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Editorial

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Dear readers of the *Revista de Contabilidade e Organizações*,

With this editorial, we open volume 17, relating to the year 2023, already with great news! Starting with this edition, we will award the Best Scientific Paper Award from the previous volume. For this, an evaluation was carried out by the Associate Editors of RCO, having as a guiding criterion the potential of citations. As a result of this evaluation, the paper "*The role of algorithmic management as a support for management control systems in the sharing economy: a study on the perception of app transport company drivers in the Brazilian context*", by Ewerton Alex Avelar, Ricardo Vinícius Dias Jordão, Gabriela Maria Couto Ferreira and Beatriz Najela Ekaterina Ribeiro da Silva was chosen. Congratulations to the authors! We believe that the topics "management by algorithms" and "sharing economy" studied in the paper, as well as the methodology involving videos and texts as secondary data, have a significant potential of interest on the part of the scientific community.

The Best Scientific Paper Award aims to recognize the merit of the published paper, encourage the reading of the same and other RCO papers and at the same time encourage the continuous search for the high quality of future submissions. We hope that the scientific community considers that the choice made is controversial and that they cite many more non-awarded papers: in any case, our objective will be achieved and everyone will benefit!

To date, the most cited RCO paper is "*Case study: a reflection on applicability in research in Brazil*", published in 2008, authored by Prof. Gilberto de Andrade Martins. His paper has already been cited 487 times, according to Google Scholar, and it still remains one of the most accessed, with more than 37,000 hits. With regret, we received the news of his passing and we would like to pay him this small tribute. This study represents part of his great contribution to the development of the use of scientific methodologies in the field of Accounting. Thank you very much for your teachings, Prof. Gilberto!

Regarding the editorial activity of RCO, I have announcements and thanks to make.

We welcome Prof. Daniel Magalhães Mucci (FEA/USP), as Associate Editor for the area of financial information for company management, thanking him in advance for the excellent work he has been developing since the beginning of 2023.

I would also like to thank the tireless collaboration of professors Ricardo Rocha de Azevedo (*Universidade Federal de Uberlândia*), Elisabeth de Oliveira Vendramin (*Fundação Universidade Federal de Mato Grosso do Sul*), Flávia Zóboli Dalmácio (FEA-RP/USP) and Ricardo Luiz Menezes da Silva (FEA-RP/USP), as Associate Editors. I would also like to thank for the competent work of the Editorial Assistant Prof. Renata Kaori Tani Viana.

We also emphasize the effort and dedication of the entire Editorial Team, the Executive Committee and the members of the Scientific Editorial Board of RCO and we thank the financial support of the Accounting Department of FEARP/USP, FUNDACE and the *Agência de Bibliotecas e Coleções Digitais de São Paulo - ABCD/USP*. We also thank the readers, authors, reviewers and all RCO collaborators.

In the last year, we received the submission of 90 papers, with the collaboration of 76 ad hoc reviewers. The average desk review time was 23 days and the average time to receive feedback in the peer review was 126 days. The rejection rate in desk review was 66% and in peer review it was 47%.

In volume 16, RCO published 18 manuscripts, with 2 papers from the Reflections and Trends Section and 16 scientific papers. We begin by highlighting the first two. As the name implies, this Section seeks to bring

reflections on important topics that point to future research. In this sense, the text “*The participatory budget and budgetary dynamics in the public sector*”, by Ricardo Rocha de Azevedo, Ricardo Lopes Cardoso, Armando Santos Moreira da Cunha and Brian Wampler, brings important reflections on the budgetary process of governments, pointing out ways to future research, such as analyzing how the public reacts to the public budget.

In the paper “*We need to write differently*”, Marcelo Sanches Pagliarussi offers us an inspiring text that challenges us: to write texts in which our voice as an author appears!

The paper “*Effects of corporate lobbying on executive director remuneration and business performance*”, by Ana Jeniffer Rebouças Maia, Alan Diógenes Góis, Marcia Martins Mendes de Luca and Gerlando Augusto Sampaio Franco Lima, brings interesting evidence: lobbying benefits the manager, but not necessarily the performance of companies! The paper also brings a posthumous tribute to the co-author of the paper Alan Diógenes Góis.

In the area of financial information for management, in addition to the award-winning paper in this issue, we also have interesting studies on cooperation, stewardship, personality traits and organizational agility, all topics on the frontier of knowledge:

The role of algorithmic management as a support for management control systems in the sharing economy: a study on the perception of app transport company drivers in the Brazilian context, by Ewerton Alex Avelar, Ricardo Vinícius Dias Jordão, Gabriela Maria Couto Ferreira e Beatriz Najela Ekaterina Ribeiro da Silva.

Peer control, trust and humility as antecedents of cooperation: an exploratory study, by José Carlos Tiomatsu Oyadomari, Edelcio Koitiro Nisiyama, Diógenes de Souza Bido and Maximilian Zanelato Bordin.

Stewardship behavior and managerial performance in family businesses, by Itzhak David Simão Kaveski and Ilse Maria Beuren.

Influence of the performance measurement system on organizational agility and open innovation, by Evellin Ramlow Brüggemann, Januário José Monteiro and Rogério João Lunkes.

The effects of dark personality traits on the relationship between competitive climate and budget participation, by Amanda Beatriz Nasatto Corrêa and Carlos Eduardo Facin Lavarda.

In the area of accounting education, the paper “*(Re)Training teachers in Accounting: a reflection on doctoral programs in Brazil*”, by Camilla Soueneta Nascimento Nganga, Silvia Pereira de Castro Casa Nova and João Paulo Resende de Lima, brings a important reflection: we are training researchers in doctoral programs, but are we training professors?

The paper “*The rupture of the Fundão dam: analysis of the marginalization of those affected in post-disaster governance*”, by Fillipe Maciel Euclides, Jussara Jéssica Pereira and Francisco César Pinto da Fonseca, brings elements for the analysis of public governance after the occurrence of disasters.

Still in the governmental area, we bring papers involving fiscal management, credit risk and transparency:

The primacy of fiscal management over planning in the Brazilian states, by Robson Zuccolotto, Juliani Nunes Campos Johanson, Luiz Cláudio Louzada and Janilson Suzart.

Perspectives for state credit risk in Brazil: an analysis of the probability of default, by Leonardo Vieira Bortolini, Bruno Pérez Ferreira and Frank Magalhães de Pinho.

The transparency of accounting information as an instrument for the formation of public spheres, by Érica Suélen do Nascimento and José Roberto Pereira.

Also related to the public area, we published two papers involving corruption, a recurring theme in the last editions of RCO:

Analysis of social networks against corruption: study of the public budget linked to the Covid-19 pandemic, by Rafael Sousa Lima and André Luiz Marques Serrano.

Corruption of countries and abnormal book-tax differences: a multilevel analysis, by Jéssica Rayse de Melo Silva, Patrícia de Souza Costa and Marco Aurélio dos Santos.

The auditing paper “*The influence of the locus of commitment and ethical style in the whistleblowing of independent auditors*”, by Lucas Martins Dias Maragno and Nadieli Cordeiro, deals with a delicate but very important subject, which is the ethics of auditors in relation to your peers.

The paper involving corporate governance “*Determinants of say on pay in publicly traded Brazilian companies*”, by Ingrid Ramos Lima Sorensen and Patricia Maria Bortolon, uses data from manual collection of meeting minutes and voting ballots and analyzes the rejection of compensation proposals of managers.

The paper “*Evidences of the impact of religiosity on earnings management in Brazil*”, by Simone Miranda dos Santos, Sirlei Lemes and Neirilaine Silva de Almeida, establishes an interesting relationship between religiosity and earnings management.

As you can see, RCO has managed to cover a variety of themes, some traditional and others surprising, involving companies, markets and governments, but always with innovative papers, with methodological rigor and potential for academic and practical impact, involving accounting/financial information of organizations.

We hope that this volume can contribute to the development of research, teaching and accounting practice. Happy reading everyone!

Sílvio Hiroshi Nakao

Editor-in-Chief of the *Revista de Contabilidade e Organizações*

Appendix – RCO Reviewers

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

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