

Editorial

Ongoing learning allows us to enhance and value the profession. Therefore, the focus of the Santa Catarina State board of Accountancy is providing permanent education and giving visibility to researches, studies and articles developed by the accounting class. This publication has been an important instrument for the strengthening and dissemination of scientific production in the field. When going through another evaluation before the Coordination of Improvement of Higher-Education Personnel (CAPES), this Journal was classified as B2. This qualification ensures greater prominence and better ranking to the researchers releasing their works.

Since 2015, when it was classified as B3, the Editorial Board has sought innovation and improvements for enhancing the Journal. The result of this effort came now, in 2017, with an even better classification. In January this year, RCCC has changed the publication standards from the Brazilian Association of Technical Standards (ABNT) to the American Psychological Association (APA) Standards, as to citations, references, tables and figures, with a view to its internationalization.

It has also started being indexed in Redalyc (Rede de Revistas Científicas de América Latina y el Caribe, España y Portugal), an important indexer that increases visibility and accessibility. Another innovation is the publication of the Journal in the English language, thus facilitating the indexing in international bases as well as the access of readers and researchers from all over the world.

All of this is a result of a demanding and intense work of the team coordinating this publication, the technical staff, the teachers and the evaluators, who collaborate with the CRCSC on this journey. The responsibilities increase even more. However, they are rewarding and serve as a lever to continue the serious work in favor of the development of accountants.

In this edition we have once again a diversity of themes that reveal how the possibilities of Accounting Science studies have expanded, both in the private sector and in the public sphere, in addition to training. One of the articles presents a comparative analysis between distance and classroom students, contributing to rethink teaching-learning models based on the storage of information in order to encourage the development of autonomous skills.

On another front, a study shows how human capital can influence the performance of companies that provide accounting services. The third article shows the impacts of payroll taxation on an Information Technology company.

In the environmental area, we have two articles in this issue. One addresses the Environmental Disclosure Index (IDA) and performs an analysis of the application of this indicator. Another purpose is to check the influence of environmental investments and economic and financial indicators on the selection of companies to make up the Corporate Sustainability Index (ISE), in 2014.

Finally, we have a study on the Brazilian stock market based on a sample comprising companies listed in the São Paulo Stock Exchange (BMF&Bovespa), testing the sectorial pricing capacity of risk factors and, subsequently, the motivations, abilities and competences of the controller, in the perception of students who study post-graduation in Controllershship.

Good reading!

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