Editor’s Word

Dear reader, we are delivering the second issue of 2022. I want to inform and congratulate the papers published in this edition and thank all the authors who submitted their papers but, unfortunately, were not approved. I would also like to thank the effort and service of the associate editors: Andson Braga, Iracema das Neves, José Elias, and Márcia De Luca. We very much appreciate the time you donate to REPeC. We look forward to many of your papers submitted in the future. Lastly, I welcome associate editor Renato Gurgel from UFRN to join our team on this journey. Thank you all.

In this issue, the call for papers/first paper is written by professors Rachel Schwartz and Angel Chatterton, from the University of Illinois at Urbana Champaign. The professors make a diagnosis of the Master’s programs in Accounting Sciences available here in the United States and, simultaneously, answer potential questions from those considering taking the program in this country.

Returning our focus to the papers approved in blind review, the second paper is written by Weverton Eugenio Coelho, Eduardo Mendes do Nascimento, Jacqueline Veneroso, and Edgard Cornacchione Jr. As a result, self-efficacy perception was found to influence student performance. However, no distinction in the level of self-efficacy was found between genders, showing that one’s perception and self-efficacy are independent of gender. The results also show that students’ anxiety is negatively and significantly correlated with self-efficacy. Finally, female graduate students presented trait anxiety scores statistically higher than the male students.

The third paper was written by José Antonio França, Diana Lima, Clesia Camilo, Eduardo and Marilson Dantas. The objective was to introduce and test a theoretical, non-parametric model to assess a tax relief public policy, combining the tax waiver benefit (RFT) with non-state public service (SPnE) to identify a Supplementary Action of the State (ASE) with metrics that indicate that the public policy is sustainable. The results indicate the robustness and consistency of the model's metrics in assessing the sustainability of the tax relief public policy in Brazil.
The fourth paper, written by Yvelise Piccinin, Vinicius Costa da Silva, Larissa Degenhart, Jonas Grodt, and Márcia Bianchi, analyzes the effects of self-efficacy beliefs and managerial attitudes on the relationship between budgetary participation and managerial performance. As a result, budgetary participation was found to influence self-efficacy beliefs and commitment to budget goals. However, it did not directly influence the work involvement. The findings confirm the cognitive (self-efficacy) and affective (work involvement and commitment to goals) indirect effects on the relationship between budgetary participation and managerial performance.

The fifth paper was written by Raquel Wille Sarquis, Verônica de Fátima Santana, and Ariovaldo dos Santos. The objective was to evaluate how the financial information of joint ventures is being disclosed in the explanatory notes of financial statements and how this disclosed information is being processed by the market, exploring the mediating effect of the investors’ level of sophistication. The authors show that adopting IFRS 11 and eliminating proportional consolidation resulted in information loss, considering that companies are not disclosing their joint ventures’ financial information in the explanatory notes, as required by IFRS 12. Furthermore, when companies do disclose this information (57%), it is only absorbed by the more sophisticated investors.

The sixth paper, written by Maiara Silva, Alcindo Mendes, Ilse Beuren, Rogério Lunkes, and Silvana Kruger, analyzes the effect of reward systems on job performance and the intervenient role of affective commitment and procedural fairness in this relationship. The results confirm the direct effect of intrinsic rewards on job performance and extrinsic rewards on affective commitment. Affective commitment does not mediate the relationship between rewards and job performance. The complementary analysis indicates that intrinsic rewards influence the affective commitment of female employees under 30 years of age with a bachelor’s degree working in healthcare cooperatives. The perception of women and healthcare cooperative workers strengthens the effect of intrinsic rewards on affective commitment. In credit unions, the employees’ affective commitment influences job performance.

Finally, I would like to inform you that REPeC is not a journal linked to education only but to various fields as shown in its objectives: Financial, Managerial, Public, Audit, Taxes, and others.

Without further ado, I would like to thank all the researchers who submitted their papers to REPeC, as well as the always collaborative referees. Congratulations to those who had their papers approved because the demand is quite high, and the road to the final publication is quite arduous.

Thank you, readers. I hope you enjoy this new issue.

Academic greetings.

Gerlando Lima, Ph.D.
Editor in chief.