

**Articles**

- 11 Cost Accounting Applications in Local Governments: the case of municipal tariff and price setting  
*Teresa do Carmo Salgueiro da Costa*  
*João Baptista da Costa Carvalho*
- 25 Critical Factors in Productive and Budgetary Areas of Venezuelan Agrifood Companies: Pasta products sub-sector in the Zulian region  
*Guillermo Rodríguez Medina*
- 43 Key Factors for the non-Elaboration and Publication of the Social Balance Sheet: a study concerning the earthenware organizations of the AMREC region  
*Luciana Netto Fernandes*  
*Kátia Aurora Dalla Libera Sorato*  
*Rosimere Alves de Bona Porton*
- 61 Evidential Information in the Social Balance: The Perceptions of Managers X the Respective Literature  
*Sady Mazzioni*  
*João Eduardo Prudêncio Tinoco*  
*Antônio Benedito Silva Oliveira*
- 81 A Comparison between the Brazilian Auditing Norms and the International ones (IAASB)  
*Belky Esperanza Gutiérrez Castañeda*  
*Luiz Nelson Guedes de Carvalho*  
*Nahor Plácido Lisboa*
- 101 Management of the Accounting Department of a Closed Entity of Complementary Social Security based on BSC and MCDA-C  
*Adriane Zorzi*  
*Leonardo Ensslin*
- 125 Security Policies in Accounting Information Systems: a study on credit cooperatives in the state of Minas Gerais  
*Adélio Carlos de Andrade*  
*Flávia Cristina Alves Sousa*  
*Romualdo Douglas Colauto*  
*Laura Edith Taboada Pinheiro*
- 145 Strategic Analysis of the Value Chain: an exploratory study of the industry/retail segment  
*Wellington Rocha*  
*Márcio Luiz Borinelli*
- 167 **Notes for Contributors and Norms por manuscript**
- 171 **Book Reviews and Book notes**
- 173 **About the authors**
- 179 **Blind referees**
- 181 **Informações editoriais**