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



# **Publishing process**

Art. 1 - 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.

# **Assessment process**

Art. 2 – The assessment of the articles submitted to RBC&G is double blind, i.e., each article is assessed by two or more national or international, opinion providers specialized in the area.

Art. 3 – Articles submitted will be assessed with no identification of authorship by the evaluators designated by the publishers in two steps.

**First Paragraph:** The first step is the preliminary assessment of the head Publisher, or with the associated Publisher (desk review). The adequacy of the articles according to the publishing line of RBC&G, the scope and the contribution aspects, and originality of the text are assessed. Works that have a contribution to the community and, in particular, to the readers of the issue, will follow to the other assessments steps.

**Second Paragraph:** In the second step, the papers submitted with no identification of the authors will be forwarded to appreciation of two or more opinion providers. Criteria for assessment of the articles take into consideration the theme relevance, originality of contribution in thematic areas of RBC&G, text clarity, adequacy to references, theory development and structure, methodology used, conclusions and contributions offered to the knowledge of the area.

# **Guidelines to evaluators**

Art. 4º - Guidelines to evaluators of RBC&G aim to promote guiding elements on the main elements which are part of the works submitted to assessment.

**I - Objectivity I**: RBC&G is destinated to Brazilian and from abroad researchers that are active in the area and maintain, therefore, an adequate domain of the terminology and the fundamental concepts made to it, as well as the knowledge consolidated in it (for example, the ones seen textbooks). To contemplate this context, we give preference to objective literature reviews, focused on the investigated problem and in the presentation of well based hypothesis, and references predominantly to articles published in journals and annals in refereed congresses.

**II - Objectivity II**: Study contributions must appear (i) in the abstract, in a compact way; (ii) at the end of the introduction, in order to offer a complete and immediate answer, and (iii) in the study conclusion, in order to convince readers that the objective of the study was reached and that its findings are original and useful, bringing new knowledge to the area.

**III - References I**: In the conception of RBC&G, when a reference is made to the authors, their argument and/or conclusions are accepted, endorsed, or contested. We do not consider appropriate to merely cite casual affirmatives, loosen, out of context of the line of thought of referred authors. We recognize the practical unviability to exhaustively observe this aspect in one assessment, but we request you to please mention them, in case they are detected.

**IV - References II**: RBC&G dedicates a special care to the expansion of scientifical research produced in the South hemisphere, which fundamentally depends on the quality of this research, but it is only realized if it is properly referred, In case you are aware of any investigation involving researches of this hemisphere, that is pertinent to the article theme under assessment and does not appear in the references, please make a suggestion so that the other authors consider the respective inclusion.

Art. 5 – Assessment criteria of specific aspects: the assessment form RBC&G presents a series of aspects, regarding these, we request the attribution of one of the following concepts:

**I - Excellent:** if the aspect exceeded adequacy expectations;

**II - Bom:** if the aspect is whole and properly fulfilled;

**III - Regular:** if the aspect is considered fulfilled, although it is insufficient in some non-essential points;

**IV - Bad:** if the fulfillment of the aspect was insufficient in essential points or in an excessive numbers of non-essentials.

Art. 6 - In case the attributed concept is regular, it is indispensable to mention the inadequately fulfilled, in order to guide the modifications to be performed by the authors in the article review.

Art. 7 – In case the opinion is regular or bad, the evaluator must justify these aspects:

Introduction: (i) it does a problematized discussion of the context of the work done, (ii) it clearly presents the study motivation, and (iii) it justifies its scientifical importance demonstrating its contributions; the investigated problem, and its solutions are not relevant only to the country where the research was conducted; the theorical and empiric fundamentals are clearly stablished; the investigation methodology is adequate and well presented; the responses obtained properly include the concerns raised; other points considered relevant in the analyses.

Art. 8º - The evaluator will indicate 3 (three) possible recommendations to the paper:

**I - Acceptance:** very good work that fulfills all the criteria of the journal, and it does not necessarily need corrections (Parameter: all the assessment items between “good” and “excellent”);

**II – Mandatory corrections:** relevant work and with good potential for publication, however conditioned to suggested alterations (Parameters: up to two assessment items other than “good” and “excellent”);

**III - Rejection:** article with no potential and with low quality for publication (Parameter: all assessment items other than “good” and “excellent”).

**Sole Paragraph:** Assessment implies in more than judgement. For RBC&G, this translates to building a knowledge with other authors. There are cases (rare, but they exist) in which good reviews lead to partnerships. Therefore, it is extremely important that the evaluators do valuable suggestions to the authors so that the final research product has the best possible quality. Critics must be constructive in way that they can contribute to the higher scientifical quality of the article.

# **Rules for submission**

Art. 9 – Articles submitted to RBC&G must be unpublished, i.e., it must not be sent to publication in any other issue. If they are already disclosed in events annals and congresses, it is necessary to indicate the event, date, name and local, so, in case the article is accepted, this information is also published.

Art. 10. – Authors must not refer the article to other issue, i.e., once it is referred to RBC&G, the authors must commit to wait for the result assessment, so that, if not approved, they can refer to other issues.

Art. 11. – In the act of article submission, all the authors and coauthors must be informed, subsequent alterations are not allowed.

Art. 12. – Accepted articles will be published in two languages: Portuguese and English. The translation will occur following review processes, when the article is accepted, and the authors agree with the alterations made.

Art. 13. – Article submission must be performed electronically through RBC&G website. Following submission, authors will receive an automatic confirmation of RBC&G.

Art. 14. – Under any circumstances the article can be identified, in the original body or in properties of the file.

Art. 15. – In case the submitted article is product of the research financed by an institution or development agency, the acknowledgements to these institutions can only be informed in the system or following the assessment result, it cannot be included in the submitted document, so that the neutrality of the article assessment process is guaranteed.

Art. 16. – When submitting their articles to RBC&G publication, authors agree to the following terms:

I – Authors maintain copyright of articles and grant to the journal the rights of the first publication, according to the Creative Commons Attribution licensing criteria, which allows the work to be shared with initial publication and authorship recognition. These licenses allow others to distribute, remix, adapt, or create derived work, even if it is for commercial purposes, provided that the credit is given to the original creation.

II - Financial compensation is not intended for the authors, at any qualification, by works published at RBC&G;

III – Content and information in the published articles are of exclusive responsibility of authors;

IV – Following its approval, authors will be identified in each article, so they must inform to RBC&G their connection institution and their email address.

Guidelines for authors para autores

Art. 17. – The article main document must not contain any identification of authors or their connection institutions, under penalty of submission rejection.

work title in the text language; name and qualification of author(s), limited to 4 (four) authors per article, institutional connection of the author(s); full address, e-mail and telephone of all author(s) and coauthor(s); and the ORCID number of the author(s).

Art. 18. – An additional document must be also submitted, as Coversheet, in a separate file, with the following data:

I - Work title in the text language;

II – Name and qualification of author(s) limited to 4 (four) authors per article;

III - Institutional connection of the author(s);

IV - Address, telephone and e-mail for contact;

V - ORCID number of the authors.

**Sole Paragraph:** In case of an article submitted with more than 4 (four) authors, the main author will be notified, and the adequacy or justification will be requested, which will be assessed by the publisher, and can or cannot be accepted.

Art. 19. – Submitted article must follow the template available in RBC&G website.

Art. 20. – Articles can be written in Portuguese and English, with a minimum of 10 and a maximum of 25 pages;

Art. 21. – Pages of the article must be properly numbered in the top left corner, with extension .doc or .docx, A4 format, single-spacing, Times New Roman, size 12, paragraph entrance 1.25; margins 2,54 cm.

Art. 22. - Citations and references must follow APA’s (American Psychological Association), norms, considering that references must be listed at the end of the text, reviewed, alphabetically, font size 12, with single-spacing and with a blank line between them.

Art. 23. - Tables and figures must be included in articles every time their information makes text comprehension more efficient, with no repetition of information that have already been described in the text. They must be self-explanatory.

Art. 24. - Figures must evidence a flowchart, chart, photograph, design or any other illustration or text representation.

Art. 25. - The abstract (in the text language) must contain a minimum of 200 and a maximum of 250 words, separated in 4 sections, composed and highlighted by the following elements: (i) Objective(s), (ii) Method, (iii) Results or Discussion and (iv) Contributions. The abstract must be followed by three to five keywords.

Art. 26. - The *abstract* (in English), follows the same rules, followed by three to five keywords.