

## Editorial

Dear readers and collaborators of REPeC,

The Journal of Education and Research in Accounting (REPeC, acronym in Portuguese) is a quarterly electronic periodical of the Brazilian Academy of Science in Accounting (Abracicon), published in Portuguese, English, and Spanish.

We were able, in past months, to link the Journal in other nine indexers and directorates. Thus, from this issue, REPeC becomes part of the following bases: *Ebsco*, *Spell*, *Doaj*, *SJIF Journals MasterList*, *Scientific Indexing Services*, *Electronic Journals Library*, *Journal Index.net*, *Scholaesteeer*, *Pubicon Science Index*, *Universal Impact Factor*, *Citefactor*, and *Global Impact Factor* (GIF). It is expected that, until the come issue, the Journal be linked to other five indexers.

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 article in this issue, whose title is **Socioeconomic Performance Analysis of Emancipated Cities in Rio Grande do Sul**, by *Marcos Antonio de Souza*, *Sabrina Trejes Marengo*, *Lauro Brito de Almeida*, aimed at investigating if there is, statistically, differences in performance, finance and socio-economic dimensions of emancipated Gaucho municipalities and their respective original municipalities.

The work that follows, by *Carlos Henrique Rodrigues Testa* and *Gerlando Augusto Sampaio Franco de Lima*, with the title **The Certifying Role of Private Equity and Venture Capital Funds in the Quality of Companies Newcomers on BM&FBovespa**, seeks, under the signaling theory, to verify the certifying role of Private Equity and Venture Capital funds on the quality of newcomers firms at the BM&FBovespa (IPOs).

The third article, under the title of **Application of Extreme Value Theory and of the Fundamental Analysis in Long-Short Strategies: an Analysis of Pair Tradings in The Brazilian Market**, by *Danilo Soares Monte-Mor*, *Marco Aurelio dos Santos Sanfins*, *Silvania Neris Nossa*, and *Aridelmo José Campanharo Teixeira*, aimed at verifying if, through the fundamentalist analysis and the Extreme Values Theory, it is possible to set a new quantitative approach to the long-short strategy, in order to consider, in addition to firms with positive profitability signaling firms, capital framework and operational efficiency, distributions capable to capture extreme movements associated to selected pair trading.

The fourth article, whose title is **Integration Levels of Financial and Management Accounting Systems with the Accounting Convergence Process and the Effectiveness of Controllership**, by *Andrea Carpes Dani* and *Ilse Maria Beuren*. The work showed that the accounting convergence process increased the integration level of finance and management accounting systems in the surveyed firms, as well as the effectiveness of controllership agency, especially, in consistency with the financial language, in the quality of rendered services, and in the influence of services rendered by controllers in those firms' decision-making.

The next to the last article in this issue, whose title is **Associations Among Information, Controllership Performance, Management and Organizational Performance: an Exploratory Study**, by *Jose Carlos Tiomatsu Oyadomari*, *Andson Braga de Aguiar*, and *Chen Yen-Tsang*, aims at identifying the relationships between information sources, controllership performance, management performance and organizational performance, based on 80 responses from Brazilian firms' controller and finance professionals .

The last article deals on **Fifteen Years of Academic Production on International Accounting: A Bibliometric Analysis in Brazilian Journals** by *Henrique César Melo Ribeiro*. The work aims at surveying what is the profile and growth, from 1999 to 2013, of the academic work oin International Accounting in Brazilian journals with A1, A2, B1, and B2 scores, by the *Qualis* Capes from the areas of Administration, Accounting, and Tourism (triennial 2010-2012).

A good reading to all!

**Prof. Dr. Valcemiro Nossa**  
Publisher