

## Editor's Word

Dear reader, we are delivering the third issue of 2023, and I would like to present and congratulate the articles published in this edition. Thank all the authors who submitted their manuscripts, but which, unfortunately, were not approved.

The first invited article was written by Vinícius Gomes Martins and Giuseppe Trevisan, bringing to light endogeneity and the importance of quasi-experiments for causal inference in Accounting research. They mainly present the models and studies in the field.

João Fernandes Barcellos, Nadia Cardoso Moreira, and Sylvania Neris Nossa wrote the second article in this issue. It presents an analysis of whether intangibility, working capital, and working capital management influence a company's level of financial difficulty. The results show that the higher the working capital and the better its management, the less likely a company will find itself in financial difficulty. Increasing working capital and improving its management reduces the likelihood of companies facing financial difficulties to experience even more severe and possibly irreversible levels of financial difficulty. No evidence was found regarding intangibility.

The third article, written by Alann Inaldo Silva de Sá Bartoluzzio, Fernanda Filgueiras Sauerbronn, and Cláudia Ferreira da Cruz, presents Situational Analysis (SA), its theoretical and procedural assumptions to enable its application in Accounting research. The manuscript presents an analytical alternative not limited to events' micro, meso, or macro levels. Aware of social complexities, the essay enables recognizing the ecologies operating in the situation repositioning research at individual, collective, and discursive levels. Researchers can adopt SA to develop a research model that challenges the status quo and highlights unexplored facets of complex situations.

The fourth article was written by Mikaéli da Silva Giordani, Inaê de Sousa Barbosa, and Roberto Carlos Klann. It presents an analysis of the relationship between CEOs using LinkedIn to disseminate corporate information and the practice of earnings management. The findings show a positive relationship between CEOs' use of LinkedIn and the practice of earnings management through accruals. However, this same relationship was not identified for earnings management through real activities. The sensitivity test indicated that the use of LinkedIn by CEOs is positively related to AEM practices, both to increase and reduce the profits of the companies addressed in the study.

The fifth article, by Gabriel de Vasconcelos Rosa and Henrique Portulhak, aims to investigate the contribution of the ANPCONT Congress to research on Public Sector Accounting (PSA). The characteristics of the studies discussed in the PSA's thematic fields are presented, along with the rate at which these studies are converted into definitive publications. Additionally, the characteristics of the studies converted into publications are identified. The studies on PSA obtained a lower conversion rate than the general rate identified in previous studies. A more significant number of studies presented in a given edition did not necessarily result in more studies converted into definitive publications. The New Public Management paradigm, the quantitative approach, and the documentary strategies were the most predominant among studies. Economic theories were also widely adopted, while cities were the preferred unit of analysis, along with efficiency and fiscal management topics.

Flávia de Oliveira Rapozo and Talles Vianna Brugni wrote the sixth article. It aimed to analyze the influence of alternative work arrangements (AWAs) on work-home balance (WHB) and technostress (TS). Furthermore, the effect of WHB and TS on the job satisfaction (JS) of accountants and employees of accounting and auditing companies in Brazil was verified. The results show that AWAs positively affected TS and negatively impacted JS. However, no statistically significant differences were found for the impact on WHB. The results indicate a positive relationship between WHB and JS.

Finally, as shown in its objectives, I emphasize that REPeC is not a publication only linked to education but to several other fields, such as financial, managerial, public, tax, and auditing, among others.

Without further ado, I would like to thank our invaluable referees and all the researchers who submitted their papers to REPeC. Congratulations to those who had their papers approved. The demand is reasonably high, and the road to the final publication is arduous.

Thank you once again. I hope you enjoy this new issue.

Academic greetings.

**Gerlando Lima, Ph.D.**  
**Editor in Chief.**