

Editorial

Dear Reader,

The Journal of Accounting Education and Research (REPeC) is a scientific journal issued by the Brazilian Academy of Accountancy (Abracicon), published quarterly in the electronic form.

As from this Volume 11, Issue 1, we assume the responsibility of maintaining the excellent work developed under the mandate of Prof. Valcemiro Nossa, Ph.D. who was at the head of the REPeC until the previous edition. And as a result of the work of the Editorial Team led by that professor, we have witnessed the recent rise of the REPeC to the stratum B1 of Qualis-Capes. Therefore, we appreciate the work of Valcemiro and we face the challenge of building on the advances of the magazine.

Also in 2017, Prof. Gerlando Augusto Sampaio Franco de Lima, Ph.D., from the University of São Paulo (USP), starts to service as the adjunct editor of REPeC, whom we wish success. We are sure that his contributions will be most valuable.

Another novelty that we highlight is the introduction of Ahead of Print in the journal, which seeks to give greater agility to the publication process of the articles, as well as speed in the availability of scientific research, as soon as they are approved for dissemination.

The following is a brief description of each of the papers published in this issue, coming from different regions of the country and related to various topics of Accounting.

The first study, entitled “Behavior and Particularities of Academic Production on “Management Accounting” published in the ISI WEB of Science Core Collection between 1985 and 2014”, by Henrique César Melo Ribeiro and Vanessa Carvalho Miranda Tavares, analyzed the behavior and particularities of the academic production on the Management Accounting theme published in the ISI Web of Science Core Collection from 1985 to 2014, whose results point to the evolution of the theme as from 2007, with Accounting, Organizations and Society and Management Accounting Research as the journals that most published on the subject “Management Accounting”, evidencing the following subjects: education; accounting teaching and research; cost management; management control; strategic management; and Management Accounting system.

Ivam Ricardo Peleias, Erotides Rocha Guimarães, Betty Lilian Chan and Mary Sandra Carlotto are the authors of the study entitled “The Burnout syndrome in accountancy students from Private HEI: a research in the city of São Paulo”, whose objective was to identify the prevalence and the sociodemographic, labor and academic factors associated with the burnout syndrome in final-year Accountancy students. In their results, significant differences can be verified among the students in the three dimensions, in which 46.3% of the students presented problems in Emotional Exhaustion; 11.2% in Disbelief; 31.3% in Professional Effectiveness; and part of the students, when manifesting the feeling of incapacity, increases the chances of exposure to Burnout.

The third work, entitled “The view of the academy and the job market on teaching auditing”, was carried out by Jhonatan Hoff, Luiz Alberton and Rita de Cássia Correa Pepinelli Camargo and sought to identify the perception of audit teaching under the academy and the labor market’s approach, based on the evaluation of the importance professionals and teachers attribute to the main conceptual and normative aspects of the audit area. The results show that, in approximately 75% of the issues raised in this paper, the academy tends to correspond to the market’s expectation of the importance given to such matters within the Audit discipline. The main differences are related to Assurance Service, Audit of Non-Profit Entities, Audit of Government Agencies, Quality Control and Audit of Information Systems.

In the fourth study, entitled “Relevant Skills for Criminal Accounting Expertise: the perception of Federal Police experts and delegates”, Carlos Roberto dos Santos Filho, Flávio Alves Carlos and Fábio Moraes da Costa identified the skills that were considered most relevant for the practice of criminal accounting expertise in the country. Like in international research, the skills perceived as most relevant were written communication, deductive analysis and critical thinking. The less relevant skills were the interview and the resolution and negotiation of conflicts. While experts and delegates understand that written communication is the most present ability, delegates consider that critical thinking and serenity are the most present.

“Self-Regulated Learning (SRL) Strategies in Distance Education in Accounting”, by Thiago Bruno de Jesus Silva, Luis Antonio Lay, Nelson Hein, Vania Tanira Biavatti and Vinícius Costa da Silva Zonato, was the fifth study, which identified the self-regulated learning strategies used by DE accounting students and analyzed how these strategies could be explained based on the student’s (semester) stage in the course. Their findings allowed us to infer that the profile of students in Distance Education, considering self-regulated learning, was marked by the significant use of strategies according to the model proposed by Zimmerman and Pons (1986), in which there are significant differences in the students’ mean scores between the initial and final course stages.

The sixth article, by Fabiana Frigo Souza and Ernesto Fernando Rodrigues Vicente, entitled “**Understanding of Accountancy Graduates in the Relevant Concepts Taught in the Subject Accounting Theory at HEI in Greater Florianópolis**”, identified the students’ understanding of the relevant subjects taught in the discipline Accounting Theory. The results of this research show that students perceive the concepts related to the discipline in a way more linked to standardization and that, for most respondents, the discipline Accounting Theory was considered of fundamental importance and should not be eliminated. Yet, there is little discussion on some subjects, some of which the students are not familiar with at all, like in the case of Agency theory and Earnings Management.

Finally, the entire Editorial Team of REPeC hopes you enjoy your reading!

Prof. Orleans Silva Martins, Ph.D.
Editor-in-Chief