

## Editor's Word

Dear readers, we are delivering the last issue of 2023. I want to congratulate the papers published in this issue and thank all the authors who submitted their manuscripts, which, unfortunately, were not approved.

The entire process at REPEC is conducted to ensure high quality. The desk rejection rate for submitted articles is 86% — a percentage similar to top international journals. Therefore, we realize that, even in the face of rejections inherent to a normal process, there is a considerable possibility of publication due to the quality of the articles submitted to blind review. Regarding the approved articles, I provide a summary below.

The first article, written by Beatriz da Silva Pereira and Ilse Maria Beuren, investigates the influence of self-efficacy and willingness to make career efforts on future reward expectancy. The results show that self-efficacy and willingness to make career efforts influence future reward expectancy. The multigroup analysis by gender showed that the women's self-efficacy influenced their expectations of future rewards. On the other hand, significance among men was observed only for intrinsic rewards. Women's willingness to make career efforts does not influence their future reward expectancy, but it influences extrinsic rewards among men.

Lizana Ilha da Silva and Denize Demarche Minnatti Ferreira wrote the second article. It analyzes the effects of career adaptability on the job satisfaction of accounting professionals, mediated by the social relevance of work and intra-organizational relationships. Career adaptability does not directly and significantly influence job satisfaction in the rewards dimension. A significant but negative influence was identified in the work-life balance (WLB) dimension, i.e., accounting professionals do not seem to realize that career adaptability influences the work-life balance dimension.

The third article was written by Francisca Keila dos Santos Oliveira, Natasha Freitas de Souza, and Regis Barroso Silva. It investigates the relationship between the COVID-19 pandemic and Impression Management (IM) in the report of relevant facts disclosed by companies in the commercial sector listed in [B]3. No differences were found in IM “before” and “during” the period in which the public health emergency of national importance was in force. A correlation was found between IM and the number of days the businesses remained closed. Previous studies indicate a relationship between the reports’ tone and the companies’ size, suggesting that larger companies adopt IM more frequently.

The fourth article, by Marjorie Cristinne Gomes Menezes Correia, Cláudio de Araújo Wanderley, and Andson Braga, investigated the relationships between the characteristics of accounting professionals, precisely interpersonal skills, effectiveness, job satisfaction, and conflict with managers. The authors identified that the interpersonal skills of accounting professionals are positively associated with their effectiveness at work. Furthermore, the interpersonal skills of accounting professionals are positively associated with conflict between organizational managers and accountants, and their effectiveness was positively associated with job satisfaction, while conflicts reduce such satisfaction.

The fifth article, written by Gutemberg Leonel Pereira, Sylvania Neris Nossa, Bruno Funchal, and Gercione Dionizio Silva, analyzed whether the growth of credit unions between 2012 and 2020 was influenced by operational efficiency. A DEA efficiency score with a median of 0.52 among the cooperatives indicated relevant inefficiency among the units analyzed. The regression analysis results show that the Brazilian credit cooperatives’ level of operational efficiency is positively related to its growth.

Janaina Pereira de Assis, Kelly Cristina Mucio Marques, Valter da Silva Faia, and Marcia Bortolucci Espejo wrote the sixth article. It aimed to verify the moderating effect of control levers on creativity and innovation among startups. The results showed that even though belief and diagnostic controls act as opposing forces, they presented similar (adverse) moderating effects in the duality between positive and negative controls. The hypothesis tests’ results, which were the opposite of what was expected, provide insights into different forms of interaction between the levers when not only the use of controls but also the intensity (low/high) in which they are used may affect these relationships.

Finally, I emphasize that, as shown in its objectives, REPeC is not a publication linked to education only, as it encompasses several fields, such as financial, managerial, public, tax, and audit, among others.

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

Thank you all. I wish a merry and peaceful Christmas to the referees, readers, authors, all members of the editorial team, and the magazine’s secretariat. My wishes extend to their respective families.

Academic greetings,

**Gerlando Lima, Ph.D.**  
**Editor in Chief**