

Editor's Note

Dear Readers,

Number 3 of volume 25 of the 3rd quarter of 2024 of the Journal of Accounting of Minas Gerais closes the cycle of celebrations of its 25th year. In 2024, in addition to having adopted a new layout for its cover, Journal of Accounting Of Minas Gerais began publishing partial editions containing articles in Portuguese and English. In addition, the RMC achieved a Q2 classification as a result of the 2023 Journal Impact indicator released by SPELLL® (Scientific Periodicals Electronic Library), which is maintained by Anpad (National Association of Graduate Studies and Research in Administration).

In this context, this edition of Journal of Accounting of Minas Gerais begins with the guest editorial developed by Professors Eliseu Martins and Eduardo da Silva Flores, which is entitled "The Relevance of Research in Accounting Applied to Professional Practice". The core of the editorial is to discuss the relevance in the development of applied research by accounting professionals as an opportunity and as a responsibility for the evolution of the field of knowledge.

The first study is entitled "The role of accounting in the evolution of behavioral research: exploring the relationship between investor sentiment, accounting sciences and social media", authored by Ludmila Zamboni de Sá Vasconcellos, Vinícius Mothé Maia, Marcelo Álvaro da Silva Macedo and Roberto Tommasetti. The study sought to explain relevant works that interrelate accounting information and social media with investor sentiment, identifying the paths traced - concepts, themes, authors - in the development of a common knowledge between these themes that have the potential to deepen and outline the accounting research agenda.

Then, the authors Josy Rodrigues da Silva Peixoto, Carlos Henrique Silva do Carmo and Lúcio de Sousa Machado present the article entitled "ESG and Fiscal Aggressiveness in Companies in the Differentiated Segments of Corporate Governance". This article aims to investigate the relationship between ESG performance indicators and fiscal aggressiveness of Brazilian companies that make up B3's differentiated governance listing segments.

Entitled "Determinants of corporate tax litigation in Brazilian companies: a multifactorial analysis", the next article is authored by Antônio Lopo Martinez and Julia Leite Coutinho. The objective of the research was to identify and analyze the main determinants of tax litigation in Brazilian publicly traded companies, focusing on internal factors such as indebtedness, size, growth, profitability, liquidity and business risk.

With the aim of analyzing the effect of the level of public transparency on the fiscal situation of the municipalities of Minas Gerais, in the period from 2017 to 2020, the authors Elizete Aparecida de Magalhães and Ediene Ramos Ferreira present the study entitled "Public transparency as a determinant of the fiscal situation of the municipalities of Minas Gerais".

The work "Perception of accounting students on integrated reporting: knowledge, academic relevance and impacts on the accounting profession" was developed by the authors Antônio Jorge Queiroz de Oliveira, Cíntia Vanessa Monteiro Germano Aquino, Clayton Robson Moreira da Silva and Joelma Leite Castelo. The objective was to analyze the perception of accounting students regarding Integrated Reporting, considering aspects related to knowledge, academic relevance and impacts on the accounting profession.

The next study is authored by Annandy Raquel Pereira da Silva, Atelmo Ferreira de Oliveira, Adilson de Lima Tavares and Kallyse Priscila Soares de Oliveira Freire, whose title is "Characteristics of Brazilian CEOs and Results Management". This aimed work to investigate the relationship between the specific characteristics and skills of Brazilian CEOs and Results Management, from 2016 to 2019, comprising non-financial companies listed on B3.

This issue presents the Case for Teaching "Regulation Games: Who Benefits?" whose authors are Clariovaldo Enias Tavares da Silva, Ana Claudia Santo Lima, Patrícia de Souza Costa and Lucimar Antônio Cabral de Ávila. The case for teaching discusses the regulation windfall tax from the perspective of the Theory of Regulation and the main dilemma of the case involves the controversies inherent to the enactment of regulation 2022/1854 of the Council of the European Union (CUE, 2022), initially adopted by Portugal for companies in the energy sector.

Thus, we would like to thank the authors for the vote of confidence, for submitting their research to the Journal of Accounting of Minas Gerais and believing in the quality of their evaluation process, and the evaluators for their dedication in carrying out useful work. We congratulate the authors who had their articles approved and the publication of their research in the Journal of Accounting of Minas Gerais. Research that contributes to the knowledge of the area of Accounting Sciences. We wish you all an excellent reading!

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