

Presentation

It is with joy and pride that we present another edition of the Revista Catarinense da Ciência Contábil (RCCC). Through this journal, the Regional Accounting Council of Santa Catarina contributes to the development and dissemination of Accounting Sciences. For 23 years, this significant publication has been delivering scientific knowledge in the accounting field to students, professors, researchers, and professionals from various areas interested in the presented themes.

In the previous year, it solidified its position as the most highly qualified among the accounting council journals in the country (alongside the Pensar Contábil Journal from CRCRJ) in the evaluation conducted by the Coordination for the Improvement of Higher Education Personnel (Capes).

Promoting continuous education is one of the principles of CRCSC. We understand that research also contributes to the improvement of professional practice and, consequently, to the recognition of the profession.

I take this opportunity to invite you to read the first article published in the 23rd volume of the RCCC: “Effect of information quality and internal electronic integration on internal cost management and organizational performance”.

Enjoy your reading!

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President of the CRCSC