

CLOSING SECTION

Dear readers,

We have completed the publication of Issue 90 of *Accounting & Finance Review* (*Revista Contabilidade & Finanças – RC&F*), volume 33, which is the first issue published under the continuous publication model, keeping the quarterly editions. The issue is opened as soon as its period begins, and the articles are published in it as soon as they are ready, following the “Guidelines for continuous publication of articles in indexed SciELO journals”. Thus, ahead of print publication is no longer adopted by RC&F.

We have published the most articles as possible in this issue with a variety of themes throughout the journal’s research lines. The articles in this issue are preceded by Reinaldo Guerreiro’s editorial, which provides an analysis of the current accounting research, called **Some reflections on the relevance of accounting research for society**.

Articles that cover **Management accounting**:

The effect of the dark triad traits on the relationship between obedience pressure and budgetary slack

by Daiane Inacio da Silva Nottar, Priscila dos Santos Schiavo, Delci Grapégia Dal Vesco and Cleston Alexandre dos Santos

Changes in management accounting rules and routines in merger and acquisition operations

by Cleyton de Oliveira Ritta and Carlos Eduardo Facin Lavarda

Influence of organizational configurations on startup performance

by Rafael Henrique de Oliveira Silva, Kelly Cristina Mucio Marques, Valter da Silva Faia and Carlos Eduardo Facin Lavarda

Performance measurement systems, environmental satisfaction, and green work engagement

by Anderson Betti Frare, Valter Luís Barbieri Colombo and Ilse Maria Beuren

Articles that cover **Financial accounting**:

Corruption and religiosity: a cross-country analysis mediated by accounting quality

by Simone Miranda dos Santos and Sirlei Lemes

Arbitrator’s expectations and motives regarding the expert accountant’s performance in arbitration in the light of role theory

by Alessandra Ribas Secco, Ivam Ricardo Peleias, Elionor Jreige Weffort and Denize Grzybovski

Factors associated with the non-migration to the New Market of companies of the one share, one vote type

by Leonardo Carvalho Sella and Patricia Maria Bortolon

The auditors’ position on operational continuity in banks in financial distress

by Mayse dos Reis Araujo and José Alves Dantas

Tax aggressiveness as a determining factor of conditional conservatism in Brazil

by Antonio Lopo Martinez, Jorge Luiz de Santana Júnior and Thiago Rios Sena

Timeliness of goodwill impairment in Brazilian companies

by Géssica Cappellessio and Jorge Katsumi Niyama

Direct approach to assess risk adjustment under IFRS 17

by Thiago Signorelli, Carlos Heitor Campani and César Neves

Articles that cover **Finance**:

Does debt structure heterogeneity reduce the cost of capital?

by João Paulo Augusto Eça and Tatiana Albanez

How do young low-income university students deal with risk and time preferences in Brazil?

by Érica Teixeira dos Santos, Marcelo Kabus Klotzle, Paulo Vitor Jordão da Gama Silva and Antonio Carlos Figueiredo Pinto

Asset diversification, financial well-being, quality of life, and mental health: a study in Brazil

by Flávia Barbosa de Brito Araújo, Pablo Rogers, Fernanda Maciel Peixoto and Dany Rogers

Use of the tax benefit of conventional remuneration of share capital by Portuguese companies

by Sérgio Ravara Cruz and Cesário Soares

Cash liquidity and financial constraints in relation to the market performance of Brazilian companies

by Alice Carolina Ames, Rodolfo Vieira Nunes and Tarcísio Pedro da Silva

The CEO's origin and fame in relation to company performance and market perception

by Lucas Tresso Caruso Marcolino and Vinicius Augusto Brunassi Silva

Articles that cover **Education and research**:

Career choice factors of Indonesian accounting students

by Charoline Cheisvianny, Sany Dwita, Dovi Septiari and Nayang Helmayunita

Sharing, liking, surfing, and not studying! Cyberloafing by Accounting Sciences students

by Alison Martins Meurer and Flaviano Costa

Articles that cover **Actuarial sciences**:

Mortality differentials in beneficiaries of the National Institute of Social Security of Brazil in 2015

by Marcos Roberto Gonzaga, Everton Emanuel Campos Lima, Bernardo Lanza Queiroz, Graziela Ansiliero and Flávio Henrique Miranda de Araújo Freire

I wish you a productive and inspiring reading!

Fábio Frezatti

Editor-in-Chief

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