

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 current Volume 10, Issue no. 3, covering July-September 2016 contains articles involving different areas of accounting. Below is a brief description of each of these papers.

The first article in this issue, **Audit Committee: compliance with SOX, Bacen, Susep and IBGC rules**, by *Marina Schreiber de Abreu Siigor Sorrentino, Bruna Teixeira and Ernesto Fernando Rodrigues Vicente*, identify the level of compliance of companies' audit committees on the distinguished levels of BM&FBOVESPA with the SOX, Bacen, Susep and IBGC rules.

The next paper, by *Taís Duarte Silva and Gilberto José Miranda*, **Indicators of working capital management before and after the adoption of the international accounting standards in Brazil**, aimed to compare the indicators of working capital management before and after the adoption of the law, these being: Net Working Capital (NWC), Working Capital Requirement (WCR), Cash Balance (CB) and Liquidity Ratio (LR).

The third article, under the title **Determining factors for the adoption of stock option plans in brazilian publicly traded companies**, by *Geovanne Dias de Moura, Edilson Sidnei Padilha and Tarcísio Pedro da Silva*, aimed to identify the determining factors for the adoption of stock option plans in Brazilian publicly traded companies.

Structural equation models using partial least squares: an example of the application of SmartPLS® in accounting research is the fourth article in this issue, by *João Carlos Hipólito Bernardes do Nascimento and Marcelo Alvaro da Silva Macedo*. This study presented a literature review of accounting studies that used the PLS-SEM technique. Next, as no specific publications were observed that exemplified the application of the technique in Accounting, a PLS-SEM application is developed to encourage exploratory research by means of the software SmartPLS®.

The next to last article, under the title **Influences of academic socialization on the development of scientific publications in accounting in Brazil: an analysis of *Stricto Sensu* Graduate Programs**, by *Flaviano Costa and Gilberto de Andrade Martins*, and aim to investigate about the influence of the academic socialization promoted by *stricto sensu* graduate programs in accounting in Brazil on the development of scientific production in the area.

Finally, the article by *Raphael Vinicius Weigert Camargo, Rita de Cássia Correa Pepinelli Camargo, Dalton Francisco de Andrade and Antonio Cezar Bornia* entitled **Performance of Accounting students on the Enade/2012 test: an application of the Item-Response Theory**, concluded that the items of the Enade test were very difficulty for the group that took the test. Independently of the student characteristics analyzed, overall, the proficiency scores were very low.

Good reading to all!

Prof. Dr. Valcemiro Nossa
General Editor