

Editor's Word

Dear reader, this is the second issue of 2019. Many things have changed in these past months and new ideas have come up for REPeC. In the previous editorial, Professor Giorgio Gotti discussed the admission process to graduate education in the United States. In this issue, Professor José Elias, our Associated Editor, reports on his journey into graduate education as a student and researcher. His contribution will certainly serve as a source of inspiration and resilience for many researchers, mainly Brazilians, in view of the current research scenario in our country.

In the upcoming issues, we are expecting new editorials from international researchers who will present research results, as well as from national researchers, who will discuss the quality of scientific communication in the form of articles. In other words, we will vary between international faculty and discussions on the “production of a good scientific paper” by associated editors.

On this occasion, I extend a warm welcome to our most recent associate editor, Professor Iracema Neves, who holds a Ph.D. from the University of São Paulo and is a professor at the State University of Feira de Santana and at Faculdade Anísio Teixeira. Her contributions will prove very valuable. Thank you for accepting to work with us.

In this issue, as usual, we are offering highly interesting studies. The article by the researchers José Hilton Aguiar and Antônio Carlos Ribeiro is entitled “Demographic and academic analysis of self-regulated learning in Accounting students from a higher education institution in Salvador”. The goal is to analyze whether demographic and academic factors influence self-regulated learning.

The second article was elaborated by Márcia D'Souza, Maria Leny Oliveira, Jocely Almeida and Domingos Natividade. In this Behavioral Accounting study, the relationship between narcissism and power was analyzed in students at a Higher Education Institution in the State of Bahia.

The third article is entitled “Integrating confidence evaluation between leaders and subordinates in the Management Control System: a proposed questionnaire”. The authors Patrícia Vaz and Márcia Espejo analyzed how the confidence between leaders and subordinates relates to the Management Control System (MCS) in order to achieve the organizational objectives. The results evidence that the three types of confidence occur in the relationship between leaders and subordinates, mainly through the transparency of the MCS and the achievement of goals. Furthermore, the trust relationships that may emerge in the elaboration and transmission of MCS information were verified.

The fourth article, written by the researchers Geovanne De Moura, Denise Fank, Sady Mazzioni, Rodrigo Angonese and Givanildo Silva, analyzes the influence of managerial ability on the existence and magnitude of goodwill impairment losses in publicly-held companies listed on the São Paulo Stock Exchange (B3).

The fifth article, “The effect of corporate reputation, based on accounting transparency, on earnings management in public companies on B3”, was written by Alan Góis and Sandro Soares. The objective was to investigate the relation between corporate reputation, based on transparency, on earnings management in publicly-traded companies listed on the São Paulo Stock Exchange (B3).

The sixth article is entitled “External Contingency Factor and Performance Measuring: A Study in Brazilian NGOs”, and was written by Alan de Oliveira and André Callado. This research analyzes the relationships between external contingency factors and the management practices associated with performance measuring in Brazilian Non-Governmental Organizations.

It should be highlighted that, in accordance with the objectives of this journal, REPeC is not solely linked to the field of Education, but to different Accounting areas, including Financial, Management, Public and Tax Accounting and Auditing, among others.

I am grateful to all researchers who have submitted their papers to REPeC. Congratulations to those who received a positive review! We acknowledge that our demands are very high and that the route towards the final publication requires a scientific posture towards criticism, as well as dedication, caution and readiness to deliver the end product.

My sincerest gratitude to our readers! I hope you will enjoy the contents of this new issue.

Academic greetings.

Gerlando Lima, PhD.
Editor-in-chief.