

# Editorial

In a profession that continuously keeps track of changes in law and the dynamics of the economic and social world, academic studies become increasingly essential for the evolution of Accounting.

In this edition that debuts the planned news for 2017, like the translation into English of all articles, Revista Catarinense da Ciência Contábil brings seven significant researches in several work fields

The first addresses the evaluation of intangible assets and which approaches are mostly used, at a moment when technology rules business and subjectivity rules the business environment.

Subsequently, another study brings an analysis of the most relevant indicators for the performance evaluation of banking institutions, involving more than 118 with activities in Brazil.

Moving to the public sphere, the third article compares the investment in education with the performance of students in the small municipalities of Santa Catarina, revealing a great disparity between the volume of resources and the conclusion that there is no relation between the indicators.

In a conceptual sphere, another study evaluates the judgment and decision-making capacity of Accounting Scientists in solving issues involving international standards.

One of the articles further reports a case study to measure the performance of the company analyzed thereunder, through four accounting indicators, which demonstrates the relevance of this area in the strategy of organizations.

Long-term indebtedness is addressed by the last paper presented, which demonstrates the impacts on the performance of Companies in Brazil and Latin America.

Finally, the Magazine brings a study that analyzes the approaches and methodologies used in international researches. The results evidence that the New Institutional Sociology approach took over the scenario of the study regarding the changes in managerial accounting.

We wish you a good reading,

Accountant **Marcello Alexandre Seemann**  
CRCSC President