

PRESENTATION

The Regional Board of Accounting of Santa Catarina has continuing education as one of its important pillars. Encouraging this pillar, we have the Revista Catarinense da Ciência Contábil (RCCC), which in this edition celebrates 21 years since its first publication, with the mission of supporting scientific production and being a channel for the dissemination of articles produced by researchers and academics.

And this trajectory of more than two decades has been consolidating this noble mission! Because I work in teaching, and am also a doctoral candidate, I feel confident in stating the importance of academic production for the accounting profession.

As an institution, the CRCSC seeks to stimulate the development of knowledge and to be an instrument for the dissemination of knowledge through the Revista Catarinense da Ciência Contábil, precisely because we understand that scientific production contributes directly and/or indirectly to the professional exercise, insofar as it brings systemic and interdisciplinary views of the accounting activity to light.

We also understand that quality academic production requires dedication, time, and study. But its dissemination, both in the academic/scientific environment and in the professional and business environment, is of utmost importance. These are discussions based on solid theories that also involve - depending on the methodological path followed - practical approaches, always relevant to our field. In fact, practice is intrinsically linked to theory, and theory is its basis and support.

Therefore, I reaffirm that having a channel like this, which disseminates knowledge and makes it possible for these materials to be a source of research, reflects the efforts of the Regional Board of Accounting in making this range of knowledge available to all accounting professionals throughout our state.

If one of the mottos of this administration is to value professionals, we need to create conditions for them to be constantly trained. And training invariably involves reading and studying. Hence the need for the academy and the CRCSC to remain in tune and connected.

I invite everyone to follow the academic production of the RCCC and to read the first materials that make up this issue: the editorial entitled **“The impact and trend in graduate accounting education in Brazil: where did we begin and what are we moving towards?”** in which the author presents a constructive debate for the improvement of post-graduation and applied research in Brazil, through a historical reference; and the article **“Public Perception Of The Accounting Professional Through The Movie ‘The Accountant’”** in which the authors analyze the elements of legitimacy of the accountant image propagated by the media.

I wish you all a great read!

Accountant **Marisa Luciana Schwabe de Morais**

President of the CRCSC