# **CLOSING SECTION**

Dear readers.

We have completed the publication of Issue 93 of *Accounting & Finance Review (Revista Contabilidade & Finanças* – RC&F), volume 34, which is the fourth issue published under the continuous publication model, keeping the quarterly editions.

The articles in this issue are preceded by Andrea Maria Accioly Fonseca Minardi's editorial, which is called The role of sustainable finance in the green transition.

The articles published in this issue are:

### Adoption of business analytics in accounting

by Leticia Araújo, Ariel Behr and Giovana Sordi Schiavi

## Sectoral analysis of the impact of IFRS 16 and COVID-19 on the indicators of Brazilian lessees

by Vanessa Rodrigues dos Santos Cardoso and Paulo Augusto Pettenuzzo de Britto

#### Tax installment plans as a determinant of tax aggressiveness in Brazilian listed companies

by Ludimila Lopes da Silva Marinho and Lúcio de Souza Machado

## The effect of investor attention on the efficiency of the Brazilian stock market

by Marcelo Guzella, F. Henrique Castro and Verônica de Fátima Santana

### Effects of the tax liability of managers on the relationship between tax infraction notices and tax avoidance

by Fabiano de Castro Liberato Costa and Roberto Carlos Klann

#### The impact of live streaming on stock returns in the Brazilian market

by Arthur Mesquita Camargo and José Alves Dantas

### Transparency in waivers of tenders in local governments during emergency situations

by André Precinotto, André Carlos Busanelli de Aquino and Lidiane Nazaré da Silva Dias

#### The incidence of impairment of non-current assets in the face of the covid-19 crisis

by Alan Simon Bravo, Verônica de Fátima Santana and Raquel Wille Sarquis

#### The moderating role of behavioral controls in the relationship between incivility and creativity

by Júlia B. Ehlert, Luana Porto Moreira, Anderson Betti Frare and Ana Paula Capuano da Cruz

#### Are financially sophisticated CEOs more efficient when it comes to investing?

by Márcio Fernando da Silva and Rodrigo Oliveira Soares

I wish you a productive and inspiring reading!

Andson Braga de Aguiar

Editor-in-Chief

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