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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, Portuguese and Spanish;
   - Full name and title of the author(s), limited 4 authors per article;
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b) The articles should contain:
   - the title in English, Portuguese and Spanish;
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   - an abstract in Portuguese obeying the rules above, followed by three to five keywords;
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c) Pages of the articles should be properly numbered in the upper right corner, typed in Word for Windows text editor, as follows:
   - paper format: A4 (210 x 297 mm);
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   - spacing: single space;
   - paragraph indented: 1.25;
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References cited in the text should read according the NBR 10520:2002 as examples below:
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