

Editorial

Dear reader,

The Journal of Accounting Education and Research (REPeC) is a scientific journal issued by the Brazilian Academy of Accountancy (Abracicon), electronically published every three months.

In this issue, we inform the academic community about the decision to leave of our Assistant Editor Prof. Felipe Ramos Ferreira, Ph.D., the oldest member of the current Editorial Team of REPeC. His expertise during this whole time he served on this Team was certainly very relevant for REPeC and for the academy. He was essential for REPeC's consolidation as an important journal in our area. Although we regret his departure, we understand his decision and wish him success in the new challenges! So, on behalf of REPeC's entire Editorial Team, I extend our sincerest thanks! And we hope to continue to count on his collaboration and publication of his research!

In this Volume 12, Issue 2, REPeC publishes 7 (seven) original articles, resulting from relevant research in Accounting and related areas. The themes range from teaching cases on Corporate Governance to papers dealing with topics related to education and research in Accounting, such as inbreeding in graduate programs, academic achievement of students, entrepreneurial skills of course coordinators, learning and teaching methods.

Thus, I present to you a brief account of the seven (7) studies we are publishing:

The first paper is a Teaching Case, titled **The Board of Administrators or the Flesh is Weak? The dilemma of BRF S.A.**, by Raul Beal Partyka, Jeferson Lana and Anete Alberton, which aims to portray the Corporate Governance problem of BRF S.A., triggered by Federal Police Operation Weak Flesh. Its purpose is to stimulate discussions about the effectiveness of boards of directors as governance mechanisms in the decision-making process about stock investment. The case proposes the exercise of decision taking, based on two points of view: on the company side, the board of directors is analyzed as an internal governance mechanism. And in the point of view of the shareholder, an investor who entrusted his capital reserves to that company. The case allows the analysis of the effectiveness of the board of directors as an internal governance mechanism, asymmetry of information, conflicts of interest and ownership structure.

The second article was written by Edmery Tavares Barbosa, Micheli Aparecida Lunardi, Luana Sara Bizatto and Vania Tanira Biavatti, whose title is **Relation between Inbreeding and CAPES Evaluation of Graduate Accounting Programs in Brazil**. It aims to analyze the relationship between inbreeding in the coordinators' education and the concepts attributed by the CAPES evaluation of the Graduate Programs in Accounting Sciences in Brazil. Analyzing a sample of 23 coordinators, the authors verified that there is evidence of a relationship between inbreeding and CAPES concepts. Therefore, although the literature review indicates that inbreeding is one of the negative aspects for research performance, it was concluded that the practice can provide the institution with a prominent position in research. Thus, the authors argue that the displacement of the coordinators to more prestigious universities has contributed to improve accounting research and the concept of the doctoral programs of their universities of origin.

Academic Performance Analysis of Accountancy Students at FEARP-USP Served by INCLUSP / PASUSP is the third article, authored by Cláudio de Souza Miranda, João Paulo Resende de Lima and Matheus Canuto Marinello, who analyzed whether there is a difference between the academic output of the Accounting students at FEARP-USP who benefited from the USP entrance exam bonus system and the students not benefiting, analyzing incoming students between 2010 and 2014. The authors verified that there were no significant differences in average performance between the benefitted and non-benefitted students, either in the average performance with fail grades or the average without fail grades. In the comprehensive analysis of the disciplines, a significant difference was observed in the mean without fail grades, in which the benefitted students have a higher performance. Also, the students with the best classification on the college entrance examination, regardless of being benefitted or not, had a significantly higher academic performance.

In the fourth paper, under the title **“Entrepreneurial Competencies and Performance of Undergraduate Programs: A Study of its Relations Based on Center Directors' Perspective”**, by Suzete Antonieta Lizote, Miguel Angel Verdinelli, Luciana Merlin Bervian and Sabrina Nascimento, the authors evaluated how the center directors of the universities perceive the entrepreneurial skills of the course coordinators in the academic unit they lead. And how they relate to the performance of these courses, according to the measures by the Ministry of Education. Measuring the entrepreneurial skills, based on the findings, the authors confirm that the coordinators' competences, according to their superiors, relate to the performance in a positive and significant way when considering the set of competences. But when analyzed according to Cooley's proposal, the competences in the achievement set show no association with performance. For the planning and power sets, there was a positive and significant link with performance.

Teacher, Can I Use My Mobile Phone? A Study on the Use of the Student Response System (SRS) in the Educational Process of Accounting Students. This is the title of the fifth article, by Vitor Hideo Nasu and Luís Eduardo Afonso. This paper seeks to investigate students' perceptions on the use of the Student Response System in the educational process. The research was developed in a public HEI, involving two classes of the subject Accounting for Diverse Entities, during the first and second bimesters of the academic calendar of 2016. At the end of the second bimester, questionnaires were applied to obtain the data. The authors identified that the Student Response System is easy to use and makes classes more interactive. There was a strong relationship between the perceptions that SRS helps students as a didactic tool and that it was beneficial for learning. Also, it was verified that there was no significant difference between the students' perceptions between the classes concerning SRS use. Nevertheless, significant differences of perception were found when analyzed by gender and age range.

The sixth article, by Juliana Ribeiro Souza, Lua Syrma Zaniah Santos, Jacqueline Veneroso Alves da Cunha and Bruna Camargos Avelino, is titled **Academic Delay of Gratification and its Relation with Learning Self-Regulation Strategies** and investigated the academic delay of gratification, verifying its relationship with learning self-regulation strategies. The authors analyzed a sample of 133 students from the Accounting course at the Federal University of Minas Gerais (UFMG). After performing Kruskal-Wallis and correlation tests, they verified that female students made greater use of learning strategies, while students who did not perform paid activities simultaneously were more likely to delay their academic gratification. They observed that the academic delay of gratification is generally positively correlated with learning strategies, specifically metacognitive strategies, cognitive strategies (rehearsal, elaboration and organization) and the management of time and the study environment.

And the seventh article is “**Broadening the benefits of PBL: a ‘good’ problem**”, written by Fábio Frezatti, Daiana Bragueto Martins and Daniel Magalhães Mucci. This study aimed to address the characteristics of a “good” problem for a management accounting course that applies the Problem Based Learning (PBL) method, in which undergraduate students have to define their own problems. PBL was applied as an integrative discipline from the middle to the end of the course. The focus was on the intrinsic and useful characteristics of good problems in 17 groups that participated in the course in 2014 and 2015. The main implications are: (i) highlight an opportunity to expand the potential benefits of PBL, better characterizing a “good” problem for the PBL approach; (ii) discussing critical issues for PBL, which differ from the traditional approach; (iii) using the 11 characteristics for a “good” problem in PBL in a segmented manner; and (vi) providing evidence that the teacher’s role requires adaptation due to the level of uncertainty this approach encourages.

Finally, the entire editorial team of REPeC hopes you will enjoy your reading!

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