

Editor's Word

Dear reader, we are delivering the fourth issue of the year 2019. In this issue, we present the editorial of Prof. Eliseu Martins, from the University of São Paulo. At my request, the professor generously comments on the article written by Professor David Godsell on the consequences of capital xenophobia on financial reporting. It is interesting to see how our country participated at certain times in the characteristics that are now studied in the United States.

About the articles, the first was written by Ilse Maria Beuren, Viviane Theiss, Renata Mendes de Oliveira, Silvana Mannes and Thiago Tomaz Luiz. The article analyzes the association of information sharing with the risk and performance of the cooperative strategic alliance, mediated by knowledge sharing and information leakage. The results show that information sharing is directly associated with knowledge sharing, but the association of variables is not observed in the interaction between information sharing and information leakage.

The second article was written by Prof. Claudio de Araújo Wanderley, PhD. This study aims to identify and discuss the central elements of the management accounting change process in an organization to serve as a theoretical framework and explain the management accounting change process as a result of the interrelationship between exogenous and endogenous factors. Based on Institutional theory and the four elements of change in management accounting, an integrated theoretical framework is developed to capture and examine the dynamics at the macro and micro levels of change in management accounting.

The next article was written by the authors Michele Urrutia Heinz, Alexandre Costa Quintana and Ana Paula Capuano da Cruz. The article aims to evaluate the cognitive and affective development achieved when using the case method teaching technique, based on Bloom's Taxonomy, in Accounting students from a Federal Higher Education Institution. The results show that the use of an active teaching technique, as a complementary tool, can influence the level of cognitive and affective development students achieve, also stimulating decision making, communication and problem solving.

The fourth article, also in the area of Education, was written by Karla Luisa Costa Sabino, Jacqueline Veneroso Alves da Cunha, Romualdo Douglas Colauto and José Roberto de Souza Francisco. These authors sought evidence to identify the relationship between the academic performance of undergraduate students in accounting and their perception of academic justice, distinguishing among the distributive, procedural and interactional dimensions. The findings show that, overall, the students associate justice in the learning environment mainly with the figure of the teacher.

The fifth article is entitled “An approach to assessing the quality of the research process in Accounting”. The article, very well written by the professors and researchers José Renato Sena Oliveira and Gilberto de Andrade Martins, associates the attributes of research quality with those perceived in the process of building the scientific production in accounting. The researchers realized that approximately 3/4 of the scientific quality propositions received a strong level of agreement. Attributes that reached low or moderate levels though include items that may compromise the quality and integrity of research, such as those related to ethical principles, errors and biases, and the impacts of team participation on outcomes.

Finally, the article written by the researchers and professors Gabriela Vasconcelos de Andrade and Fernando Dal-Ri Murcia seeks to identify the types of the main additional adjustments made through disclosures of the non-GAAP “Adjusted EBITDA” measure in the largest Brazilian listed companies and to analyse the adequacy of these adjustments from a critical perspective of their nature. Evidence from this study support IASB’s position on the importance of non-GAAP measures currently discussed by IASB in actions to improve financial reporting, including the use of non-GAAP information in accounting statements.

I would like to emphasize and always report that REPeC is not only related to the area of education, but to several areas, as shown in its objectives, whether Financial, Managerial, Public, Audit, Taxes, among others.

Thank you to all the researchers who have submitted their articles to REPeC. Congratulations to those who had their articles approved, as the demand is quite high and the road to final publication quite hard.

Sem mais, agradeço por todos os pesquisadores que submeteram seus artigos à REPeC. Parabéns para os que tiveram os artigos aprovados, pois a demanda é bastante alta e o caminho até a publicação final bastante árduo.

My sincerest thanks to the readers, once again, and I hope you will enjoy this new issue.

Academic greetings.

Gerlando Lima, PhD.
Editor-in-chief