

## Editorial

Dear readers and collaborators of REPeC,

The Journal of Education and Research in Accounting (REPeC, acronym in Portuguese) is a quarterly electronic periodical of the Brazilian Academy of Science in Accounting (Abracicon), published in Portuguese, English, and Spanish.

We publish, in this Volume No. 9, Issue No. 3, July-September 2015, articles involving different areas of accounting. Next, it is presented a brief overview of each work.

The first article in this issue, whose title is **Giddens' Triad in Accounting Research**, by *Edson Roberto Macohon* and *Carlos Eduardo Facin Lavarda*, aimed at to analyze Giddens' Triad in accounting research under the framework of the theory of Structuration (TS).

The work that follows, by *Rosimeire Pimentel Gonzaga*, *Humberto Silva Aillón*, *Lara Cristina Francisco de Almeida Fehr*, *Márcio Luiz Borinelli* and *Wellington Rocha*, with the title **Disciplining Mechanisms of Interorganizational Costs and Transaction Cost Economics: a theoretical essay** aimed to verify whether the disciplining mechanisms present in the conceptual structure of the Interorganizational Cost Management (ICM) are related to the governance mechanisms established through the Transaction Cost Economics (TCE), as tools to safeguard contractual relationships.

The third article, under the title of **Advantages of the Implementation of IPSAS in Brazilian Public Accounting: Analysis of the perception of the members of GTCON**, by *Josedilton Alves Diniz*, *Suzanny Ferreira Silvestre da Silva*, *Leandro da Costa Santos* and *Vinícius Gomes Martins*, aimed to assess how the members of the Technical Group for the Standardization of Accounting Procedures (GTCON) assess the advantages of the implementation of the International Public Sector Accounting Standards in Brazil.

The fourth article, whose title is **Level of technical efficiency of federal institutes of education, science and technology and the relation between costs, indicators of expansion and retention in efficiency scores**, by *Lorena Lucena Furtado* and *Gabriel Moreira Campos*. The work showed that there is evidence that the institutes considered efficient presented better mean better results of graduates per enrolled students and lower current spending per enrolled students, indicating that obtaining results is not conditioned to further spending.

The next to the last article in this issue, whose title is **The Influence of Company Size on Accounting Information: Evidence in Large Caps and Small Caps Companies Listed on BM&FBovespa**, by *Karen Yukari Yokoyama, Vitor Gomes Baioco, William Brasil Rodrigues Sobrinho* and *Alfredo Sarlo Neto*, aims to investigate the relation between accounting information aspects and the capitalization level of companies listed on the São Paulo Stock Exchange was investigated, classified as *Large Caps* or *Small Caps*, companies with larger and smaller capitalization, respectively, between 2010 and 2012.

The last article deals on **Risk disclosure in the financial statements: an analysis of the notes of portuguese non-financial corporations** by *Maria de Lima e Silva, Fábio Henrique Ferreira de Albuquerque, Manuela Maria Marcelino* and *Joaquín Teixeira Quirós*. The work aims to analyze the risk disclosure of Portuguese non-financial corporations listed in the Lisbon Euronext in 2011 and 2012.

A good reading to all!

**Prof. Dr. Valcemiro Nossa**  
**Publisher**