

Editor's Word

Dear reader,

The third issue of 2019 is here. In this issue, we are happy to publish the editorial by Prof. David Godsell from the University of Illinois at Urbana-Champaign. Godsell discusses the consequences of capital xenophobia in the financial reports, a hot topic, presenting innovative ideas for future research.

Moving on to the articles, the first was written by Jusceliany Rodrigues Leonel Correa and Valcemiro Nossa, and addresses the factors influencing the use of E-government monitoring system in Brazil. The results confirmed that the use of Sped is subject to aspects that interfere directly in the users' level of difficulty, being infrastructural, social and cultural. A good read to understand a bit about the system.

The second article was written by Viviane da Costa Freitag, Vanessa de Quadros Martins, Silvio Paula Ribeiro, Clari Schuh and Ernani Ott. The article discusses the position of Accounting research in Brazil, considering the diffusion barrier as perceived by accounting researchers and professionals. This article is relevant as the junction between theory and practice is that questioned in recent days.

The next article was written by Paola Richter Londero, Lívia Maria Lopes Stanzani and Ariovaldo dos Santos. The article addresses Financial Accounting and focuses on cooperatives. It assesses the creation of wealth by Brazilian agricultural cooperatives and its distribution to the economic agents that helped to create it, comparing the process with for-profit entities. At the end, it is observed that, against expectations, the cooperatives' tax burden is similar to that of the other organizations.

The fourth article was published in the Management area and discusses the articulation and contribution profile for knowledge production in Controllershship. As verified, the dominant research perspective is the evolution type, showing that the research in the area adopts Popper's philosophical perspective and assumes that the researchers in the Brazilian community are engaged in a common search and gradual knowledge advance. The authors of this study were: Mamadou Dieng, Diego Dantas Siqueira and Dêner Matheus da Silva Viana

The fifth article is entitled: Accountancy teaching in Brazil: epistemology, pedagogy and professional knowledge. The article identifies the epistemological and pedagogical theories and the necessary knowledge for the profession that guide the profile of Accountancy teachers in Brazil. The article was written by Wagner Dantas de Souza Júnior, Sérgio Adriano Romero, Sidnei Celerino da Silva and Silvana Anita Walter. At the end, the results indicate that the Constructivist and Active theories are implicit in teachers' learning, and that the pedagogical and epistemological models of the non-directive or a priori relational pedagogies or the relational epistemology are beliefs representing the teacher's attitude towards teaching-learning in the classroom.

Finally comes the article "Interorganizational networks and corporate value creation in Brazil". It was written by Danival Sousa Cavalcante, Alessandra Carvalho de Vasconcelos, Vanessa Ingrid da Costa Cardoso and Marcus Vinícius Veras Machado. As the title illustrates, this research investigates the relationship between the interorganizational network practice and corporate value creation in publicly-traded non-financial companies. There is a greater probability that companies will create value if they limit the sharing of their board members and directors with other companies to up to eight interlockings and have at least two and at most four independent board members in their administrative structures.

I want to highlight that REPeC is not just linked to education, but to different areas, including Financial, Management, Public, Auditing, Taxes, among others.

My acknowledgements to all researchers who have submitted their articles to REPeC. Congratulations to those who got published, because the demand is high and the road to the final publication quite hard.

Thank you, readers, again, I hope you will enjoy this new issue.

Academic greetings.

Gerlando Lima, PhD.
Editor-in-chief.