Editor’s Word

Dear reader, we are delivering the fourth issue of the year 2020. This year was difficult for many people and, in this sense, it would be unfair to list only the challenges that we, accounting professors and researchers, have faced. It was also a year of resilience, faith and belief in the victory of science though. This science that is sometimes used as a weapon due to its ability to elucidate truths with coherent methods, but which, when misused, can be a danger to all humanity. Thus, I highlight the relevance of this issue and congratulate you, reader, for your appreciation of the articles published here.

The editorial was written by Professor Fábio Frezatti, a great manager, scientist and friend, who has granted us with a magnificent presentation on the pentagon of quality in academic publication. I believe that it will serve as a script for beginners and seniors to pursue the much dreamed quality in their scientific publications.

Turning the focus to our articles, the first was written by Mikaéli Giordani, Justine Maria Neto, and Paulo Roberto da Cunha and aims to analyze the influence of the auditor’s litigation risk on audit and non-audit fees. In its results, the article assesses that in the face of a high risk of litigation, auditors are inclined to spend more effort and time on the application of tests and, consequently, to charge higher fees.

The second article was written by Ramon Dos Santos and Joséte dos Santos. The authors sought to identify the influence of financial slack on earnings management in credit unions as a pre-loss financing strategy. The results highlighted a positive influence of financial slack on earnings management in Brazilian credit unions. Hence, the greater (or smaller) the financial slack the managers have at their disposal, the greater (or smaller) the proneness towards earnings management.

The next article was written by Márcia Figueredo D’Souza and aims to analyze the relationship between the Machiavellian personality trait and Corporate Social Responsibility (CSR) and earnings management in the light of the Upper Echelon theory. With regard to the results, professionals with greater influence of the Machiavellian are less prone to legal and ethical corporate responsibility and accept earnings management more. In addition, against expectations, the moderation of CSR did not reduce the positive relationship between Machiavellianism and earnings management.
The fourth article, still in the behavioral area, was written by Ronan Marçal and Luiz Alberton. This article aimed to analyze the influence of dark personality traits on the professional skepticism of independent auditors in Brazil. The results indicate that narcissism can positively influence the attribute of professional skepticism by leveraging auditors’ self-esteem and ability to question. Machiavellianism and psychopathy, then, in view of the dataset analyzed, seem to have no positive influence on professional skepticism, and an inverse relationship may even exist in the aspects of autonomy and self-esteem, respectively.

The fifth article, in the field of education, written by Gleison Pontes, Kellma Fonseca, Ariane Fernandes, and Patrícia de Souza Costa, aims to identify which competencies are developed in the application of teaching cases using different teaching techniques in the light of Framework-Based Teaching and Bloom’s taxonomy. In the results, the authors conclude that, according to the students, the use of these techniques developed distinct skills and competencies. Thus, the choice of the method for the application of cases should be aligned with the educational objectives the teacher has established.

Finally, the article in the management area, written by researchers and professors Thiago Silva, Cristian Dal Magro, Luciana de Souza, and Januário José Monteiro, aimed to analyze the influence of the coercive and enabling characteristics of the budget on the empowerment and creativity of managers. As a result, it demonstrates that the company budgets can be perceived in two distinct ways, which can contribute to the sense of empowerment and creativity of employees, facilitating sustainable and innovative resource consumption through employees’ creative initiatives.

I also want to emphasize that REPeC is not only linked to education, but to several areas, as shown in its objectives: Financial, Management, Public, Audit, Tax, among others.

Without further ado, I thank all the researchers who have submitted their articles to REPeC. Congratulations to those who have had the articles approved, as the demand is quite high and the path to the final publication quite hard.

Acknowledgements, once again, to the readers! I hope you will enjoy this new issue. Merry Christmas and a new year full of peace and health for all.

Academic greetings.

Gerlando Lima, PhD.
Editor-in-chief