

Editorial

Dear reader,

In this issue, n° 93 (May/August 2025), we present our *Pensar Contabilidade Journal*, with 6 (six) articles relevant to the accounting area, which were selected by our evaluators, through the *double-blind review process*.

We continue to be very interested in receiving as many articles as possible, aiming to increasingly increase the quality and variety of the topics presented. Keep making our magazine bigger, sending us material!

The first article, **TRANSPARENCY IN ACCOUNTABILITY ON ELECTRONIC PLATFORMS INVOLVING PARTNERSHIPS BETWEEN LOCAL GOVERNMENTS AND NON-PROFIT ORGANIZATIONS**, the results show that the municipalities analyzed have, on average, low transparency for partnerships with social organizations and that the information made available on the platforms does not comply with regulatory demands, not providing elements to encourage participation in the monitoring of accountability.

The second article, **CHANGES TO IFRS 16 ON LEASING OPERATIONS: STATE OF ART AND RESEARCH POSSIBILITIES**, the Lease agreements have often been used by companies as a way to finance their operations, since the lessee company obtains the right to use a certain asset in exchange for a contractually established flow of payments.

The third article, **ECONOMIC-FINANCIAL INDICATORS AS RED FLAGS OF FRAUDS: JBS CASE ANALYSIS**, the objective was to identify the relationship between economic and financial indicators and the occurrence of fraud, through the JBS case. In the analysis, Descriptive statistics and logistic regressions were used.

The fourth article, **SARBANES-OXLEY ACT: 20 YEARS OF ITS BRAZILIAN SCIENTIFIC PRODUCTION IN THE LIGHT OF SCIENTIFIC JOURNALS INDEXED IN THE SCIENTIFIC PERIODICALS ELECTRONIC LIBRARY – SPELL**, the present study contributed to a better understanding and comprehension of the formation of collaboration networks of the actors involved in the process of building Brazilian national scientific knowledge on the subject of the Sarbanes-Oxley Act.

The fifth article, **LEVEL OF DISCLOSURE OF BRAZILIAN AIRLINES AGAINST IFRS 16**, the methodology of the study was qualitative, with a view to expanding the constant discussion in the literature, addressing new items of the IASB for dissemination. The survey sample was composed of four airlines for the period 2019 and 2020, with a *survey* for the data, taken from the explanatory notes, with the application of a *checklist* for compliance.

The sixth article, **FORTY YEARS OF CAPITAL STRUCTURE IN FINANCIAL INSTITUTIONS: WHAT DOES LITERATURE SAY ABOUT IT?**, a systematic methodology with an integrative review was applied to analyze the literature, from 1979 to 2022.

Once again, thanking everyone for their preference for our journal, let's move on to reading the articles.

Cordial greetings

Account **RIL MOURA**
Publisher

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