

Editor's Word

Dear reader, we are delivering the fourth issue of 2021. First, I would like to congratulate the authors of the papers published in this issue and thank all those who submitted their papers but unfortunately did not get approved.

The invited editorial is by Professor Gary Hecht. He is a Full Professor at the Department of Accounting, University of Illinois at Urbana Champaign (UIUC). Gary was the director of the online Master's program in Accounting and is both a distinguished expert in Managerial Accounting and an outstanding researcher. He brings to us Brazilians, together with Abracicon, on behalf of its president Maria Clara Bugarim, high-quality online courses, which will be available to students, accountants, and accounting professionals with Portuguese subtitles. The first course to be delivered will be Accounting Data Analytics. He describes how the course was envisioned and developed at UIUC, and I expect it will be highly appreciated in Brazil. Congratulations to Abracicon and the University of Illinois for the partnership and for granting us this opportunity for growth.

Now, focusing on the papers approved through blind review, the first paper, in the field of Education, was written by Cristiane Krüger, Grazielle Medianeira Cavalheiro, Vinícius Costa da Silva Zonato, and Fabíola Kaczam, and is intended to analyze the relationship between entrepreneurial intention and motivation to learn among students attending the Accountancy program at the Federal University of Santa Maria. The results revealed that the students' motivation to learn, behavioral perception, and entrepreneurial intention are moderate, while personal attitude and subjective norm present a high ratio. Furthermore, there was no significant correlation between the constructs "motivation to learn" and "entrepreneurial intention".

The second paper, written by Eduardo Mendes Nascimento, Edgard Bruno Cornacchione Jr., and Marcia Carvalho Garcia, also in the Education field, is intended to identify and analyze the influence of levels of demand, control, and support on the self-reported stress of faculty members teaching in the Accountancy programs of Brazilian Higher Education Institutions (HEI). The results show that support and control significantly decrease the professors' perceived stress. The demands the HEI impose contribute to compound stress though. The results also show that age, positive mental health perception, job satisfaction, and satisfaction with students negatively modulate professors' stress. Being a woman, teaching in the morning shift, and being hired by a public HEI, on the other hand, increase the respondents' perceived stress.

The third paper, again in the field of Education, is intended to verify differences between students from the Y and Z generations attending graduate Accounting programs regarding work values considering socio-demographic characteristics. The results reveal that the female students assigned greater importance to job stability and financial independence than male students. Likewise, significant differences were found between the groups that composed the variables "financial responsibility at home", "teaching experience", "mother's educational level", and "financial support during the graduate program". This paper was written by Rayane Camila da Silva Sousa and Romualdo Douglas Colauto.

The fourth paper, written by Monize Ramos do Nascimento, Raissa Aglé Moura de Sousa, José Alves Dantas, João Tupinambá Gomes Neto, and Wellington Alves de Oliveira is from the field of Financial Accounting. Its objective is to investigate evidence of earnings management through the disclosure of adjusted profit (net profit minus extraordinary items) by Brazilian banks, considering that managers can exercise discretion when disclosing earnings to improve their remuneration or influence investors. Empirical tests revealed a positive association between extraordinary items and net profit, without the effects of adjustment of extraordinary items, confirming the hypothesis that these entities use adjusted profit disclosure as a mechanism for managing investor expectations, smoothing the recurring portion of profits.

The fifth paper, written by Alison Martins Meurer and Flaviano Cost, is a paper in the Education field and focuses on behavior. Its objective was to identify the factors that characterize the Impostor Phenomenon among graduate students attending business programs. The indicators show two dimensions: one factor characterizing falsehood and underestimation feelings, and the other related to luck or chance. The results also indicate that impostor feelings in the business field are more frequently related to falsehood and underestimation than to attributing success to luck or chance.

The last paper, written by Moara Hirt, Edvalda Araujo Leal, Taís Duarte Silva, and Isolfi Vieira Rocha Neto, intends to identify the learning strategies adopted by college students entering an Accounting Sciences program and their perceptions regarding their use. Learning strategies are classified into cognitive, metacognitive, or lack of strategies. Metacognitive learning strategies were the most frequently adopted, indicating that students know that studying is associated with good performance, and distractions may impact their learning. Additionally, professors play a role in academic performance, as students believe that professors are more experienced and can support their learning process.

Finally, I always like to inform you that REPeC is a publication not only linked to education, but to several fields, as shown in its objectives: Financial, Management, Public, Auditing, and Taxes, among others.

Without further ado, I thank all the researchers who submitted their papers to REPeC, in addition to the referees, always very collaborative. Congratulations to those who had their papers approved, as the demand is considerably high and the road to the final publication is very challenging.

I would also like to finish this message by wishing all researchers, readers, reviewers, and their families a peaceful end of the year and a happy, prosperous, and healthy New Year!

Academic Greetings.

Gerlando Lima, Ph.D.

Editor in Chief