

Editorial

The constant evolution of Accounting brings new challenges, obligations and opportunities to the accounting class. In view of this scenario, the studies, researches and analyzes, carefully selected for this edition, aim to promote reflections and debates to contribute to learning and development of our readers.

The articles cover topics of great relevance. They address practical and behavioral issues that can interfere with the professionals' daily lives. An example deals with the implementation of block K, registration book required by the Public Digital Bookkeeping System (SPED), which, as we know, has been generating doubts in organizations.

However, if one of the difficulties faced by your company is to determine the economic value of intangible assets, I recommend reading the second article of this edition, which presents a very interesting case study on the subject.

In the scope of work relations, another study shows that the psychological contract influences the satisfaction of the activities performed by the auditor. In turn, the CEO's overconfidence can influence the results management practices, according to a survey of 127 Brazilian companies listed on the BM & FBovespa.

Have you ever stopped to think about the usefulness of accounting information specifically for the electric sector? Another survey revealed the perceptions of financial analysts who work in the area.

Overbilling, maladministration, fraud, and irregularity in bids. These were the main issues pointed out in a study on the PAC (Growth Acceleration Program). Finally, there is a proposal of financial indicators referring to the expenditures with medicines originating from the judicialization of health in the municipality of Chapecó. Good reading!

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