

MANUSCRIPT PREPARATION AND SUBMISSION GUIDELINES

The manuscript preparation and submission guidelines for *The Cost and Management* are given below.

Format

1. All manuscript should be typed on one side of A4 (8.27" x 11.69") good quality paper and be double-spaced, except for indented quotations. A soft copy of the manuscript shall be submitted along with two hard copies.
2. Manuscript should be as concise as the subject and research method permit, generally not to exceed 7,000 words.
3. Margin should be at least one inch on top, bottom, and sides to facilitate editing and duplication.
4. To ensure anonymous review, authors should not identify themselves directly or indirectly in their papers. Single authors should not use the editorial "we."
5. A cover page should include the title of the paper, the author's name, title, affiliation, and any acknowledgements.
6. All pages, including tables, appendices, and references, should be serially numbered.
7. Headings should be arranged so that major headings are centered, bold and capitalized. Second level headings should be flush left, bold, and both upper and lower case. Third level headings should be flush left, bold, italic, and both upper and lower case. Fourth level headings should be paragraph indent, bold, and lower case.

Abstract

An abstract of not more than 150 words should be on a separate page immediately preceding the text. The abstract should be nonmathematical and include a readable summary of the research question, methodology, and principal findings and contributions. The style should be objective, without personal pronouns. The title of the paper, but not the author's name or other identification designations, should appear on the abstract page and on the first page of the text.

Keywords

At least three but not more than five keywords should be given immediately succeeding the abstract.

Tables and Figures

Each table and figure (graphic) should appear in the appropriate place of the text. Each should bear an Arabic numeral and complete title indicating the exact contents of the table or figure. Source lines and notes should be included as necessary. Figures must be prepared in a form suitable for printing.

Documentation

1. Inside the text, reference should be by author's last name, year of publication, and page number(s). When the reference list contains more than one work of an author published in the same year, the suffix a, b, etc., follows the date in the citation: for example, (Jones, 1987a) or (Jones, 1987b; Freeman, 1985b). In-text reference style is shown in the following examples:
Albrecht and Sack (2000: 5-7) have identified *three* major developments
To the accountant, "value added" (ICMA, 1974, quoted by Cox, 1979: 1).
According to Prof. Due, "A tax tax" (mentioned as a footnote by Due, 1970: 126).
For this very reason, MODVAT in India VAT-adopting countries (see Khadka, 1997: 12-13).
Consequent effect on accounting education is accounting again (Albrecht and Sack, 2000: 4).
2. Bibliographical references should be set out in a list at the end of the article. The list of references should preferably contain only those works cited in the text. Arrange the references in alphabetical order according to surname of the first author (i.e., the first author's last name) or the name of the institution responsible for the

Article Guidelines

citation. Except the surname, use author's initials instead of proper names. Titles of journals should not be abbreviated. The standard form of referencing is given in the following examples:

Books

Albrecht, W. S. and R. J. Sack (2000), *Accounting Education: Charting the Course through a Perilous Future*. Accounting Education Series, Volume No. 16 (August) (Sarasota, Florida: American Accounting Association).

Cox, B. (1979), *Value Added: An Appreciation for the Accountant Concerned with Industry* (London: William Heinemann Ltd.).

Evans, T. G., M. E. Taylor and O. J. Holzmann (1994), *International Accounting and Reporting* (Cincinnati, Ohio, USA: South-Western Publishing Co.).

The Institute of Cost and Management Accountants (ICMA), UK (1974), *Terminology of Management and Financial Accounting* (London: ICMA).

Articles

Dhal, H. and P. Mitra (1991), "Applying Tax Policy Models in Country Economic Work: Bangladesh, China, and India," *World Bank Economic Review*, 5(3): 553-572.

Saeed, K. A. (2001), "Emerging Trends in Global Financial Management," *The Cost and Management*, 29(1): 7-12.

Chapters in Edited Volume

Sinning, K. E. (1986), "An Overview of International Taxation," in K. E. Sinning (ed.), *Comparative International Taxation* (Sarasota, Florida, USA: International Accounting Section of the American Accounting Association): 3-15.

3. Citations to institutional works should use acronyms or short titles where practicable; for example, (ICMA, UK: 1974).
4. Multiple works by the same author(s) should be listed in chronological order of publication. Two or more works by the same author(s) in the same year are distinguished by letters after the date.

Footnotes

Footnotes are not used for documentation. Textual footnotes should be used only for extensions and useful excursions of information that if included in the body of the text might disrupt its continuity. Footnotes should be consecutively numbered throughout the manuscript with superscript Arabic numerals. Footnote text should be double-spaced and placed at the end of the article.

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The author(s) should send a forwarding letter mentioning that the work is his/her (their) own and not submitted elsewhere for publication. The manuscript (two hard copies and one soft copy) along with this forwarding letter should be sent to:

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