

EDITORIAL

In 2025, the Journal of the Master's in Accounting Sciences at UERJ (Revista de Contabilidade do Mestrado em Ciências Contábeis da UERJ) consolidated a series of important advances in its editorial policy, reaffirming its commitment to quality, accessibility, and the internationalization of scientific production in the accounting field.

Among the most significant changes, the adoption of the continuous publication flow system stands out, aiming to accelerate the dissemination of approved papers, reducing the time between the acceptance of the article and its availability to the public. This change aims primarily to streamline the editorial process, promoting greater agility and relevance in the dissemination of scientific knowledge.

Furthermore, the journal has started to make articles available in bilingual or multilingual versions, with the possibility of publication in Portuguese, English, or Spanish. This initiative aims to broaden the reach of the published works, promoting their reading and citation by researchers from different regions and academic contexts, contributing to the strengthening of international dialogues.

In line with this objective of expansion and accessibility, the magazine's website is now also available in three languages: Portuguese, English, and Spanish. With this, it is expected to facilitate access for foreign readers and promote greater visibility for the work of Brazilian authors.

Another important improvement was the adoption of the APA (American Psychological Association) standard for the standardization of references and citations. The choice of this standard aims not only to align the journal with the best international practices in scientific publishing but also to facilitate the exchange of information with international journals and indexing databases.

All these changes were made with a single purpose: to improve the dissemination of scientific information, valuing the efforts of researchers and expanding the social and academic impact of published studies. We believe that, with these measures, the journal strengthens itself as an increasingly dynamic, inclusive channel aligned with the demands of contemporary science.

We thank the authors, reviewers, readers, and members of the editorial committee for their continuous support and trust in this editorial project. We remain committed to excellence, ethics, and innovation in the production and dissemination of accounting knowledge.

Prof. Dr. Antonio Ranha - Editor-in-chief

Prof. Dra. Andréa Paula Osorio Duque – Managing Editor