

CLOSING SECTION

Dear readers,

We have completed the publication of Issue 96 of *Accounting & Finance Review (Revista Contabilidade & Finanças – RC&F)*, volume 35, published under the continuous publication model, keeping the quarterly editions.

The articles in this issue are preceded by Ricardo Rocha de Azevedo, Patrícia Siqueira Varela, and Janilson Antonio da Silva Suzart's editorial, which is called **Emerging complexities in public accounting and budgeting: Reflections for a research agenda**.

The articles published in this issue are:

Disclosure of socio-environmental scandals and corporate reputation

by William Augusto Sousa de Oliveira and Reiner Alves Botinha

Personal insurance and open supplementary pension in Brazil: A study on mortality differentials by education level

by Ana Carolina Soares Bertho, Natália da Silva Fernandes, Thais Cristina Oliveira da Fonseca, Bruno Alexandre Soares da Costa, and Rodrigo Lima Peregrino

Professional skepticism of internal auditors and perception of risks in internal controls

by Emily Stein and Paulo Roberto da Cunha

Audit quality and sentiment biases in going-concern opinions

by Carlos André Marinho Vieira and Márcio André Veras Machado

Auditor-provided tax services and tax accrual quality in Brazil

by Luis Paulo Guimarães dos Santos and Sheizi Calheira de Freitas

Regulatory impacts on investments by Pension Funds in Brazil

by Leonardo Cardoso, João Vinícius de França Carvalho, and Alexandre Teixeira Damasceno

Effects of firm life cycle on matching and accrual quality

by Ana Mariella Bandeira and José Elias Feres de Almeida

Transition between firm life cycle stages and earnings management strategies

by João Paulo Machado Ribeiro, Edilson Paulo, and Cristian Baú Dal Magro

Financial constraints in the Brazilian capital market: A natural experiment of CVM Instruction 476

by Wilson Tarantin Junior and Lucas A. B. de C. Barros

Optimal constrained strategies for factor-based investing in the Brazilian stock market

by Marcelo Lewin and Carlos Heitor Campani

I wish you a productive and inspiring reading!

Andson Braga de Aguiar
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