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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.

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a) Cover Sheet in a separate file, with the following information:
   - Title of the text in the language of the text and in English;
   - Full name and title of the author(s), limited 4 authors per article;
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b) The articles should contain:
   - the title, without identification of the author(s);
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   - an abstract in English, obeying the rules above, followed by three to five keywords.

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   - spacing: single space;
   - paragraph indented: 1.25;
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