

## EDITORIAL

Caro leitor,

A partir deste ano de 2020 a RIC muda sua periodicidade de quadrimestral para anual, porém em regime de publicação contínua (*rolling pass*), objetivando dotar de maior agilidade o processo de comunicação das pesquisas, disponibilizando-as para leitura e citação, alinhando-se assim com uma tendência que se mostra predominante, em nível mundial, nos principais periódicos acadêmicos.

Deixam de existir, portanto, os fascículos e a periodicidade como vistos até agora. Os artigos, após a aprovação, serão publicados em vários blocos dentro de um mesmo volume que estará contido no ano correspondente. O Sumário e o editorial do volume serão publicados sempre ao término das publicações anuais.

Como novidade também temos o *e-location id*, uma numeração sequencial que substitui nesta nova modalidade os elementos da página inicial e final descritos para publicações apenas eletrônicas. É composto, no nosso caso, da letra “e”, seguida de 6 dígitos conforme o exemplo de nosso primeiro artigo publicado na nova sistemática e-020001:

e	0	20	0	01
Letra do <i>e-location id</i>	Dígito separador	Os dois dígitos finais do ano da publicação	Dígito separador	Dígito de controle Sequencial de publicações no ano

Adicionando-se às mudanças, nosso editorial agora abre espaço para que autores convidados tragam questões pertinentes e atuais, a fim de catalisar reflexões de interesse de nossa comunidade acadêmica em contabilidade. Desta feita, convidamos o Vitor Nasu e o Daniel Nogueira, que nos provocam, lembrando que neste contexto de pandemia, é tempo de assistir e aprender!

Por fim, temos grandes expectativas sobre mais mudanças que ocorrerão, em breve, em nossa revista, as quais possibilitarão uma elevação de patamar deste periódico, aumentando ainda o alcance de nossas publicações. Aguardem!

Esperamos que a leitura destes artigos que temos disponibilizado, seja produtiva e agradável a todos que nos leem.

Daniel José Cardoso da Silva

Editor-chefe da RIC

## The Role of Webinars in COVID-19 Times for Accounting Faculty and Students: It's Time to Watch and Learn!

Vitor Hideo Nasu<sup>1</sup>

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The novel coronavirus pandemic that we are passing through has demanded significant changes in the way humans interact and behave. Among others, social distancing is a primary measure adopted by many countries to reduce the dissemination of COVID-19, but it also brought challenges to human interaction. The role of technology has increased over the last months because of its power to allow communication without physical contact.

Although many fields were impacted, much has been said about the educational one. Many education institutions around the world have chosen to move their face-to-face education programs to remote learning. It has not been different for accounting schools. Accounting faculty and students have been feeling the changes in the way they teach and learn. Digital videos and real-time class transmissions have been used to replace onsite classes. Another virtual tool that faculty and students resorted to learning accounting has been the webinar (web + seminar) and the discussion of its role in the COVID-19 pandemic moment is the objective of this study.

On the American Accounting Association (AAA) webpage (<https://aaahq.org/>) accounting faculty can find multiple webinars on how to quickly move from face-to-face education to remote learning (screen-to-screen education) due to the COVID social distancing, to learn about using learning management systems (LMS), to record and manage online classes, and to keep providing high-quality education through technology resources. On the other side, accounting students also have been benefiting from webinars and online courses. There are plenty of webinars that can be watched to learn accounting, besides the formal virtual classes. Students do not need to wait for formal screen-to-screen education, they can find information on accounting and business professional bodies' websites. They can better prepare themselves for the classes beforehand by watching webinars about the next subject matter. For accounting faculty, we particularly recommend the following AAA webinars:

- Transition to Remote Learning:  
<https://aaahq.org/Education/Resources/Online/Transition-to-Remote-Learning>
- Are You Ready for Remote Learning?  
<https://aaahq.org/Education/Resources/Online/Are-You-Ready-for-Remote-Learning>
- Tips and Tools for Organizing Your Online Course in a Hurry:  
<https://aaahq.org/Education/Resources/Online/Tips-and-Tools-for-Organizing-Your-Online-Course-in-a-Hurry>

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- Online Teaching Help Hour by a panel of experienced accounting faculty who teach online: <https://aaahq.org/Education/Resources/Online/Online-Teaching-Help-Hour-by-a-panel-of-experienced-accounting-faculty-who-teach-online-4-24-2020>
- Teaching Online Best Practices: <https://aaahq.org/Education/Resources/Online/Teaching-Online-Best-Practices-with-Gary-Hecht>

Similarly, the European Accounting Association (EAA) recently created the Accounting Resource Centre (ARC) (<https://arc.eaa-online.org/>) where accounting professionals, researchers, professors, and students can access its materials. Students, for instance, can enroll, free of charge, in many of the webinars previously scheduled. Accounting, Tax, and other related topics are the target of specialized webinar presenters. We personally recommend accounting students to watch ARC webinars because it was a productive activity and useful for their future professional careers in accounting. They can be found here: <https://eaa-vars.com/>.

The big four auditing firms have also released free webinars on accounting topics. PwC, for instance, webcasted the IFRS technical update webinar in times of COVID-19 (<https://www.youtube.com/watch?v=QB60GdiBa2Q>). Following the movement, Deloitte (<https://eventos.lp.deloittecomunicacao.com.br/covid19-100dias>) has developed webinars about the “Plano de 100 dias” to provide urgent reactions to the impacts of COVID-19 on businesses, especially those that are small. The “Plano de 100 dias” is composed of three webinar phases. The first phase comprehends webinars on *rapid responses* to the COVID-19 crisis. The second one includes webinars focused on the enterprises’ recovering from the negative economic impacts due to COVID-19. Finally, the third and last phase provides webinars on the enterprises’ sustainability and the planning to go back to the normal economic environment.

In Brazil, there are business and accounting professional entities that have been also offering free of charge webinars. These are the case of Conselho Regional de Contabilidade de São Paulo (CRC/SP), Associação Nacional dos Executivos de Finanças, Administração e Contabilidade (ANEFAC), Academia Brasileira de Ciências Contábeis (ABRACICON), Escola de Administração de Empresas de São Paulo da Fundação Getúlio Vargas (EAESP/FGV), and Escritório de Carreiras da Universidade de São Paulo (ECar/USP). In May and June of 2020, one of the authors of this study had the opportunity to watch more than 30 webinars offered by CRC/SP, ANEFAC, ABRACICON, and ECar/USP about multiple topics, including mental and physical health, accounting information systems, tax accounting, professional ethics, accounting for small and medium enterprises (SMEs), cash flow management, and how companies should deal with COVID-19 crisis to remain competitive and alive. The webinars of CRC/SP, ANEFAC, ABRACICON and EAESP/FGV are posted on their YouTube channel. We encourage both accounting instructors and students to subscribe to their channels:

- CRC/SP (<https://www.youtube.com/channel/UCzRB6NsmdYMCqgh2KFnMSbw>)
- EducaANEFAC (<https://www.educaanefac.org.br/>)
- ABRACICON (<https://www.youtube.com/channel/UCF2Z28LzeHJ2W4eNAZUF6yA>)
- FGV (<https://www.youtube.com/user/fgvtv>)

Because webinars' presenters are usually specialized professionals in their knowledge fields, their information is generally reliable, and they reduce the spread of fake news. While there is much information on the internet and, particularly on social media websites, that cannot be verified, academic and business webinars' presenters usually provide reliable information which is based on academic and scientific studies, besides their practical experience. Therefore, the role of webinars goes beyond providing information for accounting faculty and students but also embraces the accountability of decreasing fake news on the internet. Accounting blogs, such as Accounting is Analytics, have also been helping accounting professors and students to reach accounting content through webinars (<https://accountingisanalytics.com/>). We especially recommend that accounting faculty and students navigate on Accounting is Analytics webpage to show that even blogs that are less formal virtual environments can be trustful and useful for the accounting community.

Another advantage of webinars is that, in many cases, they complement or provide subject matters that are not taught by accounting faculty or are not included in the accounting curriculum. Thus, they complement the professional formation of future accountants and can help develop distinct skills compared to those who only attend the formal screen-to-screen classes in these pandemic times.

Finally, as social distancing keeps us physically apart, the importance of webinars in assisting us in learning and teaching accounting increases significantly. In COVID-19 times, the accessibility to webinars and other similar virtual tools might make the difference in the professional formation of the future generations of accountants. We encourage accounting professionals, researchers, faculty, and students to watch webinars because of their power to provide reliable information about multiple topics at the same time they have relatively affordable costs.