

Editor's Word

Dear readers, we are delivering the second issue of 2021. First, we want to congratulate the authors of the published papers and thank all those who submitted their manuscripts but unfortunately did not have their papers approved.

The invited editorial is written by professor Norma Scagnoli, Ph.D. in Education, former director of e-learning at the University of Illinois at Urbana-Champaign (UIUC) and currently working at Northeastern University. Her paper addresses education and mainly refers to the use of recorded videos for presentation in synchronous online and hybrid classes. I believe it will benefit several readers at a time we have to reinvent ourselves.

Turning to the papers approved through blind review, the first was written by Karina Rocha Henriques Gehlen, Luciano Gomes dos Reis, and Kelli Juliane Favato. Its objective is to understand the institutionalization process of the topic sustainability in the Accountancy program at FEA/USP. The results show that the topic of sustainability is transitioning from the semi-institutionalized to the institutionalized stage. The nature of the sustainability concept the program adopts has status quo maintenance and reformist characteristics. The conclusion is that the discipline that addresses sustainability is more holistic and interdisciplinary than the Accountancy program as a whole.

The second paper was written by Camila Paniz Mallmann, Vitor Hideo Nasu, and Maria José Domingues and was intended to investigate and compare the relationship between extracurricular reading and students' performance in applied social sciences programs. Microdata was collected from 338,977 students from nine undergraduate programs who took the National Assessment of Student Achievement (Enade) in 2018. The students' performance in the Enade was measured considering the scores obtained in the tests addressing specific content and general knowledge. Data were analyzed using descriptive statistics, Chi-square, and regression models.

The results show that the undergraduate program is associated with extracurricular reading. Additionally, there is a positive relationship between the number of books and academic performance. This relationship is valid for the performance obtained in the tests addressing specific components and general knowledge, thus influencing the students' general performance in the Enade 2018.

The third paper was written by Isnaldo de Souza Bonfim and Cláudio Wanderley. Its objective is to identify whether the frequency and importance of management accounting practices adopted by the small and medium Chinese entrepreneurs in Brazil are similar or different from the practices adopted by Brazilian entrepreneurs. How one's national culture influenced the group of Chinese entrepreneurs was also verified using questions addressing national cultural dimensions. The results showed that Brazilians more frequently adopt management accounting tools and find them more important. Regarding the importance given to management accounting tools, the hypotheses test was significant for all four groups: budget, performance assessment, decision-making information, and financial control and evaluation. Regarding the frequency of use, the hypotheses test was significant for three groups: budget, decision-making information, and financial control and evaluation, but not for performance assessment.

The fourth paper was written by Ian Blois Pinheiro and Marcia Juliana d'Angelo. It is intended to identify the antecedents and consequents of the process of obtaining and renewing the Social Assistance Beneficent Certification (Cebas) based on Organizational Legitimacy theory. Evidence indicates five antecedents (accounting disclosure, training, and professionalization of Third Sector Organizations (TSOs) and accountants, external audit, legal uncertainty, and other situations) and four consequents (tax immunity, TSOs' credibility, fundraising, and cultural change). Evidence also shows controllable and uncontrollable vulnerabilities in the antecedents, which the social players involved in the process have to face and may compromise this certification's pragmatic and moral legitimacy. Tax immunity remains one of the main consequents of this process.

The fifth paper, written by Paulo Frederico Homero Jr., is a critical paper presenting reflections on critical research in the field of accounting in Brazil. The author presents an autobiographic narrative of the processes that led him to develop his habitus as a critical researcher and argues that epistemological rejection to objectivism and axiological commitment with a notion of social justice are the characteristics that define critical research. Additionally, he points out surveillance mechanisms present in the Brazilian accounting research field and discusses some weaknesses identified in the incipient community of critical Brazilian researchers, including an unwillingness to confront the mainstream, low receptivity to criticism, and no previous contact with the theoretical framework commonly adopted in critical research.

Finally, the paper written by Alexandre Corrêa dos Santos and Ilse Beuren was intended to analyze the effect of decision-making styles, cognitive flexibility, and personality traits on the task performance of forensic accounting experts. The results show that behavioral factors such as cognitive flexibility and personality traits were positively related to task performance, whereas decision-making styles were negatively related.

I would like to inform our readers that REPeC is not a journal only directed to education, but many other fields, as shown in its objectives: Financial, Management, Public, Auditing, and Taxes, among others.

Without further ado, I thank all the researchers who submitted their articles to REPeC, in addition to the referees, always very cooperative. Congratulations to those who had their articles approved, as the demand is considerably high and the road to the final publication very arduous.

Thank you very much to the readers, and I hope you will enjoy this new issue.

Academic Greetings,

Gerlando Lima, Ph.D.
Editor-in-Chief