

EDITORIAL

Dear readers:

We are making Edition 63 of the *Accounting & Finance Review* available. This addition completes the 2013 volume, which is available on the SciELO platform. This is the first edition in which, based on the agreement between SciELO and Thomson, RC&F became part of the group of journals available on the Web of Knowledge. This change is certainly promising in terms of the potential visibility and citation of articles. The papers that comprise this edition are the following:

Time-based Management Practices: A Study of Brazilian Companies is the title of a study developed by Reinaldo Guerreiro and Dione Olesczuk Soutes that discusses the theme of cost from a point of view that is synthesized by means of a time variable, a more recently observed trend.

Michele Aparecida Dela Ricci Junqueira and Sílvia Hiroshi Nakao are the authors of the paper entitled **The Role of Deferred Tax in the Regulatory Capital of Brazilian Financial Institutions**. As a conclusion, the authors present a contribution that differs from the international literature.

A strong criticism was presented by Lidiane Nazaré da Silva Dias, José Matias-Pereira, Manoel Raimundo Santana Farias and Vanessa Mayara Souza Pamplona, authors of the paper entitled **Factors Associated with the Waste of Health Resources Allocated by the Federal Government to the Municipalities Audited by the Office of the Comptroller General**. The paper focuses on passive waste with significant contributions to the state of the art.

Accrual Basis Accounting in the Brazilian Public Sector: Empirical Research on the Usefulness of Accounting Information is the title of the study developed by Rossana Guerra de Sousa, Adriana Fernandes de Vasconcelos, Roberta Lira Caneca and Jorge Katsumi Niyama. The accrual basis, in the analysis of the authors, influences the greater use of accounting.

Exploring Corporate Governance: The Behavior of Characters from the Viewpoint of Academic Authors' Discourses is an article that discusses the topic of corporate governance from a different perspective than is normally considered. This paper was presented by the authors Alexandre Santos Pinheiro, Alexandre de Padua Carrieri and Nathália Fatima Joaquim.

Finally, **Prices Lead Earnings in Brazil?** This is the question Mateus Alexandre Costa dos Santos, Anderson Luiz Rezende Mol, Luiz Carlos Marques dos Anjos and Josicarla Soares Santiago propose to answer. This concept is a recurring theme, and new ideas emerge in the analysis.

I thank all of those who collaborated for another year in the development of the RC&F, including the authors, reviewers, editors, editorial council members, scientific body and assistants.

Thank you to the readers for your support and patronage provided through your reading and use of the information from our published articles.

I wish you all a happy 2014 filled with great papers.

Fábio Frezatti, Editor-in-Chief