

Editorial

Dear reader,

It is with great pleasure that we are making available the first edition of our Pensar Contábil Magazine, number 89 (Jan./Apr.2024), which brings valuable contributions.

We are interested in receiving as many articles as possible, aiming to increase the quality and variety of themes presented. Make ours a bigger magazine by sending us material!

In this edition, we present six articles that deal with very interesting topics.

In the first article, **THE CONTRIBUTION OF ACCOUNTING AS A DISCLOSURE TOOL FOR SUSTAINABLE CORPORATE DEVELOPMENT**, the research aims to understand how disclosure accounting contributes to sustainable development in the electrical energy sector.

The second article, **THE LEGIBILITY OF FINANCIAL STATEMENTS AND THE COST OF DEBT**, contributes to promoting discussion about the effects of the readability of reports released by companies on the cost of third-party capital.

The third article, **BLOCKCHAIN: THE DISRUPTION OF ACCOUNTING**, aims to understand the contribution of blockchain technology to Accounting, analyzing both its applicability and its main challenges.

The fourth article, **COST MANAGEMENT IN SMALL RURAL PROPERTIES: A STUDY TAILORED TO LIVESTOCK ACTIVITY**

IN A FAMILY SYSTEM, aims to propose an applicable planning and cost control model to small rural properties that develop familiar agriculture.

The fifth article, **JUSTICE, MOTIVATION AND PERFORMANCE OF STUDENTS IN GRADUATE DEGREE PROGRAMS**, consists of identifying the relationship between the perception of academic justice of students and their performance, mediated by motivation, in stricto sensu Postgraduate Programs in accounting.

The sixth article, **SUGARCANE FAIR VALUE ESTIMATION MODELS: AN ACCOUNTING INFORMATION COMPLIANCE STUDY**, aims to study the models used by sugar and alcohol mills to measure sugar cane and check if they are following the standard when accounting for and highlighting sugarcane in their statements of accounting.

Thanking everyone for their preference for our magazine, let's move on to reading the articles.

Best Regards,

RIL MOURA
Editor

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