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Submitted articles must be unpublished, that is, not having been submitted for consideration elsewhere. If formerly published in a book of congress proceedings, it is necessary to indicate the name and place of the event.

A declaration must be sent to the electronic address of the Revista Universo Contábil informing the editors at what conference (if any) the article was previously published. The declaration must also provide information about whether or not the article has been sent to any other journal beforehand.

The articles of the recommended length with a minimum of 10 and a maximum of 20 pages can be written in Portuguese, Spanish or English. For materials presented in international congresses, it is necessary to send their version in Spanish or English, according to their presentation in those events.

The articles should be sent by e-mail only to the site www.furb.br/universocontabil. Their reception will be confirmed immediately by a message from universocontabil@furb.br.

For article submissions, the following editorial norms of the Revista Universo Contábil should be observed:

- a) Cover Sheet in a separate file, with the following information:
 - Title of the text in the language of the text, Portuguese and Spanish;
 - Full name and title of the author(s), limited 4 authors per article;
 - Institution of the author(s);
 - Address, e-mail and telephone number.

- b) The articles should contain:
 - the title in English, Portuguese and Spanish;
 - without identification of the author(s);
 - an abstract in the language of the text, in a minimum of 10 and a maximum of 20 lines, in a single paragraph, unindented, simple space between lines, followed by three to five keywords;
 - an abstract (Resumo) in Portuguese obeying the rules above, followed by three to five keywords (palavras-chave);
 - an abstract (Resumen) in Spanish obeying de same rules, followed by three to five keywords (palabras clave).

- c) Pages of the articles should be properly numbered in the upper right corner, typed in Word for Windows text editor, as follows:

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- paper format: A4 (210 x 297 mm);
 - font: Times New Roman, size 12;
 - spacing: single space; - paragraph indented: 1.25;
 - margins: superior 3cm, inferior 2cm, left 3cm, right 2cm;
 - illustrations and tables in Times New Roman, size 10;
 - the citations and references should obey the current Brazilian ABNT norms.

References cited in the text should read according the NBR 10520:2002 as examples below:

- one author - Iudícibus (1997, p. 58);
- two authors - Mosimann and Fisch (1999, p. 53) ;
- three authors - Horngren, Foster and Datar (2000, p. 113);
- more than three authors - Atkinson et al. (1995, p. 324);
- author in the end of the sentence - (HORNGREN, FOSTER; DATAR, 2000, p. 113).

All text bibliographical references should be listed alphabetically after the text according with the revised NBR 6023, in font size 12 and with single space after each work as in the following examples:

Books:

HORNGREN, Charles T.; FOSTER, George; DATAR, Srikant. **Contabilidade de custos**. 9. ed. Rio de Janeiro: LTC, 2000.

Book Chapters:

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

Journal Articles:

PAULO, Wanderlei Lima de; FERNANDES, Francisco Carlos; RODRIGUES, Luciana Gavazzi Barragan; EIDT, Jorge. Riscos e controles internos: uma metodologia de mensuração dos níveis de controle de riscos empresariais. **Revista Contabilidade & Finanças – USP**, São Paulo, n. 43, p. 49- 60, jan./abr. 2007.

On-line Articles:

VIRTUOSO, Carlos Henrique. Balanço social: essa ideia deve continuar. **Jornal Nota 10**, Rio de Janeiro, maio/jul. 2002. Disponível em: <www.crcrj.org.br>. Acesso em: 21 jan. 2003.

Congress Proceedings Articles:

SILVA, Adolfo Henrique Coutinho; SANCOVSCHI, Moacir. Mudanças de práticas contábeis em empresas privatizadas: estudo de casos no segmento de serviços públicos de distribuição de gás. In: CONGRESSO ANPCONT, 1., 2007, Gramado/RS. **Anais...** São Paulo: ANPCONT, 2007. CD-ROM.

Dissertations and Theses:

LIMA, Ana Lúcia de Araújo. **Análise das congruências com vistas à harmonização das formas de contabilização de derivativos entre Brasil e Argentina**. 2000. 110 f. Dissertação (Mestrado em Administração) - Curso de Pós-Graduação em Administração, Universidade Federal de Santa Catarina, Florianópolis, 2000.

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