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Editor's Word

Dear readers, here is the third issue of 2024. I want to congratulate the authors of the articles published and thank all authors who submitted their manuscripts but unfortunately did not have them approved.

The first article was written by Professor Bruno Meirelles Salotti, who kindly responded to my invitation and wrote about the conceptual and operational changes resulting from IFRS 18. Additionally, he presents ideas about potential research topics concerning such changes. I am immensely grateful to Professor Salotti for his unquestionable help to REPeC.

Antonio Gomes Machado, Jacqueline Cunha, Jorge Bispo, and Isabel Lourenço wrote the second article. It aimed to verify, within the scope of federal taxation, whether tax complexity and repetitive special installments are associated with an increased probability of tax noncompliance among companies listed on B3, a finding that was confirmed in their study. The results also showed that the low probability of being inspected, high inspection costs, the need for cash, and expected utility positively affect the probability of tax noncompliance in the companies in the sample.

The third article was written by Marconi Miranda, Luiz Abrantes, Antônio Brunozi Jr., and Marco Aurélio Marques Ferreira. It assesses the effects of tax incentive policies applied simultaneously to IPI, ICMS export, PIS, and Cofins on the budgetary balance of Brazilian municipalities. The results indicated that, in general, tax incentive policies did not favor municipal finances' fiscal balance.

Filipe Manarte Scaramussa and Patrícia Maria Bortolon wrote the fourth article, which aimed to analyze the relationship between institutional investors' presence in Brazilian companies' shareholding structures and their corporate governance practices. The findings obtained through GMM-Sys regression showed a positive relationship between the participation of pension funds and the CGI, contradicting Brazilian studies but aligning with the international literature. Their results also showed that companies with a shareholding base in which there are more institutional investors tend to adopt improved governance practices.

The fifth article, by Alison Meurer and Flaviano Costa, seeks to analyze the relationship between the level of the Impostor Phenomenon (IP) and cyberloafing on social networks during classes mediated by the Social Comparison Orientation (SCO) of students attending an Accounting Sciences undergraduate program. The results indicated significant differences based on the IP level for ability-based, opinion-based SCO, and cyberloafing. The relational model indicated that, although there are direct and significant relationships between the IP with SCO and cyberloafing, we cannot state that SCO mediates this relationship. This result indicates that the SCO drives the effects of IP on cyberloafing practiced during classes on social networks.

The sixth article, written by Kelly Cristina Mucio Marques, verified to what extent student motivation changed throughout the undergraduate Accountancy program and found that motivation changed over the program. A statistically significant decrease was detected in intrinsic motivation to know and achieve and extrinsic motivation of identification, while demotivation increased.

Hellen Karla de Araújo, Yahmany Abrahim, Robério de França, and Wenner Lopes Lucena wrote the seventh article, which analyzes the influence of Corporate Reputation (CR) as a moderating factor of Corporate Social Responsibility (CSR) on the tax aggressiveness of B3 companies. Their results showed a negative relationship between tax aggressiveness and CR; no statistical significance was found between tax aggressiveness and CSR. The relationship reverses when CR moderates CSR though. This finding is possibly explained by the Moral Licensing Theory, which states that companies would be granted moral credits (due to high levels of CR and CSR) and use them to adopt more aggressive practices.

As stated in its objectives, REPeC is not a publication solely linked to education but to several fields, such as finance, management, public policy, auditing, and taxes.

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

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

Academic greetings,

Gerlando Lima, Ph.D.
Editor in Chief.