

Instructions for the Authors

Submissions to the journal should be **original unpublished work** and should not be under review with any other journal. Papers should be submitted electronically [here](#).

Articles can be written in British or American English, with the only requirement to be consistent throughout the manuscript. While authors can freely choose whether they prefer using the third person singular (*e.g.*, this study/research/paper) or the pronoun “I”/“We”, they should care about consistency throughout the text and the abstract.

In the first page of the manuscript, author(s) should provide the following information:

- Manuscript title.
- Authors’ name and institutional affiliation.
- Address, phone, and email address of each author.
- Corresponding author.
- Acknowledgements (if applicable).

The title of the manuscript (but not the authors’ names) and the abstract (of no more than 250 words) should appear on the second page of the manuscript. The abstract should be followed by three to seven keywords and up to five [JEL descriptors](#).

Authors should avoid mentioning any information that would enable identification by the reviewers.

Authors Guidelines

Financial Reporting adopts a formatting free approach in the submission of new manuscripts. Compliance with the authors guidelines is encouraged also in the first submission. In any case, the authors must comply with the following guidelines after acceptance or whenever required by the Editor.

General Format

Length: Between 6,000 and 10,000 words (including Tables/Figures, References, and Annexes).

Format: 12 pt, Times New Roman; margin left/right: 2.5 cm; double spacing.

Abstract

The abstract should be prepared in a structured form, according to the format outlined below. The maximum length of the abstract should be 250 words.

Purpose: Explain “why” you undertook this study. If you are presenting new research, explain the problem you have solved. If you are building upon previous research, briefly explain why you felt it was important to undertake the study. This is your opportunity to let readers know why you chose to study this topic or problem and its relevance. Let them know what your key argument is.

Design/methodology/approach: Explain “how” you did the research. Let readers know exactly what you did to reach your results. For instance: Did you undertake interviews? Did you carry out an experiment in the lab? What tools, methods, protocols, and/or datasets did you use?

Findings: Explain “what” you found with your study, whether it answers the problem you set out to explore, and whether your hypothesis was confirmed. Be clear and direct, prefer providing exact figures rather than generalize.

Originality/value: Make a clear case for the scientific value of your results. You can also reflect on what future research steps could be.

Practical implications (optional): Highlight the direct impact of your findings on related practices or solving a real-life problem.

Headings and Sections

Headings and Sections Headings should be numbered.

Typically, manuscripts should be structured around the following points:

- Introduction and research objectives
- Literature review
- Hypotheses development
- Research methodology
- Findings
- Discussion and conclusion

Tables and figures

Tables and figures should be as self-contained as possible. Please check that the text contains a reference to each table and figure. Tables and figures should appear at the end of the manuscript.

Authors should make an indication in the body of the text as to where the tables and figures should be included. Tables and figures should be numbered and have a descriptive heading.

Readers should be able to substantially understand what is going on in the table without reference to the text.

Tables can be single-spaced.

Mathematical expressions

All but very short mathematical expressions should be displayed on a separate line and centered.

Equations must be numbered consecutively on the right margin, using Arabic numerals in parentheses.

Footnotes

Use footnotes rather than endnotes.

Footnotes should be used only when necessary and not in place of bibliographic references.

Numbers should be inserted as superscript.

Citations

Citations should include the name of the author(s) and the date of publication. Refer to one of the recognized Harvard styles and make sure to check all your citations for completeness, accuracy, and consistency. The use of a software for citation management (*e.g.*, Zotero, Mendeley, EndNote) is welcomed.

Number of authors: Single author: (Adams, 2006) or Adams (2006). Two authors: (Adams and Brown, 2006) or Adams and Brown (2006). Three or more authors: (Adams *et al.*, 2006) or Adams *et al.* (2006).

Order: Order citations alphabetically, and subordinately by year (from the oldest to the newest publication). Designate two or more works by the same author(s) published in the same year by adding “a,” “b,” and so forth, after the year. *Example:* Several studies (Adams, 1999; Carroll, 1979, 1989; Gray, 2000a, 2000b) support this conclusion.

Page numbers: When referring to pages in a publication, use ‘p.(page number)’ for a single page or ‘pp.(page numbers)’ to indicate a page range. Page numbers should always be written out in full, *e.g.*, 101-115 (not 101-15). *Example:* “Weak legal protection appears to result in poor-quality financial reporting” (Leuz *et al.*, 2003, p.508).

Citation with no author: For a publication with no indicated author, cite the periodical as author. *Example:* Analysts predicted an increase in service jobs (Wall Street Journal, 1999).

For reports, handbooks, and the like: Cite the “corporate author” that produced them.

Example: The internal control system is judged effective when all its components are present and properly functioning (Commission of Sponsoring Organizations of the Treadway Commission, 1992).

References

Submissions should include a reference list in alphabetical order. Refer to one of the recognized Harvard styles and make sure to check all your references for completeness, accuracy, and consistency.

While first line has no indent, subsequent lines shall be indented. Authors’ list is given in full, even when there are more than two authors. Where relevant, date of translation or first publication, or date of reprinting are provided.

Page numbers and required for articles in edited books, journals, and magazines. When referring to pages in a publication, use ‘p. (page number)’ for a single page or ‘pp. (page numbers)’ to indicate a page range. Page numbers should always be written out in full, *e.g.*, 101-115 (not 101-15).

Where a DOI is available, this should be included at the end of the reference.

The use of a software for reference management (*e.g.*, Zotero, Mendeley, EndNote) is welcomed.

Below are the style guidelines for several kinds of publications.

Books: Surname, initials (year), title of book, publisher, place of publication. *Example:* Bromwich, M. (1985), *The Economics of Standard Setting*, Prentice-Hall/ICAEW, London, UK.

Book chapters: Surname, initials (year), “chapter title”, editor’s surname, initials (Ed.), title of book, publisher, place of publication, page numbers. Use (Ed.s) in case of two or more editors. *Example:* Calabrese, F.A. (2005), “The early pathways: theory to practice – a continuum”, Stankosky, M. (Ed.), *Creating the Discipline of Knowledge Management*, Elsevier, New York, NY, pp.15-20.

Articles in journals: Surname, initials (year), “title of article”, journal name, volume issue, page numbers. *Example:* Laux, C. and Leuz, C. (2010), “Did fair value accounting contribute to the financial crisis”, *Journal of Economic Perspective*, Vol. 24 No. 1, pp. 93-118, doi: 10.1177/0952872002012002114.

Published conference proceedings: Surname, initials (year of publication), “title of paper”, in editor’s surname, initials (Ed.), title of published proceeding which may include place and date(s) held, publisher, place of publication, page numbers. *Example:* Wilde, S. and Cox, C. (2008), “Principal factors contributing to the competitiveness of tourism destinations at varying stages of development”, in Richardson, S., Fredline, L., Patiar A., & Ternel, M. (Ed.s), CAUTHE 2008: Where the 'bloody hell' are we?, Griffith University, Gold Coast, Qld, pp.115-118.

Unpublished conference proceedings: Surname, initials (year), “title of paper”, paper presented at [name of conference], [date of conference], [place of conference], available at: URL if freely available on the internet (accessed date). *Example:* Aumueller, D. (2005), “Semantic authoring and retrieval within a wiki”, paper presented at the European Semantic Web Conference (ESWC), 29 May-1 June, Heraklion, Crete, available at: <http://dbs.uni-leipzig.de/file/aumueller05wiksar.pdf> (accessed 20 February 2007).

Newspaper article (authored): Surname, initials (year), “article title”, newspaper, date, page numbers. *Example:* Smith, A. (2008), “Money for old rope”, Daily News, 21 January, pp.1, 3-4.

Newspaper article (non-authored): Newspaper (year), “article title”, date, page numbers. *Example:* Daily News (2008), “Small change”, 2 February, p.7.

Electronic sources: Surname, initials (year), “title of electronic source”, available at: persistent URL (accessed date month year). *Example:* Weida, S. and Stolley, K. (2013), “Developing strong thesis statements”, available at: <https://owl.english.purdue.edu/owl/resource/588/1/> (accessed 20 June 2018).

Data: Surname, initials (year), title of dataset, name of data repository, available at: persistent URL, (accessed date month year). *Example:* Campbell, A. and Kahn, R.L. (2015), American National Election Study, 1948, ICPSR07218-v4, Inter-university Consortium for Political and Social Research (distributor), Ann Arbor, MI, available at: <https://doi.org/10.3886/ICPSR07218.v4> (accessed 20 June 2018).