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## Editorial

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The Brazilian Journal of Accounting and Management (*Revista Brasileira de Contabilidade e Gestão* - RBC&G), formerly known as the *Revista Eletrônica do Alto Vale do Itajaí* (REAVI), is an official publication of the Accounting Sciences department of the Santa Catarina State University (UDESC). The journal has as one of its missions, to disseminate knowledge in the fields of Accounting, Management and related areas, by research developed with different methodologies applied in the respective areas of activity of the journal.

The journal covers the following thematic areas: Management and Controlling, Finances, Financial and Capital Markets, Public and Teaching in Accounting and Administration. Researchers find in RBC&G an opportunity to publish their work in five thematic areas and disseminate knowledge to all stakeholders and strengthen research as a whole.

The 22<sup>nd</sup> issue of RBC&G presents five theoretical-empirical articles focused on the different lines of research that constitute the Journal' scope. Notably, regarding the approach to the problem, three articles are classified as quantitative and two as qualitative, highlighting that the journal publishes different approaches and that both typologies should be encouraged in the academic sphere, considering their contributions to the advancement of science. Therefore, this Editorial aims to present the articles that were published in this issue and recognize the importance of each paper to the area of Accounting, Management and related areas.

My sincere congratulations to all the authors, whose works are published in this issue:

- Accountant abilities and knowledge from the perspective of high school students;
- Performance of electronics e-commerce during the COVID-19 pandemic: a comparative analysis;
- Scientific production on compliance in Brazil: a bibliometric study in the Spell@ database;
- Perception of corporate sustainability based on practices disclosed by the governance of state-owned companies;
- Engagement marketing and brand equity strategies of the Fapi Náutica brand in the adhesives market.

A brief analysis of these articles reveals the gaps that have been explored by researchers in the most diverse areas and that may pave the way for the development of new studies. By finishing Editorial, it should be noted that the greater diffusion of knowledge provides gains to all, and the country has much to benefit from the publications made by the journals – especially by RBC&G, which has undergone an essential and important restructuring to continue giving articles of high impact in the area, thus supporting, scientific evolution.

Considering the aforementioned, I invite everyone to read these articles displayed in this Editorial and contribute to the future submission of articles, so that the next issues of RBC&G continue to bring important results to the scientific literature.

I wish you all a good reading!