

# CARTA DOS EDITORES



Unisinos' graduate programs in Accounting and Business Administration started in 2000. During these sixteen years, our institution worked hard to achieve high quality research and teaching standards. Our graduate programs in Accounting and Business Administration are now top ranked in the country according to CAPES Foundation. *BASE – Revista de Administração e Contabilidade da Unisinos'* first issue of 2016 is a Special Issue celebrating the 15<sup>th</sup> anniversary of Unisinos' Graduate Programs in Accounting and Business Administration.

The first article in this Special Issue, written by Norberto Hoppen, Eduardo Henrique Rigoni, Amarolinda Zanela Klein, and Ágata Maite Ritter, presents a qualitative research instrument to analyze clusters' competitiveness factors. The article aims to foster further theory development on clusters' competitiveness. The instrument developed in the article has several applications such as analyze qualitatively, the level of competitiveness of clusters, helping its members to adopt a cluster approach, and assisting police makers to design more effective cluster development policies.

The article from Rene Coppe Pimentel estimates and compares the long-term market reaction to earnings innovation (ERC) in the five emerging economies. The results showed that accounting information has marginal implications for stock prices in all countries; however, the determinants of ERC vary along time and across countries as context-specific components.

The third article, written by Márcia Lucas de Oliveira, Jane Lucia Santos, Grace Vieira Becker, and Peter Bent Hansen, presents a bibliometric and systematic analysis of the literature on collaboration in Supply Chain. The authors observed a predominance of quantitative studies using surveys and some using structural equation modeling. They also identified some gaps and opportunities for future research.

The fourth article, written by Marcelo Sanches Pagliarussi, Marcelo Otone Aguiar, and Fernando Caio Galdi, investigates the association between the tone of annual reports issued by listed Brazilian firms and filling period returns, trading volume and price volatility. The authors find a very weak association between the tone of annual reports and stock market variables in Brazil, a result contrary to the ones observed in the U.S.

The fifth article in this Special Issue, from authors Mauricio Mello Codesso and Rogério João Lunkes, investigates the disclosure of planning practices, implementation and budget control in public ports in Brazil. Among other results, the authors observed a lack of alignment between the budgeting and strategic planning, which creates potential difficulties of coordination between departments and employee motivation.

Institutional Pressures on Disclosure of Carbon Control Issues by Oil and Gas Companies is the theme of the final article in this Special Issue. Among other results, the authors Mônica Cavalcanti Sá de Abreu, Sâmia Castor Albuquerque, and Marcelle Colares de Oliveira, show that multinationals were subject to low coercive pressures due to the lack of clear regulations and international enforcement mechanisms.

Finally, we want to thank professors Ely Laureano Paiva, Associate Dean at Escola de Administração de Empresas da Fundação Getúlio Vargas, and Eduardo Schiell, Associate Professor at HEC Montréal, for their time and dedication to help us in co-editing this special edition. Thank you very much, you were very important in this process.

We hope you enjoy the reading!

Rafael Teixeira and Cristiano M. Costa  
*Editors*

Ely Laureano Paiva and Eduardo Schiell  
*Guest Editors*