

Dear readers,

The **Accounting & Finance Review** (*Revista Contabilidade & Finanças*) has now reached Issue 88, which covers the period from January to April of 2022. It is composed of an Editorial, a *Nominata*, and 10 theoretical-empirical articles within the different lines of research that make up the scope of the Review.

Cláudio de Araújo Wanderley wrote the **Editorial** under the title **The career sustainability of accountants: a profession in transition**. The professor of the Federal University of Pernambuco reflected on the possible paths to be taken within the accounting profession based on the changes in the dynamics of the career observed in recent years.

Control systems and interorganizational identification in technology parks cooperation is an article developed by Celliane Ferraz Pazetto and Ilse Maria Beuren. The researchers analyzed the influence of the management control systems (MCS) design on intraorganizational cooperation and the moderating role of companies' identification with their technology park, identifying that MCS design and interorganizational identification act as antecedents of companies' cooperation with their technology park.

Ana Paula Capuano da Cruz, Anderson Betti Frare, Monique Couto Accadrolli, and Vagner Horz are the authors of the article entitled **Effects of informal controls and psychological empowerment on job satisfaction**. In the discussion of this article, the authors investigated the effects of informal controls on psychological empowerment and job satisfaction, exploring the perception of the directors and managers of business units regarding the informal controls used.

The embeddedness of digital infrastructures for data collection by the Courts of Accounts is the title of the article written by André Carlos Busanelli de Aquino, André Feliciano Lino, and Ricardo Rocha de Azevedo. The authors identified the trajectories of data collection automation in several Courts of Accounts, the common characteristics of the systems that have emerged, and the impacts for tax and accounting controls in Brazil. The sample featured questionnaires and interviews with external control analysts of 26 Courts of Accounts.

Selma Costa Maria, Marcia Juliana d'Angelo, and Vania Maria da Costa Borgerth developed the research for the article **Gaps in engagement in and use of Integrated Reporting in Brazil**. The authors identified the gaps in engagement and use among the social actors involved with Integrated Reporting (IR) in Brazil. The results revealed five gaps in engagement and use among the social actors to be traversed in order for this initiative to be more effective.

Could the divergence in preferences regarding the way of presenting information between those who elaborate accounting information and those who use or should use it also be an explanatory factor for its limited use in supporting the decision-making process? That is the topic addressed by Rodrigo Rengel and Darci Schnorrenberger in the article entitled **Influence of the alignment of operators' preferences on the use of managerial information**, whose sample is composed of 1,074 students, 550 of which are accounting students (preparers) and 524 are management students (users) of four (public and private) universities in the south of Brazil.

The effect on the BTd of IFRS adoption and the end of the Transitional Tax Regime (RTT) in Brazil is the title of the article in which the authors evaluated the moderation by variables related with incentives for earnings management (indebtedness, profitability, and size) in the effect of the change standards (accounting or tax) over the BTd. The authors of the article, Claudio Marcio Pereira da Cunha and Pedro Paulo Furbino Bretas Barros, found evidence that company indebtedness and size influence the effect of IFRS adoption, as well as of the end the RTT.

In the article entitled **Readability as a measure of textual complexity: determinants and evidence in Brazilian companies**, João Antônio Salvador de Souza and José Alonso Borba evaluated the effect of company earnings and harmonization with the IFRS on Management Report readability in the Brazilian stock market. The results show that, in general, companies with persistent and positive earnings present less complex reports and have a greater chance of having high readability reports.

Orleans Silva Martins, Raíssa Aglé Moura de Sousa, and Luiz Felipe de Araújo Pontes Girão are the authors of the article entitled **Dividend persistence and earnings management in emerging markets**. The researchers undertook the challenge of investigating the relationship between dividend persistence and earnings management, considering levels of economic performance and risk in emerging countries. The authors used data from 7,536 publicly-traded companies in 20 countries.

With the aim of investigating which coping strategies are most often used by accounting course teachers and how they can shape the stress perceived by those teachers, Eduardo Mendes Nascimento, Marcia Carvalho Garcia, and Edgard Cornacchione developed the study entitled **Accounting faculty mental health: coping strategies against stress**. The discussion of the use of coping strategies against stress needs to be prioritized in higher education institutions (HEIs).

Investment fund selection techniques from the perspective of Brazilian pension funds is the title of the article in which the authors evaluated the effectiveness of investment fund selection techniques from the perspective of Brazilian pension funds. The authors of the article, Jéssica Santos de Paula and Robert Aldo Iquiapaza, used information on 369 funds from 2013 to 2018, adopting 12 temporal windows to select and reevaluate the portfolios.

I wish you a wonderful festive period and a productive and inspiring read in the new year.

Fábio Frezatti

Editor-in-Chief

Accounting & Finance Review

Department of Accounting and Actuarial Science

School of Economics, Business, and Accounting

University of São Paulo

Email: frezatti@usp.br