

Editorial

Dear reader,

It is with great satisfaction that we are releasing issue No. 92 (Jan/Apr. 2025), of the *Pensar Contábil Journal* composed of six relevant topics for the accounting area, selected by our evaluators, through the *double-blind review process*.

We remain interested in receiving as many articles as possible, aiming to increasingly expand the quality and variety of the topics presented. Enhance our magazine by forwarding us material!

The first article, **PERCEPTIONS OF CHIEF INTERNAL AUDITORS OF THE INDEPENDENCE OF THEIR DEPARTMENT IN FEDERAL PUBLIC COMPANIES (1st Place - Accounting Quality Award - Audit Category)**, aimed to analyze the conception of chief auditors about the independence of the internal audit unit of five federal public companies.

The second article, **PROFESSIONAL COMPETENCIES AND SKILLS: WHICH ARE THE MOST RELEVANT FOR THE PERFORMANCE OF NEWLY GRADUATED ACCOUNTANTS?**

It was found that the probability of the graduate experiencing success or failure in the university-to-company transition depends mainly on knowledge in communication and expression and in financial accounting.

The third article, **NOTES' READABILITY DETERMINANTS: EVIDENCE FROM NEW TESTS ON BRAZILIAN PUBLIC FIRM**, indicated that the quality of the audit, the time as a publicly traded company, the growth potential and the size of the company are factors that influence the level of readability of the explanatory notes.

The fourth article, **EFFECT OF THE PANDEMIC ON THE DISCLOSURE OF CONTINGENT LIABILITIES OF COMPANIES LISTED ON B3 IN THE NEW MERCADO SEGMENT**, pointed out that regarding the level of disclosure, there are no significant differences in the periods analyzed, that is, the companies have been maintaining a standard of disclosure required by the standard regardless of the context of the global health and economic crisis.

The fifth article, **ACCOUNTING AND TAX IMPLICATIONS IN ACQUISITION OF A SUBSIDIARY THAT IS NOT A BUSINESS COMBINATION**, discusses the accounting and tax implications of the acquisition of control over other entities treated as an acquisition of assets, rather than a combination of businesses, by virtue of CPC 15.

The sixth article, **STUDENT'S PERCEPTION OF CALCULUS COURSES AND THEIR CONCEPTUAL RELATIONSHIP WITH MANAGEMENT ACCOUNTING**, had the purpose of this study was to identify, from the perspective of the students, to what extent the knowledge of Calculus disciplines can improve the performance of students in the process of support in decision making in Management Accounting.

We thank you for your preference for our journal, and we invite you to read the articles presented in this issue.

Cordial greetings,

Accountant **RIL MOURA**
Editor

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