



Editorial

The *Revista Contemporânea de Contabilidade*, edited by the Graduate Program in Accounting of the Federal University of Santa Catarina (UFSC), launches the second issue of 2021, v. 18, n. 47 and invites to read the articles. From 2021, 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. We invite you to access the following published articles:

Kleber Vasconcellos de Oliveira, Paulo Roberto Barbosa Lustosa and Andrea de Oliveira Gonçalves present a theoretical essay on the relationship between accounting goodwill and the premises of appreciative inquiry (AI) characterizing it as a state of potential wealth that will be converted into real wealth in the future. <https://doi.org/10.5007/2175-8069.2021.e75538>

Hugo Consciência Silvestre, Ginésio Justino Gomes de Sá and Magnus Luiz Emmendoerfer analyze the relationship between citizen's priorities in budgetary distribution of public security, health, education and sanitation services with data from the state governments and the Federal District comprising the period between 2013 and 2018. <https://doi.org/10.5007/2175-8069.2021.e73779>

Victor Fontes Teixeira, Alfredo Sarlo Neto and Donizete Reina test the efficiency, in the "mean-variance" sense, of portfolios producing returns that track GDP as proxies for the market portfolio in the CAPM, comparing them with the efficiency of the Bovespa index for the same objective, in a sample of 148 companies from 2009 to 2018. <https://doi.org/10.5007/2175-8069.2021.e73930>

Alison Geovani Schwingel Franck and Igor Bernardi Sonza investigate the effect of state ownership on corporate governance, using data from a sample of 234 Brazilian public companies between 2010 and 2016. Two governance indices were created contemplating 12 aspects of governance. <https://doi.org/10.5007/2175-8069.2021.e76019>

Sarah Amaral Fabrício, Kátia Dalcero, Denize Demarche Minatti Ferreira and Alex Mussoi Ribeiro verified the influence of the female presence in the positions of CFOs and CEOs on the quality of accruals in a sample of 170 non-financial companies listed in B³ S/A – Brasil, Bolsa, Balcão from 2013 to 2018. <https://doi.org/10.5007/2175-8069.2021.e76616>

Fabiana Vale de Sousa Prudente Martins and Diana Vaz de Lima analyze different types of Popular Financial Reports (PFR) identifying the main characteristics responsible for achieving effective transparency and improving participative democracy, and a model is suggested gathering core information and formatting techniques from national and international governmental experience on publishing reports designed to be intelligible to citizens. <https://doi.org/10.5007/2175-8069.2021.e76071>

Eliane Cortes Braga, Josélia Fernandes do Nascimento and Antônio André Cunha Callado analyze the influence of contingency factors in the target costing system of a service provider company in the State of Rio de Janeiro. The research carried out was a case study in an information technology consulting company where information was collected through interviews about contingency aspects

(environment, technology, structure and strategy) and attributes related to the target costing system. <https://doi.org/10.5007/2175-8069.2021.e76125>

Ana Paula Araujo Lima, Valcemiro Nossa, Silvania Neris Nossa and Nadia Cardoso analyze how tax aggressiveness (BTD or VATR) is affected by multinationality, considering the level of intangible assets of companies listed on B³ (Brazil stock exchange) for the period 2010 to 2017. <https://doi.org/10.5007/2175-8069.2021.e76596>

Oscar Alfredo Diaz Becerra, Claudia Leon Chavarri and Brenda Gabriela Ampuero Alfaro analyze the level of compliance with GRI guidelines in the corporate sustainability reports presented by Peruvian mining companies to the SMV in the 2018 period. <https://doi.org/10.5007/2175-8069.2021.e77331>

Ricardo Suave, Stella Maris Lima Altoé and Marcelo Marchine Ferreira describe national and international studies in the field of accounting education using an experimental and quasi-experimental method and to present research opportunities in this field with the use of the method. <https://doi.org/10.5007/2175-8069.2021.e77682>

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

To all, a good read and until the next number!

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