

CLOSING SECTION

Dear readers,

We have completed the publication of Issue 91 of *Accounting & Finance Review (Revista Contabilidade & Finanças – RC&F)*, volume 34, which is the second 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”.

The articles in this issue are preceded by Carlos Larrinaga’s editorial, which provides remarks about the ESG (environmental, social, and governance) approaches, called **Sustainability accounting: ESG approaches are not enough**.

Articles that cover **Management accounting**:

Relationships among strategically aligned performance indicators, controls, and performance

by José Carlos Tiomatsu Oyadomari, Diógenes de Souza Bido, Octavio Ribeiro de Mendonça Neto, Andson Braga de Aguiar and Ronaldo Gomes Dultra-de-Lima

Effects of enabling characteristics of budgetary control on the psychological capital of managers with budgetary responsibility

by Vinícius Costa da Silva Zonatto, Fernanda Souto Machado, Andson Braga de Aguiar and Luiz Henrique Figueira Markezan

Management control mechanisms, environmental unpredictability and organizational resilience

by Anderson Betti Frare, Felipe Kopp Leite, Ana Paula Capuano da Cruz and Livia Castro D’Avila

Articles that cover **Financial accounting**:

The explanatory factors of disclosures related to the discount rates by listed entities in Portugal

by Miguel Assunção and Fábio Albuquerque

The effects of national culture on environmental disclosure: A cross-country analysis

by Alan Bandeira Pinheiro, Marcelle Colares Oliveira and M. Belén Lozano

Articles that cover **Finance**:

A blockchain-based model for token renewable energy certificate offers

by Naielly Lopes Marques, Leonardo Lima Gomes and Luiz Eduardo Brandão

Dividend-yield variation as an asset selection criterion in momentum strategies of Brazilian real estate investment trusts

by Luis Henrique Greenhalgh and Carlos Heitor Campani

Lockup periods during lockdown periods in the context of Brazilian funds

by Rodrigo Fernandes Malaquias and Miguel Hernandez Júnior

Preferences, sources and conditionals: A new approach to testing financing decisions

by Cesar Augusto Camargos Rocha and Marcos Antônio de Camargos



Articles that cover **Actuarial sciences**:

Financial preparation for retirement: Multidimensional analysis of the perception of Brazilians
by Kelmara Mendes Vieira, Taiane Keila Matheis and Tamara Otilia Amaral Rosenblum

I wish you a productive and inspiring reading!

Fábio Frezatti
Editor-in-Chief
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