

EDITORIAL

The edition number 62 comprises a compound of articles that blends internal and external issues, which provide a strong impact on society, both in the macro sense, as organizational or individual. The papers that compose the publication are:

International Experiences with Accrual Budgeting in the Public Sector is the title of the study developed by Bento Rodrigo Pereira Monteiro and Ricardo Corrêa Gomes. The text deals with the impact provided by the use of accounting by competence in the public area. Its study is developed by comparisons between different countries.

Rodrigo de Souza Gonçalves, Otávio Ribeiro de Medeiros, Jorge Katsumi Niyama and Elionor Farah Jreige Weffort are the authors of the paper entitled **Social Disclosure and Cost of Equity in Public Companies in Brazil**. In this article, it is discussed a relevant topic: the association between the reputation and the capital cost in the organizations.

The disclosure of environmental information on solid waste and the degree of occurrence of this phenomenon is the focus of a research entitled **Solid Waste Environmental Disclosures of Public Companies in Brazil of Environmentally Sensitive Industries**. This study was developed by Barbara de Lima Voss, Elisete Dahmer Pfitscher, Fabrícia Silva da Rosa and Máisa de Souza Ribeiro.

The Influence of the Ownership and Control Structure on Corporate Market Value in Brazil, by Daniel Ferreira Caixe and Elizabeth Krauter, deals with the effects of the ownership concentration in Brazilian companies and the kind of relationship with the shareholder's cash flow.

Jandir Nicoli Junior and Bruno Funchal are the authors of an article entitled **The Effect of Corporative Diversification on the Capital Structure of Brazilian Firms**. Its focus is to discuss whether corporate diversification increases the borrowing power of the Brazilian firms.

The article entitled **Self-Determination Theory: An Analysis of Student Motivation in an Accounting Degree Program**, by Edvalda Araújo Leal, Gilberto José Miranda and Carlos Roberto Souza Carmo, addresses issues related to the motivation of the students in Accounting Course regarding finishing the course or actually learning. At last, what does really matter?

We congratulate the authors and wish, to the readers, memorable moments that excite the knowledge and stimulate the research. Have a nice reading!

Fábio Frezatti, Editor-in-Chief