

Editor's Note

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Dear Readers,

In 2025, we can highlight the fact that the Revista Mineira de Contabilidade (RMC) maintained its Q2 classification in the 2024 Journal Impact indicator, based on the 5-year impact criterion without self-citation, published by the Scientific Periodicals Electronic Library (SPELL®), which is maintained by the National Association of Postgraduate Studies and Research in Administration (Anpad). Furthermore, all articles that are published in the RMC editions are available in Portuguese and English. This context leads us to celebrate the publication of our latest edition, number 3, volume 26, of the 3rd quarter of 2025.

In addition to the editor's statement, this edition of RMC begins by discussing a relevant topic: "The Impacts of Financialization on Accounting," written by Professor Ednei Morais Pereira. The main focus of the guest editorial is to discuss the extensive literature on the effects of adopting International Financial Reporting Standards (IFRS) on the contribution to the financialization process of the real economy, addressing hypotheses and research perspectives in accounting concerning the topic.

Subsequently, Valéria Lobo Archete Boya, Pedro Artur Campos do Amaral, Maria Eduarda Maia Vidal Gonçalves, Ana Clara Fonseca do Amaral, and José Roberto de Souza Francisco developed the study called "The Effect of Covid-19 on the Distribution of Dividends and Interest on Equity in the B3 Subsector: Apparel, Textiles, and Footwear". This article analyzes the effect of the Covid-19 pandemic on the distribution of dividends and interest on equity (JCP) in companies listed on the B3 in the textiles, footwear and apparel subsector.

The article "The quality of accounting information and systematic risk in emerging countries" was written by Victória Maria dos Santos Gomes and Diane Rossi Maximiano Reina, whose general objective is to analyze how the interaction between the country's informational environment and the quality of accounting information is associated with the sensitivity to systematic risk of companies based in emerging countries. The next article was prepared by Camila Ascari, Sady Mazzioni, Cristian Baú Dal Magro and Simone Leticia Raimundini Sanches and it is called "Influence of income smoothing and responsible corporate behavior on the cost of capital". The main objective of the article is to analyze the influence of earnings smoothing and responsible corporate behavior on the weighted average cost of capital (WACC) in publicly traded companies listed on the B3.

With the aim of reflecting on the methodological possibilities for Brazilian accounting research, in order to enrich the scientific debate and strengthen the development of the area, the authors Jomar Miranda Rodrigues, Mariana Pereira Bonfim and Sheyla Veneziani Braga prepared an essay that addresses four topics: reflections on accounting research in Brazil, positivism in accounting according to Auguste Comte, critiques of positivist research in accounting and a section focused on understanding critical and interpretative approaches. The essay is called "The Predominance of positivism in accounting: reflections on research in Brazil".

The next study sought to analyze the professional competencies, as well as the social and personal skills required in controller positions advertised in Brazil for remote work. The authors Tatiane Cheremeta, Antônio Nadson Mascarenhas Souza, Alison Martins Meurer and Rayane Camila da Silva Sousa called the study "What does the market seek? Competencies and skills required in controller job postings for remote work".

The research "Abundance paradox theory: an analysis of healthcare companies' economic and financial indicators during the pandemic" aims to analyze the behavior of liquidity ratios, capital structure, and profitability of healthcare companies listed on the B3 stock exchange before, during, and after the Covid-19 pandemic, in light of the Theory of the Paradox of Abundance. The authors of the research are Thiago Callado Kobayashi, Cleidiane Gomes de Souza, Daniele Cristina Bernd, and Gilberto José Miranda.

The authors Elias Marinato Abreu, Matheus Ricardo de Almeida, and Ricardo Suave developed the work called "Incentives, motivation, and performance of employees: a case study in a garment manufacturing firm". The objective of the study is to analyze which factors influence motivation and evaluate the effect of providing incentives on the performance of employees in the operational sector of a clothing industry.

Finally, we thank the authors for their vote of confidence, for submitting their research to RMC and believing in the quality of its evaluation process, and the reviewers for their dedication in carrying out a valuable job. We congratulate the authors whose articles were approved and whose researches were published in RMC - researches that contribute to the knowledge in the field of Accounting Sciences.

We wish everyone an excellent reading!

Prof. Dr. Nálbia de Araújo Santos