

Editorial

Dear reader,

The Journal of Accounting Education and Research (REPeC) is a scientific journal issued by the Brazilian Academy of Accountancy (ABRACICON), electronically published every three months.

This year, REPeC is completing 10 years since the publication of its first issue, in January 2007, and has published a special edition to celebrate the data. Since then, 11 volumes have been launched, totaling the uninterrupted publication of 41 issues. During that period, REPeC was ranked by Qualis/Capes under level B3 in 2011, rising to B2 in 2013 and conquering B1 at the end of 2016. This demonstrates the commitment of the editorial teams that have served the journal over these years.

Thus, we are concluding the last issue of 2017 by acknowledging everyone who has been part of REPeC in the past years. This synergy has definitely been fundamental for the success of the journal.

In this final issue of 2017 (v. 11, n. 4), we are publishing six papers, summarized below.

The first study, entitled “**Graduate Student Differences in Self-Determined Learning: an Analysis Relating Age Group and Sex to Strategy Use**”, by *Raimundo Nonato Lima Filho* and *Silvia Pereira de Castro Casa Nova*, was aimed at exploring and analyzing the Motivated Strategies for Learning Questionnaire (MSLQ), validated using Structural Equations Modeling. In addition, the authors verified whether age or gender affect self-determined learning among Master’s and Doctoral students in Brazil. The authors formulated two hypotheses that consider the influence of the “age” and “gender” variables on the study participants’ Self-Determination Levels (SDT). The findings showed that the multivariate data analysis results did not support these hypotheses. These results suggest that other variables – such as the course semester they are taking or what type of teaching institution they are studying at – need further analysis.

Talieh Shaikhzadeh Vahdat Ferreira and *Francisco José da Costa* are the authors of the study entitled “**Big Data: Epistemological Reflections and Impacts in Finance and Capital Market Studies**”, a theoretical essay aimed at analyzing the conceptual and epistemological aspects of using intensive data and their reflections for the Finance area. The authors consider that the hypothetical-deductive method of empirical research, which is the most recurring, limits the knowledge construction in the so-called “age of Big Data”, as this approach departs from an established theory and restricts the research to the test of the proposed hypotheses. The authors argue the appropriation of an abductive approach, as defended in Haig (2005), which converges with the ideas of the grounded theory, which seems to be the most appropriate approach in this new context, as it permits greater capacity to collect information on the value of the data.

“Presence of Female Gender among Students in Graduate Accountancy Programs in Brazil” was the third study published, authored by *Daniele Cristina Bernd, Marcielle Anzilago and Ilse Maria Beuren* to verify the presence of the female gender among graduate Accountancy students in Brazil between 2010 and 2016. Twenty-six academic Master’s, 5 professional Master’s and 13 doctoral programs in Accountancy were selected, identifying 3,013 new students. The results indicate that the number of female students in the graduate Accountancy programs in Brazil was lower than the number of male students during the research period, with clear regional differences.

The fourth study, entitled **“Characteristics and International Perspectives of Different Stakeholder Groups in IFRS for SMES”**, by *Juçara Haveroth, Evandro de Nez, Ângela Bilk and Roberto Carlos Klann* identifies the characteristics and perspectives of the different interest groups concerning the IFRS of Small and Medium-sized Enterprises (SMEs), in addition to two specific objectives: identify and characterize who sent the comment letters to the IASB and characterize the comments to those letters in the pre-implementation phase of the standard. Through the analysis of 57 pre-implementation comment letters forwarded to the IASB, aiming for adjustments in the SMEs standard, it was verified that all continents participated in the comments, but with a concentration in Europe. In addition, Accounting Associations were the main stakeholders in the IFRS of SMEs. Countries with little representativeness participated in the process, while others of global importance did not provide any comment.

“Capital Structure and Corporate Governance in Companies Listed on BM&FBovespa” by *Bruno Goes Pinheiro, Alessandra Carvalho de Vasconcelos, Márcia Martins Mendes De Luca and Vicente Lima Crisóstomo* was the fifth study published. In the research, the relation between capital structure and corporate governance is analyzed in Brazil. In their results, the authors observed that the companies that did not participate in the differentiated corporate governance levels presented a higher mean indebtedness. In 2012, the companies received a higher volume of resources funded by BNDES, particularly Petrobras. The results appoint that corporate governance exerted negative influence on the subsidized indebtedness, and that profitability was negatively related with all four types of indebtedness analyzed, confirming the premises of the Pecking Order Theory in the Brazilian market.

The sixth study was written by *Antônio Cariano, Fábio Henrique Ferreira de Albuquerque, Manuela Marcelino and Nuno Rodrigues*, entitled **“Accounting for lease transactions: analysis of possible lobbying in the issuing of IFRS 16”**. In the study, the potential existence of lobbying was analyzed in the transition process from the *International Accounting Standard (IAS) 17* to the *International Financial Reporting Standard (IFRS) 16*, issued by the *International Accounting Standards Board (IASB)* and related to leasing. In total, 641 comment letters were collected, which were submitted to public consultation in the context of the revised Exposure Draft. The results suggest that lobbying exists, based on findings of significant divergences between financial and non-financial entities regarding the main issues the standard refers to, related to the disclosure and the single accounting treatment model of leases.

Finally, the entire editorial team of REPeC hopes you will enjoy your reading!

Prof. Orleans Silva Martins, Ph.D.
Editor in-Chief