

Editorial

A Revista Contemporânea de Contabilidade, edited by the Graduate Program in Accounting of the Federal University of Santa Catarina (UFSC), it launches the first issue of 2021, v. 18, n. 46 and invites to read the articles. From this edition, all published articles will also be 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.

Silvana Silva Vieira Tambosi, Jandir Tambosi Junior, Nelson Hein and Adriana Kroenke analyzed the variability in the responses of 234 undergraduates of the Accounting course on the importance of controllership function in organizations, through a quantitative approach with descriptive analysis, the multivariate exploratory factor analysis technique, and multicriterial through the information entropy technique. <https://doi.org/10.5007/2175-8069.2021.e58113>

Aline Christina Teixeira, Ilirio José Rech, Ercílio Zanolla and Marcia Helena de Andrade Couto investigated the level of disclosure of non-financial information in the companies participating in the Pilot Project of the International Integrated Reporting Council (IIRC), using the content analysis technique, based on the KPIs presented in the International Integrated Reporting Structure, data from nine companies in the period 2013 to 2017 were analyzed. <https://doi.org/10.5007/2175-8069.2021.e62657>

Lucas Antônio Vargas, Cristian Baú Dal Magro and Sady Mazzioni verified the moderating effect of earnings management on the relationship between corporate governance and the cost of third-party capital of publicly held companies listed in [B]³, from 2012 to 2017. <https://doi.org/10.5007/2175-8069.2021.e67387>

Claudio Marcelo Edwards Barros, Iago França Lopes and Itzhak David Simão Kaveski analyzed the impact of the announcement of the release of the game Pokémon Go! Nintendo's stock, anchored in the conceptual foundations of disruptive innovation and previous research that examined the stock market's reaction to the announcement of innovations. <https://doi.org/10.5007/2175-8069.2021.e70100>

Nevison Amorim Pereira and Marcelo Tavares verified whether Brazilian companies listed in Brazil, Bolsa, Balcão [B]³ used earnings management by real activities to avoid reporting losses, in a sample composed of 157 Brazilian publicly traded companies, totaling 1570 observations in the period 2008 to 2017. <https://doi.org/10.5007/2175-8069.2021.e71102>

Thais Daneberg and Roberto Frota Decourt evaluated the impacts of the adoption of IFRS (IAS 7, IAS 19, IAS 32 and IAS 39) on the economic and financial indicators of Brazilian financial institutions, through solvency, equity structure and funding, and profitability. <https://doi.org/10.5007/2175-8069.2021.e65790>

Rudolph Fabiano Alves Pedroza Teixeira and Adriano Rodrigues investigated the existence of an optimal size for the operation of the Brazilian Closed Complementary Pension Entities (SCPE), based on their administrative expenses, and it was verified whether Brazilian pension funds would enjoy

economies of scale up to a certain point, from which the complexity of large structures would cause diseconomies of scale. <https://doi.org/10.5007/2175-8069.2021.e70701>

Nikolle Takasawa Yagui and Paula Carolina Ciampaglia Nardi analyzed the impact of time (audit delay) on the disclosure of financial statements (SFS) to investors and banking institutions, considering Brazilian publicly traded companies in the quarterly period 2010 to 2017. <https://doi.org/10.5007/2175-8069.2021.e72985>

Wesley de Almeida Mendes and Marco Aurélio Marques Ferreira verified the influence of accountability and state capacity on the allocation of public resources and socioeconomic development in Brazilian municipalities, in a sample of 412 municipalities in Minas Gerais. <https://doi.org/10.5007/2175-8069.2021.e74639>

Aloisio Pereira, Vinícius Silva and Antônio Penedo verified the effect of cash retention and investment in fixed assets on the operational performance of Brazilian exporting and domestic companies listed in B³, in a period of economic growth and Brazilian economic recession, comprising the period from 2005 to 2018. <https://doi.org/10.5007/2175-8069.2021.e73580>

The editorial team of the RCC wishes that the contributions presented here fulfill the objective of providing greater reflection to the accounting community and thanks the ad hoc evaluators for the commitment and voluntary evaluation.

A good read and until the next number!

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