

Presentation

Stimulating continuing professional education is one of the premises of the Regional Accounting Council of Santa Catarina. And to foster, even more, this pillar, we are proud of having the Revista Catarinense da Ciência Contábil (RCCC) as an important channel that has the mission of supporting scientific production and being a means of disseminating articles produced by researchers and students.

This year, the journal completes 22 years of a successful trajectory, presenting quality articles, always with the commitment to stimulate development and be an information instrument, since the RCCC contributes effectively to the improvement of the exercise of accounting profession, bringing different views and transiting through the different themes of accounting.

Having a channel of this relevance demonstrates the zeal that this entity has in valuing the accounting class, through scientific knowledge and information, bringing robust materials, which will serve as a source of research and, perhaps, different views on the content presented here.

That said, I invite you to follow the next pages of this magazine, starting with the article already released earlier this year: “EXPLORING THE DISCLOSURE DIFFERENTIALS OF GOVERNMENT GRANTS AND ASSISTANCE IN BRAZILIAN COMPANIES LISTED IN B3.”

However, I reiterate the invitation to be attentive and follow, continuously, the work carried out by this journal, in order to obtain more knowledge, value the academic production and the authors involved in these exquisite studies.

Good reading!

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