

Editorial

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Dear readers of the Journal of Accounting and Organizations (RCO),

We open with this editorial volume 16, for the year 2022, starting our fifth year of a continuous flow of the journal. As it is possible to observe, RCO has reached diverse themes involving Companies, Markets, and Governments, with the invaluable collaboration of authors, reviewers, editors, and readers, from the most diverse points of the country and abroad.

In January 2022, I took over as editor-in-chief of RCO, with great honor, counting on the support of Professor José Dutra de Oliveira Neto as deputy editor, and of professors Dr. Ricardo Rocha de Azevedo (Universidade Federal de Uberlândia), Dr. Elisabeth de Oliveira Vendramin (Fundação Universidade Federal de Mato Grosso do Sul), Dr. Flávia Zoboli Dalmácio (FEARP/USP) and Dr. Ricardo Luiz Menezes da Silva (FEARP/USP) as associate editors.

I take this opportunity to thank Professor Flávia Dalmácio for the careful and thoughtful management transition process and to congratulate her for the excellent work heading this journal. I also take this opportunity to thank Ms. Fernanda Massarotto Dandaro, who carried out a serious and very competent work in the Editorial Assistance of RCO and welcome Ms. Renata Kaori Tani Viana, who is already fully collaborating in conducting the detailed RCO editorial processes.

We also emphasize the commitment and dedication of the entire Editorial Team, the Executive Committee, and the members of the Scientific Editorial Board of the RCO, and we thank the financial support of the Accounting Department of FEARP/USP, FUNDACE, and the USP Agency for Academic Information Management - AGUIA/USP. We also thank the readers, authors, reviewers, and all the collaborators of RCO.

An important result of this work, developed by the previous editorial teams, is the recently announced **indexing by the SCOPUS database**, which we are very proud of.

We received, in 2021, the submission of 102 papers, with the collaboration of 91 ad hoc reviewers. The average desk review time was 19.1 days and the average time to receive feedback on peer review was 90.6 days. The rejection rate in desk review was 40.4% and in peer review was 24.0%.

The following description in this Editorial covers the collection released in 2021, under the responsibility of Professor Flávia Dalmácio. In volume 15, RCO published 18 manuscripts, including 2 teaching cases and 16 scientific papers. We begin by highlighting the teaching cases, in which RCO seeks to encourage the use of this didactic instrument in the classroom, with practical situations. There are two cases involving conflicts, one in the governmental area and the other in the private sector. These broad conflicts allow important discussions at several levels of learning and areas of knowledge about culture, morals and ethics, and problems in decision-making:

How to make decisions when everything is in chaos? Moral dilemmas and ethical decisions in the public management of a disaster, by Lais Silveira Santos, Laleska Lebioda and Mauricio Custódio Serafim.

Viação Nordeste: what will become of us?, by Maria Isabel de Medeiros Brito, Marcelo Castello da Silveira, Maria Valéria Pereira de Araújo and Ana Beatriz Cabral de Santana.

About the scientific papers, I highlight a set of papers that analyze the corporate budget from the point of view of people's participation in its processes:

Influence of institutional isomorphism on budget acceptance measured by the purposes of planning and dialogue, by Igor Pereira da Luz and Carlos Eduardo Facin Lavarda.

Influence of ethical atmosphere on procedural justice and organizational commitment: interaction of budget participation, by Januário José Monteiro, Daiane Antonini Bortoluzzi, Rogério João Lunkes, and Fabricia Silva da Rosa.

Effects of the use of static and flexible budgets on the process and product innovation, by Silvana Mannes, Anderson Betti Frare, and Ilse Maria Beuren.

In this same context of people's participation in the decision-making process, I also highlight the paper "Controller profile and its strategic choices: an analysis on Brazilian and Portuguese controllers", by Mônica Aparecida Ferreira, Edvalda Araújo Leal, Ana Maria Dias Simões da Costa Ferreira and Layne Vitória Ferreira, which deals with the controller's strategic choices and its values, highlighting collectivism, rationality, duty and innovation.

In the area of public accounting, governance is the keynote of the papers in this volume, involving communication, transparency, regulation, corruption, and democracy:

Assessing the informational capacity of accounting and tax statements in the secondary market of Brazilian government bonds, by Diego Rodrigues Boente.

Accountability and social control: how the process works, by Andréa de Oliveira Gonçalves, João de Abreu Faria Bilhim, Ricardo Borges de Rezende and Rodrigo de Souza Gonçalves.

Asymmetric costs and regulation in health insurance companies, by Ewerton Alex Avelar, Wesley Cirino dos Santos, Antônio Artur de Souza, and Romain Cailleau.

Fiscal transparency explains the corruption perception, but Democracy matters!, by Welles Matias de Abreu and Ricardo Corrêa Gomes.

Still talking about governance, but now the corporate one, three papers deal with this subject focused on top management: freedom of action and compensation for managers and sharing of directors:

Multimarket investment funds: does the manager's freedom of action matter?, by Bruno Armezindo Storck and Fabio Yoshio Suguri Motoki.

The influence of board interlocking on the cost of third-party capital, by José Éliton dos Santos.

Poison pills and corporate governance: a study in the Brazilian stock market, by Yuri Gomes Paiva Azevedo, Hellen Bomfim Gomes and Silvio Hiroshi Nakao.

In the area of quality of information disclosed to external users, the paper "Relevance of accounting information and national culture", by Ana Julia Batistella, Cristian Baú Dal Magro, Sady Mazzioni and Edilson Paulo, brings results regarding the influence of country culture on the relevance of information.

Two papers are from the area of corporate social responsibility, the first involving capital structure and the second discussing the very meaning of the term by market players, government, and civil society.

Does capital structure influence corporate social responsibility? An analysis of companies in the world's largest economies, by Paula Pontes de Campos-Rasera, Gabriela de Abreu Passos, and Romualdo Douglas Colauto.

Gaps in understanding: constructing meanings of corporate social responsibility in aggregate mining, by Renata Cherém de Araújo Pereira and Amon Barros.

The paper by Luis Paulo Guimarães dos Santos, Paula Araújo Soares, Sheizi Calheira de Freitas, and José Maria Dias Filho, "*The influence of tax services provided by the auditor in corporate tax avoidance: evidence from Brazil*", shows the role of the auditor and its effectiveness in the objective of tax avoidance.

Last but not least, the paper from the accounting education area, "*Postgraduates' perception on the reasons that contribute to the evasion of students from stricto sensu courses in Accounting*", by Victor Hugo Pereira, Jacqueline Veneroso Alves da Cunha, Bruna Camargos Avelino, and Edgard Bruno Cornacchione Junior, brings results that can motivate the discussion about alternatives for the reduction of evasion in stricto sensu courses.

We hope this volume can contribute to the development of research, teaching, and accounting practice. Enjoy your reading!

Sílvio Hiroshi Nakao

Editor-in-Chief of the Journal of Accounting and Organizations

Appendix – RCO Reviewers

We thank again the dedicated reviewers. Your contributions are essential for the advancement of science.

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