

NOTES FOR CONTRIBUTORS

1. Papers should be submitted electronically. Papers should not normally exceed 8,000 words.
2. There should be a separate file containing the title, author(s), affiliation(s) and one address to which correspondence regarding the paper (including proofs) should be sent. An abstract of not more than 100 words should be given at the beginning of the paper.
3. Citations in the text should be by author's name and year of publication, for example, Black (1972) or (Brown, 1972). In the case of citations of books or specific quotations, page numbers should be given, for example (White, 1992, pp. 10-11). Where more than one publication by the same author in a given year is cited, they should be distinguished by lower case letters after the year, for example (Green, 1987a, Green, 1987b). Where there are more than two authors, all names should be given in the first citation with 'et al.' used subsequently.
4. References should be listed alphabetically at the end of the manuscript in the following style:

DeAngelo, L.E. (1981). Auditor Size and Audit Quality, *Journal of Accounting and Economics*, Vol. 3, No. 3, pp. 183-199.

European Commission (1996). *Green Paper on the Role, the Position and the Liability of the Statutory Auditor within the European Union*, October, Brussels: European Commission.

Faulkner, R.R (1982). Improvising on a Triad, in *Varieties of Qualitative Research*, Vol. 5, Van Maanen, J., Dabbs, J.M. and Faulkner, R.R. (eds.), pp. 65-101, Beverly Hills, California: Sage Publications.

Fielding, N.G. and Fielding, J.L. (1986). *Linking Data: Qualitative Research Methods*, Beverly Hills, California: Sage Publications.

Only works referred to in the text should be listed, and a general bibliography should not be included.

5. Essential notes should be included as endnotes rather than footnotes.
6. In initial submissions, tables and diagrams may be either included at the appropriate point in the text or after the references with their positions indicated in the text. Do not submit any separate Excel documents. Any exceptional costs of artwork for diagrams will be charged to authors.
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