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	TOTAL = 29	**17**	**13**
Volume 11, Number 2, May-Aug, 2014	University of Sheffield, Sheffield, UK Department of Computer Information Systems, Zarqa University, Jordan University of Cantabria, Santander, Spain University of Vale do Rio dos Sinos, São Leopoldo, RS Mackenzie Presbyterian University, São Paulo, SP Tribunal de Contas da União, Brasilia, DF, Brazil University of Brasilia, Brasilia, DF, Brazil EAESP-FGV – Getúlio Vargas Foundation, São Paulo, SP, Brazil University of São Paulo, São Paulo, SP, Brazil Instituto Federal de Educação, Ciência e Tecnologia de Minas Gerais, Formiga, MG Federal University of Lavras, Lavras/MG, Brazil Instituto Federal Goiano Campus Ceres, GO, Brazil Federal University of Goiás, GO, Brazil USP/FEARP, Ribeirão Preto, SP, Brazil TecBan S/A, São Paulo, SP, Brazil	(1) RS (12) SP (4) DF (3) MG (2) GO	(3) UK (1) Jordan (2) Spain

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