

## CLOSING SECTION

Dear readers,

We have completed the publication of Issue 95 of *Accounting & Finance Review* (*Revista Contabilidade & Finanças* – RC&F), volume 35, published under the continuous publication model, keeping the quarterly editions.

The articles in this issue are preceded by Jennifer Grafton's editorial, which is called **Embedding sustainability agendas within organisations: A performance measurement and management control perspective**.

The articles published in this issue are:

### **Evaluation of the behavior of Brazilian banks in merger and acquisition transactions**

*by Allan Pétris Angeli, Perla Calil Pongeluppe Wadhy Rebehy, Alexandre Pereira Salgado Junior, José Roberto Sardelari Júnior, and Carlos Roberto Bonaretti Filho*

### **The moderating effect of CEO narcissism on pay-performance sensitivity**

*by Yuri Gomes Paiva Azevedo, and Silvio Hiroshi Nakao*

### **Impacts of investors' rational and irrational sentiment on the Brazilian market**

*by Paulo Fernando Marschner, Paulo Sergio Ceretta, and Marcelo Augusto Ambrozini*

### **Integrated reporting and shareholder value creation: International evidence**

*by Talieh Shaikhzadeh Vahdat Ferreira, and Orleans Silva Martins*

### **Evaluating momentum in Brazil using quantile regressions**

*by Rodrigo Abbade da Silva, Newton da Costa Jr., and Manuel J. da Rocha Armada*

### **IFRS adoption and credit ratings: A comparative study in emerging and developed markets**

*by Bruno Ferraz Ferreira, Lucas A. B. de C. Barros, and Renê Coppe Pimentel*

### **Quality or quantity? The impact on the cost of equity capital**

*by Samantha Valentim Telles, and Jeice Catrine Cordeiro Moreira*

### **Impact of the COVID-19 outbreak on credit ratings: Application of the through-the-cycle approach**

*by Dante Domingo Terreno, and María Eugenia Donadille*

### **Long- and short-term corporate debt and economic policy uncertainty in Brazil**

*by Claudio Marcelo Edwards Barros, Leandro Menezes Rodrigues, and Ronaldo dos Santos Alves Rodrigues*

### **Towards sustainability engaged accounting: A behavioral approach**

*by Eduardo Codevilla Soares, Nilton Cesar Lima, and Arnaldo Fernandes Matos Coelho*

I wish you a productive and inspiring reading!

Andson Braga de Aguiar  
Editor-in-Chief  
Accounting & Finance Review

Department of Accounting and Actuarial Science  
School of Economics, Business, Accounting, and Actuarial Science  
University of São Paulo