



"El saber de mis hijos
hará mi grandeza"

Universidad de Sonora
División de Ciencias Económicas y Administrativas
Departamento de Contabilidad
Unidad Regional Centro



Digital journal

TRASCENDER, CONTABILIDAD Y GESTIÓN, is a digital journal, of quarterly publication, with strict arbitration, in OJS system distributed by computer network of the University of Sonora.

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General guides for authors

1. From the presentation of collaborations:

1. The papers submitted may be research reports, essays, studies or technical reports in the knowledge lines of the social, economic, administrative and accounting sciences, in any of its aspects.
2. Research reports are reports describing and arguing project results on a specific study object, complying with a scientific rigor and method within the journal's knowledge lines.
3. The essays are critical argumentative writings of the analysis of the exhaustive, evaluative review of the literature of a subject or phenomenon of study, within the lines of knowledge of the journal.
4. Studies, reports or technical appendices are descriptive documents of the theoretical, normative, technological or practical application of the exercise or professional practice of topics relating to the lines of knowledge of the journal.
5. Papers must be submitted in Spanish or English.

6. Papers may be individual or collective, of no more than three authors.
7. All paper must be unpublished and original.
8. All submitted papers must be submitted exclusively for publication to the journal, during the arbitration process, publication and up to one year after publication.
9. Sending and publishing the submitted papers will not incur any cost to the authors.

II. Submission papers:

Collaboration submission **dates**:

TRASCENDER, CONTABILIDAD Y GESTIÓN journal receives open collaborations throughout the year, subject to the following calendar, for publication:

- * January-April limit of reception of collaborations October 15.
- * May-August reception limit February 15th.
- * September-December reception limit June 15.

The papers must be sent in three archives, through the journal's sending platform:

<https://trascender.unison.mx/index.php/trascender/about/submissions>

And optionally to emails: revistatrascender@unison.mx and eugenia.delarosa@unison.mx as follows:

File 1 Author data.

- * The file name should be formed as follows:

Archivo1_datos_primer last name of the author(s) (representative word of the title).

Example one author: File1_Data_Jiménez_Política.doc

Example two authors: File1_Data_Jiménez_López_Política.doc

The file information in Word should contain:

* Information of each of the authors: academic degree, bachelor's degree, current or previous position(s), institution, dependency, city, state, country, institutional and alternate email(s), ORCID.

* Title of the paper in Spanish and English.

* Keywords in Spanish and English, no more than five.

* JEL (Journal of Economic Literature) classification code(s) cataloging the thematic content of the manuscript, no more than three, number and text of the code(s)

You can consult them at:

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* Indicate the author of correspondence of the paper.

* In case paper is the result of a project, program or has any funding, you must indicate it.

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* The file name should be formed as follows:

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Archivo2_extenso_ Jiménez_Sandoval_Politica.doc

The Word file must contain:

* The title of the paper in Spanish and English and the full paper including the resumen and abstract, without authors' names, with centered bottom page number.

* The minimum length of paper shall be 20 pages and a maximum of 45 pages, including annexes.

File 3. Declaration of authorship.

* The file name should be formed as follows:

Archivo3_autoria_ (first surname of the author(s) _palabra representative of the title.

Example one author: Archivo3_autoria_ Jiménez_Política.doc

Example two authors: Archivo3_autoria_Jiménez_Sandoval_Politica.doc

The file must be in jpg or pdf format containing:

*Declaration of authorship addressed to the Editorial Committee of the journal, and unpublished article not published in any type of printed or digital publication, with date, title of the paper and autograph signature of all authors.

III. General format of the papers:

The general format will be Times New Roman letter at 12 points, 1.5 leading, general margins of 2.5, and centered bottom paging. A space between paragraphs.

*Respecting the hierarchy of titles, according to APA 7 (American Psychological Association), as follows:

Title: First uppercase letter and the rest lowercase (except for their own names or nouns). In Spanish and English, centered, without abbreviations or acronyms.

Job sections: They will be numbered decimally. The Introduction will not be included in the numbering.

Subtitles: Can be up to 3 levels:

Level 1. Aligned in the center with bold.

Level 2. Left-aligned with bold.

Level 3. Aligned to the left margin, italicized and bold.

Text: Incorrect or excessive use of uppercase, bold, quotation marks, and underscores in text in general should be avoided.

IV. Body of paper

The body of the paper must contain:

*Summary and Abstract (both), up to 200 words.

*Keywords and keywords (both): no more than five, lowercase, except own names. These words should be relevant throughout the manuscript and relate to the JEL code(s) chosen from the subject matter of the paper.

Keywords and keywords are composed of individual words, separated by commas, not phrases.

*Introduction, development including method, results, argumentation, conclusions and references.

*References or sources consulted must be in the format APA 7.

References must be cited in the text and presented at the end of the paper classified into groups: General Consultation, Laws and Regulations and Websites, in this order.

*If it contains graphs, tables, tables or figures, they must indicate in each the number, title and font. The title centered on the top and the font at the foot. It is necessary to take care of the definition quality of the graphs, tables, tables and figures. Each must be clearly related in the text.

All tables or tables must be presented in Word format

*Footnotes, such as clarifications or extensions to paper, may be used in free format, not for appointments.

V. Appointments and references.

All papers must submit their quotations and references according to the APA 7 notation, respecting the typography, as follows:

***Quotes in the text:**

Quoting inside the text will put the author's last name and year.

Example one author: (García, 2016: 15-16).

Example several authors: (Solís, Cámara et al., 2016).

***Charts, tables, frames or images:**

Title at the top: With number and name.

Source at the bottom: (Author's last name; year: page number). In case of own elaboration, indicate it.

Example:

Table 1. Focus groups studied.

Source: Own elaboration based in Williams, 2019: 76.

***Bibliographic references of articles:**

Printed or electronic: Last name, initial names. (year). Title article. Journal name, volume (journal number), number pages. DOI or URL Retrieved (if electronic).

Example two authors:

Zurbriggen, C., and Naughty, E. (2016). Towards a new developing state: challenges for Latin America. Latin American Profiles, 24(47), 259-281. <https://doi.org/10.18504/pl2447-004-2016>.

Example without doi with internet link:

Tello Macías C. and Hernández Angeles D.F. (2010). About tax reform in Mexico. UNAM Economy, 7(21), 37-56. Recovered from <http://www.scielo.org.mx/pdf/eunam/v7n21/v7n21a3.pdf>

***Bibliographic references of chapters:**

Last name, initial of the names. (Year). Chapter number and name. Name of the book. Country: Editorial, pages. Retrieved from e-mail address (in case of electronic documents).

Example without doi:

Sánchez López, J.M. (2019). Capt. 4. Between pairs. In Teaching Tips and Research. Mexico: Free Editions, 262-325.

***Bibliographic book references:**

Last name, initial of the names. (Year). Name of the book. Country: Editorial, Retrieved from electronic address (if electronic).

Example:

Moon, Y.B. (2009). Comprehensive Audit. Rules and Procedures. Mexico: Ecoe Ediciones.

***Bibliographic references of laws and regulations:**

Authority. Document or minutes. (year and month). Title of the publication. Pages. Retrieved from URL.

Example:

Ministry of Finance and Public Credit. Budget transparency. Official Journal of the Federation, (2014 May). 201-324.

Americans With Disabilities Act of 1990. 42 U.S.C. 12101 et seq. (1990).
<https://www.ada.gov/pubs/adastatute08.htm>

VI. From the publication

According to the editorial policies of the journal all the papers will be reviewed by the anti plagiarism tool Ithenticate, informing the authors of the similarity report, subjecting to not going over 25%. It is suggested to consult **Editorial Policies:**<https://trascender.unison.mx/index.php/trascender/politics>
All papers submitted to the journal shall be subject to double-blind arbitration, informing the authors of the relevant opinion. The maximum opinion time shall be 4 to 6 months.

The evaluation procedure can be consulted in **About in** Information for Authors <https://trascender.unison.mx/index.php/trascender/about>

Once the authors have been informed, if they have received a favourable opinion they will have 15 calendar days for the submission of the corrections indicated in the opinion.

Each published article will be assigned a unique DoI (Digital Object Identifier) for electronic access.

The decision, policies, general procedures and sequence of publication of the paper are the power of the Editorial Committee of the journal. In case of situations not considered the final decision will be made by the editor responsible for the journal.

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<https://www.unison.mx/institucional/marconormativo/reglamentosacademicos/ReglamentoEditorialFebrero2009/#p=1>

https://trascender.unison.mx/index.php/trascender/normas_eticas

Once the articles have been published on the website of the <https://trascender.unison.mx/index.php/trascender/issue/archive>

Authors will be able to review the statistics of consultation and downloading of their articles in

<https://trascender.unison.mx/index.php/trascender/statistics>

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Journal Editorial Committee
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