

WRITING GUIDELINES

1. Write your manuscript using active voice. Therefore, you can use the pronouns “we” and “I.” Also, please avoid using a series of prepositional phrases. We strongly encourage you to use a grammar and spell checker on manuscripts before you submit to our journal. Parsimony is a highly desirable trait for manuscripts we publish. Be concise in making your points and arguments.
2. Each paper should include a cover sheet with names, addresses, telephone numbers, fax numbers, and e-mail address for all authors. The title page also should include an abbreviated title that you should use as a running head (see item 7 below). The running head should be no more than 70 characters, which includes all letters, punctuation, and spaces between words.
3. The second page should consist of an Abstract of approximately 150–200 words.
4. You should begin the first page of the manuscript with the manuscript’s title. **DO NOT** use the term “Introduction” or any other term at the beginning of the manuscript. Simply begin your discussion.
5. Use uniform margins of 1 1/2 inches at the top, bottom, right and left of every page. Do not justify lines, leave the right margins uneven. Do not hyphenate words at the end of a line; let a line run short or long rather than break a word. Type no more than 25 lines of text per page.
6. Double space all lines of text, which includes title, headings, quotations, figure captions, and all parts of tables.
7. After you have arranged the manuscript pages in correct order, number them consecutively, beginning with the title page. Number all pages. Place the number in the upper right-hand corner using Arabic numerals. Identify each manuscript page by typing an abbreviated title (header) above the page number.
8. All citations within your text should include page numbers. An appropriate citation is Catanach (2004, p. 152) or Catanach and Feldmann (2005, pp. 113–115), or Catanach et al. (2006, p. 132) when there are three or more authors. You do not need to cite six or seven references at once, particularly when the most recent references refer to earlier works. Please try to limit yourself to two or three citations at a time, preferably the most recent ones.

9. You should place page numbers for quotations along with the date of the material being cited. For example: According to Beaver (1987, p. 4), "Our knowledge of education research ... and its potential limitations for accounting"
10. Headings: Use headings and subheadings liberally to break up your text and ease the reader's ability to follow your arguments and train of thought.
 - First-level headings should be *UPPER CASE ITALICS*, bold face, and flush to the left margin.
 - Second level headings should be in *Bold Face Italics*, flush to the left margin with only the first letter of each primary word capitalized.
 - Third-level headings should be flush to the left margin, in *Italics* (but not bold face), with only the first letter of each primary word capitalized.
11. Notes or Endnotes should be used only if absolutely necessary. Try to incorporate endnote/footnote material into the body of the manuscript. Notes must be identified in the text by consecutive numbers, then enclosed in square brackets and listed at the end of the article. Place them on a separate section before your references. Begin notes on a separate page, with the word "Notes" centered at the top of the page. All notes should be double-spaced; indent the first line of each note five spaces.
12. Your reference pages should appear immediately after your "Notes" section (if any) and should include only works cited in the manuscript. The first page of this section should begin with the word "References" centered on the page. References to working papers are normally not appropriate. All references must be available to the reader; however, reference to unpublished dissertations is acceptable.

Sample Book References

- Runkel, P. J., & McGrath, J. E. (1972). *Research on human behavior: A systematic guide to method*. New York, NY: Holt, Rinehart and Winston.
- Smith, P. L. (1982). Measures of variance accounted for: Theory and practice. In: G. Keren (Ed.), *Statistical and methodological issues in psychology and social science research* (pp. 101–129). Hillsdale, NJ: Erlbaum.

- Stout, D. E., & Wygal, D. E. (1994). An empirical evidence of test item sequencing effects in the managerial accounting classroom: Further evidence and extensions. In: B. N. Schwartz (Ed.), *Advances in accounting* (Vol. 12, pp. 105–122). Greenwich, CT: JAI Press.

Sample Journal References

- Abdolmohammadi, M. J., Menon, K., Oliver, T. W., & Umpathy, S. (1985). The role of the doctoral dissertation in accounting research careers. *Issues in Accounting Education*, 22, 59–76.
- Thompson, B. (1993). The use of statistical significance tests in research: Bootstrap and other methods. *Journal of Experimental Education*, 61, 361–377.
- Simon, H. A. (1980). The behavioral and social sciences. *Sciences*, July, pp. 72–78.

Electronic Sources

If available online, the full URL should be supplied at the end of the reference.

13. You should label TABLES and FIGURES as such and number them consecutively (using Arabic numerals) in the order in which you mention them first in the text. Indicate the approximate placement of each table/figure by a clear break in the text, inserting:

TABLE (or FIGURE) 1 ABOUT HERE

- set off double-spaced above and below. Figures should be placed after your References section: tables should follow figures. Double-space each figure/table and begin each on a separate page.
14. You should list any acknowledgments on a separate page in a separate electronic file to preserve author anonymity. Type the word “Acknowledgment,” centered, at the top of the page and type the acknowledgment itself as a double-spaced, single paragraph. Once the editorial review process is complete, your acknowledgments will be inserted immediately after the last page of text (before the Notes and References Sections).