

## PRESENTATION

Dear readers, as we begin another year, we are excited to present the 24th volume of the *Revista Catarinense da Ciência Contábil* (RCCC).

In this volume, we remain committed to providing high-quality scientific content that contributes to the advancement of accounting science and the development of increasingly skilled professionals.

Promoting continued education is one of CRCSC's guiding principles, and for 24 years, this important scientific learning tool has supported students, professors, researchers, and professionals from various fields in enhancing and expanding their knowledge.

Through RCCC, the Santa Catarina Regional Accounting Council (CRCSC) fosters ongoing development and the dissemination of topics related to accounting sciences. We believe that research not only enhances professional practices but also elevates the recognition of the profession itself.

Ranked among the top journals of Accounting Councils in the country by the Coordination for the Improvement of Higher Education Personnel (Capes), our journal is a benchmark in the field. It has become a highly prestigious and relevant publication within academic circles.

To kick off this new cycle of knowledge, I invite everyone to delve into this universe and explore the first article published in the 24th volume of the *Revista Catarinense da Ciência Contábil*: "The Influence of Information Sharing and Environmental Uncertainty on the Relationship Between Budgetary System Use and Innovative Performance in Brazilian Startups." Enjoy the read!

Accountant **Marisa Luciana Schwabe de Morais**  
President of CRCSC