

EDITORIAL

Dear Readers,

In line with the changes we have been making to improve the journal, starting with this issue the complete articles appear in three languages: Portuguese, English and Spanish. This policy will certainly greatly expand readership in other countries. The REPeC is the first journal in accounting to be published in three languages.

Another important fact is that since last October we have been making a major effort, through the formation of a task force with the associate editors and scientific editorial board, to speed up the process of reviewing the articles submitted for publication. This effort has borne fruit and now nearly all the reviews have been completed. The current challenge is to include REPeC in the various index databases, to increase the visibility and accessibility of the magazine.

In this edition, the articles' authors are drawn from the Federal District and the states of Paraná, São Paulo, Santa Catarina and Ceará, plus at the international level, from Madrid (Spain). In each issue we try to choose articles by authors from a variety of locations, to avoid any regional concentration during the year.

The first article this edition is by *Lucas Oliveira Gomes Ferreira and Diana Vaz de Lima*, entitled “**Disclosure of Judicial Payment Warrants: Analysis of the influence of legislation and accounting theory fundamentals**”. The authors analyze the disclosure of the judicial payment warrants (issued for payment of court awards when government entities are found liable in lawsuits) in light of accounting theory and verify whether current legislation influences the accounting treatment of these amounts in the public accounts. The study relied on data from the National Treasury and concludes that the influence of legislation and the failure to observe the fundamentals of accounting theory are among the probable factors that have hindered adequate reflection of these amounts in the public accounts.

Because of the decline in the number and quality of students majoring in accounting, a pattern that is of global concern to academics and professionals, the second article, entitled “**Professional Accounting Ethics: A visual analysis of public perception**”, by *Renato Ferreira Leitão Azevedo and Edgard Bruno Cornacchione Junior*, sought to identify and analyze whether accounting professionals are stereotyped negatively by the public with respect to ethics. By means of a field survey involving 1,034 respondents, the authors conclude that accounting professionals are not negatively stereotyped regarding their ethics by the general public, contradicting findings elsewhere in the literature.

The next work is by *Vera Maria Rodrigues Ponte, Márcia Martins Mendes De Luca, Marcelle Colares Oliveira, Luiz Damázio Pereira de Aquino and Danival Sousa Cavalcante*, entitled “**Adherence to Disclosure Practices Recommended for Publicly Traded Companies by the Brazilian Accounting Standards Com-**

mittee”. By means of a descriptive study, the authors investigate the notes to the standard financial statements published in 2008 by 334 listed companies. The results indicate a low degree of compliance with the disclosure orientations of CPC 13 issued by the Brazilian Accounting Standards Committee.

The fourth article, entitled “**Learning Styles and Performance in Distance Education: An empirical study of accounting students**”, written by *Daniel Ramos Nogueira, Márcia Maria dos Santos Bortolucci Espejo, Luciano Gomes dos Reis and Simone Bernardes Voese*, shows that most of the students surveyed in the distance learning program studied have an assimilative learning style (44%), followed by a divergent style (34%).

The fifth article this issue is entitled “**Intrapreneurial Profile and Actions of Accounting Program Administrators in the Western Region of Paraná**” and is written by *Silvana Anita Walter, Márcia Andréia Schneider, Daniela Torres da Rocha, Maria José Carvalho de Souza Domingues and Gérson Tontini*. Based on a descriptive survey, the authors seek to identify and analyze the intrapreneurial actions, profile and characteristics of the administrators of undergraduate accounting degree programs in the western part of the state of Paraná.

The last article this issue, entitled “**The Evolution of CSR among Listed Brazilian Firms**”, by *Vitória Regina Lunardi and Ana Gisbert Clemente*, analyzes the progress in corporate social responsibility in Brazil, with emphasis on the type of information presented and the level of investments in the period from 2003 to 2007. Among other aspects, the results indicate the need to increase the standardization of the format of CSR reports.

In closing, we would like to report that Professor Edgard Bruno Cornacchione Junior (member of the Editorial Policy Committee), Professor Vera Maria Rodrigues Ponte (associate editor) and Márcia Martins Mendes De Luca (member of the Scientific Editorial Board) are among the authors of articles published in this edition. However, they were appointed to their respective positions at REPeC after submission of the manuscripts, which were subjected to double-blind review, with total independence and impartiality.

Good reading to all!

Prof. Dr. Valcemiro Nossa
Editor-in-Chief