

Editorial

Dear readers and contributors to REPeC,

The Journal of Education and Research in Accounting (REPeC) is a three-monthly electronic periodical published by the Brazilian Academy of Accounting Sciences (Abracicon).

The news on this edition is the recent indexing of RePEC in REDALYC (Red de Revistas Científicas de América Latina y el Caribe, España y Portugal). This might upgrade the concept in the next journal's evaluation on Qualis CAPES.

The current Volume 10, Issue no. 2, covering April-June 2016 contains articles involving different areas of accounting. Below is a brief description of each of these papers.

The first article in this issue, **Adoption of IFRS in Brazil: Effects on Accounting Conservatism**, by *Erivelto Fioresi de Sousa, Anderson Fioresi de Sousa and Gladyson Brommonschenkel Demonier*, investigate the effect of the adoption of the International Financial Reporting Standards (IFRS) on the degree of conditional conservatism in the financial statements of companies listed on BM&FBOVESPA.

The next paper, by *Antonio Lopo Martinez and Marcio Bassetti*, **Firm Life Cycle, Book-Tax Differences and Earnings Persistence**, show if the life cycle explains the relation between the Book-Tax Differences (BTDs) and earnings persistence, as well as to inform on the future gains and their relation with the BTDs..

The third article, under the title **Analysis of the theme Management Accounting in Accounting education at HEI from Minas Gerais in the light of the Global Curriculum and the National Proposal of the CFC/FBC**, by *Paula Mieko Oda Faria and Edvalda Araújo Leal*, aimed to identify and analyze the compliance level of management accounting contents in the subject descriptions of Accountancy courses at Higher Education Institutions (HEIs) in the state of Minas Gerais, in the light of the Global Curriculum (GC) developed by the UN / UNCATED / Isar and the National Proposal submitted by the Federal Accounting Council (CFC) / Brazilian Accounting Foundation (FBC)..

Commitments of Psychological Contracts and Diagnostic Use of Management Control Systems is the fourth article in this issue, by *Ivan Canan, Gilberto de Andrade Martins and Patrícia Oda*. This study investigated is the relationship between commitments and the diagnostic use of management control systems.

The next to last article, under the title **Factors that Influence the Teaching-Learning Process from the Perspective of Accountancy Students: Analysis at a Higher Education Institution in Minas Gerais**, by *Caroline Stéffani Santos Nério Pavione, Bruna Camargos Avelino and José Roberto de Souza Francisco*, and aim to identify the factors that influence the process of teaching and learning according to the students in the Accountancy course at a Higher Education Institution (HEI) in the state of Minas Gerais..

Finally, the article by *Paulo Frederico Homero Junior* intitulado **Methodological and Epistemological Criticism on Experimental Accounting Research Published in Brazil**, analyzed 17 experimental studies published in Brazilian accounting journals between 2006 and 2015, in order to develop both critical and methodological criticism on these articles.

Good reading to all!

Prof. Dr. Valcemiro Nossa
General Editor