

## Editor's Word

Dear reader, we are delivering the third issue of the year 2020. As usual, this issue contains 1 (one) editorial and 6 (six) articles. A novelty was the number of *lives* held by REPeC and RBC, with full support from the Federal Accounting Council and Abracicon, in the names of accountants President Zulmir Breda and President Maria Clara Bugarim.

In this issue, we begin with the article written by our associate editor, Professor Iracema Neves, who discusses the implication of scientific revolutions on the scientific text, highlighting the importance of argumentation to contribute, innovate and communicate.

Concerning the articles, the first of them is written by Evaldo Rezende Duarte, Fernando Caio Galdi and Felipe Storch Damasceno. In the article, the authors aim to show that the Brazilian companies listed on B3, due to the imminent breach of the ratios established in the covenants, have a higher level of earnings management. The results point to robust evidence that suspicious Brazilian companies (close to breach) act in order to improve their outcome, possibly to avoid the breach of covenants. This study aims to contribute to disclose the fragility of financial covenants inserted in debt contracts and, consequently, in the exposure to higher risk of third-party capital.

The second article is written by Fabio Frezatti and Diogenes Bido. In this article, the authors sought to identify what stimulates or inhibits reviewers' satisfaction in the performance of their tasks, based on the seminal approach by Katz and Kahn (1970), in which role conflict and ambiguity are analyzed with regard to the reviewer's role. Among the results, the journal's positioning in rankings such as Qualis and JCR figures is among the aspects that most favorably affect reviewer satisfaction. Role ambiguity negatively affects the reviewer's satisfaction. The elements of role conflict were not identified as negatively affecting satisfaction.

The next article was written by Altieres Frances Silva and Rodrigo Fernandes Malaquias. The objective of this research was to identify characteristics associated with the adoption of financial management practices by Brazilian farmers in the region of *Triângulo Mineiro*. The main results indicated that the financial management practices were related with the producer's age, knowledge of production costs, participation in training about financial management, and the perceived relevance of financial management.

The fourth article, in the area of accounting education, was written by Vitor Hideo Nasu and Luis Eduardo Afonso. This article aims to analyze the relationship between cynicism and the expectation of cheating in the academic and professional life of *lato sensu* graduate students in accounting. About the results, the initial tests indicated that the participants' level of cynicism is similar when analyzed by gender, area in which they work and academic background. The binary logistic regression models indicated that there is a positive relationship between cynicism and expected cheating, in academic and in professional life.

The fifth article, written by Jessica Giovana Nolli and Ilse Maria Beuren, aims to analyze the effect of cooperation management practices and the scope of transaction on the relationship between the objectives of cooperation and the performance of cooperation in enterprises of the textile industry. The research results show that the respondents rated cooperation as strategically important. In order to achieve the desired objectives of the strategic alliance, however, it is necessary that the cooperation management practices and the scope of transaction are aligned. The strategic relevance of cooperation positively impacted the performance of cooperation, when associated with information sharing, interaction between partners and activities developed between cooperation partners.

Finally, the article written by researchers Rosilei of Fatima Martins de Souza Fonseca and Márcia Maria dos Santos Bortolocci Espejo aims to evaluate the mediating effect of management control proxies in the characteristics of the entrepreneur on companies' financial and non-financial organizational performance. About the results, the mediation of the management control proxies in the established relationship occurs in a partial and concurrent way. The initial model had to be respecified in accordance with the indications of the analyses. The final model indicated that the characteristics of the entrepreneur have a direct and negative influence on the organizational performance by 36.4%, while, through the management control proxies, the effect was positive by 41.3%.

I would like to use the opportunity to repeat that REPeC is a publication linked not only to the area of education, but to several areas, as shown in its objectives, which are financial, managerial, public, audit, taxes, among others.

Without further ado, I thank all the researchers who have submitted their articles to REPeC. Congratulations to those who had the articles approved, because the demand is quite high, and the way to the final publication quite arduous. I hope everyone is well in this difficult time we are going through and enjoy the reading.

Thank you again to the readers and I hope you enjoy this new issue.

Academic greetings.

**Gerlando Lima, PhD.**  
**Editor-in-chief.**