**Regulation of Brazilian Journal of Accounting and Management** ***(Revista Brasileira de Contabilidade e Gestão* *— RBC&G)***



# **Mission, objectives and areas**

Art. 1 – The Brazilian Journal of Accounting and Management — RBC&G was founded in 2012, with the name Electronic Journal of Alto Vale do Itajaí (REAVI), and it is an official publication from the Educational Center of Accountability Sciences of Alto Vale do Itajaí (CEAVI), from Santa Catarina State University (UDESC), under supervision of the Head of Postgraduate and Research of CEAVI. It is directed to researchers from Accounting Sciences, Management, and related areas community.

Art. 2 - The Brazilian Journal of Accounting and Management has the mission to disseminate knowledge of Management and Accountability Sciences area through innovative studies with different methodologies applied in the respective areas, being the author responsible, exclusive, management and legally, for this condition, as well as for any other infringement to Copyright Law.

Art. 3 - The thematic areas of RBC&G are:

I – Management and Controlling;

II – Financial;

III – Capital and Financial Market;

IV - Public;

V - Accountability and Management Education.

Art. 4 - The objectives of RBC&G are to:

I – Promote publishing of studies in the areas of Accountability Sciences, Management, and related areas;

II – Publish original and new scientifical content, contributing relevantly to the areas of Accountability Sciences, Management, and related areas;

III – Comprehend the economic, social, cultural and scientifical contribution of published studies;

IV – Publish scientifical articles that address practices and theories in its main areas, but also about the integration of these with other areas, including the interdisciplinary perspective involving other interest areas, through empiric research, case studies, exploratory researches, applied researches, among others;

V - Encourage exchange of information and experiences between national and/or international institutions;

VI - Make a commitment with the observance of good practices of ethic in the submission and management of papers.

# **Publishing and manegement structure**

Art. 5 - Head of Research and postgraduate of CEAVI and head Publisher of RBC&G are administratively responsible for the publishing of RBC&G.

Art. 6 - The publisher and administrative structure of RBC&G will be composed:

I – Head Publisher and assistant publisher;

II – Associated publishers;

III – Scientifical Publishing Committee;

IV - A*d hoc* consultants*;*

V - Secretary*.*

Art. 7 - The head publisher and the publisher assistant will be indicated by the department of Accountability Sciences of CEAVI and presented to the Head of Research and Postgraduate of CEAVI.

# **Head Publisher and Assistant Publisher**

Art. 8 - The head Publisher of RBC&G is responsible for:

I – Mentor the elaboration of the graphic and publishing project;

II – Provide the graphic layout and composition;

III – Provide the review and assembly of the issue;

IV – Prioritize the technical quality of the journal services;

V – Perform the manager functions of the management system and publishing of periodic issues;

VI – Forward each published numbers to the indexer bodies;

VII – Establish the relationship with counterparts institutions and tradeoffs with other scientifical issues from Brazil and abroad;

VIII – Look after the organization of current file;

IX – Ensure the periodicity of the issue;

X – Stablish the annually plan of action and publishing targets;

XI – Perform the *desk review* and decide on the acceptation or non-acceptation of the article, following opinions of the *ad* hoc and indication of the associated publisher;

XII – Develop, annually, an administrative report to the Department of Accountability Sciences of CEAVI and to the Center Council of CEAVI to be appreciated.

**Sole Paragraph:** In the absence of the head Publisher, his or her attributions are under the responsibility of the assistant publisher.

Art. 9 - The mandate of the head publishers and assistant publishers will be of 2 (two) years, which can be renewed one single time, for the same period, it must be appreciated and approved by the Department of Accountability Sciences of CEAVI.

# **Associated Publisher**

Art. 10. - RBC&G will have an associated publisher for each one of the thematic areas.

Art. 11. – The associated publisher is responsible for RBC&G:

I – Contribute to the publishing process in his or her respective area;

II – Proceed in the assessment in the desk review of the articles of his or her area when requested by the head publisher;

III – Designate evaluators for the articles of his or her area;

IV – Accompany the publishing process, and its terms, of the articles under his or her responsibility;

V - Suggest improvements in the publishing process;

VI – Ensure the ethical and publishing good practices;

VII – Indicate to the head Publisher the opinion regarding the acceptance or non-acceptance of the article at the end of the assessment process of the *ad hoc* evaluators;

VIII – Propose a thematic issue of his or her area with the head Publisher.

Art. 12. – It is up to the head Publisher to indicate an associated Publisher to each area, who must be appreciated and approved by the Department of Accountability Sciences of CEAVI.

Art. 13. – The mandate of the associated publishers will be of 2 (two) years, which can be renewed one single time, for the same period, it must be appreciated and approved by the Department of Accountability Sciences to CEAVI.

Art. 14. – The choice of the associated publishers will take into account:

I – Having a doctorate title;

II – History of publishing in scientifical journals and/or participation in research projects and/or as a reviewer o scientifical works;

III – Preferably being a member of the permanent body of a *stricto sensu* postgraduate program;

IV – Not being an area representative in a promotion agency and/or of incentive to research, a responsible organ by the functioning supervision of the postgraduate program.

# **Scientifical Publishing Committee**

Art. 15. – The Journal will have a Scientifical Publishing Committee composed by professors from CEAVI and from other higher education institutions from Brazil and/or abroad and will be composed by a minimum of 15 member distributed among the Journal areas, preferably doctors who belong to the areas of Accountability Science and Management, geographically distributed among the different Brazilian regions and/or other countries;

Art. 16. – It is up to the Scientifical Publishing Committee of RBC&G to:

I – Stablish norms for article publication;

II – Accompany the edition process of the numbers;

III – Assess the journal reports elaborated by the publishers;

IV – Assist on the journal publicity;

V – Propose changes in the journal regulation;

VI – Deliberate on the opportunity to order articles to national and/or foreigner authors;

VII – Deliberate on the omitted cases in this regulation.

# ***Ad Hoc Consultants***

Art. 17. - *Ad hoc* consultants must be previously registered, forming a bank by thematic area.

Art. 18. - *Ad hoc* consultants must be previously registered in the journal, admitted with consent of the head publisher, assistant publisher or associated publisher;

Art. 19. – Services of *ad* hoc consultants are of volunteer nature and do not cause any kind of monetary or other nature compensation.

# **Secretary**

Art. 20. - RBC&G has a secretary structure to assist in demands that involve the different actors of the publishing process, which does not imply any job of the publishers’, text reviewers’, *ad hoc* consultants’ competence.

# **Publishing process**

Art. 21. – The publishing process of the Brazilian Journal of Accounting and Management — RBC&G will be regulated by what is provided in this regulation and by the Procedures Manual for RBC&G Publishing.

Art. 22. - The Procedures Manual for RBC&G Publishing will describe, in detail, each operational procedure, following the minimum parameters stablished here and it has as the goal to assist on the publishing works and in the Scientifical Publishing Committee, in addition to guide the formatting of works by the authors.

Art. 23. - RBC&G will be published, every six months, in the months of June and December, with new scientifical articles in order to include the thematic areas of the issue.

Art. 24. - Annually, special number may be published varying on themes chosen by the publishers, with collaboration of the Scientifical Publishing Committee, and with participation of an invited publisher.

Art. 25. – The publication of more than one article per author in the same issue must be avoided, independently of the position of authorship.

Art. 26. – The publishing process includes the following steps:

1 – **Article submission:** one of the authors will forward the article through the online journal, observing the criteria stablished by the publishers and Scientifical Publishing Committee of RBC&G.

2 – **Admission review (*desk review*):** performed by the head Publisher in the maximum term of 30 (thirty) days following the submission date, the Associated Publisher of the thematic area may be consulted, if necessary.

3 – **Referral of the article for review:** if accepted in the previous step, the article will be forwarded to 2 (two) independent evaluators, which may be 1 (one) member of the Scientifical Publishing Committee and 1 (one) *ad hoc reviewer,* or to 2 (two) *ad hoc* reviewers, in the maximum term of 10 (ten) days following approval in desk review.

4 – **Acceptation of article review:** the evaluator must indicate if he or she accepts or does not accept the text review work in the maximum term of 15 (fifteen) following the invitation of the previous step.

5 - **Article review:** if accepted, the evaluator must perform the text review in the maximum term of 30 (thirty) days following invitation for assessment.

6 - **Previous assessment and referral of the opinions to the authors of the articles:** in possession of the evaluators’ opinions, the head Publisher or the associated Publisher of the thematic area, in the maximum term of 30 (thirty) days following the receipt of all assessments, will consolidate and perform a previous assessment of the issued opinions, in order to guarantee a harmonious relationship between authors and reviewers.

7 - **Text adjustments by the authors:** the Publisher must guarantee a term of up to 30 (thirty) days so that the authors perform the adjustments requested by the reviewers and/or justify the non-attendance of requests made.

8 – **Article approval for publishing:** the head Publisher have the exclusive responsibility for the definitive approval of the article.

9 - **Publishing flow:** from this moment, the publishing process may follow the procedure flow necessary, in order to guarantee text quality to be published, or the definitive rejection of the text.

# **General provision**

Art. 27. - RBC&G is exclusively disclosed through electronic means, its access is open and free.

Art. 28. – Collaborations written in Portuguese or English will be accepted.

Art. 29. – Articles submitted to double blind assessment and accepted by RBC&G will be published in English and Portuguese language.

Art. 30. – Prior to publication, the articles accepted for publication will be submitted to the plagiarism detection software analyses used by UDESC, possible ratifications requested by the publishers or definitive rejection falls to the authors.

Art. 31. – In the closure of each volume, the full list of reviewers of the issue who performed the assessment work of the respective issue must be published.

Art. 32. – In the beginning of each issue (number), a leading article submitted by the head Publisher of RBC&G must be published.

Art. 33. – In each issue (number) a member of the Scientifical Publishing Committee or a research professor of one of the thematic areas of the issue may be invited to elaborate the leading article of the issue, and he or she may traverse on scientifical thematic liable to citation.

Art. 34. – The content of published works will be of exclusive responsibility of the authors, it does not reflect, necessarily, the opinion of Brazilian Journal of Accounting and Management.

Art. 35. – This Regulation and the Procedures Publication Manual of RBC&G - Brazilian Journal of Accounting and Management must be permanently available in its website.

Art. 36. – The Scientifical Publishing Committee of RBC&G will solve exception and omitted cases

Art. 37. – This regulation enters into force in the date of its approval by the Center Council of CEAVI, being revoked the contrary dispositions, it may be altered, when necessary, with the approval of the Department of Accountability Sciences of CEAVI and homologation of the Research Committee and Center Council of CEAVI.