



## Editorial Issue - January/April 2022

We start 2022 the way we like it: producing knowledge and sharing new insights with the academic community to do better and improve ongoing research.

We continue in this way, seeking excellence and deepening knowledge in the 365 chances to do our work better as contributors in the field of accounting, management, and governance.

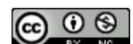
This year, we want to introduce our less experienced researchers to what happens from the moment the paper is submitted to our journal.

We have here the preliminary evaluation stage, which we call “*desk review*” and it is a crucial moment for the evaluation process. It is at this moment of preliminary evaluation that we identify whether the paper is suitable for the editorial line, the scope of the Journal, and the indicated Section. We seek to observe whether the manuscript contains essential elements such as title, abstract, keywords, and formatting according to standards. An essential point is the rigor adopted in writing through syntactic, grammatical, and orthographic correction.

Based on this preliminary evaluation, the editors make the decision to approve the paper for peer review or to reject the paper without sending it for peer review. The editors issue an opinion that points out the main flaws and encourages researchers to improve or adapt the manuscript.

Once the “*desk review*” stage is over, the authors are informed that the paper has been accepted for evaluation and, therefore, it is distributed to the associated editors, responsible for analyzing in more depth if the paper is within the proposal of the indicated section. Then, the associated editors are responsible for consulting the reviewers' database. At this point, the process called “double-blind review” happens.

The “double-blind review” is the referral of the paper to specialists in the area of the paper for appreciation and evaluation. Specialists can be professors and researchers associated



with *stricto sensu postgraduate courses* at national or foreign educational institutions. This type of double-blind assessment is the most effective way to evaluate scientific works since both the authors and the reviewers have their identities omitted.

The *double process blind review* is a reliable and integrity strategy, as it guarantees the quality and consistency of the process and the recognition of international indexers.

That said, at this stage, the papers are evaluated considering the relevance of the topic studied, the writing, the logical chain of the theoretical review with the use of appropriate references, the suitability, and rigor of the methodological procedures, the depth and consistency of the analyzes, the outline of the conclusions and the relevance of the work's contributions to the field of accounting, management, and governance.

And within the editorial flow, we selected for this issue, 06 original papers and a bibliometric analysis that present a peculiar contribution, distributed in the 2 sections of this journal.

The first paper in the section - Management and Accounting of Private & Third Sector Companies - "**Moderating Effect of Internationalization on the Relationship between Corporate Governance and Republishing of Financial Statements**" analyzes, within the scope of the largest Brazilian publicly-held companies, the moderating effect of internationalization on the relationship between corporate governance and the republication of financial statements. The results show that companies with higher levels of governance, especially those operating in foreign markets, tend to have a lower amount of republication of their financial statements. Such evidence is relevant to point out that companies with these characteristics start to have less risk and greater transparency of information.

The paper "**The Value-Generating Capabilities of Controllership**" advances the discussion about the controllership's contribution to companies. In it, a performance measurement scale was developed from the perspective of three capacities: "analytical, planning and control". From a sample carried out with *controllers* of 120 companies, the results point to a positive relationship between the analytical, planning and control capacities of the controllers participating in the study in relation to the performance of the companies. The results showed the potential that this support body brings to management in the search for better organizational performances.



The paper “**Credit Union Life Cycle and Membership: Evidence from Brazilian Credit Unions**” understands how “the growth of the membership of Brazilian credit unions is associated with the risk of closure”, thus expanding the lens on this important segment in Brazil with a focus on understanding the factors that lead to its closure. Based on empirical analysis, the study, which uses the life cycle theory as a basis, presents evidence that “cooperatives with lower membership growth were mostly closed by the fifth semester”, demonstrating the need for such institutions try to understand the interests of each cooperative member and thus seek greater alignment between cooperative and cooperative members.

The first paper in the section - Management and Public Sector Accounting - “**Adoption of Kanban in Procurement Process Risk Management in a Public Higher Education Institution**” presents, through a case study, the results of the use of the Kanban Technique “in support of management risks in public administration processes”. Among the results achieved, the fact that through this technique it was possible to identify greater efficiency in the mitigation of risks related to an extremely sensitive area in the public sector, which is the bidding process, stands out. The results are relevant because there is evidence of improvements in several aspects, such as greater team engagement and performance and facilitation of information sharing and communication, essential aspects when it comes to seeking greater control and risk mitigation.

The paper “**State Capacity: Bibliometrics of Publications in the Period 2009-2019**”, which presents the result of a bibliometric analysis, comprises the evolution of the theme – State Capacity. The analysis of 74 articles published in different regions of the world (United States, United Kingdom, Brazil, Korea, Chile, Greece, among others) were categorized into: Coercive; Bureaucratic/Administrative; Extractive/Tax; State functions; Political Regime; State Capacity Building; Theoretical/Conceptual, demonstrating a diversity of approaches and objects of analysis on the subject. It also shows that the studies point to “a direction of state capacity composed of several dimensions, such as coercive/military, fiscal, administrative/bureaucratic, transformative, territorial, legal, political, institutional/relational and technical”. This reveals that the “theme is under development, with a multiplicity of concepts and approaches, as well as the emergence of new areas as the focus of research”.



The paper **“Conditioning Factors for the Adoption of International Public Sector Accounting Standards – IPSAS”** analyzes institutional, political and cultural factors that relate to the propensity of countries to adopt IPSAS. From the analysis of 73 countries with the aid of multinomial logistic regression, the results reveal that the aforementioned normative has been adopted more preponderantly in developed countries, as well as those with lower indicators of economic freedom in search of reducing informational asymmetries “and reducing the aspects of mistrust and illicit processes”.

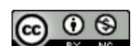
Finally, the paper **“Management in the Brazilian Navy: A Governance Case Study in the Naval Force”** analyzes and describes “the leverage and restrictive factors of Governance in the Brazilian Navy [MB], in the light of the principles and guidelines emanating from good practices of Corporate Governance”. Through a case study and the use of the document analysis technique and semi-structured interviews, the results show that the Governance actions at MB are aligned with the principles of the TCU, although the specialized advice on this topic and its mechanisms are fragmented, bringing challenges in terms of aspects evaluated in terms of leadership, strategy and control.

This is, therefore, the most recent issue that we present to the scientific community. Once again, the issue is the result of the collective effort and commitment of researchers and professors who have entrusted the result of the hard work developed over months to the hands of our editors and evaluators. The issue of the journal, therefore, reveals itself, from its publication, to be a source of discussion in academic environments and an important means of reflection for the improvement of the field itself.

And this was only possible from the countless criticisms of the evaluators, new versions of the texts prepared by the authors, and the contribution of direct and indirect collaborators who make research and scientific communication in accounting, management, and governance happen. Without each of them, reading the texts here would not be possible. Thank you very much!

For our part, as editors, we want the texts to be inspiring and to provoke good academic reflection.

Good reading,



The editors.

Rodrigo de Souza Gonçalves

Andrea de Oliveira Gonçalves

