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Editorial

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ALTO VALE





I am delighted to announce the publication of the 23rd edition of the *Brazilian Journal of Accounting and Management* (BJA&M).

The mission of the *Brazilian Journal of Accounting and Management* is to disseminate knowledge in the areas of Accounting Sciences and Administration through unpublished research with various methodologies.

The following thematic areas stand out in the journal:

- Management and Controllership;
- Financial;
- Capital and Financial Markets;
- Public Management;
- Teaching in Accounting and Administration.

In this issue, the journal presents five articles, namely:

- Analysis of the perception of students on forensic audit and forensic accounting against accounting fraud;
- Logistical Costs: Study in a Transport Company from Santa Catarina;
- Simulation of tax planning in operating cash flow;
- Influence of cognitive factors on the judgment of usefulness and acceptance of the cost information system;
- Adoption of management accounting tools and their reflections in the management of a multiprofessional clinic.

I invite you to read the scientific articles cited above and presented below. Furthermore, I would like to thank everyone who contributed to this edition and those who helped spread the research and knowledge generated through it.