

## Editorial

Dear Readers,

In order to remain improving the Journal, the news this year is the adoption of the American Psychological Association (APA) standards regarding quotes and bibliographical references, in addition to a new layout for the Journal.

In this edition, the articles have authors from the following locations: Paraná, Santa Catarina, Ceará, Minas Gerais, and Rio Grande do Sul. In each edition, we'll try to select authors from different locations, avoiding regional concentration throughout the year. Three of the published articles regard the Public Sector.

The first article of this edition, written by *Fernando Batista Fontana*, *Carlos Alberto Diehl*, *Marcos Antonio*, and *Clea Beatriz Macagnan*, titled “**A study about Accounting Publications from a Semiotic Focus**”, tries to analyze contributions using semiotics teachings for Accounting, through the analysis of the content of articles regarding the subject and published on the following conferences: Associação Brasileira de Custo, USP de Controladoria e Contabilidade and Meeting of the ANPAD, and also from 22 international scientific Accounting Journals.

With the purpose of understanding the existential aspects prior to the entrance to college, the second article, titled “**Difficulties and Perspectives of Accounting Students at Paraná Federal University According to Socio-Educational Profile**”, was published, written by *Laurindo Panucci-Filho*, *Ademir Clemente*, *Alceu Souza*, and *Marcia Maria dos Santos Bortolucci Espejo*. The evidences show that the groups have known difficulties and distinctive professional perspectives among themselves.

The work of writers *Sandro César Bortoluzzi*, *Marivânia Rufatto da Silva*, *Sandra Rolim Ensslin*, and *Leonardo Ensslin*, titled “**Structuring of a Performance Assessment Model for the Management of Accountancy Programs at Universidade Tecnológica Federal do Paraná**”, by means of an exploratory case study, has the purpose of structuring a Performance Assessment Model for the Accounting course that integrates perspectives for internal and external evaluations through a Multi-criteria Methodology for Supporting Constructivist Decisions (MCDA-C).

The fourth article, titled “**Reflection about public finance standards: a focus on the concession of benefits through revenue foregone**”, written by *Romualdo Douglas Colauto*, *Carla Márcia Botelho Ruas*, *Rita de Cássia Teixeira Pires*, and *Paulolino Pereira*, shows some advances regarding the waiver of revenue in Brazil by means of restrictions imposed by Fiscal Responsibility Law (LRF), through the methodology created by National Treasury (STN) and by the inspection of the Court of Audit.

The fifth publication is “**Controllership as a Governance Instrument in the Public Sector**”, written by *Mônica Clark Nunes Cavalcante* and *Márcia Martins Mendes De Luca*. Using bibliographic and document research, the study has the purpose of identifying which information made available by the General Controller’s Office (CGU) on its website comply with the type and content recommended by IFAC regarding external control and reports, considering governance dimensions in the public sector.

The last article of this edition, titled “**Public Governance and Governability: Accountability and Disclosure permitted by Accounting Applied to the Public Sector as a Sustainability Instrument for the State**”, written by *Antonio Gonçalves Oliveira*, *Hilda Alberton Carvalho*, and *Dayanne Paretti Corrêa*, has the purpose of discussing the importance of Accounting Applied to the Public Sector as an useful tool for the efficacy of Public Governance and Governability with a sustainability vision applicable to the Management of the State.

Finally, I would like to highlight that Professor Romualdo Douglas Colauto, Associate Editor of REPeC, had an article published on this edition. However, it should be noted that the article was approved for publication before the invitation to hold this position in REPeC. I also would like to inform you that the article went through a double blind review with complete independency and exemption.

Good reading to all!

**Prof. Dr. Valcemiro Nossa**  
**Editor-in-chief**