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Editorial

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ALTO VALE





The Brazilian Journal of Accounting and Management (*Revista Brasileira de Contabilidade e Gestão* – RBC&G) was founded in 2012, under the name of *Revista Eletrônica do Alto Vale do Itajaí* (REAVI), and is an official publication of the Accounting Sciences department of the Alto Vale do Itajaí Higher Education Center (UDESC Alto Vale), of the University of the State Santa Catarina (UDESC), under the supervision of the Head of Postgraduate and Research of UDESC Alto Vale.

RBC&G has the mission of disseminating knowledge in the areas of Accounting and Administration by publishing original research with different methodologies applied to the respective areas, with the author being exclusively, legally, and administratively responsible for this condition, as well as for any violation of the Copyright Law.

In recent months, the Department of Accounting Sciences of UDESC Alto Vale has been proposing many improvements in its scientific journal. In June, we published the first edition of the journal according to the new regulation, with documents in two languages (Portuguese and English) and citations and references according to APA standards. The journal is divided into the Management and Controlling, Financial, Capital and Financial Markets, Public, and Accountability and Management Education. The journal's regulations were revised to meet the new changes and an Editorial Process Manual was created. An editorial team was structured, composed of head publisher, assistant publisher, secretary, associate publishers for each area of the journal, and a Scientific Publishing Committee composed of researchers from universities from the different regions of Brazil. The evaluating staff has been revised. The journal's page was updated with an original cover and a layout of articles with its own identity was elaborated. It is important to point out that the entire process of article submission and processing is completely free of charge to the authors.

This is the first edition to be published with all the improvements mentioned above. I take the opportunity to thank the authors who submitted articles to the journal and congratulate those whose works, listed below, are published in this issue:

- The Perception of Bank Managers from a Municipality in the State of Pará on the Internal Control in the Management of Socio-environmental Risk
- Self-regulation, Motivation, and Quality of Life of Accounting Students in Remote Education
- Determinants of Cost Management in Micro and Small Enterprises
- Usability and Budget Functions in the Perception of Managers of a Metal-mechanical Business Company.

I wish you all a good read!

Greetings!