Revista FACCEA
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EDITORIAL PROCESS

The Journal of the Faculty of Accounting, Economic and Administrative Sciences – FACCEA, publishes scientific research, reflection, and review articles related to studies and research on theories, methodologies, and aWpplications in the areas of Accounting, Economic and Administrative Sciences. The journal is published semiannually, issuing two numbers per year: January–June and July–December, with national and international outreach. Only unpublished articles will be published, and their content is the sole responsibility of the author(s), considering the journal's democratic nature.

Therefore, the publications do not represent the position of the journal or the University.

The FACCEA Journal is indexed in **Publindex – Colciencias, Category C.** It provides open and free access to the full published articles. The journal undergoes a continuous improvement process in editorial management, as defined by Colciencias (the Colombian state entity responsible for science, technology, and innovation) for scientific journals.

FORMAL SUBMISSION

Manuscripts must be sent to the email:

revistafaccea@uniamazonia.edu.co

In Word format, using Book Antiqua font, size 11, single column, without headers or footers. All figures and tables must be in black and white, created in Excel, and their insertion point should be indicated in the text. They must be labeled sequentially in numerical order, with the data source cited below each one.

The information presented in the manuscript must be original and must not have been previously disclosed, fully or partially, in any indexed publication. The author(s) must submit a written statement declaring acceptance of the peer review process and confirming the originality of the work. Articles will be categorized into three types:

1. **Scientific research article:** A document that presents original and detailed results of research projects. Structure: Introduction, Methodology, Results, Discussion, and Conclusions.
2. **Reflection article:** Presents a critical, analytical, and interpretative stance on a specific topic using original sources related to research results. Structure: Main theme,

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logical development of the topic, author's point of view, implications, inferences, and conclusions.

3. **Review article:** The result of a research process that analyzes, systematizes, and integrates published or unpublished findings in a specific area of science and technology. These articles must include a thorough literature review of at least 50 references. Structure: Scope of the review, period covered by the reviewed publications, origin of the publications, types of documents reviewed, author's opinion on the reviewed literature, relevant aspects or information on key findings, and conclusions.

External Peer Review: All contributions are reviewed and approved by academic peers who evaluate their originality and scientific quality. This is conducted under a double-blind external peer review process, based on the following criteria: originality, relevance, timeliness, contributions, scientific rigor, and compliance with author guidelines.
The outcome, resulting from the peer review and the Editorial Committee's evaluation, will be communicated to the authors along with a peer review report and may fall under one of the following outcomes:

Accepted: The article has no observations and will proceed to the copyediting phase, with prior notification to the author.

Accepted with observations: The article has observations that the author must address before publication. In such cases:

a. **The author refuses to make the suggested changes:** in this case, the article will be formally rejected.
b. **The author partially incorporates the changes:** in this case, the evaluation coordinator will request a justification from the author and submit it, along with the revised manuscript, to a third reviewer, who will determine whether the article should be published or rejected.
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The article will include its date of receipt and acceptance to document its evaluation process.

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AUTHOR GUIDELINES

The manuscript must not exceed 15 pages in Word format (including figures and tables), letter size, printed on one side, using Book Antiqua font size 11, 1.5 line spacing, and 3 cm margins on all sides.

All figures and tables must be in black and white, created in Excel 2003, and submitted separately from the main document. Tables must be labeled as Table 1, Table 2 (not Table No. 1, Table No 2, etc.). For figures, label as Figure 1, using the full word, not Fig. 1. All tables and figures must be cited in the text. Avoid redundancy between text, tables, and figures. Number tables and figures in the order in which they are first mentioned. Table titles must be placed above the table; symbols should appear below. Only horizontal lines should be used at the header and bottom of the table. All illustrations (photos, diagrams, maps, graphs) are classified as figures. If they require editing, they must be submitted in JPG or BMP format with a minimum resolution of 300 dpi to ensure legibility, and without using colors. Captions must appear below each figure and be clear enough to be understandable without the text.

The use of significant figures must be consistent throughout the manuscript, including in figures and tables. The entire document must be left-aligned, including titles and subtitles. Do not hyphenate words at line breaks. All pages must be numbered, and the author's name should appear in the upper right corner. Footnotes are not accepted. The first page must include, in lowercase: the title, full name, and email address of each author.

Title: Must be explanatory and reflect the essence of the work, not exceeding 12 words.

Author information: Must appear in the upper right corner, including: full name, profession or occupation, education level, current employment, and email address.

Abstract: Should clearly present the article's content in no more than 150 words and include 3 to 5 keywords. An English version (Abstract and Keywords) must also be provided.

Introduction: Describes the purpose, structure of the paper, methodology used, and the results obtained.

Methodological route: Should include the type and approach of the research, the population, data collection process, and instruments used.

Results: Clearly presents the findings, specifying the main results without interpretation.

Discussion: Includes interpretation of results, addressing the research questions, triangulating with findings from other studies and with the theoretical framework.

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Conclusions: Highlights key aspects regarding methodology, results, and discussion.

References: All in-text citations must be listed alphabetically in this section. References must follow APA (American Psychological Association) guidelines.

The submitted manuscript must be unpublished and comply with the author guidelines. It must be accompanied by a Declaration of Originality and Publication License for a Written Article, submitted via email to: **revistafaccea@uniamazonia.edu.co**

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