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INSTRUCTIONS TO AUTHORS

RULES FOR SUBMISSION OF ARTICLES

To submit articles to the Review of Accounting Education and Research (REPeC) are recommended to check the conformity with the ABNT Rules and the review own criteria. Submissions not in accordance with these rules will be returned to the author(s).

The articles must contain between 5.000 and 8.000 words. No more than 5 (five) authors per article are admitted. The articles presented in international congresses in English or Spanish must be submitted in the original version, observing the following:

Illustrations, such as figures, charts and tables must be prepared pursuant to norm (NBR 14724) from Brazilian Technical Standards Association (ABNT) always in black and white including legends, credits and source. Regarding illustrations imported from other softwares, such as Excel and Power Point, the origin file must also be forwarded.

Expressions like *id.*, *ibid.*, *op. cit.*, *loc. cit.* and similar must not be used, nor reference remarks or foot notes, although remarks by the end of the text are accepted.

For direct quotes longer than three lines, use a 4 cm indent from the left margin, single spacing and font 10.

For quotes inside the text, the format author/date must be used, for example: Silva and Santos (2009, p. 201); if within brackets, it should be as follows: (SILVA; SANTOS, 2009, p. 201).

Title page

Title in Portuguese, English and Spanish, author(s)'s name, author(s)'s qualifications related to the knowledge area, author(s)'s institutional entailment, full address including phone and e-mail. The cover sheet should be attached as a supplementary document.

Abstract containing between 150 and 250 words, in a unique paragraph, single space between lines, followed by three to five keywords;

Paper structure

Introduction section with the presentation and the contextualization of the problem, as well as the formulation of work objective(s);

Theoretical section;

Methodological procedures section;

Development section;

Conclusion (or final recommendations).

References

References are limited to the ones cited in the paper. The references must be listed at the end of the text, in alphabetical order, font 10, aligned to the left and with single 6 point space between them, in accordance with reviewed NBR 6023, as on the following examples:

Books:

OHLSON, James; GAO, Zhan. **O lucro, seu crescimento e o valor da empresa**. Sao Paulo: Atlas, 2008.

Chapter of books:

GUERREIRO, Reinaldo. Mensuração do resultado econômico. In: CATELLI, Armando (Coord.). **Controladoria: uma abordagem da gestão econômica** - GECON. São Paulo: Atlas, 1999. pp. 81-102.

Articles in journals:

SALOTTI, Bruno Meirelles; YAMAMOTO, Marina Mitiyo. Divulgação da Demonstração dos fluxos de caixa no mercado de capitais brasileiro. **Revista Contabilidade & Finanças - USP**, Sao Paulo, n. 48, p. 37-49, set./dez. 2008.

Online article (downloaded from the internet):

WATTS, Ross. *A proposal for Research on Conservantism*. For discussion at the AAA Convention, San Francisco, CA August, 1993. Available at: <http://papers.ssrn.com/sol3/papers.cfm?abstract_id=6044>. Consulted on: 02.05.2008

Articles in annals:

BRUNI, Adriano Leal; GAMA, Alex; FAMÁ, Rubens.; FIRMINO, Adilson. O anúncio da distribuição de dividendos e seu efeito sobre os preços das ações: um estudo empírico no Brasil. In: CONGRESSO USP DE CONTROLADORIA E CONTABILIDADE, 3, 2003, São Paulo/SP. **Anais...** São Paulo: USP, 2003. CD-ROM

Dissertations and thesis:

BUENO, Artur Franco. **Análise empírica do dividend yield das ações brasileiras**. 2000. 115 f. Dissertation (Master' Degree in Comptrolling and Accounting) – Graduate course in Comptrolling and Accounting, Economics, Administration, and Accounting School. University of Sao Paulo, Sao Paulo, 2000.

SUBMISSION CHECKLIST

As part of the submission process, authors are required to verify their submission's compliance with the following guidelines; otherwise submissions will be returned.

1. First page with the following data: title in Portuguese and English, author(s)'s name(s), author(s)'s qualification in the knowledge area, author(s)'s institutional affiliation, full address including phone and e-mail. This first page must be sent as a supplementary file;
2. Abstract in the text language in between 150 and 250 words, in a solely paragraph, with single space between the lines, followed by three to five keywords;
3. An abstract using the same rules of the summary, followed by three to five keywords;
4. Text editor Word for Windows (maximum 2MB);
5. Format A4 (210x297mm); Times New Roman, font 12; single space between lines; superior and left margin of 3cm; inferior and right margin of 2cm;
6. Page numbers must be showed at the right superior corner;
7. Illustrations and tables in Times New Roman, font 10, followed by title, source of the data and

subtitles when necessary, in a way that allows one to understand the meaning of the data with no need to refer to the text;

8. Citations must follow the criteria author/date, for instance, Glautier e Underdown (1976), (GLAUTIER e UNDERDOWN, 1976) ou Glautier e Underdown (1976, p. 343) according to each case. For direct citations the indication of the page is necessary;
9. Citations with no more than three lines shall be in the text itself with quotation marks, and those with more than three lines shall be highlighted with indent of 4 cm from the left margin, in a smaller letter than the one used in the text, without quotation marks, in accordance with the NBR 10520:2002 of the ABNT;
10. Footnotes are not allowed, with the exception of author's credentials and acknowledgements to the sponsorship agencies;
11. Annexes should only be used for extensive listings, statistics and other elements of support strictly necessary for the understanding of the text.