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Authors: Rodrigo Fernandes Malaquias, Pablo Zambra



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## ACCEPTED MANUSCRIPT

## Disclosure of Financial Instruments: Practices and Challenges of Latin American Firms from the Mining Industry

#### Authors:

**Rodrigo Fernandes Malaquias\*** is a Full Time Professor of Accounting at Universidade Federal de Uberlândia (UFU), Brazil. In 2012, he received his PhD in Business Administration from Escola de Administração de Empresas de São Paulo da Fundação Getulio Vargas (FGV-EAESP), Brazil. In 2015, he was a Visiting Research Scholar at DePaul University in Chicago, USA. His research includes finance, accounting, mobile banking, e-commerce, and cross-country studies. His papers have been published or accepted for publication by peer-reviewed journals, including Research in International Business and Finance, Accounting & Finance Review (USP), Computers in Human Behavior, Brazilian Review of Finance, Brazilian Business Review, Information Development, Information Technology for Development, Journal of Operations and Supply Chain Management, Technology and Disability, among others. Address: Avenida João Naves de Ávila, nº 2121, Bloco F, Sala 1F-215, Campus Santa Mônica, Uberlândia / Minas Gerais / Brazil. CEP (zip code): 38.400-902, Phone: +55 (34) 3239-4176. Email: rodrigofmalaquias@gmail.com
Research ID: A-7709-2017 (http://www.researcherid.com/rid/A-7709-2017)
ORCID: 0000-0002-7126-1051 (http://orcid.org/0000-0002-7126-1051)

\* corresponding author.

**Pablo Zambra** is an Auditor, at Deloitte (Chile). His experience as auditor in Deloitte is mainly oriented to the mining sector of Chile. He has a specialization in International Financial Reporting Standard and experience as a part time professor of auditing and mining topics at the Universidad Católica del Norte (UCN), Chile. Currently, he is a Master's degree student at Universidade Federal de Uberlânda, Brazil, in the area of Accounting, with emphasis on Financial Accounting. Address: Avenida João Naves de Ávila, nº 2121, Bloco F, Sala 1F-215, Campus Santa Mônica, Uberlândia / Minas Gerais / Brazil. CEP (zip code): 38.400-902. Email: <u>zambra.dgh@gmail.com</u>

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