



## EDITORIAL

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In its 20th edition, the Brazilian Journal of Accounting and Management (RBC&G) presents itself under a new guise. Previously, it was called Electronic Journal of Alto Vale do Itajaí (REAVI), and under this name 19 issues were published since 2012. The journal is now an official publication from the Department of Accountability Sciences of Santa Catarina State University (UDESC), and it has the mission to disseminate knowledge in the areas of Accountability Sciences and Management, while also being directed to researchers in the area and others.

Among the journal news, as of this edition, there are thematic areas, which are currently five: Managing and Controlling, Financial, Capitals and Financial Market, Public and Education in Accountability and Management. As the first Publisher of the RBC&G area, newly sworn, I feel honored with the invitation to write this editorial.

We are in a moment of resumption of in-person contact. Studies have been reinvented in many aspects during the past Years, mainly in the COVID-19 pandemic period. This issue presents eleven published articles, and it is possible to realize in them the change in research methods, influenced by the period of social isolation that affected all of us. It is observed that methods which required in-person contact between researcher and research object, such as interviews and *in loco* surveys, were replaced by remote methods, with technology assistance, which, in fact, brought numerous other adjustments to the area of Accountability and Management, many of which came to stay.

Some of the articles which are part of this issue prove that the changes are happening, are noticed by the researcher, and researched. The more subjective look is progressing in the research of areas which, historically, had a more objective look. In this issue, articles from the areas I and II of the journal are presented, some of them researched aspects directly related to the effect of the pandemic in companies.

The imposing social isolation provided the search for alternatives never before imagined; it opened space for creativity; it expanded the number of empiric researches that used public access data base; it enabled debates, meetings, interviews, queries application, free access to literary base and other possibilities which, maybe, would not be possible if they were in-person, even by the economy that the via web procedure brought. It was, with no doubt, a gain in these and other aspects for research. However, there were material, humane, psychological, and many other losses that are still under research. The post-pandemic effect is yet to be totality measured by science. Specifically in the areas of Accountability and Management, I emphasize the disclosure of human and economic fragilities, mainly motivated by the lack of planning and tasks overload, which, at times brought some type of damage to companies, government and people.

The distinctive look from researchers brought relevant findings, assisted in scientific evolution, and brought solutions which will remain for a long time. However, many thematic have yet to be explored, Science still has a lot to contribute, because knowledge can be built under different views. In this sense, I invite the readers to dive in the articles presented here and to contribute with

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their own articles, so that the following RBC&G issues are even more interesting.