

Editor's Word

Dear reader, this is the final edition of 2022. I would like to congratulate the authors of the articles that will be published, in addition to thanking all those who submitted their texts, but whose articles unfortunately were not approved. The entire process carried out at REPEC strongly aspires to the quality of the Journal, with the desk reject amounting to 90% of the articles submitted, which equates it to leading international journals. This shows that, despite the rejections in the normal process, there is a great possibility that the final publication will occur due to the quality of the articles when submitted to blind review.

The objective of the first article, written by Kleber de Sousa, is to investigate the spillover effect and the determinants of Brazilian municipalities' accounting information quality. The results showed the existence of spatial clustering and spillover effect of the quality of accounting information in the municipalities. In addition, population size and per capita administrative expenses are negatively correlated, while fiscal autonomy is positively correlated with the quality of accounting information.

The second article presents a case study by Diana Vaz De Lima, Jady Cardoso, Álvaro Mordernell, Rosa Cavalcante and Gabriella Barros and aims to develop actions to disseminate social security education in early childhood and to understand how children can be motivated to develop a citizen awareness on the topic of social security. The organization of the workshops allowed to create a field of collective knowledge to the extent of the children's understanding of the topic, in a controlled environment and with the proper support of adults. I believe this case serves as an example for colleges to implement in the management of their extension activities.

The third article, written by Vitor Hideo Nasu and Breno Gabriel da Silva, aims to analyze the zero score of accounting students on the National Student Performance Exam (Enade) 2018. A very small part of the students scored zero on the general education test (GE) as well as on the specific component (SC). The reason for this is that they handed in a blank exam. Nevertheless, when the exam tests were explored separately, the zero grades became more representative, with a strong concentration in discursive questions. This backs a greater need to motivate students to want to solve discursive accounting exercises. On the other hand, a smaller amount of zero grades was observed in the objective questions. This may be associated with the custom of conducting tests in which objectivity is a predominant characteristic.

The fourth article, by Guilherme Guimarães, Sylvania Nossa, Valcemiro Nossa and Nádia Moreira, aims to analyze the reaction of the Brazilian stock market to the independent audit caveats disclosed in notes to the financial statements. The results found in this research indicate that the Brazilian market reacts negatively when the reservation is issued by external audit companies that are not part of the Big Four in periods that are not marked by economic crisis. These results contribute to the companies by providing empirical evidence that the preparation of financial statements beyond the standards, when identified by the external audit firm and expressed through reservations, can cause a negative market reaction, depending on the quality of the audit and the Brazilian economic scenario.

The fifth article, written by Gilka Da Cruz, Thayna Marques and Giovanna Segantini, aimed to analyze female participation in graduate programs in the area of Applied Social Sciences from 2010 to 2019. The research results indicate the growth of this participation, especially in relation to the master's degree, over the years. Out of all female academic productions, 83.39% were Master's theses and 16.61% were doctoral dissertations. The courses with the largest share of women are public and business administration, accounting and tourism, which together correspond to 28.75% of the publications, and law with 23.71% of productions in that period.

The sixth article, by Nadielli Maria dos Santos Galvão, aims to present an experience report on the adoption of the WebQuest methodology in a commercial accounting subject taught in an accountancy course. As a result, it was verified that the students were satisfied with the interaction through this resource, as its structure is easy and simple to understand. In addition, they considered that the activity promoted creativity and was challenging and interesting. The main difficulty pointed out, however, was the issue of editing the audio, a situation proven at the time of the task assessment, as the teacher, who had proposed WebQuest, noticed that a large part of the groups did not perform this aspect properly for a podcast.

REPeC is a publication linked not only to the area of education, but to several areas, as shown in its objectives, namely: Financial, Management, Public, Audit, taxes, among others.

Acknowledgements to the researchers who submitted their articles and to the always helpful reviewers. Congratulations to those who had the articles approved, as the demand is quite high and the path to final publication tough.

Thank you very much, my dear reader! I wish you and your families, the editorial staff, the journal's Secretariat, the reviewers, the authors and the editorial staff a Merry Christmas full of peace, health and joy.

Academic greetings.

Gerlando Lima, PhD.
Editor-in-chief.