



Editorial

The *Revista Contemporânea de Contabilidade*, edited by the Graduate Program in Accounting of the Federal University of Santa Catarina (UFSC), launches the last edition, v. 19, n. 53 (2022). 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 Dermeval Martins Borges Júnior and Rodrigo Fernandes Malaquias examined the effects of CSR disclosure tone in the environmental, social and economic dimensions, on the performance of Brazilian listed companies. The final sample included financial data from 219 different Brazilian listed companies and 1,797 corporate reports from 2010 to 2019. <https://doi.org/10.5007/2175-8069.2022.e84552>

Pamila Eduarda Balsan Colla and Aládio Zanchet aimed to understand the role of isomorphic pressures in adopting criteria for revenue recognition performed by accounting firms. Empirical evidence was collected through interviews with eight plural agents who permeate the firms' reality and are interested in the revenue recognition process. <https://doi.org/10.5007/2175-8069.2022.e81995>

Rafaela Sousa, Januário José Monteiro, Daiane Antonini Bortoluzzi and Rogério João Lunkes investigated entrepreneurial intentions of business students in Brazilian federal universities. A questionnaire was applied to undergraduate students of administration, accounting, and economics resulting in 423 valid answers, analyzed using structural equation modeling. <https://doi.org/10.5007/2175-8069.2022.e82652>

Juliana Costa Ribeiro Prates and Alexandra Maria Rios Cabral analyzed 31 B3-listed companies that disclosed emissions inventories (GHGs) between 2012 and 2019 to identify the influence of executive monetary incentives on carbon performance in Brazilian companies. <https://doi.org/10.5007/2175-8069.2022.e83185>

Finally, Rudolph F. A. P. Teixeira, Odilanei Morais dos Santos and Marcelo Álvaro da Silva Macedo aimed to evaluate the existence of earnings management in Brazilian closed supplementary pension funds using a model of specific accruals, using the annual results excluding legal contingencies, among others, to explain the provisions for legal contingencies, in a sample of 5,892 observations.
<https://doi.org/10.5007/2175-8069.2022.e81398>

We wish you all a good reading and until the next edition!

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