

## Editorial

Dear reader,

We are arriving at issue number 90 (May/Aug.2024), with seven articles that deal with important issues for the accounting area, and which have been selected by our evaluators, through the double-blind review process. We are interested in receiving as many articles as possible, aiming to increase the quality and variety of the themes presented. Make our journal great by sending us your material!

The first article, "The quality of Brazilian Public Companies and the decision between buying or lease assets", aims to identify the association between the quality of accounting information and the propensity to lease rather than buy assets.

The second article, "The finances of the State of Rio de Janeiro: a lost decade?" applies a qualitative, bibliographical and documental, and content analysis in a theoretical-empirical methodology in the period of 2013-2022.

The third article, "CEOPay and BoardPay versus Real Earnings Management: An analysis of Brazilian companies" analyzes whether the compensation of executives and board of directors influences the Real Earnings Management (REM) of firms in the IBRX50 index in the period between 2017-2020.

The fourth article, "Political connection and the quality of information of Brazilian publicly traded companies", was carried out with the aim of investigating the influence of political connection on the earnings quality of Brazilian companies.

The fifth article, "Non-GAAP Disclosures and the Remuneration of the Board of Directors", aims to analyze the association between the remuneration of the board of directors and the probability of disclosure of non-GAAP earnings measures by Brazilian companies listed on the Brasil, Bolsa, Balcão - [B]3, from 2010 to 2020. The sixth article, "Network in Network Is the Question?" aimed to analyze which co-authorship connections in inter-institutional scientific are established by authors who study social networks.

The seventh article, "Reflection on the Ethical Aspects of the Accountant's Conduct and Behavior in the Light of the Theoretical Assumptions of Agency Theory", aims to reflect on the ethical aspects and behavior of the accountant, which can lead to fraudulent practices, based on the theoretical assumptions of the Agency Theory with an emphasis, approach and application focused on accounting, in order to explain the existing conflict between the entrepreneur and the accountant. 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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