

## Editor's Note

Dear Readers,

Issue number 2, volume 26, of the second quarter of 2025 of the Revista Mineira de Contabilidade (RMC), in Portuguese and in English, begins with an editorial written by Laura Brandão Costa and Marcelo Tavares called “Does cost behavior influence the accuracy of return forecasts?”. It presents arguments that support the idea that asymmetric cost behavior can impact returns and their future predictability. It also supports the thesis that cost stickiness can also affect the accuracy and assertiveness of investment decisions within entities, from the perspective of external users of accounting information, who do not possess strategic information related to costs and volume.

The article “Effect of Financial Education and Attitudes Towards Money on the Propensity to Indebtedness”, written by Jéssica Merco do Nascimento e Silva, Stephan Klaus Bubeck, and Moacir Manoel Rodrigues Júnior, aims to analyze the effect of financial education and attitudes towards money on the propensity to take on debt. The article was conducted with a sample of 318 Business Administration and Accounting postgraduate students in Brazil. The following study is called “Political Skills in Accounting Students: Differences Based on Exposure to the Business Communication Course”. Its authors are Felipe Stainsack do Rosário, João Victor Pupo dos Santos, Ricardo Adriano Antonelli, and Alison Martins Meurer. This article aims to identify possible differences in the political skills of Accounting students based on their exposure to the Business Communication course, in order to understand how the dimensions of Political Skills are associated.

The next article, “Earnings management by discretionary accruals in Brazilian states”, aimed to identify the behavior of discretionary accruals in Brazilian states and in the Federal District. Its authors are Pedro Henrique Jesus Oliveira and Antônio Carlos Brunozi Júnior.

The study “Once upon a time...The constitution of Nubank’s Intellectual Capital through values and customer-centric strategies”, by Giovana Toninato Fontes and José Luiz Borsatto Junior, analyzed how Nubank builds Intellectual Capital (IC) through a disruptive, customer-centric business narrative. The work by Juliette de Castro Tavares, Ana Maiara Rodrigues Pereira and Juliano Lima Soares is called “Management Control Systems and Innovation Management: an investigation in Cooperative Organizations” and it aims to identify whether each of the control systems in Simons’s framework (beliefs, limits, diagnostic and interactive) relates differently to the different types of innovation, incremental and radical, in the context of cooperatives.

The following article, “Enterprise Risk Management and Quality of Accounting Information in Latin America”, was developed by Wagner Dantas de Souza Junior, Ricardo Artur Spezia, Marcia Zanievicz da Silva, and Tarcísio Pedro da Silva. It investigates the impact of ERM adoption on the quality of accounting information among 283 publicly traded companies in Latin America from 2010 to 2019. Finally, Paloma Rossany Maciel Rodrigues Oliveira reviewed Brian Gibbons’s research, “The Financially Material Effects of Mandatory Nonfinancial Disclosure”, published in the Journal of Accounting Research in 2024. This research explores the financial impacts of mandatory adoption of nonfinancial disclosure standards focused on environmental and social (E&S) aspects.

We congratulate the authors whose articles were approved and whose research is published in RMC, contributing to the advancement of knowledge in the field of Accounting. We thank the authors for trusting in us, for submitting their articles to RMC and believing in the quality of its review process, and we thank the reviewers for their dedication to this valuable work.

We wish you all an enjoyable read!