Manuscripts should be prepared according to the following guidelines:

A) Title Page

1. The cover page, the first page, should contain the paper title, the name, affiliation, complete mailing address, phone number, fax number and email address (es).
2. The manuscript, the second, should start with the paper title at the top followed with a 150-200 words’ abstract. The abstract font is Times New Roman and size 12.
3. Please put the title of your paper (centered) and sub-heading (flush left) in bold with initial caps (except prepositions and article). For instance, **Accuracy of Forecast Information Disclosed in the IPO Prospectus**

B) Content

1. Double-spaced, except for indented quotations.
2. 12-point font.
3. Times New Roman as font type.
4. 8 ½ X 11” page setup with one inch margin for all sides.
5. Titles of figures and tables shall be placed before that figure or table.
6. Center-justify all charts, tables, and figures (if any).
7. All pages, including tables, appendices, and references should be serially numbered. The page number should be located on center bottom of the page. It should be Times New Roman 12-point font.
8. Major sections should be numbered in Roman numeral format while subsections should not be numbered.
9. Please put all primary section titles in bold UPPER CASE letters and flush left. For instance, "ABSTRACT", "INTRODUCTION"… "CONCLUSION", "REFERENCES." The subsection titles should be in bold italic UPPER case letters and flush left. For Example, “Cost Accounting”, “Detection Risk”, “Audit.”
10. Keywords should follow the section of ABSTRACT. Keywords should be lower case, in italics, and separated with a semi colon. For example, “Keywords: cost accounting; detection risk; audit.”
11. When citing others’ work within the manuscript please follow the following instance for single author (Imielinski, 2008), but for the case of multiple citations in the manuscript please follow this example (Imielinski, 2008; Srikant et al., 2009).
12. All tables and diagrams shall be listed within the manuscript as an image file.
13. Use footnotes only, (no endnotes, please). The font size should be 10 and Times New Roman type.
C) References

1. The references section should be located at the end of the article manuscript and after any appendixes.
2. All entries should be ordered alphabetically.
3. The first line of a reference should be flush with the left margin. Each additional line should be indented (usually accomplished by using the using hanging indentation of 0.5”.)
4. Each reference should be single-spaced, but have one space between references.
5. Only work cited in the manuscript should be included in the reference section.
6. Titles of books, journals, magazines, and newspapers should appear in italics.
7. Capitalize only the initial of the first word of an article title and a book title. If there is a subtitle, capitalize the initial of the first word as well. However, capitalize the initial of each word of a journal title. Place a period at the end of the title. Do not number your references. Do not underline the title of each reference article or place quotations around it.

Examples
Start by listing the author’s last name and first name initial and middle name initial, followed by the date of publication in parentheses. Provide the title of the article, but only capitalize the first letter of the title. Next, list the journal or periodical and volume number in italics. Finally, provide the page numbers where the article can be found.

Author, I. N. (Year). Title of the article. Title of the Journal or Periodical, volume number, page numbers.


The structure for an article appearing in a magazine is similar to that of a journal article. However, the publication date should also include the month and day of publication.


References for newspaper articles follow the basic structure, but use the initials ‘p.’ or ‘pp.’ to denote page numbers.