

Editorial

Dear Reader,

The Journal of Accounting Education and Research (REPeC) is a scientific journal issued by the Brazilian Academy of Accountancy (Abracicon), published quarterly in the electronic form.

In this edition, together with our regular articles, we present the updates of the Instructions for Authors (version 2017). During an Editorial team meeting held on April 20th 2017, it was decided to change this document with a view to adjusting REPeC's standards to the practices of the main journals in our area. The main changes were to bring down the maximum number of words per article (to 9,000 words) and change the structure of the abstracts to be more direct, appointing the main elements of the study. Therefore, as from our next issue (v. 11, n. 3), any papers submitted and published by REPeC should comply with that document.

In the current issue, the following scientific articles were published, with a brief description of each study:

The first study, entitled “**Corporate Sustainability and Corporate Governance: An Analysis of the relation between the ISE of BM&FBOVESPA and the Compensation of Brazilian Company Managers**”, by *Thayse Machado Guimarães, Fernanda Maciel Peixoto and Luciana Carvalho*, identified the influence of corporate sustainability on the compensation of managers in Brazilian non-financial companies traded on BM&FBOVESPA between 2009 and 2013. Its results appoint the positive relation between manager compensation and the ISE, the quality of corporate governance and the market value. In addition, a negative relation was observed between manager remuneration and the volatility of company earnings. Thus, it can be inferred that the most sustainable companies tend to better compensate their managers.

Patricia Zanella, Ricardo Adriano Antonelli and Sandro César Bortoluzzi are the authors of the study entitled “**Assessment of Teacher Competencies: Analysis in the Accountancy Program at UTFPR**”, which intended to identify the students' levels of satisfaction and expectation with respect to the teachers in the Accountancy program at Universidade Tecnológica Federal do Paraná (UTFPR). The main research results appoint that the students' expectation of the teachers exceeds their satisfaction; that the best assessed competences are: interpersonal relationship, commitment, mastery of the area, ethics and didactics-pedagogy; while the worst assessed competences are: communication, flexibility, empathy, creativity and teamwork. Hence, the students' general level of expectation by far exceeds their satisfaction, and the teachers should take this into account when planning their subjects.

The third study, entitled “**Theory in the Picture: Video Production as a Tool in Accounting Teaching**”, was written by *Ana Maria Beatriz Sardela, Patricia Souza Costa* and *Gilvania Sousa Gomes* and aimed to analyze the students’ perception concerning the utility of video production as a teaching-learning mechanism in the subject Accounting Theory. Its results suggest that, according to the students, the production of videos turned the content of the subject more interesting, stimulated the creativity to use the concepts and developed skills such as commitment to the group, organization, planning, dynamism, creativity, proactivity, interpretation and self-learning. It was concluded that the method is appropriate and should be maintained for didactical purposes in the teaching of Accounting Theory and other contents.

In the fourth paper, entitled “**Determinants of Republications in the Brazilian Market: An Analysis based on Earnings Management Incentives**”, *Vagner Antônio Marques, Hudson Fernandes Amaral, Antônio Artur de Souza, Kleyverson Leonardo dos Santos* and *Pedro Henrique Rodrigues Belo* identified the existing relation between the earnings management hypotheses and the republications of Financial Statements. The study results appoint that the size, asset growth, being audited by a Big4 and the adoption of the IFRS exerted a positive and statistically significant effect on the probability of republishing the statements. On the other hand, the adoption of the SOX and the distinguished corporate governance levels exerted negative effects.

“**What Teaches me to Teach? A Study About Explanatory Factors of Pedagogical Practices in Accounting Teaching**” by *Uilcleides Braga da Silva* and *Adriano Leal Bruni* was the fifth study, which identified the pedagogical practices of Accountancy teachers in the State of Bahia, segregated into active or passive, with greater or lesser student participation, respectively. The diagnosis elaborated revealed essentially passive teaching, with students’ limited participation. The independent variables used were unable to explain the pedagogical practices. Contradictions were found in the use of practices that characterize active teaching, such as seminars, debates and case discussions by teachers, with clear characteristics of passive teaching, which can indicate the incomplete or inappropriate use of these practices. These may be used in an essentially passive manner, compromising the efficacy of learning.

The sixth paper is a teaching case, written by *Raphael da Fonseca* and *Moacir Sancovski*, entitled “**Teaching Case: The Allocation of Joint Costs in Processes with Multiple Splitoff Points at Refinaria Fluminense S.A.**”, which illustrated the operation of an oil refinery and the challenges the accountants and managers face to verify the costs of the oil products, value inventories, verify the result of the refinery’s operations and analyze decisions to continue processing individual products to increase their value added. The narrative starts with the information that the shareholders are requiring that the management takes the measures needed to increase the company’s profitability. In a profitability analysis of the manufactured and traded products, the managers realize that they do not sufficiently understand the distribution and behavior of the product costs. One of the most relevant contributions of the case is that it grants the opportunity for the students to confront the stylized textbook presentations with the conditions found in the companies. That happens specifically in the case of the application of net realizable value method in processes with multiple split-off points, a case rarely discussed in most books.

Finally, the entire Editorial Team of REPeC hopes you will enjoy your reading!

Prof. Orleans Silva Martins, Ph.D.
Editor-in-Chief