



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. 22, n. 56 (2025). All published articles are also presented in English version, an effort of the editorial team, authors, and evaluators with the aim of expanding the audience of readers of the Journal. We invite you to access the following published articles:

Ricardo Rocha de Azevedo, Otávio Gomes Cabello, Mauro Donizeti Romano Junior, and Alex Fabiane Teixeira authored the paper *Consequences of (poor) financial management of court-ordered payments in Brazilian municipalities*, that investigate the consequences of the accumulation of *precatórios* (or court-ordered payments) on public investments in Brazilian municipalities. The analysis was developed using a panel regression, with secondary data from 2016 to 2023 from local governments. <https://doi.org/10.5007/2175-8069.2025.e100890>

The paper *The relationship between the financial and sporting performance and the market value of Brazilian football clubs*, authored by Raidan Iago dos Santos, Flávia Zóboli Dalmacio, Amaury José Rezende, and Valdemir da Silva, identify the relationship between the financial and sporting performance of Brazilian football clubs and their market value. Data on the financial statements of the 30 most valuable football clubs in Brazil were collected from 2020 to 2022. <https://doi.org/10.5007/2175-8069.2025.e98527>

To examine the role of analyst monitoring on the Environmental, Social, and Governance (ESG) performance of Brazilian public companies, using panel data from 2010 to 2022, with the final sample consisting of 136 Brazilian public companies, the authors Yasmin Dantas de Macedo Azevedo, Yuri Gomes Paiva Azevedo, Kléber Formiga Miranda and Mariana Câmara Gomes e Silva present the paper *The impact of analyst monitoring on ESG performance in the Brazilian stock market*. <https://doi.org/10.5007/2175-8069.2025.e104070>

Larissa Ribeiro Soares, Denise Mendes da Silva, and Dermeval Martins Borges Júnior present the paper *Relationship between recognition of provisions and ESG performance of Brazilian companies listed on the stock exchange*, that examine the relationship between the recognition of provisions and the environmental, social and governance (ESG) performance of Brazilian listed companies, using a quantitative approach and panel regression to analyze ninety-seven companies listed on B3, between 2014 and 2022. <https://doi.org/10.5007/2175-8069.2025.e104206>

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

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