



Revista Catarinense da
CIÊNCIA CONTÁBIL

R454

Revista Catarinense da Ciência Contábil / Santa Catarina
State Board of Accountancy – v.1, n. 1, (2001)-
Florianópolis: CRCSC, 2001-
v. : 24 cm

Four-monthly issue
Continuation of journal CRCSC & Você, Dec/2001 – Jul/2004.
ISSN 1808-3781
eISSN 2237-7662
Access Mode: <http://revista.crcsc.org.br>
Official Gazette (DOI): <http://dx.doi.org/10.16930/2237-7662/rccc>

1. Accountancy. 2. Accounting Sciences. Santa Catarina State
Board of Accountancy.

CDU - 657

It is authorized to cite parts of articles without previous consent, provided that the source is mentioned.

Editorial

Scientific Editor: Luiz Alberton
Executive Coordinator: Lindomar Antônio Fabro

Proofreading in Portuguese

Maria Terezinha Vieira

Proofreading in Foreign Language

MS Traduções Ltda

Standardization

Leandro Pinheiro CRB-14/1340
Danielly da Cunha CRB-14/793

Journalist in charge

Leonardo Fagundes DRT 4470/18/110-PR

Barter and mailing address:

Revista Catarinense da Ciência Contábil
Santa Catarina State Board of Accountancy
Av. Osvaldo Rodrigues Cabral, 1900 – Centro
88.015-710 Florianópolis/SC

Phone: 48 3027-7006

Email: revista@crcsc.org.br
@crcscoficial

www.facebook.com.br/crcsantacatarina

Home Page: www.crcsc.org.br

Concept Qualis/Capes: B2

The electronic journal is indexed at www.ebscohost.com; doaj.org; www.sumarios.org; www.latindex.org;
portalnuclear.cnen.gov.br/livre/Inicial.asp; www.base-search.net; www.drji.org; dialnet.unirioja.es; www.redalyc.org/; www.redib.org/;
www.ulrichsweb.com

Mission

Revista Catarinense de Ciência Contábil is a four-monthly publication by Santa Catarina State Board of Accountancy, whose mission is to disseminate the scientific production, in the area of Accounting, of professors, researchers, students and professionals from Brazil and abroad, who are selected according to the quality and contribution to the development and dissemination of knowledge in this field.

Articles published by Revista Catarinense do Ciência Contábil are exclusive and subject to the analysis and approval of the Editorial Board (Editorial Board and Ad hoc Evaluators). The content and quality of the articles are the responsibility of the authors and do not necessarily express the views of the Editorial Board.

Scientific Editorial Board

Scientific Coordinator

Luiz Alberton, Doctor, UFSC, Brazil

Members

Adolfo Henrique Coutinho e Silva, Doctor, UFRJ, FACC, Brazil
Eduardo Tadeu Vieira, Doctor, UnB, Brazil
Ernani Ott, Doctor, Unisinos, Brazil
Ernesto López-Valeiras Sampedro, Doctor, Universidad de Vigo, Spain
Fernando Dal-Ri Murcia, Doctor, USP, Brazil
Ilse Maria Beuren, Doctor, UFSC, Brazil
Luís Lima Santos, Doctor, Instituto Politécnico de Leiria, Portugal
Luiz Felipe Ferreira, Doctor, UFSC, Brazil
Silvio Parodi Oliveira Camilo, Doctor, UNESC, Brazil

Executive Board

Executive Coordinator

Lindomar Antônio Fabro

Members

Adilson Pagani Ramos
Daniela Sanjuan
Édio Silveira
Filipy Furtado Sell
Luiz Ricardo Espindola
Marcelo Machado de Freitas
Maria Denize Henrique Casagrande

CRCSC BOARD
TWO-YEAR PERIOD 2018/2019

Marcello Alexandre Seemann
President

Rubia Albers Magalhães
Vice-President of Administration and Finance

José Mateus Hoffmann
Vice-President of Supervisory

Raquel de Cássia S. Souto
Vice-President of Registration

Adriano de Souza Pereira
Vice-President of Internal Controls

Adilson Pagani Ramos
Vice-President of Professional Development

Roberto Aurelio Merlo
Vice-President of Technical Committee

Adilson Bachtold
Vice-President of Institutional Relations

Cassiano Babinetti
Representative of Accounting Technicians

REGISTRATION COMMITTEE

FULL MEMBERS

Raquel de Cássia Souza Souto
Irineu Moreira
Lecir dos Passos Ghisi
Ranieri Angioletti
Edio Silveira

DEPUTY MEMBERS

Claudio Marcio de Souza
Rudinei Almeida dos Santos
Roni Luiz Dal Magro
John Kennedy Lara da Costa
José Carlos de Souza

SUPERVISORY COMMITTEE

FULL MEMBERS

José Mateus Hoffmann
Sergio da Silva
Adilson Bachtold
Pericles de Oliveira Borges
Cassiano Babinetti
Gelson Luiz dal Ri
John Carlos Zoschke
Solange Rejane Schroder
Ranieri Angioletti
Roberto Aurelio Merlo
Valdeci Sagaz
Adilson Pagani Ramos

DEPUTY MEMBERS

Marlise Alves Silva Teixeira
Tadeu Oneda
Hermeliano de Oliveira
Valdecir José Nunes da Silva
Walmor Mafra
Emanuela de Melo
Tadeu Pedro Vieira
Filipy Furtado Sell
John Kennedy Lara da Costa
Marcos Alexandre Emilio
Luiz Ricardo Espindola
Jose Carlos de Faverei

ETHICS AND DISCIPLINARY COMMITTEE

FULL MEMBERS

José Mateus Hoffmann
Adilson Bachtold
Pericles de Oliveira Borges
Cassiano Babinetti
Gelson Luiz dal Ri
Solange Rejane Schroder
Ranieri Angioletti
Roberto Aurelio Merlo
Adilson Pagani Ramos

DEPUTY MEMBERS

Marlise Alves Silva Teixeira
Hermeliano de Oliveira
Valdecir José Nunes da Silva
Walmor Mafra
Emanuela de Melo
Filipy Furtado Sell
John Kennedy Lara da Costa
Marcos Alexandre Emilio
Jose Carlos de Faverei

RESOURCES, ETHICS AND DISCIPLINARY COMMITTEE

FULL MEMBERS

Ilário Bruch
Guilherme Corbellini
Édio Silveira
Pericles de Oliveira Borges
Irineu Moreira
Raquel de Cassia Souza Souto

DEPUTY MEMBERS

Marcelo Machado de Freitas
Dayana Fernandes da Silva
José Carlos de Souza
Valdecir José Nunes da Silva
Rudinei Almeida dos Santos
Claudio Marcio de Souza

INTERNAL CONTROL COMMITTEE

FULL MEMBERS

Adriano de Souza Pereira
John Carlos Zoschke
Guilherme Corbellini
Lecir dos Passos Ghisi
Valdeci Sagaz

DEPUTY MEMBERS

Neusa Ivete Muller
Tadeu Pedro Vieira
Dayana Fernandes da Silva
Roni Luiz Dal Magro
Luiz Ricardo Espindola

PROFESSIONAL DEVELOPMENT COMMITTEE

FULL MEMBERS

Adilson Pagani Ramos
Cassiano Babinetti
Édio Silveira
Solange Rejane Schroder

DEPUTY MEMBERS

Hermeliano de Oliveira
Walmor Mafra
José Carlos de Souza
Filipy Furtado Sell

Guilherme Corbellini

Dayana Fernandes da Silva

TECHNICAL COMMITTEE

FULL MEMBERS

Roberto Aurelio Merlo
Ilário Bruch
Adriano de Souza Pereira

DEPUTY MEMBERS

Marcos Alexandre Emilio
Marcelo Machado de Freitas
Neusa Ivete Muller

PROFESSIONAL RELATIONS AND INSTITUCIONAL COMMITTEE

FULL MEMBERS

Adilson Bachtold

DEPUTY MEMBERS

Hermeliano de Oliveira

FURTHER INTEGRATE THE BOARD

Tadeu Oneda
Maria Denize Henrique Casagrande