



Editorial

Dear readers,

The year 2020 has presented great challenges to humanity, public administration and private administration. Due to the Covid-19 pandemic, consequences on the accounting and governance of organizations are expected. Even so, throughout the first four-month period of 2020, the Journal of Accounting, Management and Governance (Revista Contabilidade, Gestão e Governança) has made efforts to improve visibility. It reached H Spell 11, with a 5-year Spell impact factor without self-citation of 0.459, passing in decimal places above 0.456 of the current Qualis / Capes criteria in stratum A2. In addition, we would like to thank Prof Dr. Jeferson Lana and prof. Dr. Alex Mussoi Ribeiro during the period that they served as associate editors at JAMG (CGG). We welcome Professor Dr. Márcia Bianchi from the Federal University of Rio Grande do Sul who joined the team of associate editors. We wish the professor a good job.

Volume 23, number 1, of JAMG (CGG) brings nine articles. In this issue, five publications are from the Private and Third Sector Management & Accounting section, and four are from the Public Management and Accounting section.

We congratulate the authors and hope readers can enjoy the content produced.

Good reading!

Rafael Barreiros Porto
Editor-in-chief
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