

JAL INFORMATION FOR AUTHORS

FORMAT

All manuscripts should be typed on one side of 8½" by 11" paper and be double-spaced throughout, including indented quotations, footnotes, bodynotes, and references. Margins should be appropriate to facilitate editing and duplication. In order to assure anonymous reviewing, authors should not identify themselves directly or indirectly in their papers.

A cover page should show the title of the paper, the author's name, title, and affiliation, and any acknowledgments. All pages, including tables, appendices, and references, should be spelled out, except where decimals are used. All others should be written numerically. Single authors should not use the editorial "we".

TABLES AND FIGURES

Each table and figure should appear on a *separate* page and bear an arabic number and a title; each table and figure should be referenced in the text. The author should indicate on the manuscript where each table or figure should be inserted in the text.

LITERATURE CITATIONS

The name of the author and the year of publication of work cited should appear in square brackets in the body of the text: e.g., [Zeff, 1980]; [Gonedes and Dopuch, 1974]; [Burton, 1974, p. 64]; [Hakansson, 1977a]. If the name of the author is mentioned in the text, it need not be repeated in the citation; e.g., "Bedford [1981, p. 200] states that ..." All direct quotes must have a page citation.

If a reference has more than three authors, only the first name and et al. should appear in the citation. In the list of References, however, all of the names must be shown. As indicated in the Hakansson citation above, the suffix a, b ... should follow the year when the Reference list contains two or more publications by an author(s) in a single year.

REFERENCE LIST

All references cited in the text, and *only* those cited in the text, should appear in the list of References. The references should be alphabetized by first author; articles with two or more authors are to be alphabetized by the second author. Multiple articles with the *same* author (or co-author) are then listed in chronological order.

Citations in the References list should conform to the following style:

Date of publication follows author's name.

Capitalize only the first letter of the main title and subtitle and any proper nouns in book or article titles.

No quotation marks around article titles.

Use periods after each main segment of entry.

For further details and examples, see chapter 16 of the *Chicago Manual of Style* (13th ed.).

FOOTNOTES

Textual footnotes should be used for digressions whose inclusion in the body of the manuscript might disrupt the continuity. Footnotes should be numbered consecutively throughout the manuscript with superscript arabic numerals. Footnotes should follow the text of the manuscript.

BODYNOTES

Bodynotes are to be used for presenting materials that are considered essential to the readers interested in technical details, e.g., equations, symbolic presentations of models, and statements of the underlying assumptions.

Bodynotes are to be double spaced and written in italics. They are to be presented within the text, but separated from other parts of the text by solid lines. The placement of bodynotes within the text should be consistent with two objectives: (1) they should be located where they will be most informative to interested readers, and (2) the logical flow of thought in the text must be possible both with and without reading the bodynotes.

ANNOTATED BIBLIOGRAPHY

In addition to the main synthesis article, the author should select a number of the most illustrative articles for annotating at the end of the survey. Each annotated article would include two main components: (1) identification: author, title, name of periodical or original source, date of original publication, and page numbers; (2) subject information: a brief statement of objective, method and results. Individual annotations should not exceed fifteen double-spaced lines.

SUBMISSION

Manuscripts should be **e-mailed** to jai@cba.ufl.edu as a "WORD" attachment. A submission fee of \$40.00 (U.S.), payable to the Journal of Accounting Literature, should be mailed to the *Journal of Accounting Literature*, Fisher School of Accounting, University of Florida, P.O. Box 117166, Gainesville, FL 32611-7166.