

Editorial

Dear readers and collaborators of REPeC,

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

The papers in this issue address different themes, and a novelty is the publication of the first Teaching Case by REPeC. In response to the perceived lack of this type of publication in Accounting, we created a specific section called Teaching Cases in Accounting. We hope that this initiative will attract new submissions that contribute to the learning process.

The first paper in this issue, entitled **Students and college professors' perception about the accountant profession: a study based on the theory of Stereotypes**, written by *Karla Splitter* and *José Alonso Borba*, aimed to identify and analyze the perceived image of professional accounting among the students and lecturers of five undergraduate programs.

The second paper, entitled **An application of the Delphi technique to the mapping of accounting teaching qualification dimensions**, written by *Gilberto José Miranda*, *Silvia Pereira de Castro Casa Nova* and *Edgard Bruno Cornacchione Junior*, showed that the academic qualification comprises factors related to the degree, research and publication; the professional qualification by factors related to professional experience and credentials; and the pedagogical qualification by factors related to the institutional support, teaching experience and permanent education.

Under the title **Impairment in goodwill: an analysis based on accounting disclosure**, the third paper was published by *Josilene da Silva Barbosa*, *Silvia Consoni*, *Luciano Márcio Scherer* and *Ademir Clemente*. The study aimed to verify whether Brazilian publicly traded companies published information about the goodwill impairment test between 2009 and 2011.

The fourth paper, by *José Antonio França*, *Daniel Pereira Cunha* and *George Henrique de Moura Cunha*, entitled **Adoption of IFRS standards in Brazil: impact of deemed cost on companies' indebtedness level (IL) and return on assets (ROA)**, concludes that the use of the deemed cost did not produce significant changes in the Indebtedness Level and Return on Assets.

Next, the article entitled **Socioenvironmental investments: an analysis of organizations from sectors with different socioenvironmental impacts**, written by *Nverson da Cruz Oliveira, Neylane dos Santos Oliveira, Sonia Maria da Silva Gomes* and *José Maria Dias Filho*, was aimed at verifying whether there is a significant difference among the socio-environmental investment indicators of organizations from sectors with different socio-environmental impacts.

And, finally, in the section Teaching Cases in Accounting, the teaching case entitled **JBA Cosmetics Ltd.: maintain or close the West store?** was published, written by *Moacir Sancovski, Marcus Vinicius Melo Moraes* and *Lidiano de Jesus Santos*. The case is aimed at illustrating the use of relevant cost concepts and techniques to analyze long-term policy decisions, with a focus on discussions in Management Accounting or Cost Accounting subjects.

At the end of this Editorial, I would like to thank the adjunct editors and *ad hoc* consultants for their work.

I hope you will enjoy your reading!

Prof. Valcemiro Nossa, Ph.D.
Editor-in-Chief