

## Standards for Publishing Articles

**Revista Catarinense da Ciência Contábil** is a four-monthly publication by Santa Catarina State Board of Accountancy whose **mission** is: to disseminate the scientific production, in the area of Accounting, of professors, researchers, students and professionals from Brazil and abroad, who are selected according to the quality and contribution to the development and dissemination of knowledge within this field. It is the continuation of journal CRCSC & Você, published by Santa Catarina State Board of Accountancy since 2001.

The texts should address matters within the following areas: Accounting Theory, Controllershship, Financial Accounting, Management Accounting, International Accounting, Financial Statement Analysis, Finance, Risk Management, Capital Markets, Corporate Valuation, Financial Instruments, Corporate Governance, Environmental Accounting, Social Accounting, Ethics, Actuarial, Auditing, Education and Learning, Strategic Cost Management, Logistics, Accounting and Price Fluctuations, Government Accounting, Third-Sector Organizations, Accounting Information Systems, Rural Accounting and Related Topics.

### SCOPE AND POLICY

- 1 Articles and works to be published are evaluated by at least two **Ad hoc consultants**, through the blind review system, being also submitted, through the same system, to the Scientific Editor, and / or by members of the Editorial Board. In this sense, the double blind review system is ensured, and the authors of the papers are not known at any evaluation phase.
- 2 Works are analyzed as to the scope (innovation), depth and clarity of ideas presented, as well as accessibility to readers - professors, officers, students and scholars in general.
- 3 The article must be unpublished, that is, it must not have been sent for publication by another editor. If work already published in Yearbooks: indicate the name, place and date of publication.
- 4 The articles are the sole and exclusive responsibility of the authors assigning copyright to Santa Catarina State Board of Accountancy.
- 5 The editor reserves the right to perform grammatical revision to the originals, in order to keep the quality of the publication, respecting, however, the styles and opinions of the authors.
- 6 The opinions expressed by the authors of the article are their sole responsibility.
- 7 The texts should be written in Portuguese in a clear and concise style. The articles of authors from abroad are published in English, Spanish or Portuguese, as the case may be.

### METHOD AND PREPARATION OF ARTICLES

#### Presentation of Works

The structure of the work shall consist of the following structure:

- **Title of the work:** The title as well as its English translation should be concise and sufficiently specific and descriptive.
- **Summary:** An informative summary of up to 250 words should consist of a single paragraph.
- **Keywords:** In the language of the text, with up to five most recurrent descriptors of the field and separated from each other by period and also ending with period.
- **Abstract:** Version of the abstract from the original language to the English language.
- **Keywords:** Up to five descriptors.
- **Introduction**
- **Development**
- **Conclusion**
- **References:** as of January 2017, according to the American Psychological Association (APA) Standard. Only references referred to in the text should be listed in alphabetical order at the end of the article.
- **Quotations:** as of January 2017, according to the American Psychological Association (APA) Standard, they should be indicated in the text by system called 'author-date'. Ex: Souza (2016).
- **Format:** Not to exceed 15 pages (minimum of 8), including References, typed in software compatible with Microsoft Office 2000 or later versions for Windows, with the following specifications:
  - a) **Font:** Arial, size 11 (for text) and 9 (for tables, images and footnotes);
  - b) **Spacing:** simple spacing between lines;
  - c) **Aligning:** justified (for paragraphs);
  - d) **Number of pages:** in the lower right margin;
  - e) **Margins:** bottom right = 2 cm; higher left = 2,5 cm;
  - f) **Page size:** A4 (21,0 mm x 29,7 mm);

- **Table:** only this term shall be used in the title for quantitative and / or qualitative data presented in the form of lines and rows (**do not refer to as "chart"**). Tables shall be sequentially numbered with title, explaining what is being represented. The title shall be above the Table, according to the American Psychological Association (APA).  
Example:  
Table 1  
**Data Distribution Normality Test**
- **Figure:** only this term shall be used in the title for images (do not use the terms "illustration", "graphic", "organization chart", etc.). The title shall be at the bottom (below the image), preceded by the word Figure followed by its number of occurrence in the text, 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 description precedes the acronyms, which are placed in parentheses.
- Example: University of São Paulo (USP).
- Tables, Figures and Formulas shall allow editing in Microsoft Office 2000 or later software for Windows.

#### **SUBMISSION OF ARTICLES**

The articles shall be submitted in the page of the Journal, in section Online Submissions (<http://revista.crcsc.org.br>). The submission form shall include a **brief curriculum of the authors**, highlighting the registration number in the relevant State Board of Accountancy and the Institution to which they are linked (as a teacher, student or professional of the accounting area), as well as **the mailing address** (including telephone number and e-mail address). It is mandatory to fill in all the fields in the submission form. Doubts regarding the submission process can be clarified through the e-mail of the Journal ([revista@crcsc.org.br](mailto:revista@crcsc.org.br)).

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