

## Editorial

Dear readers and collaborators of REPeC,

The Accounting Education and Research Journal (REPeC) is a quarterly electronic journal, issued in Portuguese, English and Spanish. As from this issue, the Brazilian Academy of Accounting (Abracicon) is exclusively responsible for editing the journal.

The papers in this issue discuss six different Accounting themes and the authors come from different Brazilian states: SP, BA, RS, PI and MG, besides an international article elaborated in Portugal.

The first article in this issue, entitled **Resonance of Articles and Impact Factor of Brazilian Accounting Journals**, was written by *Iracema Raimunda Brito Neves Aragão*, *José Renato Sena Oliveira* and *Gerlando Augusto Sampaio Franco de Lima*, and aimed to identify what characteristics of the papers published in Brazilian accounting journals are associated with their resonance is scientific production.

The second article, entitled **IFRS adoption and earnings management in Brazilian publicly traded companies**, written by *Roberto Midoguti Joia* and *Sílvio Hiroshi Nakao*, suggests that larger companies with a large proportion of own capital tend to produce better quality reports, independently of the adoption of the IFRS.

Under the title **The impacts of technological innovation on accounting firms in Rio Grande do Sul: factor analysis**, the third article was written by *Adir Zwirtes* and *Tiago Wickstrom Alves*. The study departed from a sample of 408 respondents and analyzed the impacts of technological innovation on accounting firms in Rio Grande do Sul as from 1990.

Next, written by *Gardênia Maria Braga de Carvalho* and *Maria Do Socorro Lira Monteiro*, in the paper **Strategic environmental assessment and environmental accounting audit as instruments to optimize the environmental public policy in Brazil**, the problems caused by the absence of Strategic Environmental Assessment (SEA) and Environmental Accounting Audit (EAA) from the Brazilian environmental policy are discussed.

The one-but-last article in this issue, entitled **Variables that influence students' choice of distance education *lato sensu* graduate business programs**, written by *Eduardo Mendes Nascimento, Jacqueline Veneroso Alves da Cunha, Marcia Athayde Matias* and *Edgard Bruno Cornachione Junior*, based on Scriven's Teoria da Avaliação Orientada ao Usuário, concludes that the flexibility variable is the main factor the respondents consider in the choice of a Distance Education course.

And, finally, focused on accounting research, the last article, entitled **Impact of the adoption of the SNC according to financial information preparers**, was written by *Catarina Filipa Reis Pinheiro, Sérgio Nuno da Silva Ravara Almeida Cruz* and *Graça Maria do Carmo Azevedo*. In the paper, the impact of the *Sistema de Normalização Contabilística* (SNC) – the new Portuguese accounting standard – on the financial information model, the profession of and the companies was analyzed from the perspective of the financial information preparers.

At the end of this Editorial, I want to thank the adjunct editors and *ad hoc* consultants for their work. The speedier review process has enhanced the quality of the papers published in this journal.

I hope you will enjoy your reading!

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