

Editor's Note

Dear readers,

In 2025, issue number 26 of the 1st quarter of the Revista Mineira de Contabilidade (RMC) publishes all articles in Portuguese and English. In this way, the MRC takes another step to expand the dissemination of the articles published in its editions, as well as to meet the purpose of disseminating the studies published here to other countries.

Thus, this edition begins with a guest editorial entitled "Incremental change or reorientation of the bases of teaching and learning: how profound will the transformation in accounting education be from the DCNs?". The text was developed by Marcelo Marchine Ferreira and Alison Martins Meurer. The editorial proposes to discuss the main pillars that underlie the new National Curriculum Guidelines for Accounting Sciences courses (DCNs).

Next, the study by Nicole Rocha Carvalho, Renata Mendes de Oliveira, Marli Auxiliadora da Silva and Railene Oliveira Borges analyzed the perception of students and professors about the teaching-learning of content related to ancillary tax obligations in the Accounting course of a federal higher education institution. The title of the article is "Accessory Tax Obligations: perceptions in relation to teaching in Accounting course".

The next article is entitled "Managerial artifacts and innovation: an investigation at the Goiania hippie fair", which was developed by Stela Ribeiro de Sant'Ana and Juliano Lima Soares. The study considered the context of the Hippie Fair of Goiânia, which has a historical-cultural heritage value for the city, since it moves the entire production chain and generates a relevant impact on the local economy, to verify if there is a positive relationship between the use of managerial artifacts and the degree of innovation by its entrepreneurs.

In the work "Intergovernmental transfers and public spending: an analysis of the flypaper effect in the municipalities of Minas Gerais", by the authors Elizete Aparecida de Magalhães, Veronica Costa Silva, João Paulo de Oliveira Louzano and Vasconcelos Reis Wakim, the objective was to assess whether there is a flypaper effect in the fund in the spending of the municipalities of Minas Gerais. With the objective of analyzing the perception of the employees of the Municipal Councils of Minas Gerais about the quality of transparency of their electronic portals, the study entitled "Perceptions of municipal employees involved in legislative transparency in municipalities in Minas Gerais", was developed by Verônica Ketley Silva, Michelle Aparecida Vieira, Rodrigo Silva Diniz Leroy and Robson Zuccolotto.

The article by Lúcio de Souza Machado, Laura Bianca Dias Barbosa and Michele Rilany Rodrigues Machado is entitled "Influence of COVID-19 on Fiscal Aggressiveness of Electric Energy Sector Companies Listed on B3" and aims to investigate whether the covid-19 pandemic impacted the fiscal aggressiveness of companies listed on the Brazilian stock exchange (B3) in the electricity sector. Entitled "Independent Audit Rotation and Earnings Management: An Analysis of the Brazilian Agricultural Sector" this study was developed by Michele Cristina Bueno de Sena Tomaz, Daniel Eduardo de Oliveira, Laura Edith Taboada Pinheiro, Juliano Lima Pinheiro and José Roberto De Souza Francisco; in order to verify how the management of results of companies in the agricultural sector is affected by the rotation of independent auditing. Finally, in order to verify the interaction between CEO narcissism and board of directors moderation in the management of real results, authors Niara Gonçalves da Cruz, Renata Turola Takamatsu and Fernanda Alves Cordeiro present the article "CEO Narcissism and Real Activity Management".

Thus, we congratulate the authors who had their articles approved and the publication of their research in the MRC. Research that contributes to the knowledge of the area of Accounting Sciences. We thank the authors for their vote of confidence, for submitting their articles to the MRC and believing in the quality of their evaluation process, and the evaluators for their dedication in carrying out a useful work. We wish you all an excellent reading! Profa. Dr. Nálbia de Araújo Santos