



## Editorial

The *Revista Contemporânea de Contabilidade*, edited by the Graduate Program in Accounting of the Federal University of Santa Catarina (UFSC), launches the third edition, v. 19, n. 52. 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 Francisco José da Silva Júnior and Paulo Amilton Maia Leite Filho studied the relationship between Corporate Social Responsibility (CSR) and the level of Earnings Management (GR), from the perspective of the Signaling Theory. The non-financial listed companies listed in [B]<sup>3</sup> between 2010 and 2018 were used as a sample. <https://doi.org/10.5007/2175-8069.2022.e79001>

Polliany Maisa Alves and Denise Mendes da Silva analyzed the association between learning styles, preferences for active methodologies, and generations of undergraduate Accounting majors. Correspondence analysis, applied to a sample of 838 students, has made it possible to draw a profile for the comprehensive training of future accounting professionals, notably those from the Z generation. <https://doi.org/10.5007/2175-8069.2022.e80171>

Franciele Wrubel, Marcia Zanievicz Silva and Leandro Augusto Toigo aimed to verify how adverse weather events influence the use of Management Control Systems. The research is characterized as a qualitative, multiple case study, with three cases affected by Tornadoes and three cases by Floods. <https://doi.org/10.5007/2175-8069.2022.e81992>

Elionor Farah Jreige Weffort and Rodrigo de Souza Gonçalves investigated the effect – inhibiting or motivating – of 'fear' and the individual's willingness to participate and denounce fraud, organizational 'social fears' with 332 participants, exposed to 3 scenarios: participation in fraud; snitching (without participation in fraud or favoritism) and award-winning snitching (with participation in fraud and benefit of reduced sentence). <https://doi.org/10.5007/2175-8069.2022.e83221>

Vanessa Unfried Fenner, Monize Sâmara Visentini and Felipe Micaíl da Silva Smolski aimed to identify the political and socioeconomic variables that determine the public transparency index of Brazilian municipalities. This research contains a quantitative focus and correlational scope, using the statistical Poisson regression model with data from 1,134 Brazilian municipalities probabilistically selected. <https://doi.org/10.5007/2175-8069.2022.e84420>

José Augusto Sousa de Melo, Simone Luzia Santana Sambugaro Wencel, Kelly Cristina Mucio Marques and Katia Abbas aimed to identify how information about the asymmetric behavior of costs can be used to analyze the costs of competitors in the apparel segment. Anderson, Banker and Janakiraman (2003) model was used to identify the cost behavior of the five companies analyzed in the period from 2010 to 2019 and, later, a regression model with panel data was carried out to investigate the influence of the asymmetric behavior of costs on the performance of companies. <https://doi.org/10.5007/2175-8069.2022.e83004>



Vagner Naysinger Machado and Igor Bernardi Sonza aimed to identify the influence of executive compensation on the risk of publicly traded companies listed on B3 (Brazilian Stock Exchange), with data from 230 companies, from 2010 to 2019, which were subjected to regressions by unbalanced panel data, using the generalized systemic moments method (GMM-SYS). <https://doi.org/10.5007/2175-8069.2022.e81436>

Ricardo Biernaski Kachenski and Flaviano Costa aimed at verifying researchers' perception about the guidelines recommended by Ethics Committee on accounting research in Brazil. For further detailing of the study, analyzes were split into two groups: researchers who submitted or intended to submit their research protocols to ethical analysis and those who developed their investigations without submitting their research project to ethical analysis by the Research Ethics Committee. <https://doi.org/10.5007/2175-8069.2022.e84465>

Finally, Wagner Menke and Ivan Gartner verified the extent to which the effect of the disclosure of inspection reports affects local governments' economic dynamics. Using data from Brazilian municipalities, panel models were estimated to ascertain the impact of the various types of disclosure of public inspection findings on municipal economic growth. <https://doi.org/10.5007/2175-8069.2022.e82172>

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

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