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Woman CPA Manuscript Guidelines

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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The Woman CPA Manuscript Guidelines

Content

Articles should be relevant to the field of accounting with focus on accounting theory and practice, tax theory and practice, auditing, and other specialized areas related to accounting. Most of the articles should be of broad interest to accountants in public practice, industry, government, education and other fields, although some may relate to specific industries or techniques.

Wanted are more articles of a practical nature that offer guidance in complex situations, or help resolve questions arising in practice or offer insight to hidden problems. Articles should be of immediate interest or applicability although some space is dedicated to theoretical discussions.

Format

All manuscripts should be typed on one side of 8½" × 11" paper and be double-spaced, except for indented quotations, footnotes, and references. As a general rule, manuscripts should be as concise as the subject and research method permit. Margins should be at least one inch to facilitate editing.

The cover page should contain the title and author's name.

When not in lists, numbers from one through ten should be spelled out, except where decimals are used. All others should be written numerically. The manuscript should be written in third person and in non-sexist language. Articles by one author should not employ the editorial "we."

A helpful guide to usage and style is *The Elements of Style* by William Strunk, Jr., and E. B. White. It is published in paperback by Macmillan Publishing Co., Inc.

Length

Manuscripts of 2,000 to 3,000 words (eight to twelve typed pages) and no more than two tables are a good length. However, manuscripts should not exceed 4,000 words exclusive of tables or other illustrative material.

Headings

All headings should be flush left with the margin, with initial capital letters. Subheadings should be placed flush left with the margin, and underscored, with initial capital letters. If third-level headings are necessary, they should be indented the same as a paragraph indent, underscored, with only the initial letter of the first word capitalized, and followed by a period with the text following immediately.

Tables and Figures

Each table and figure should appear on a separate page and bear an arabic number and a title. A reference should appear in the text for each table or figure.

Literature Citations

Footnotes should not be used for literature citations. Instead, the work should be cited by the author's name and year of publication in the body of the text in square brackets, e.g., [Armstrong, 1977]; [Sprouse and Moonitz, 1962, p. 2]; [Hendriksen, 1973a]. Citations to institutional works should employ acronyms or short titles, where practical, e.g., [AAA ASOBAT, 1966]; [AICPA Cohen Commission Report, 1977]; [APB Opinion No. 15]; [SFAS No. 5]; [ASR No. 191]. If an author's name is mentioned in the text, it need not be repeated in the citation, e.g., "Armstrong [1977, p. 40] says . . ."

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 Hendriksen citation, above, the suffix, a, b, etc., should follow the year when the reference list contains more than one work published by an author in a single year.

When the manuscript refers to statutes, legal treatises or court cases, citations acceptable in law reviews should be used.

Footnotes

Textual footnotes should be used for definitions and explanations whose inclusion in the body of the manuscript might disrupt the reading continuity.

Numerous footnotes and citations do not necessarily make for a better

article and are not an indication of thorough research.

Reference List

When the manuscript cites other literature, a list of references to follow the text must be included. Each entry should contain all the data necessary for identification. The entries should be arranged in alphabetical order according to the surname of the first author. Institutions under whose auspices one or more works without authors have been published should also be shown in alphabetical order. Multiple works by the same author(s) should be listed in chronological order of publication. Samples of entries are:

American Accounting Association, Committee to prepare a Statement of Basic Accounting Theory, *A Statement of Basic Accounting Theory* (1966).

American Institute of Certified Public Accountants, Report of the Study on Establishment of Accounting Principles, *Establishing Accounting Principles* (1972).

Sprouse, R.T., "Accounting for What-You-May-Call-Its," *Journal of Accountancy* (August 1966), pp. 45-54.

Submission of Manuscripts

Three copies of each manuscript should be submitted. Manuscripts should not be submitted elsewhere. Previously published materials should not be submitted.

Manuscripts should be sent to the Associate Editor, Manuscripts, as listed on the table of contents of each issue.

All persons submitting manuscripts will receive a letter of acknowledgement. Manuscripts are blind refereed and the process takes one to two months. Authors will be notified concerning acceptance, recommended revision, or rejection of their manuscripts. Manuscripts will not be returned unless pre-addressed, stamped envelopes accompany the submissions.

Acceptance rate is approximately thirty percent. The author(s) of an accepted manuscript will be asked to sign a "permission to publish" form.

The author(s) should include a brief biographical sketch (60 words or less) in paragraph form. See any issue for format. And, please, include your complete address and telephone number.