

PRESENTATION

Dear readers of the Revista Catarinense da Ciência Contábil (RCCC). It is with great satisfaction that we begin 2026 by presenting the 25th volume of RCCC. This edition marks another step in consolidating the journal as a space for reflection, analysis, and debate on topics relevant to academia and professional accounting practice.

Recognized among the most prominent journals linked to the Accounting Councils in Brazil, RCCC maintains a reference position in the evaluation conducted by the Coordination for the Improvement of Higher Education Personnel (Capes). This recognition reinforces its relevance and credibility in the academic community and reflects the ongoing commitment of the Regional Accounting Council of Santa Catarina (CRCSC) to editorial excellence and high quality scientific production.

This volume opens with two scientific articles that address current issues of significant impact. The first examines financial knowledge and behavior through a study on financial literacy across the academic trajectory of university students. The second article analyzes the explanatory factors of the timeliness of accounting information in municipalities in the state of Minas Gerais, contributing to deeper discussions on transparency and information quality in the public sector.

With this initial selection of works, Volume 25 reinforces thematic diversity and the relevance of the published research. It broadens theoretical and practical reflections and promotes the dissemination of scientific knowledge among the academic community and accounting professionals.

We wish you an excellent reading experience!

Accountant **Lecir dos Passos Ghisi**
President of CRCSC