

Editorial

Dear Readers,

On the last 26 of March we regretfully lost one of the members of the Scientific Editorial Body of the Journal of Education and Research in Accounting (REPeC), **Professor Dr. Lino Martins da Silva**. We will certainly miss his teachings each time we had a discussion regarding the articles that involved the area of Applied Accounting in the Public Sector. Considering that the Editorial Body is made up of professors of the Post-Grad Programs in Accounting Sciences in Brazil, we sought another professor of Masters in UERJ (course where Prof. Lino was linked to) and the name indicated to replenish the Scientific Editorial Body of REPeC was that of **Professor Dr. Waldir Jorge Ladeira dos Santos**, also of the area of Public Accounting.

In this Volume no. 7, Edition no. 2, of April to June of 2013, we have articles that involve different areas of Accounting, as seen as follows.

With the objective of verifying if there were significant statistical accounting indicators after the Law no. 11,638 (2007), the first article was published with the name **“Reflection of the Law no. 11,638/07 in the accounting indicators of textile companies listed in the BM&FBovespa”**, of the authors *Paulo Roberto da Cunha, Vanderlei dos Santos, Nelson Hein and Ricardo Luiz Wust Correa de Lyra*.

The second article, written by Eliandro Schvirck, Rogério João Lunkes and Valdirene Gasparetto, entitled **“Information Disclosure per Operator Segment: a Panorama of application of CPC 22”**, sought to trace a panorama of the disclosure of segments in the financial demonstrations of the open companies that operate in Brazil, published in 2010, the first year of the CPC 22.

The following work, of the authors *Magdalena Inglês da Costa, Luciana Silva Torres, Alessandra Carvalho de Vasconcelos and Márcia Martins Mendes De Luca*, entitled **“Classification of the Contents of Sustainability Reports in Companies Winners of Socioenvironmental Accountability Awards”**, aimed at analyzing the content of the disclosure of information on the dimension of corporate sustainability – economic, social and environmental – in the reports of companies rewarded for their practices of socio-environmental responsibility.

The fourth publication is about the **“Costs Systems: Relevance, Feasibility and Usefulness According to Public Officials in the State of Paraná (Brazil)”**, authored by *Luciane Maria Gonçalves Franco, Cristiano do Nascimento, Márcia Maria dos Santos Bortolucci Espejo and Simone Bernardes Voese*, that meant to identify the level of understanding and of adoption pertaining to the costs systems of the municipalities of Paraná.

The fifth article, with the title of “**Investment Strategy Based on Aviation Accidents: Are There Abnormal Returns?**”, of the authors *Marcos Rosa Costa, Fernando Caio Galdi* and *Silvania Neris Nossa*, investigated if a strategy of investments based on airplane accidents would generate abnormal returns through a study of events, considering all of the airplane accidents occurred between 1998 and 2009.

The last article of this edition, entitled “**Continuity and Inclusion of Actors in Scientific Production in Accounting between 1994 and 2009**”, authored by *Silvana Anita Walter, Tatiana Marceda Bach* and *Maria José Carvalho de Souza Domingues*, sought to verify, under a longitudinal perspective (1994-2009), the role played by the authors in the development of Brazilian scientific production in Accounting, through a bibliometric and sociometric research.

We emphasize that all of the articles were assessed in the double blind and review system, and always when necessary, one or another member of the Editorial Body are consulted for the final decision for publication. At last, I would like to thank everyone involved in this edition process, especially to the ad hoc reviewers and the authors for having trusted in this journal.

To all, good reading!

Prof. Dr. Valcemiro Nossa
General Editor