Editorial

Dear reader,

We present our 94th edition (Sept./Dec.2025) with the winning articles of the Geraldo de La Rocque Accountant Award (26th Edition) and Américo Matheus Florentino (15th Edition).

The Geraldo de La Rocque Accountant Award, regulated by Resolution 480/16, aims to encourage research in the technical and ethical plans of the exercise of the accounting profession, financially rewarding the first three places and with certificates the first five places.

The winners spoke about THE CONTRIBUTION OF MANAGERIAL ACCOUNTING AND MANAGEMENT CONTROL TO THE INTEGRATION AMONG STRATEGIC PLANNING, BUDGET MANAGEMENT, AND DECISION-MAKING IN MILITARY ORGANIZATIONS; ANALYSIS OF THE RELATIONSHIP AMONG ADMINISTRATIVE EXPENDITURES, WORKFORCE, AND COSTS ASSOCIATED WITH MARITIME AUTHORITY ACTIVITIES; ANALYSIS OF ACCOUNTING FRAUD IN THE LIGHT OF CORPORATE GOVERNANCE PRACTICES: CASE STUDY OF AMERICANAS S/A.; DO SUSTAINABLE COMPANIES CARE ABOUT CLIMATE RISKS? CONTENT ANALYSIS OF DISCLOSURES OF COMPANIES LISTED ON ISE B3; FIRST SKETCHES: SOCIO-ACADEMIC EXPERIENCES OF ACCOUNTING PROFESSORS; CONTINUING PROFESSIONAL EDUCATION IN THE LIGHT OF IES 7: AN ANALYSIS OF COURSES LINKED BY THE FEDERAL ACCOUNTING COUNCIL IN THE SOUTH REGION OF BRAZIL.

The Américo Matheus Florentino Accountant Award (whose articles are listed below), regulated by Resolution 481/16, aims to to encourage the research of students of undergraduate courses in Accounting Sciences in the State of Rio de Janeiro. The award is also financial for the top three places and with certificates up to fifth place. The winners presented on ALIGNMENT BETWEEN ACCOUNTING CURRICULA AND PROFESSIONAL DEMANDS: A COMPARATIVE STUDY IN TWO BRAZILIAN HEIS; EVOLUTION OF ENVIRONMENTAL RISK DISCLOSURE: THE CASE OF VALE S/A.; COSTS, CHALLENGES, OPPORTUNITIES AND BENEFITS OF IMPLEMENTING AND DISSEMINATING ESG STRATEGIES IN SMALL AND MEDIUM-SIZED COMPANIES: A STRUCTURED LITERATURE REVIEW; RELATIONSHIP OF THE DEGREE OF FINANCIAL EDUCATION WITH SPORTS BETTING OF ACCOUNTING STUDENTS; ADHERENCE TO NEW FINANCIAL DISCLOSURE STANDARDS CLIMATE CHANGE IN BRAZIL.

In addition to reading the texts, be sure to participate in the next Awards; Who knows if your contribution will have the potential to be among the winners of these editions?

Once again, thanking everyone for their preference for our magazine, we wish you to enjoy the reading.

Cordial greetings.

Accountant RIL MOURA
Editor

Sumário

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