

Guidelines for Authors

1. Paper Submission Guidelines

To submit articles to the *Revista de Educação e Pesquisa em Contabilidade* - REPEC, authors should follow the standards and criteria set by REPEC. From January 2013 the guidelines of the American Psychological Association (APA) with regard to citations and references should be followed. Submissions not complying with the standards will be rejected.

Articles submitted to the journal must be original, i.e., cannot have been published or submitted to another journal.

Articles may be written in Portuguese, English or Spanish, with at least 5,000 and maximum 10,000 words, including tables, figures, notes and references. A maximum of 5 (five) authors are allowed per article. All papers accepted will be translated and published in three languages: Portuguese, English and Spanish.

Articles containing tables or figures, they [the tables and figures] should be in a format that allows them to be edited. In case some of these Figures or Tables have been imported from other programs such as Excel, Power Point etc., the source file must also be sent as Supplementary File.

Do not use expressions like *id.*, *ibid.*, *op. cit.*, *loc. cit.* and the like, or reference notes and footnotes. Notes at the end of the text are acceptable, but should be avoided.

The submission of articles should be done electronically, through the www.repec.org.br website. At the end of the submission an electronic message will be sent by e-mail, confirming receipt of the article.

2. Content and Formatting of Papers

At the moment of submission, the articles should contain:

- The **title** in the language of origin of the article (Portuguese, English or Spanish) without identifying the author(s);
- An **abstract** written in the language of origin of the article (Portuguese, English or Spanish) with at least 150 and at most 250 words, single space between lines, in a single paragraph and without paragraph input. At the end of the abstract should be placed **three to five** keywords;
- The article itself, written in Portuguese, English or Spanish, with at least 5,000 and at most 10,000 words, including tables, figures, notes and references.
- The pages of the articles should be properly numbered in the upper right corner, typed with Word for Windows, under the following conditions:

- A4 paper (210 x 297 mm);
- Times New Roman, size 12;
- Spacing: single;
- Paragraph input: 1.25;
- Margins: 3cm top, 2cm bottom, 3cm left, 2cm right;
- Tables and figures in Times New Roman, size 10;
- Citations and references must comply with current standards of the APA (American Psychological Association).

3. Tables and Figures¹

Tables and figures should be used in articles whenever their information make text comprehension more efficient, without repeating information already described in the text.

3.1 Tables

The table should usually show numeric or textual information organized in an orderly exposition of columns and rows. Any other statement should be characterized as textual figure.

The table should be displayed with its information visible and sufficient for their understanding and should be formatted as follows:

| | |
|-------------------------------------|---|
| Table editor | Word for Windows 97 or superior. In case authors have drawn their tables in Microsoft Excel or in a similar program, please remake the tables using the feature in Word. |
| Font | Times New Roman, size 10. |
| Line spacing | Simple. |
| Spacing before and after paragraphs | 3 pt. |
| Table colors | Use only black and white (grayscale). |
| Title | The table title must be brief, clear and explanatory. It should be placed above the table, in the top left corner, and on the next line, just below the word Table (with a capital initial), followed by the number that designates it. The tables are presented with Arabic numerals in sequence and within the text as a whole. Eg: Table 1, Table 2, Table 3, and so on. |
| Citation of tables | When citing tables in the text, type only the number referring to the table, for example Table 1, Table 2, Table 3 and so on. (the word 'Table' should be presented with the first letter capitalized). Never write 'table below', 'table above' or 'table on page XX' because the page numbers of the article may change while formatting. |
| Table notes | The font used in the notes of the table should be Times New Roman, size 10, single spaced. The notes should be described in the footnote of the table, and they serve to indicate the Source of the information of the table, and other information important to understanding the table. |

¹ Most of these guidelines were adapted from the Manual for Submissions of the *Revista de Administração Contemporânea – RAC*, available at www.anpad.org.br.

3.2 Figures

The figure should show a flow chart, a chart, a photograph, a drawing or any other illustration or textual representation.

The figure should be displayed with its information visible and adequate for its understanding, and should be formatted as follows:

| | |
|----------------------------|--|
| Font | Times New Roman, size 10. |
| Figure colors | Use only black and white (grayscale). |
| Format | Figures should be submitted in an editable format. |
| Title | It explains the figure concisely, but discursively. The title should be placed under the figure and numbered with Arabic numerals in sequence, preceded by the word Figure (with initial capital). Eg: Figure 1, Figure 2, Figure 3, etc.. After the title, any other information necessary for clarification of the figure or source must be added as a note. |
| Captions | The caption is the explanation of the symbols used in the figure and must be placed within the limits of the figure. |
| Size and proportion | Figures must fit the dimensions of the journal. Therefore a figure should be drawn or inserted into the article so that it can be reproduced in the width of a column or page of the journal to which it will be submitted. |
| Citations in the main text | When citing a figure in the text type only the number referring to the figure, e.g. Figure 1, Figure 2, Figure 3 and so on. (the word 'Figure' should be presented with the first letter capitalized). Never write 'figure below' figure above ', or even 'figure on page XX' because the page numbers of the article can be changed during formatting. |

4. Citations and References

To access the full version of the standards of citations and references according to APA (American Psychological Association) [click here](#).