performance even in adverse situations. <https://doi.org/10.5007/2175-8069.2023.e86303>

Luís Gustavo Chiarelli de Sousa and Amaury José Rezende focused on assessing whether the implementation of SPED had an impact on the ICMS tax gap, from the perspective of tax auditors, using the PLS-SEM structural equation modeling technique. <https://doi.org/10.5007/2175-8069.2023.e84913>

Alan Bandeira Pinheiro, Bárbara Galleli, Joyce Aparecida Ramos dos Santos and Gabriele Lopes aimed to respond what is the influence of the institutional context on the disclosure of carbon emission? This study is supported by the Variety of Capitalism approach and the hypotheses were built considering the main characteristics of capitalism: the role of the state, the role of financial markets, the role of human capital, the role of social capital and the role of corporate governance. The sample comprises the world largest carbon emitters, composed by 1579 companies headquartered in 19 countries. <https://doi.org/10.5007/2175-8069.2023.e90795>

Gabriela Molina Frisancho, Ricardo Rocha de Azevedo and Angélica Arroyo Morales analyzed the influences of the accounting environment on the process of convergence to IPSAS, with a focus on local governments. The study involved interviews with standard-setters and accountants from five Latin American countries (Brazil, Peru, Argentina, Paraguay, and Colombia). <https://doi.org/10.5007/2175-8069.2023.e85361>

Rinaldo de Sousa Guimarães, Luciana Santos Santiago and Marcelo Alvaro da Silva Macedo aimed to investigate the likelihood of forced CEO turnover in Brazil, based on the announcement of administrative sanctioning proceedings (PAS) conducted by the Brazilian Securities Commission (CVM). A sample of 272 Brazilian firms listed on the

Brazilian Exchange B3 and 121 PAS initiated and judged by CVM were considered from the period between 2011 and 2021. <https://doi.org/10.5007/2175-8069.2023.e92170>

Ana Claudia Lima and Carlos Henrique Silva do Carmo identified the influence of related party transactions (RPTs) on the comparability of financial statements of publicly traded companies in the Brazilian market. The similarity model of the accounting function by DeFranco et al. (2011) was used to measure comparability. <https://doi.org/10.5007/2175-8069.2023.e90274>

Finally, Antonio Lopo Martinez, Emmanuel Marques Silva, Maurílio Arruda de Araújo and Alfredo Sarlo Neto analyzed the determinants of the timeliness of administrative case proceedings within Brazil's Administrative Council of Tax Appeals (CARF) involving the six major Brazilian banks. The study specifically focuses on cases related to profit taxation and withheld income tax, emphasizing the role of accounting. <https://doi.org/10.5007/2175-8069.2023.e93728>

We wish you all a good reading and until the next edition!

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