

Guidelines for the Submission of Articles

Revista Catarinense da Ciência Contábil is a four-monthly publication of the Regional Accountancy Council of Santa Catarina, whose **mission** is: to disseminate the scientific production in the accounting area produced by professors, researchers, students and professionals from Brazil and abroad, selected based on the quality and its contribution to the development and dissemination of knowledge within this field. It is a continuation of the Magazine CRCSC & Você, published by the Regional Accountancy Council of Santa Catarina since 2001.

The texts shall address topics within the following areas: Theory of Accounting, Controlling, Financial Accounting, Management Accounting, International Accounting, Financial Statement Analysis, Finance, Risk Management, Capital Market, Corporate Valuation, Financial Instruments, Corporate Governance, Environmental Accounting, Social Balance Sheet, Ethics, Actuarial Accounting, Auditing, Teaching and Learning, Strategic Cost Management, Logistics, Accounting and Price Fluctuations, Government Accounting, Third Sector Organizations, Accounting Information Systems, Accountancy, Rural Accounting and related topics.

SCOPE AND POLICY

- 1 Articles and works to be disclosed are assessed by, at least, two **Consultants ad hoc**, through *blind review system*, and further, using the same system, these are subject to the consideration by the Scientific Editor and / or by Editorial Board Members. Therefore, the *double blind review* system is assured, and the author of the works are not known at any evaluation step.
- 2 The works are analyzed as to the scope (innovation), depth and clarity of ideas presented, as well as the accessibility to readers – professors, officers, students and researchers of Accounting in general.
- 3 The article must be unpublished, i.e., it must have not been submitted for publication by another editor. In the case of works already published in Annual Publication: indicate the name, place and date of the event.
- 4 The articles are the sole and exclusive responsibility of the authors who previously assign the copyrights to the Regional Accountancy Council of Santa Catarina.
- 5 The editorial office reserves the right to proofreading the original text for grammatical errors, in order to maintain the quality of the publication, respected, however, the style and opinion of the authors.
- 6 The authors of the article are the sole responsible for any opinions as they may issue.
- 7 The texts, which shall be clearly and objectively written, shall be written in Portuguese. Articles of foreign authors shall be published in English, Spanish or Portuguese, as applicable.
- 8 Each author shall receive two copies of the printed Magazine.

FORMA E PREPARAÇÃO DE ARTIGOS

Presentation of Works

The structure of the research shall follow the sequence established below:

- **Research Title:** The title, together with its English translation, shall be brief and sufficiently specific and descriptive.
- **Abstract:** An informative summary with up to 250 words, in a single paragraph, shall be included.
- **Key words:** In the original language of the text, with up to 5 descriptions mostly known within the area, separated by dots and finished also with a dot.
- **Abstract:** Translation of the original text into English.
- **Key words:** Up to five descriptions.
- **Introduction**
- **Development**
- **Conclusion**
- **References:** As of January, 2017, according to standard of the American Psychological Association (APA). References made in the text shall be listed at the end of the article in alphabetic order.
- **Quotation:** As of January, 2017, according to standard of the American Psychological Association (APA). Quotations shall be indicated in the text by 'Author-date' call system. E.g.: Souza (2016).
- **Format:** Do not exceed 15 pages (minimum of 8), including References, typed in software compatible with Microsoft Office 2000 or subsequent versions thereof for Windows, with the following specifications:
 - a) **Font:** Arial, 11 (for texts) and 9 (for tables, images and footnotes);
 - b) **Spacing:** simple, between lines;
 - c) **Alignment:** justified (for paragraphs);
 - d) **Page number:** bottom right;
 - e) **Margins:** bottom right = 2 cm; upper left = 2,5 cm;
 - f) **Paper size:** A4 (21,0 mm per 29,7 mm);

- **Table:** this is the only term to be used in the title, or quantitative and / or qualitative data presented as lines and columns (**do not use the term “spreadsheet”**). The Tables shall be sequentially numbered followed by the title explaining what is being represented. The title shall be immediately above the Table, according to the American Psychological Association (APA) standard.
Example:
Table 1
Data Distribution Normality Test
- **Figure:** this is the only term to be used for images (do not use the term “drawing”, “illustration”, “organization chart” etc.). The title shall be placed at the bottom (below the figure), immediately after the word Image, and followed by the sequence number, in Arabic numerals, according to the American Psychological Association (APA) standard.
Example: **Figure 1.** Processes inherent to institutionalization.
- **Acronyms:** when they appear for the first time in the text, the extended name precedes the acronyms, which are placed in parentheses.
Example: University of São Paulo (USP).
- Tables, Images and Formulas shall be editable in software compatible with Microsoft Office 2000 or superior for Windows.

SUBMISSION OF ARTICLES

The articles shall be submitted through the Magazine webpage in *Online Submissions* (<http://revista.crcsc.org.br>). The submission form shall contain a **brief curriculum of the authors**, highlighting the registration number before the CRC of origin and the Institution to which it is linked (as professor, student or professional in the accounting area), as well as the **mailing address** (including telephone number and e-mail address). All fields in the submission form shall be completed. Doubts about the submission process can be clarified through the e-mail of the Journal (revista@crcsc.org.br).

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