

Editorial

Dear readers and collaborators of REPeC,

The Accounting Education and Research Journal (REPeC) is a quarterly electronic journal, issued by the Brazilian Academy of Accountancy (Abracicon) in Portuguese, English and Spanish.

We publish, in this Volume No. 8, Issue No. 3, July-September 2014, articles involving different areas of accounting. Next, it is presented a brief overview of each work.

The first paper in this issue, entitled **Who is being left behind? A decade of dropout in Brazilian undergraduate programs of Business Administration and Accounting**, written by *Jacqueline Veneroso Alves da Cunha, Márcia Martins Mendes De Lucas, Gerlando Augusto Sampaio Franco de Lima, Edgard Bruno Cornacchione Jr. and Ernani Ott*, aimed to analyze the dropout behavior of students enrolled in undergraduate programs of Business Administration and Accounting at Brazilian IHEs between 2001 and 2010.

The second paper, entitled **Bibliometric and scientometric research in auditing (2002-2013)**, written by *Marcelo de Santana Porte and Eliane Silva Sampaio*, showed that 60% of the publications in auditing are located in the category Business Finance, with an increase over time.

Under the title **Professional performance attributes according to accounting entrepreneurs from greater São Paulo**, the third paper was published by *Ivam Ricardo Peleias, Rafael Augusto Lourenço, Marcos Reinaldo Severino Peters and Carlos Eduardo Facin Lavarda*. The study aimed to identify and analyze the attributes inherent in the performance of the accounting profession in a group of seven accounting entrepreneurs from greater São Paulo.

The fourth paper, by *Sônia Maria Augustinho, Antonio Gonçalves de Oliveira and Inácio Andruski Guimarães*, entitled **Disclosure and accountability in public financial statements as instruments for social control**, indicate that the bottlenecks in accounting communication can be reduced if easily understandable language is used, mediated by complementary disclosure that presents not only the results, but also the analysis and interpretation of these results.

Next, the article entitled **Bovespa corporate governance levels and information disclosure to the market: a comparison of business combination disclosures in explanatory notes**, written by *Ana Carolina Kolozsvari* and *Adriano Rodrigues*, was aimed to investigate the information disclosure level on business combinations in the financial statements of publicly traded companies on Bovespa for 2012, considering the different market segments.

And, finally, in article entitled **Analysis of opinions issued in comment letters on the term prudence** was published, written by *Victor Ranieri Bomfim Sampaio de Araújo*, *Ana Karla de Lucena Gomes*, *Wenner Glaucio Lopes Lucena* and *Edilson Paulo*. The article was aimed aims to analyze the opinions issued in the comment letters in response to the DPs between 2006 and 2013 about the exclusion of the term Prudence from the Conceptual Framework.

At the end of this Editorial, I would like to thank the adjunct editors and *ad hoc* consultants for their work.

I hope you will enjoy your reading!

Prof. Valcemiro Nossa, Ph.D.
Editor-in-Chief