

Dear authors and readers of REPAE – Journal of Teaching and Research in Administration and Engineering, in its Volume 7, number 2 of 2021, starts the publication of texts in English, with the objective of increasing the representativeness and coverage of articles in their areas of acting.

In addition, REPAE's editorial board reaffirms that it follows the journal's indexing work in the various available databases, as our purpose is to expand the qualification and seek full periodic recognition, disseminating the works published in the journal in the various possible means. In this sense, we remind you that the journal comprises several databases, in addition to having DOI registration in all published articles, facilitating access and reach for users.

It should also be noted that the publication has been gradually increasing the flow of articles submitted to the Journal, which demonstrates the success of our editorial policy efforts.

The current edition has 4 articles. The first of them by Sandro dos Santos Silva, Natália Fontenele Tibério, José Orcélio do Nascimento and Marcus Vinicius Moreira Zittei, brings a discussion on the determination of assets and the difficulties arising from them for the accountant expert in legal proceedings.

The second by Umberto Antonio Sesso Filho, Paulo Rogério Alves Brene, Ronaldo Raemy Rangel and Patrícia Pompermayer Sesso, proposes to identify key sectors for the development of the Brazilian economy using an econometric method of identifying driving sectors, which should be a priority for investments, as they are the most capable of conducting economic activities in the sense of stimulating the production system.

Fani Lúcia Martendal Eberhardt and Sônia Regina de Souza Fernandes offer us the third article which, studying the reality of the Federal Institute of Santa Catarina,

discusses the potential and difficulties of using strategic planning as a tool for institutional alignment.

Finally, Mariana Peres Sant'Ana, Guilherme Coutinho Silva, Natasha Guimarães Diogo and Enio Tadashi Nose carry out an interesting must-read study on consumer behavior during the Covid-19 pandemic.

We wish everyone a good read.

Yours sincerely,

Editorial board