

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. 21, n. 55 (2024). 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:

The paper *Constitution of budgetary slack in the budgetary planning and control process: evidence from two family businesses*, authored by Vanessa Ramos da Silva, Edvalda Araújo Leal and Franciele Beck, aims to understand and discuss the constitution of budgetary slack in the planning and control process of two-family businesses with different management structures, from the perspective of Structuring Theory. Using a qualitative approach, two case studies were carried out in two family businesses, with different management compositions. <https://doi.org/10.5007/2175-8069.2024.e94882>

Thaisa Caroline Graupner, Alini da Silva and Marcia Zanievicz da Silva presents the paper *Relationship between managerial skill and tax aggressiveness of Brazilian companies*, that investigates the relationship between managerial skill and tax aggressiveness of Brazilian companies. Using data from Refinitiv Eikon® and the B3 website (2017-2021), 455 observations from 91 companies were examined. <https://doi.org/10.5007/2175-8069.2024.e94792>

To investigate the effect of the readability of the Integrated Report (IR) on fundraising and value generation in companies in the electric power sector in Brazil, Palloma Oliveira, Gilberto José Miranda and Janser Moura Pereira presents the paper *Does the readability of integrated reporting matter in fundraising and generating value?* <https://doi.org/10.5007/2175-8069.2024.e100623>

Jefferson Leandro Schmidt, Leandro Augusto Toigo and Delci Grapégia Dal Vesco analyzed the mediating effect of emotional exhaustion on the relationship between abusive supervision and budgetary slack in agro-industrial cooperatives. At the same time, the moderating effect of moral identity on the relationship between emotional exhaustion and budgetary slack was analyzed at the paper *Mediating effect of emotional exhaustion on the relationship between abusive supervision and budget slack of the agro-industrial cooperatives.* <https://doi.org/10.5007/2175-8069.2024.e92288>

The paper *Behavior of companies' accounting conservatism in the scenario of economic crisis caused by the covid-19 pandemic* identify the behavior of conservatism in companies in Latin America (LA) before and during the economic

crisis resulting from the COVID-19 pandemic. Agency Theory suggests that conservatism can serve to mitigate conflicts between agents, reducing informational asymmetry. However, there is no consensus on the increase or decrease in conservatism during periods of economic recession. It is authored by Mariana Joyce dos Santos Nascimento, Renato Henrique Gurgel Mota, Yuri Gomes Paiva Azevedo and Anderson Luiz Rezende Mol. <https://doi.org/10.5007/2175-8069.2024.e99618>

Fábio Minatto, Sara Meurer and Marcelo Botelho da Costa Moraes authored the paper *Earnings persistence in Brazilian football clubs* that examines the earnings quality of Brazilian football clubs, focusing on earnings persistence, its relationship with club size, and the persistence of accruals and cash flow, based on the 2020 ranking by the Brazilian Football Confederation. <https://doi.org/10.5007/2175-8069.2024.e94085>

To verify whether non-financial companies in the United States adopt an optimistic tone in their Management's Discussion and Analysis (MD&A) when they face reduced sales revenue in years of crisis, the authors Letícia Daiane Vasconcelos Nunes and Paula Carolina Ciampaglia Nardi present the paper *Optimistic tone of MD&A and the relationship with reduced sales revenues in times of crisis*. <https://doi.org/10.5007/2175-8069.2024.e100257>

The paper *Impact of yield forecast on the fair value of sugarcane*, authored by Georgia Saiani Mendes, Ricardo Luiz Menezes da Silva and Fabio Ricardo Marin discuss that previous research identifies a certain subjectivity related to the fair value of biological assets without an active market, which is the case with sugarcane. <https://doi.org/10.5007/2175-8069.2024.e90892>

Finally, Márcia Nascimento dos Santos, Vinícius Costa da Silva Zonatto, Larissa Degenhart and Marcelo Trevisan presents the paper *Effects of information sharing, occupational stress and job insecurity on the relationship between the budget participation and the commitment to goals* was carried out with the participation of 166 controllers from Brazilian industrial organizations. <https://doi.org/10.5007/2175-8069.2024.e98288>

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

Denize Demarche Minatti Ferreira
Editor-in-Chief

José Alonso Borba
Carlos Eduardo Facin Lavarda
Assistant Editors