

Editor's Word

Dear readers,

I am honored to start this year as the editor of the Journal of Accounting Education and Research (REPeC). The hardest, in my opinion, is not merely to be the editor, but to succeed great editors and researchers like Prof. Orleans Martins, Prof. Valcemiro Nossa and so many others who have presided this renowned journal. I want to highlight that this scientific journal is supported by the Brazilian Academy of Accountancy (Abracicon) and published electronically on a quarterly basis.

My gratitude and welcome the new editorial team: Profs. Andson Braga, Bruna Avelino, José Elias, Márcia De Luca, Robson Zuccolotto and Vinícius Martins for accepting the work to be accomplished in the next two years.

An international scientific committee was created with four estimated researchers: Profs. Ervin Black, Greg Burton, Gary Hetch and Lúcia Lima Rodrigues.

I always urge the authors to read the instructions for submission, as several items have been changed and added, besides the layout and publication changes we have planned for the future.

What those changes are concerned, in this first issue, we are publishing an editorial by Prof. Giorgio Gotti and the researcher Patrice Hills, both from the University of Texas at El Paso, who discuss Ph.D. programs in the United States. REPeC has adopted this new policy in which international authors will participate through editorials.

Below is a brief description of the other articles published. I hope that these publications will satisfy and even exceed your expectations.

The second article after the editorial is entitled: **“Enade: are students motivated to take the exam?”** Written by Gilberto Miranda, Edvalda Leal, Mônica Gama and Aline Miranda, the aim of this study is to identify Accountancy students' levels of motivation to take the Enade, with and without the supply of extrinsic motivation mechanisms. As a main result, it was verified that the investigated students' levels of motivation to take the Enade in 2015 are statistically inferior to their motivation to take the Accountancy program.

The third article, “**The power of the scientific journal in the construction of the representation about scientific research**”, is an excellent qualitative-quantitative study by Iracema Neves, Gilberto Martins and Valdir Barzotto, about knowing the concept of scientific production represented by one of the most important journals in our area, the Journal of Accounting & Finance. The study evidences the social representation of scientific knowledge through the ideological strength of a journal's editors and reviewers, as well as through the authority constituted by Brazilian science.

In the fourth article, “**Self-efficacy, elements prioritized in public and private career prospecting and academic behavior: analysis of Accountancy students from public HEI**”, by Iago Lopes and Alison Meurer, we get to know the influence of self-efficacy beliefs on the elements prioritized in public and private career prospecting, mediated by Accountancy students' academic behavior, in the framework of the Social-Cognitive Theory (SCT). The authors concluded that the self-efficacy beliefs mainly influence the academic performance.

The title of the fifth article is: “**Accounting and Leasing: Brazilian and International Literature Review (2000-2018)**”. In this well-written and timely study by Eduardo Bona and Fernando Múrcia, the authors identify and characterize research about leasing in accounting between 2000 and 2018. It will certainly be of use for future research in the area.

The sixth article, “**Machiavellianism and its relation with counterproductive activities in Accounting students**”, was written by Ronilson Aves, Lorenza Costa, Eduardo Nascimento and Jacqueline Veneroso. The authors measured and classified the Machiavellian personality traits to associate them with counterproductive behavior in accounting students. The results appoint the preponderance of a moderate Machiavellian profile among the future accounting professionals, although there is no empirical evidence in this sample that can lead to the conclusion that Machiavellianism is related to the counterproductive behavior.

Finally, the article “**Relation between Locus of Control and Resilience according to the social characteristics of Accounting students**” was written by Juçara Haveroth, Alyne Ganz, Ângela Bilk and Marcia Silva. The article analyzes the relation between the internal and external locus of control and resilience in accordance with accounting students' social characteristics. Overall, the results demonstrate that accounting students possess high levels of resilience and of internal locus of control, characterizing them as determined, self-confident and persevering towards the difficulties that arise during the undergraduate education process in accounting.

As mentioned, I hope that you enjoy your reading and that it will be important for your research or your professional life.

Academic greetings,

Gerlando Lima, PhD.
Editor-in-chief