



## Editorial

The *Revista Contemporânea de Contabilidade*, edited by the Graduate Program in Accounting of the Federal University of Santa Catarina (UFSC), launches the second edition, v. 19, n. 51. All published articles are also 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:

The authors Jose Valdir Marcolino Gomes, Nadia Cardoso, Sylvania Neris Nossa and Aridelmo Teixeira analyzed whether the Brazilian companies listed on B3 with the highest market power are more tax-aggressive. The research contributes by filling this gap and the relationship is studied through multiple linear regression analysis and quantile regression. <https://doi.org/10.5007/2175-8069.2022.e80271>

Vanessa Rebouças and Rossana Sousa analyzed the interconnection between academic approaches and management practices used by professionals in the Brazilian public sector regarding actions to respond to fraud and corruption, through two questionnaires that evaluated the classification of importance attributed by groups to anti-fraud practices, distributed in stages defined based on the Reference to Combat Fraud and Corruption. <https://doi.org/10.5007/2175-8069.2022.e78128>

Neirilaine Silva Almeida and Sirlei Lemes verified whether the characteristics of the Chief Financial Officer (CFO) are associated with the adoption of earnings management practices in publicly listed companies at differentiated levels of corporate governance of B3 (Level 1, Level 2 and Novo Mercado), through the survey of information regarding Brazilian publicly held companies during the period 2010 to 2017. <https://doi.org/10.5007/2175-8069.2022.e80829>

Micheli Lunardi, Angélica Ferrari and Roberto Carlos Klann verified the relationship between managerial skill and the level of earnings management by accruals (AEM) and real activities (REM) in Brazilian companies. Data from 2013 to 2018, corresponding to 228 non-financial companies, were analyzed by TOBIT regression. <https://doi.org/10.5007/2175-8069.2022.e79278>

Jessica dos Santos Crestani, Everton da Silveira Farias and Ariel Behr present the necessary skills to the accounting professional and a framework to guide the formation of work teams through a systematic literature review and a controlled quasi-experiment, based on the active methodology of teaching Challenge Based Learning (CBL), with questionnaires applied in classes of Accounting students. <https://doi.org/10.5007/2175-8069.2022.e81658>

Ricardo Luiz Menezes da Silva, Yuri Santos, Paula Carolina Ciampaglia Nardie and Roni Bonizio investigated the relationship between the earnings persistence and the presence of assets measured at the fair value of non-financial companies in Latin America, through regressions with panel data for a sample of non-financial companies from 2010 to 2018. <https://doi.org/10.5007/2175-8069.2022.e82758>

Allison Manoel de Sousa, Rayane Camila da Silva Sousa and Romualdo Douglas Colauto analyzed the influence of the time and age of the Chief Executive Officer (CEO) on comparability in publicly companies in the Brazilian market. They analyzed 58 companies in annual periods from 2013 to 2019 submitted to panel data regressions. <https://doi.org/10.5007/2175-8069.2022.e82153>

Leila Chaves Cunha and Paulo Roberto Cunha analyzed the influence of external locus of control over the dysfunctional behavior of the auditor, mediated jointly by environmental, personal and socialization factors, through structural equation modeling (SEM) technique. The study was conducted by 163 independent auditors from Brazil, registered with the Federal Accounting Council. <https://doi.org/10.5007/2175-8069.2022.e82913>

Diana Vaz de Lima, Lucas Matheus and Rafiza Varão present how the format of popular financial reports (PFRs) can contribute so that municipal health advisers can make better decisions about financial information that is under their judgment. Data collection was based on the Annual Management Report (AMR) approved in 2019 by the Health Council of the municipality of Florianópolis. <https://doi.org/10.5007/2175-8069.2022.e82332>

Finally, João Luiz Gattringer, Sidnei Vieira Marinho and Zilton Bartolomeu Martins analyzed the contribution of the components of the COSO model in the internal control of public administration in the municipalities of the state of Santa Catarina. Data were collected by questionnaire and sample dwesis of 295 respondents responsible for the internal control of each municipality. <https://doi.org/10.5007/2175-8069.2022.e83457>

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

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