



Editorial

The *Revista Contemporânea de Contabilidade*, edited by the Graduate Program in Accounting of the Federal University of Santa Catarina (UFSC), launches the third issue of 2021, v. 18, n. 48 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:

Emanoel Truta do Bomfim and Aldo Leonardo Cunha Callado analyzed the relationship between competitive strategy and contingency factors on the financial performance of companies located in member countries of the BRICS and the G7. The research sample comprised 775 companies (5,425 observations). <https://doi.org/10.5007/2175-8069.2021.e76226>

Carolini Verdan Brandão, Laise Mascarenha Ballarini, Vagner Antônio Marques and Viviane da Costa Freitag analyzed the effect of Audit Red Flags (ARF) on the Internal Control Weaknesses (ICW) of IBRX 100 (Brazil100 Index) listed companies from 2010 to 2018. <https://doi.org/10.5007/2175-8069.2021.e76636>

Saulo Silva Lima Filho, Gislene Daiana Martins and Blênio Cezar Severo Peixe analyzed the characteristics of public acquisitions by exemption from bidding to face COVID-19. By assuming that the uncertainties related to the external environment alter the dynamics of acquisitions, expenditures committed to the federal government during the entire fiscal year 2020 were analyzed. <https://doi.org/10.5007/2175-8069.2021.e77000>

Fernando Rocha Pereira, Renata Turola Takamatsu and Laura Edith Taboada Pinheiro examined the situation of audit expectations gaps after the review of international standards, which culminated in the application of the updated format of the Auditors' Report in Brazil, in 2017. Questionnaires applied resulted in 185 valid responses for analysis. <https://doi.org/10.5007/2175-8069.2021.e74656>

Rafael Borges Ribeiro, Gilberto José Miranda and Ricardo Rocha de Azevedo analyzed the legitimacy of accounting information in the economic and financial qualification (EFQ) stage of public procurement involving construction industry works, as well as the outsourced laborforce service delivery, based on documentary analysis of public procurement processes concerning of six federal higher education institutions, complemented by interviews. <https://doi.org/10.5007/2175-8069.2021.e75806>

Caroline Sulzbach Pletsch, Mara Vogt, Marcia Zaniewicz da Silva and Jonas Cardona Venturini revisited methodological assumptions that may assist in the application of research techniques in the accounting area commonly used in qualitative research: content analysis, discourse analysis, conversation analysis and narrative analysis. <https://doi.org/10.5007/2175-8069.2021.e77001>

Giovana Sordi Schiavi, Ariel Behr and Gwendole Ramos Duarte described the characteristics of potential disruptive business models in the Brazilian accounting market, through a single and integrated case study with six innovative companies operating in different areas of accounting. <https://doi.org/10.5007/2175-8069.2021.e77767>

Letícia Gomes Locatelli, Fernando Maciel Ramos and Cristiano Machado Costa investigated whether the social connections between the members of the Board of Directors and the Chief Executive Officer (CEO) decreases the probability of involuntary turnover of the CEO in the Brazilian context, collecting data from *Formulário de Referência* between 2012 and 2018 of the companies listed on the *Brasil Bolsa Balcão*. <https://doi.org/10.5007/2175-8069.2021.e76116>

Carla Bonato Marcolin, Enrico Dalla Riva, Fernanda da Silva Momo and João Luiz Becker analyzed the effectiveness of risk management communication in the explanatory notes considering text mining techniques, based on the analysis of 241 text excerpts from 32 financial institutions. <https://doi.org/10.5007/2175-8069.2021.e78104>

Tatiele Alves Reis, Marcelo Alvaro da Silva Macedo and José Augusto Veiga da Costa Marques analyzed financial ratios that explain the Brazilian National Supplementary Health Agency's (ANS) decision to intervene in private health plan operators' administration based on interventions that occurred from 2017 to 2019. <https://doi.org/10.5007/2175-8069.2021.e77327>

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, good reading and until the next issue!

Carlos Eduardo Facin Lavarda
Editor-Chefe

Suliani Rover
Editora-Adjunta