

INFORMATION FOR AUTHORS

AIMS and SCOPE

The International Journal of Accounting (IJA) aims at publishing accounting research that contributes to the analyses and understanding of international business conditions and transactions. The editors of *IJA* encourage authors to submit high quality research that studies accounting as a subsystem of the cultural, economic and institutional factors of different nations. Other than occasional commissioning of papers on specific topics, the editors of *IJA* will select publishable manuscripts after going through the normal refereeing process.

Replications using other countries' data will not be considered without adequate discussion that would answer the following four questions:

1. How does the "information environment" in country X differ from that of the U.S.A.?
2. What are the unique institutional or cultural characteristics of the subject country?
3. How are these differences expected to impact the accounting and auditing processes and numbers?
4. Could these differences lead to expectations of different findings? Why not?

EDITORIAL POLICY

The International Journal of Accounting will publish research studies that make contributions to accounting in different cultures and different economies. The findings of these research studies should be based on methodologies, both archival and experimental, analytical modeling, or a combination of these methodologies. The quality of the work, the nature of the contribution, and reproducibility of the results are key determinants in the publication decision. The Editors will endeavor to provide authors with early decision so that revisions will be encouraged only for papers that the Editors consider to be potentially publishable.

STYLE

1. Manuscripts should be submitted electronically to ciera@uiuc.edu in a WORD or PDF format.
2. All manuscripts must be double-spaced and numbered consecutively, including an abstract of approximately 100 words, and key words for indexing consistent with JEL Index. Submitted papers must be neither previously published nor submitted elsewhere. Authors are responsible for obtaining permission from the copyright holder (usually the publisher) to use any lengthy quotations, illustrations, or tables from another source.
3. Books to be reviewed should be sent to Hervé Stolowy, HEC School of Management, Department of Accounting and Management Control, 1, rue de la Libération – 78351, Jouy-in-Josas Cedex, France.
4. The author's full name, affiliation, and e-mail address should appear on the title page only.
5. All tables, figures and illustrations should accompany the manuscript each typed on a separate sheet. Captions should clearly identify the contents of tables and charts. All should be referred to in text and indication given as to location. For example:

TABLE 1 ABOUT HERE.

6. Footnotes should be numbered consecutively throughout the manuscript with superscript Arabic numerals. They should be collected in a separate file at the end of the text.
7. References should be cited in the text as follows:

Schweikart and O'Conner (1989) agree with this method. Other studies have found similar results (Smith, 1991).

On a separate **References** page(s), each cited work should appear, double-spaced, in alphabetical order as follows:

Journal Articles

Barth, M. E., Clinch, G. J., and Shibano, T. (1999). International accounting harmonization and global equity markets. *Journal of Accounting and Economics*, 26, 201-235.

Books

Neter, J., Wasserman, W., and Whitmore, G. A. (1993). *Applied Statistics* (4th ed.). Needham Heights, MA: Allyn & Bacon.

Hofstede, G., and Schrueder, H. (1987). A joint reply to Montagna. In: B. Cushing (Ed.), *Accounting and Culture* (pp. 29-30). Sarasota, FL: American Accounting Association

8. Upon acceptance the author is to submit one copy of the approved manuscript properly edited for style and the English language. The accuracy of the final draft and proofs is the responsibility of the author.