EDITORIAL INFORMATION 2020

The *Nominata* publication is an opportunity to close the year and assess the editorial environment, recognizing the various types of contribution that the participants from the community have provided to the benefit of that same community.

Besides providing statistical information, we can identify the respective collaborators, who we thank for their hard work, commitment, and skill, without whom it would be impossible to fulfill our mission. We maintained the strategy of publishing an advance edition on the first day of each four-month period, which has led to advance citations, benefiting both readers and authors. This applies in both the national and international context, where increasing citations are noted.

I wish to thank the authors, reviewers, readers, associate editors, *ad-hoc* editors, members of the Editorial Board, service providers, and editorial assistants, who carried out their work with professionalism, confidentiality, respect, and a great deal of care in order to generate knowledge within the scope of RC&F.

In 2019 we created a research line to cover the Hispanic context, headed by Hugo Macias, whose support we count on to improve relationships with Latin America and Europe and advance in the integration of knowledge. We kept the same number of *ad-hoc* editors, understanding that the participation of researchers acting as editors has been a successful experience, specifically for some articles submitted by professors close to the Scientific Committee or highly-specific cases. We also enjoyed the contribution of *ad-hoc* editors by article. Here I wish to thank Carlos Eduardo Lavarda and Luiz Felipe Girão for their collaboration in this work.

We received financial support from FIPECAFI and **AGUIA-USP**, creating the conditions for the activities to be developed within the context of the challenges set. Similarly, I wish to thank our service providers, who, with professionalism and attention to detail, have contributed to the accomplishment of our work. We refer specifically to Evandro Lisboa Freire, Fernando Effori de Mello, Luiza Carvalho, Kris Gillespie, and Letra1 Serviços Editoriais.

I am particularly grateful to SciELO for its support in perfecting the ScholarOne management control system, which has led to an important management level change for the Journal. The support provided in implementing and improving the system was vital. In 2015, we were accepted by Scopus and this new indexation is very promising in terms of external visibility. We received 185 articles submitted between November of 2019 and October of 2020. One hundred twenty-nine reviewers analyzed 82 papers, meaning a 55.7% desk rejection rate; the total rejection rate was 88.1%. In 2020 we published 30 original articles, 1 essay, and 3 editorials (2 national and 1 international) in editions 82, 83, and 84.

I wish to highlight the evolution of the research lines, where the Markets line has maintained its profile of growth and efficiency relative to the other lines. Moreover, I would like to highlight the predominance of the submission and publication of articles from outside the institution as well as the state of São Paulo itself.

Fábio Frezatti
Editor-in-Chief

Period from November 1st, 2019, to October 31, 2020

Table 1 *Research areas*

Research areas	Submission	Publication
Management accounting and controllership	32	2
Financial accounting	75	8
Financial market and companies/stakeholders integration	55	17
Education and research in Accounting, Finance and Actuarial Sciences	14	2
Actuarial Sciences	9	2
Emerging themes in Accounting, Finance and Actuarial Sciences	0	0
Researches developed within the Hispanic areas	0	0
Total	185	31

Figure 1a. Submission (Nov. 2019-Oct. 2020)

Figure 1b. Publication (2020)
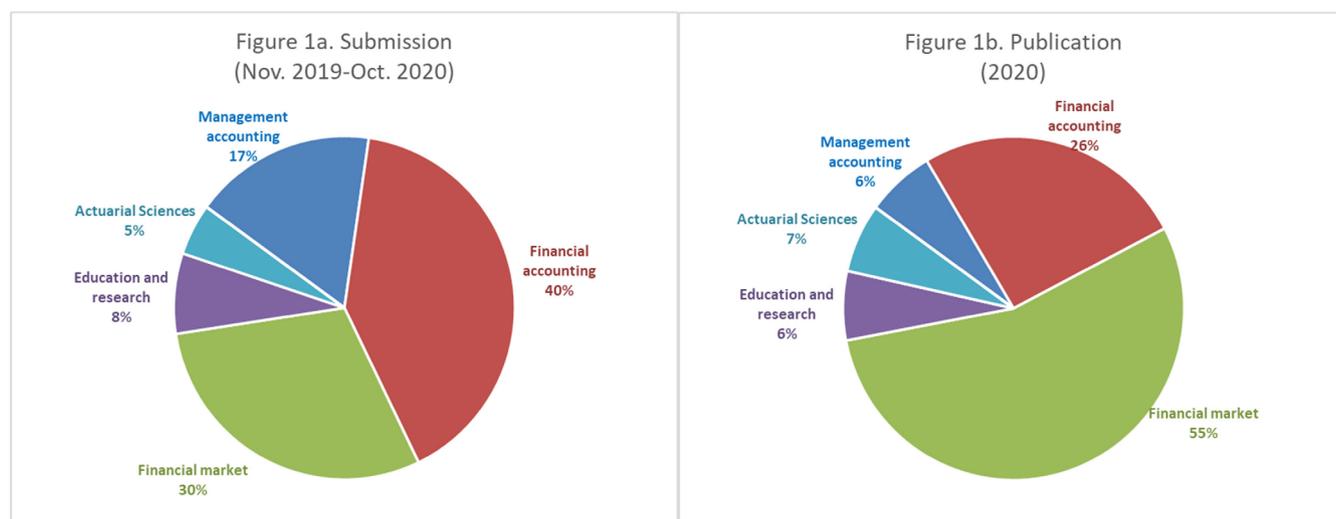
Table 2 *Authors' geographic range*

Authors' affiliation	Submission	Publication
FEA-USP (São Paulo)	16	5
São Paulo (but FEA-USP)	49	13
Other Brazilian States	316	47
International	102	12
Total	483	77

178

R. Cont. Fin. – USP, São Paulo, v. 32, n. 85, p. 177-182, Jan./Apr. 2021

Figure 2a. Authorship - Submission (Nov. 2019-Oct.2020)

- FEA-USP (São Paulo)
- São Paulo (but FEA-USP)
- Other Brazilian states
- Internationals

3% | 10% | 21% | 66%

Figure 2b. Authorship - Publication (2020)

- FEA-USP (São Paulo)
- São Paulo (but FEA-USP)
- Other Brazilian states
- Internationals

6% | 17% | 16% | 61%
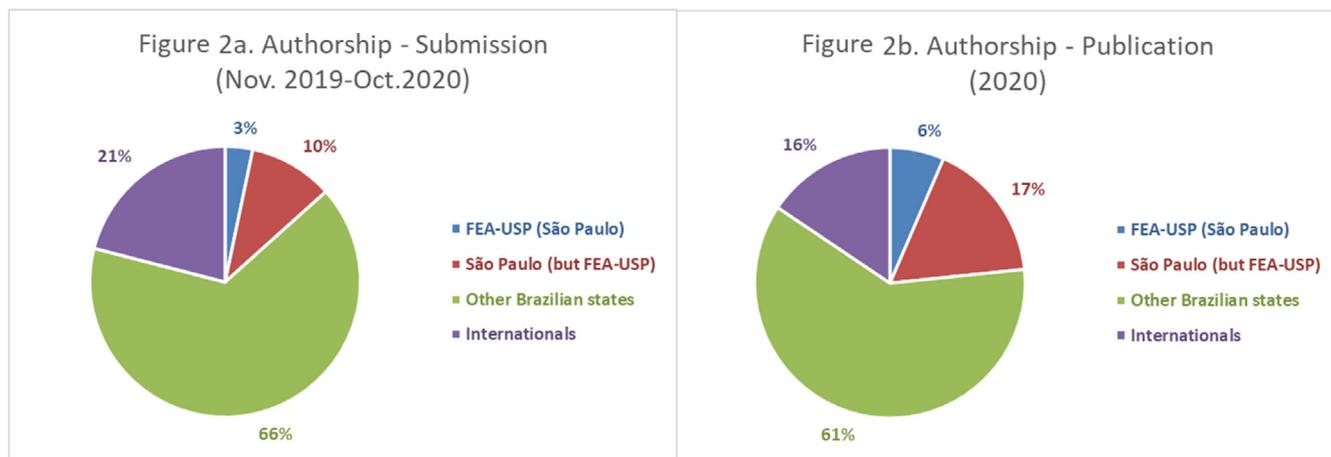
Table 3 *Publication demand*

	Frequency	Percentage
Initial outcome of articles in Nov. 2019	40	17.8%
Received	185	82.2%
Total	**225**	**100.0%**
Approved	22	9.8%
Reproved during review	41	18.2%
Rejected before review (desk)	103	45.8%
Withdrawal at the request of the authors	5	2.2%
Total of editorial decisions	**171**	**76.0%**
Awaiting editorial staff analysis	6	2.7%
Awaiting editor's review	7	3.1%
Awaiting reviewer's scores	34	15.1%
Awaiting authors' revision	7	3.1%
Final outcome of articles in Oct. 2020	**54**	**24.0%**

List of Reviewers

Reviewer	Institution	Country	ORCID
Alessandra Vasconcelos	Universidade Federal do Ceará	Brazil	https://orcid.org/0000-0002-6480-5620
Alex Ribeiro	Universidade Federal de Goiás	Brazil	https://orcid.org/0000-0003-3389-9713
Alini da Silva	Universidade Regional de Blumenau	Brazil	https://orcid.org/0000-0002-7043-5566
Ana Isabel Morais	Universidade de Lisboa	Portugal	https://orcid.org/0000-0001-7251-6418
Ana Paula Bauer	Universidade do Grande Rio	Brazil	https://orcid.org/0000-0002-0901-6098
Ana Paula Cruz	Universidade Federal do Rio Grande	Brazil	Uninformed
Andson Aguiar	Universidade de São Paulo	Brazil	https://orcid.org/0000-0003-4034-4134
Antonio Araújo	Universidade de Brasília	Brazil	Uninformed
Antonio Carlos Brunozi Junior	Universidade Federal de Viçosa	Brazil	Uninformed
Antonio Carlos Coelho	Universidade Federal do Ceará	Brazil	https://orcid.org/0000-0002-4126-0955
Antonio Martinez	Universidade de Coimbra	Portugal	https://orcid.org/0000-0001-9624-7646
Aureliano Bressan	Universidade Federal de Minas Gerais	Brazil	https://orcid.org/0000-0002-9333-3394
Belky Gutierrez Castañeda	Universidad de Antioquia	Colombia	https://orcid.org/0000-0002-9578-5968
Benjamin Miranda Tabak	Fundação Getulio Vargas (EPPG-FGV)	Brazil	Uninformed
Bruno Figlioli	Universidade de São Paulo	Brazil	Uninformed
Carlos Eduardo Lavarda	Universidade Federal de Santa Catarina	Brazil	https://orcid.org/0000-0003-1498-7881
Celso Rosa Filho	Universidade Federal do Paraná	Brazil	https://orcid.org/0000-0002-5338-8024
César Tibúrcio	Universidade de Brasília	Brazil	https://orcid.org/0000-0002-5717-9502
Claudia Yoshinaga	Fundação Getulio Vargas (EAESP-FGV)	Brazil	https://orcid.org/0000-0002-7756-6083
Claudio Parisi	Universidade Presbiteriana Mackenzie	Brazil	Uninformed
Clea Beatriz Macagnan	Universidade do Vale do Rio dos Sinos	Brazil	https://orcid.org/0000-0002-9097-7266
Cristiana Leal	Universidade do Minho	Portugal	https://orcid.org/0000-0003-3731-0240
Cristiane Corrêa	Universidade Federal do Rio Grande do Norte	Brazil	https://orcid.org/0000-0002-5046-9320
Daniel Mucci	Universidade de São Paulo	Brazil	https://orcid.org/0000-0002-0658-1470
Davi Gotardelo	Universidade Federal Rural do Rio de Janeiro	Brazil	https://orcid.org/0000-0002-4194-9154
David Carter	University of Canberra	Australia	Uninformed
Delci Grapégia Dal Vesco	Universidade Estadual do Oeste do Paraná	Brazil	https://orcid.org/0000-0002-0818-3142
Denis Forte	Universidade Presbiteriana Mackenzie	Brazil	https://orcid.org/0000-0002-2933-2039
Edelcio Nisiyama	Insper - Instituto de Ensino e Pesquisa	Brazil	https://orcid.org/0000-0002-6335-6085
Edgard Cornacchione Jr.	Universidade de São Paulo	Brazil	Uninformed
Edilson Paulo	Universidade Federal do Rio Grande do Sul	Brazil	https://orcid.org/0000-0003-4856-9039
Eduardo Flores	Universidade de São Paulo	Brazil	Uninformed
Eduardo Kayo	Universidade de São Paulo	Brazil	https://orcid.org/0000-0003-1027-8746
Eduardo Mattos	FAE Centro Universitário	Brazil	https://orcid.org/0000-0003-0408-7433
F. Henrique Castro	Universidade de São Paulo	Brazil	https://orcid.org/0000-0001-7456-2354
Fabiano Lima	Universidade de São Paulo	Brazil	Uninformed
Fabiano Raupp	Universidade do Estado de Santa Catarina	Brazil	Uninformed
Fernanda Sauerbronn	Universidade Federal do Rio de Janeiro	Brazil	https://orcid.org/0000-0002-7932-2314
Fernando Daniel Chague	Fundação Getulio Vargas (EESP-FGV)	Brazil	Uninformed
Fernando Galdi	Fundação Instituto Capixaba de Pesquisa em Contabilidade	Brazil	https://orcid.org/0000-0001-6231-0010
Fernando Murcia	Universidade de São Paulo	Brazil	Uninformed
Flaviano Costa	Universidade Federal do Paraná	Brazil	Uninformed
Freire, Fátima	Universidade de Brasília	Brazil	Uninformed
Gilberto Miranda	Universidade Federal de Uberlândia	Brazil	https://orcid.org/0000-0002-1543-611X

Reviewer	Institution	Country	ORCID
Graça Azevedo	Universidade de Aveiro	Portugal	https://orcid.org/0000-0002-6346-4035
Graziela Fortunato	Pontifícia Universidade Católica do Rio de Janeiro	Brazil	Uninformed
Guilherme Kirch	Universidade Federal do Rio Grande do Sul	Brazil	https://orcid.org/0000-0002-8311-6863
Guillermo Braunbeck	Universidade de São Paulo	Brazil	https://orcid.org/0000-0003-1114-5136
Hsia Sheng	Fundação Getulio Vargas (EAESP-FGV)	Brazil	https://orcid.org/0000-0001-5827-319X
Humberto Gallucci Netto	Universidade Federal de São Paulo	Brazil	https://orcid.org/0000-0001-7905-1879
Igor Leite	Universidade Federal de Juiz de Fora	Brazil	https://orcid.org/0000-0002-9788-6017
Ilse Maria Beuren	Universidade Federal de Santa Catarina	Brazil	https://orcid.org/0000-0003-4007-6408
Ivan Gartner	Universidade de Brasília	Brazil	Uninformed
Jairo Procianoy	Universidade Federal do Rio Grande do Sul	Brazil	https://orcid.org/0000-0002-0932-5579
João Barbosa Neto	Universidade Federal de Minas Gerais	Brazil	https://orcid.org/0000-0001-5197-2166
João Zani	Universidade do Vale do Rio dos Sinos	Brazil	https://orcid.org/0000-0002-3096-2898
Joelson Sampaio	Fundação Getulio Vargas (EESP-FGV)	Brazil	Uninformed
Jomar Rodrigues	Universidade de Brasília	Brazil	https://orcid.org/0000-0001-5961-243X
Jose Alonso Borba	Universidade Federal de Santa Catarina	Brazil	https://orcid.org/0000-0001-6068-342X
José Antonio Pinho	Universidade Federal da Bahia	Brazil	Uninformed
José Carlos Oyadomari	Universidade Presbiteriana Mackenzie	Brazil	Uninformed
José Dantas	Universidade de Brasília	Brazil	https://orcid.org/0000-0002-0577-7340
José Elias Almeida	Universidade Federal do Espírito Santo	Brazil	Uninformed
José Paulo Souza	Universidade Estadual de Maringá	Brazil	https://orcid.org/0000-0002-5659-1044
José Renato Oliveira	Universidade Estadual de Feira de Santana	Brazil	https://orcid.org/0000-0001-9820-4682
Joséte Santos	Universidade Federal do Pernambuco	Brazil	https://orcid.org/0000-0002-5366-2548
Juan Camilo Cardona	Universidad de San Buenaventura	Colombia	Uninformed
Juliana Inhasz	Insper - Instituto de Ensino e Pesquisa	Brazil	Uninformed
Juliana Ventura Amaral	Faculdade FIPECAFI	Brazil	https://orcid.org/0000-0001-7223-3848
Kaizo Beltrao	Fundação Getulio Vargas (EBAPE-FGV)	Brazil	https://orcid.org/0000-0002-3590-8057
Karen Carvalho	Fundação Getulio Vargas (EAESP-FGV)	Brazil	https://orcid.org/0000-0003-2477-8354
L. Nelson Carvalho	Universidade de São Paulo	Brazil	https://orcid.org/0000-0001-5011-2797
Laise Correia	Centro Federal de Educação Tecnológica de Minas Gerais	Brazil	https://orcid.org/0000-0002-0977-9298
Lucas Barros	Universidade de São Paulo	Brazil	https://orcid.org/0000-0002-9319-1306
Lúcia Rodrigues	Universidade do Minho	Portugal	Uninformed
Lucio Capelletto	Superintendência Nacional de Previdência Complementar - PREVIC	Brazil	Uninformed
Ludmila de Melo Souza	Universidade de Brasília	Brazil	https://orcid.org/0000-0003-2340-2929
Luiz Alberton	Universidade Federal de Santa Catarina	Brazil	Uninformed
Luiz Felipe Girão	Universidade Federal da Paraíba	Brazil	Uninformed
Luiz Paulo Fávero	Universidade de São Paulo	Brazil	Uninformed
Maisa Ribeiro	Universidade de São Paulo	Brazil	Uninformed
Manuel Castelo Branco	Universidade do Porto	Portugal	https://orcid.org/0000-0003-3715-0881
Marcelo Alvaro Macedo	Universidade Federal do Rio de Janeiro	Brazil	https://orcid.org/0000-0003-2071-8661
Marcelo Botelho da Costa Moraes	Universidade de São Paulo - *Campus* Ribeirão Preto	Brazil	Uninformed
Marcelo Cabus Klotzle	Pontifícia Universidade Católica do Rio de Janeiro	Brazil	https://orcid.org/0000-0002-5463-6333
Marcelo Cardoso	Pontifícia Universidade Católica de São Paulo	Brazil	Uninformed
Márcia Bianchi	Universidade Federal do Rio Grande do Sul	Brazil	https://orcid.org/0000-0002-7716-2767
Marta Pelucio-Grecco	Faculdade Fipecafi	Brazil	https://orcid.org/0000-0001-6994-4219
Maurício Freitas	Universidade Federal de Pernambuco	Brazil	https://orcid.org/0000-0002-0437-3571

R. Cont. Fin. – USP, São Paulo, v. 32, n. 85, p. 177-182, Jan./Apr. 2021

181

Reviewer	Institution	Country	ORCID
Mayla Costa	Universidade Federal do Paraná	Brazil	Uninformed
Oswaldo Tanaka	Universidade de São Paulo	Brazil	Uninformed
Otavio Medeiros	Universidade de Brasília	Brazil	https://orcid.org/0000-0003-4095-6392
Patricia Costa	Universidade Federal de Uberlândia	Brazil	Uninformed
Paula Carolina Nardi	Universidade de São Paulo - *Campus* Ribeirão Preto	Brazil	https://orcid.org/0000-0001-7897-3070
Paulo Amilton Maia Leite Filho	Universidade Federal da Paraíba	Brazil	Uninformed
Paulo Renato Soares Terra	Fundação Getulio Vargas (EAESP-FGV)	Brazil	https://orcid.org/0000-0003-1486-120X
Paulo Roberto B. Lustosa	Universidade de Brasília	Brazil	https://orcid.org/0000-0003-4624-197X
Paulo Roberto da Cunha	Universidade Regional de Blumenau	Brazil	https://orcid.org/0000-0001-5805-9329
Rafael Cavalheiro	Universidade Federal da Grande Dourados	Brazil	https://orcid.org/0000-0002-3468-5357
Rafaela Vitoria	Banco Intermedium	Brazil	Uninformed
Raquel Sarquis	Universidade de São Paulo	Brazil	https://orcid.org/0000-0002-9267-9588
Reinaldo Antonio Marques	Universidade Federal de Alfenas	Brazil	Uninformed
Reinaldo Guerreiro	Universidade de São Paulo	Brazil	https://orcid.org/0000-0002-6507-5965
Renata Braga	Universidade Federal da Bahia	Brazil	Uninformed
Renato Mota	Universidade Federal do Rio Grande do Norte	Brazil	https://orcid.org/0000-0001-8439-7540
Reynaldo Fernandes	Universidade de São Paulo - *Campus* Ribeirão Preto	Brazil	https://orcid.org/0000-0002-9305-4336
Ricardo Azevedo	Universidade Federal de Uberlândia	Brazil	https://orcid.org/0000-0001-6302-0760
Ricardo Leal	Universidade Federal do Rio de Janeiro	Brazil	https://orcid.org/0000-0002-4516-9788
Ricardo Luiz Silva	Universidade de São Paulo - *Campus* Ribeirão Preto	Brazil	https://orcid.org/0000-0001-5437-1657
Ricardo Serra	Fundação Escola de Comércio Álvares Penteado Insper - Instituto de Ensino e Pesquisa Universidade de São Paulo	Brazil	Uninformed
Risolene Alves de Macena Araújo	Universidade Federal do Pará	Brazil	https://orcid.org/0000-0001-6423-6299
Robert Iquiapaza	Universidade Federal de Minas Gerais	Brazil	https://orcid.org/0000-0003-1657-2823
Roberto Klann	Fundação Universidade Regional de Blumenau	Brazil	https://orcid.org/0000-0002-3498-0938
Rodrigo Bueno	Universidade de São Paulo	Brazil	Uninformed
Romualdo Colauto	Universidade Federal do Paraná	Brazil	https://orcid.org/0000-0003-3589-9389
Ruth Alejandra Patiño Jacinto	Universidad Nacional de Colombia	Colombia	https://orcid.org/0000-0001-6017-7666
Sady Mazzioni	Universidade Comunitária da Região de Chapecó	Brazil	https://orcid.org/0000-0002-8976-6699
Samuel Mongrut	EGADE Business School	Mexico	https://orcid.org/0000-0003-2081-5576
Sandra Leonardo	Instituto Mauá de Tecnologia Centro Universitário	Brazil	Uninformed
Sandro Azambuja	Instituto COPPEAD de Administração (Universidade Federal do Rio de Janeiro)	Brazil	https://orcid.org/0000-0002-0322-3168
Silvana Walter	Universidade Estadual do Oeste do Paraná	Brazil	https://orcid.org/0000-0003-1684-5465
Sirlei Lemes	Universidade Federal de Uberlândia	Brazil	https://orcid.org/0000-0003-3334-4240
Suliani Rover	Universidade Federal de Santa Catarina	Brazil	Uninformed
Vinicio Almeida	Universidade Federal do Rio Grande do Norte	Brazil	Uninformed
Vinicius Augusto Silva	Fundação Escola de Comércio Álvares Penteado	Brazil	Uninformed
Wenner Lucena	Universidade Federal da Paraíba	Brazil	https://orcid.org/0000-0002-2476-7383
Wilson Corrêa	Universidade Federal de Juiz de Fora	Brazil	https://orcid.org/0000-0002-5517-6447
Wilson Nakamura	Universidade Presbiteriana Mackenzie	Brazil	https://orcid.org/0000-0002-4697-5685
Zilton Martins	Universidade do Vale do Itajaí	Brazil	https://orcid.org/0000-0003-2453-6881

182

R. Cont. Fin. – USP, São Paulo, v. 32, n. 85, p. 177-182, Jan./Apr. 2021