

## Editorial

The *Revista Contemporânea de Contabilidade*, edited by the Graduate Program in Accounting of the Federal University of Santa Catarina (UFSC), started 2022 with a new editorial team, formed by José Alonso Borba, Denize Demarche Minatti Ferreira and Carlos Eduardo Facin Lavarda, and launches the first issue, v. 19, n. 50. All published articles will also be 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:

Valerio Nepomuceno and Ilírio José Rech analyzed whether accounting genuinely boosted medieval European capitalist practice through the double-entry method. The study is centered on the thirteenth to eighteenth centuries, with a return to antiquity and the historical-dialectic was adopted. DOI: <https://doi.org/10.5007/2175-8069.2022.e72126>

Ricardo Rocha de Azevedo and André Carlos Busanelli de Aquino analyzed the quality of performance information in the current performance-based budget from municipalities in the Brazilian State of São Paulo. Performance-based budgeting has been a legal requirement required by law in the country. The research compared the indicators and goals of multi-year budgeting in 2011, 2015, and 2019. DOI: <https://doi.org/10.5007/2175-8069.2022.e77866>

Gustavo Henrique Dias Souza, Valéria Gama Fully Bressan and Alexandre de Pádua Carrieri analyzed the social and economic impacts provided to students attended by an education program developed by the credit union Sicoob Credichapada. DOI: <https://doi.org/10.5007/2175-8069.2022.e78951>

Jislene Trindade Medeiros, Márcia Martins Mendes De Luca and Alessandra Carvalho Vasconcelos evaluated the influence of audit mechanisms on earnings management based on a sample of 142 non-financial firms listed in the 'Differentiated Corporate Governance' segment of the Brazilian stock market (B3) between 2011 and 2017. DOI: <https://doi.org/10.5007/2175-8069.2022.e77139>

Carmen Ferrari Lucas Alves, Claudio Parisi, José Carlos Tiomatsu Oyadomari and Ivam Ricardo Peleias aimed to understand the way business partner controllers work, from the debate on the transformation of the traditional controller into a business partner. This study seeks to reveal whether the new activities reinforce the traditional model or whether it is indeed possible to identify a new professional profile. DOI: <https://doi.org/10.5007/2175-8069.2022.e79751>

Inajá Allane Santos Garcia e Wenner Glaucio Lopes Lucena aimed to investigate the impact of mandatory IFRS adoption on growth and profitability forecasts for companies in emerging countries by 324 publicly traded companies in emerging countries (South Africa, Brazil, Chile, Philippines, Malaysia, Mexico, Nigeria, Peru, Russia and Colombia) totalizing 5,149 observations. DOI: <https://doi.org/10.5007/2175-8069.2022.e78851>

Sérgio de Iudícibus, Jorge Katsumi Niyama, Josimar Pires da Silva and Ilse Maria Beuren analyzed the influence of accounting theory on the objective of general purpose financial reporting. Historical research was carried out based on the primary works produced by the main researchers of accounting theory in the United States of America (USA) and the United Kingdom (UK). DOI: <https://doi.org/10.5007/2175-8069.2022.e79548>

Rosenery Loureiro Lourenço and Maria Eugênia Petenuci proposed, under an interpretive view, a Balanced Scorecard (BSC) for the internationalization strategy of public universities. Developed under a qualitative approach, this instrumental case study used the participatory research methodology to build a strategic map, a dashboard and a framework of performance indicators for the internationalization of the university without being tied only to the academic rankings. DOI: <https://doi.org/10.5007/2175-8069.2022.e78993>

João Paulo Augusto Eça, Matheus da Costa Gomes and Maurício Ribeiro do Valle analyzed the determinants of financing sources of the largest Brazilian manufacturing companies, focusing on privately held companies, considering a single sample of 153 companies, 64 publicly traded and 89 privately held. DOI: <https://doi.org/10.5007/2175-8069.2022.e79533>

Vinícius Costa da Silva Zonatto, Fellipe André Jacomossi, Daiani Schlup and Fernanda Souto Machado assess the intervening effects of budget favorability on the relationship between budgetary participation, attitudes towards budget decision makers (trust in the supervisor and organizational commitment) and managerial performance, through a survey and quantitative data approach with a sample of 156 managers with budgetary responsibility in large Brazilian industrial organizations. DOI: <https://doi.org/10.5007/2175-8069.2022.e82385>

We wish you all a good read and see you in the next issue!

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