
The Accounting Journal: Spanish Accounting Review
STYLE AND FORMAT GUIDELINES

1. All publications must be submitted to this journal over the web site or alternatively via the gateway <http://services.bepress.com/sar>. Publications must be submitted in a format that is compatible with Microsoft Word.
2. All publications must not have been previously published or presented for publication in any other journal.
3. The journal will automatically acknowledge that an original article has been submitted.
4. The pages of the original articles should be numbered, typed double-spaced and placed in order in accordance to what is established in this paragraph. The first page must include the title of the publication, the author(s) name(s) and affiliations. The corresponding author's postal address, telephone number and email should be provided on this page to which correspondence may be addressed. The second page will contain the title of the article, the keywords and an abstract of no more than 150 words. The main text will be presented as from page 3, and footnotes should be included whenever appropriate. Next the Appendix appears, if there is one, and the bibliographic references follow this. Finally, the Tables, Diagrams and Figures are to be presented, each on a separate page. The article should not exceed eight thousand words including the bibliographic references.
5. Footnotes must be presented in Arabic numerals in numerical order. Nonetheless, the Acknowledgements which will be the first footnote and they need to be preceded by an asterisk (*).
6. The Tables, Diagrams and Figures will be presented in numerical order with a sufficiently explicative title. The sources of the data must be supplied. Illustrations should be presented with a sufficient technical quality to be reproduced directly.
7. If applicable, mathematical formulae are to be numbered with Arabic numerals in square brackets to the right of the formulae, whenever the author considers it necessary.
8. Mathematical formulae, Illustrations and Figures in the Appendix should be numbered as follows: A.1, A.2, etc.
9. When there are three authors of references or less to be cited within the text, all surnames will be written in full (i.e., Calvé, Labatut & Molina, 2005). If, however, there are more than three authors, the first surname of the author shall be written and followed by et al.
10. When there are bibliographic references in the text with one author, write the author's surname and the date, distinguishing works with a, b, c, etc. if one author has several references. An example of such is: Gonzalo Angulo (1996a).

Complete bibliographic references will appear at the end of the text and will follow the format indicated by the following examples:

Carmona, S. & R. Donoso (2004), “Cost accounting in early regulated markets: The case of the Royal Soap Factory of Seville (1525–1692)”, *Journal of Accounting and Public Policy*, 23 (2):129-157

Vazquez, P. (2005), “Convexidad en la relación precio-resultado y precio-fondos propios”, *Working Paper Series EC 2005-1*, Instituto Valenciano de Investigaciones Económicas.

Palepu, K.; P. Healy. & V.L. Bernard (1994): *Business Analysis and Valuation Using Financial Statements* (Third Edition), South-Western College Pub.

Haug, G. (2005), “Pluralidad e intereses compartidos de las Universidades Europeas”, en Toledo, F.; Alcón, E. and Michavila, F. (editors) *Introducción a la Contabilidad Financiera: un Enfoque Internacional*, Ariel, Barcelona: 35-49.

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12. Please do indicate the code according to the Journal of Economic Literature (JEL) Classification system.