

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