

EDITORIAL

Knowledge production is becoming increasingly complex in terms of the demand for different paradigms, techniques and range. In that sense, issue 59 shows a very diversified profile of papers, addressing themes identified in different research lines.

The theme controllership is addressed in the paper ANALYSIS OF SOCIOPOLITICAL AND COGNITIVE LEGITIMACY OF CONTROLLERSHIP IN BRAZIL. The authors are Rogério João Lunkes, Darci Schnorrenberger, Claudio Marcio de Souza and Fabrícia Silva da Rosa. The legitimacy of controllership is analyzed in the paper from the sociopolitical and cognitive perspectives.

The paper GOING PUBLIC IN BRAZIL: FINANCIAL EXECUTIVES' PERCEPTIONS, by Helen Cristina Steffen and Francisco Antônio M. Zanini, presents a new perspective on the perceived impact of going public in companies. What are the benefits and disadvantages in the end?

Municipal management efficiency is an important theme and the authors Patrícia Siqueira Varela and Regina Silvia V. M. Pacheco discuss the impact of FEDERALISM AND SPENDING IN HEALTH: COMPETITION AND COOPERATION IN CITIES IN METROPOLITAN SÃO PAULO, showing relevant elements for society.

Professors Diana Vaz de Lima, Marcelo Driemeyer Wilbert, José Matias Pereira and Edilson Paulo publish THE IMPACT OF THE WELFARE FACTOR ON THE MAIN SOCIAL SECURITY FIGURES with a view to a further understanding of how a relevant element contributes to public accounts.

Finally, what is the most noteworthy in accounting education with regard to outstanding faculty? The paper entitled THE KNOWLEDGE OF OUTSTANDING FACULTY IN ACCOUNTING EDUCATION, by Professors Gilberto José Miranda, Silvia Pereira de Castro Casa Nova and Edgard Bruno C. Júnior, discusses the theme and provides some recommendations.

We hope these papers in issue 59 will provide you with substantial inspiration to enhance your research!

Fábio Frezatti, Editor-in-Chief