

Editorial

Dear readers and collaborators of REPeC,

The Journal of Accounting Education and Research (REPeC) is a quarterly online journal issued by the Brazilian Academy of Accountancy (Abracicon).

In this Volume 10, Issue 4, October-December 2016, the articles published address different areas of accounting. Below is a short description of each of the studies, coming from different Brazilian regions.

The first article in this issue, “**The Impact of the Cultural Dimensions on Accounting Practice in Brazil: a perspective based on the Accounting Operators’ Perception**”, by *Bruno Jesus de Lima*, looked at the extent to which the cultural dimensions influence the accounting practice in Brazil.

Next, in the study by *Cícero José Oliveira Guerra* and *Aridelmo José Campanharo Teixeira*, entitled “**The Impacts of Adopting Active Methods in the Performance of Accounting Students at a Higher Education Institution in the State of Minas Gerais**”, the goal was to verify whether the adoption of active methods in the Accounting Course at a private Higher Education Institution in the *Zona da Mata* region of Minas Gerais contributed to its students’ performance, characterized in this study as the improvement in students’ grades.

Under the title “**Determinants of Board Interlocking in the Brazilian Capital Market**”, the goal of the study by *Flávio Ribeiro*, *Romualdo Douglas Colauto* and *Ademir Clemente* was to identify the main determinants of Board Interlocking in the Brazilian capital market.

The fourth article, “**Influences of Economic Theories on Accounting Theory: the case of the Objective Function of the Firm**”, was written by *Lineker Costa Passos*, *Aline Nogueira Bezerra* and *Antonio Carlos Dias Coelho*. The study contributes to the accounting literature by clarifying the impacts of the two economic models on the objective function of the firm in the evolution of accounting theory, which have not been directly addressed in the discussion on the fundamentals of accounting theory.

Published in Portuguese and English. Original Version in Portuguese.