

# Editorial

The new challenges of the accounting professional class involve mainly the careful analysis of data, disruption in relation to technological advances and the study of relevant topics of the category. Within this scenario, Brazilian magazine Revista Catarinense da Ciência Contábil (RCCC) once again fulfills its role by promoting, in this edition, reflections and qualified debates on current topics related to the Accounting area.

In the first article, **Evaluation of capital market reactions in Brazil and Australia following the environmental accident of Brazilian mining company Samarco Mineração S.A.**, readers may see that, despite the so-called Bento Rodrigues dam disaster occurred in 2015, survey results show that, in the long term, economic, environmental and social impacts have been rapidly absorbed by the capital market and have not influenced the value of mining sector corporate stocks in Brazil and Australia.

The article **Measurement comparability of investment properties of companies listed on Brazilian Stock Exchange B3: an analysis from the points of view of T and H indexes** verifies the level of measurement comparability after the initial recognition of investment properties (PPI) and shows that 40% of companies have opted for the cost method, 36% by the fair value method and 24% have not disclosed the method used.

Next, the article **Effect of family management on evaluation of company performance: evidence from Brazil** presents a study made up of 34 Brazilian family-owned businesses and 66 nonfamily-owned businesses, revealing differences in accounting performance.

As for the article **Factors of anticipatory socialization: a study with Accounting Sciences students**, it suggests that factors of motivation and environment perception do not have a statistically significant impact on involvement and, consequently, on professional commitment.

Another article in this issue, **IFRS and the likelihood of republication: a study of Brazilian companies listed on Brazilian Stock Exchange B3**, presents a study on the transition and post-transition period of adopting International Financial Reporting Standards (IFRS) in Brazil. The objective was to analyze its effect in republication of financial reports and the issuance of audit opinions with proviso or disapproval.

The article **An analysis of the free-riding effect in a shopping center environment during a promotional period of sales** addresses the term free-riding, which is defined as the effect of acting in which “a member of a group benefits from group membership but does not support a proportional sharing of costs of providing such benefits.” Research has shown that free-riding actually occurs in shopping center environments during the Christmas period in promotional sales campaigns.

By closing this edition, the article **Ratio of profitability and disclosure of environmental contingency provisions and liabilities of companies with high potential for pollution listed in Brazilian Stock Exchange B3** shows that the most profitable companies are not necessarily the ones that most disclose information on environmental contingent provisions and liabilities. Have a good reading!

Accountant **Marcello Alexandre Seemann**  
CRCSC President