



Editorial Issue 2/2021 – May/August 2021

- Writing an academic paper is expressing a publishable idea -

Dear readers,

The *Journal of Accounting, Management and Governance* is guided by the dissemination of knowledge in the fields of accounting, governance and management that are product of researches and in-depth academic texts. The aim of sharing and disseminating knowledge in the academic environment makes the journal an important instrument for researchers in the aforementioned fields.

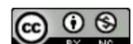
In this editorial, we are concerned with presenting a way to help less experienced researchers to understand the process of writing papers and how our journal receives them. Our concern is due especially because part of scientific communication has as its principle the elaboration of a publishable scientific writing, which is not just a matter of form, but its completion is a reflection of the organization of thought.

We note that many papers have been rejected because they do not meet the scope of the editorial line, or authors often do not access the journal's scope statement. And this is the first task for anyone who writes a paper and wants to publish in indexed and good quality journals.

An orientation that deserves attention is the guides that facilitate the writing of the text. Here we present a suggestion and a warning for inexperienced authors: seek to know the previous issues that were published by the journal. This way you can critically assess what the editors and or/evaluators expect to find in your text.

After completing these steps, it is time to prepare the text. Much has been published about the qualities of a good academic text and here we ask permission to recommend Pereira (2017: 22)ⁱ which suggests:

1. The text must be clear so that the editors and/or reviewers understand your proposition;



2. The text must be concise, that is, it must be produced with essential topics and sections so as not to waste the time of editors and/or reviewers and the space of the journal;
3. The text must present exactness with strict observance in relation to the theoretical-methodological content;
4. The document produced must present a logical sequence of arguments and facts that ensure the interest in reading by editors, reviewers and readers;
5. An elegant text attracts and maintains the attention of editors, reviewers and readers, that is, it must be grammatically and appropriately written with a varied and adequate vocabulary.

We understand that in this way, we took the first step to encourage our less experienced researchers in the elaboration of their academic text. Certainly this is not a check list, but it is the first task and an important one to be observed.

In this Issue 2/2021, several papers were evaluated and we decided to publish 6 at this time.

In the first paper of this issue, in the **Private and Third Sector Management & Accounting** section, Machiavellianism is the central point. Entitled "**Machiavellianism in the Creation of Budgetary Slack**", the authors bring evidence about Machiavellian behavior and the generation of budgetary slack. The results, from the sample used, show that the individuals, despite creating budgetary slack, they react in different ways to the stimuli related to the negative affect imposed by the threat of punishment as an environmental stimulus.

In the second paper, the authors promote a discussion about the *value relevance* of intangible assets in the context of business combinations. Entitled "**Value Relevance of Intangible Assets Recognized in a Business Combination**", it draws attention to the representativeness of the value of goodwill when compared to the total of intangible assets (between 23% to 30%). Additionally, the study presents evidence of the value relevance of this information in relation to the market value of companies, whether aggregated (intangible assets) or not (only goodwill), which contributes to the understanding of accounting information that add value in pricing the business.

In another study that contributes to the financial market area the authors of the text "**The Challenge to Determine the WACC of Transmission Service Operators: The Brazilian**



case", discuss the theoretical-empirical procedures to assess the cost of capital in this relevant economic sector. They present as considerations, to the regulatory agent, the need to take into account five aspects in the determination of the WACC in order to better reflect the conditions of the Brazilian market.

In the **Public Management and Accounting** section, our first selection is the paper "**Entrepreneurial Action in the Public Sector: the "Post-purchase" of a Public University in Minas Gerais**" that discuss an entrepreneurial action by the creation of a "post-purchase" sector. The authors work from a qualitative perspective, which provide us with evidence that the implementation of the "post-purchase" sector results in improved budget execution and greater efficiency. These are relevant principles that lead to economy, legality and efficiency in Public Administration.

In another study that seeks to understand human behavior, the authors of the paper "**The Influence of Self-Deception in the Practice of Tax Evasion in Brazil**", present results that can contribute to the Public Administration in the development of mechanisms that discourage tax evasion, as they present evidence that individuals use self-deception arguments, such as "paying taxes does not generate the expected return on public services" to justify tax evasion.

Finally, the results of the study presented in the *paper* "**Political electoral cycles: Are municipal elections influenced on the budget execution of Minas Gerais municipalities?**" suggest that public spending, especially during electoral periods, is carried out without necessarily considering the real needs of society in order to reduce social inequalities. The authors worked with an analysis of 500 municipalities in Minas Gerais, considering that there is evidence that there is an increase in expenditures when compared to expenditures in the pre-election years in the case of health, education and construction.

We hope that the texts selected for this issue may inspire less experienced researchers as well as more experienced ones to build the academic text production process taking into account the teachings and the various steps we presented. For all papers presented here, the authors adequately dealt with the process of numerous revisions and the various tips from the editors.

Last but not least, we thank all authors, reviewers, editors. Without the trust that everyone has placed in our journal, this issue would not be possible. We hope the reader will appreciate, criticize, and especially join us in the effort to socialize and disseminate the knowledge produced and presented here.

The editors,

Rodrigo de Souza Gonçalves

Andrea de Oliveira Gonçalves

ⁱ Pereira, Maurício Gomes. Artigos Científicos: como redigir, publicar e avaliar. Rio de Janeiro: Guanabara Koogan, 2017.

