Portuguese Journal of Accounting and Management

Instructions for authors

The Portuguese Journal of Accounting and Management is the Portuguese Chartered Accountants Association (OCC) refereed journal. It is published two times a year with the objective of providing in-depth discussion and critical analysis of developments, which affect academics and professionals working in all areas of accounting and business. It publishes articles by academics and researchers as well as by leading practitioners. The journal is interested to publishing research-based papers and other information on key aspects of accounting and management of relevance to practitioners, academics, students and accounting professional bodies. Papers can be written in Portuguese, Spanish or English.

Submission of Papers

Manuscripts should be submitted (four hard copies) to the Director, Avenida Barbosa du Bocage, 45, 1049–013 Lisboa. Authors can also submit the article by email in MS Word format using the following email address:

revistacontabilidade@occ.pt

Additional information can be obtained by phone:

Phone number: +351 217 999 715

There is no submission fee and no page charges

If after a first analysis the paper appears to be generally suitable and in line with the aims of the Journal, the Editor will pass it on to at least two referees to comment on the paper via a double-blind review. All articles will be double blind refereed.

The Editor will reach a decision after taking into account the reports from referees. Authors will be provided with referees' reports and publishing decisions within as short a period as possible.

Submission of a paper to the Portuguese Journal of Accounting and Management will be taken to imply that it presents original, unpublished work not under consideration to publication elsewhere. If previously published tables, illustrations or copyright material are to be included then the copyright holder's written permission should be obtained, and included with the submission. A clear statement should appear in the text if any material has been published elsewhere in a preliminary form. Any acknowledgments should be included in the material captions.

Authors submitting articles with a view to publication warrant that the work is not an infringement of any existing copyright and agree to indemnify the publisher against any breach of such warranty.

Upon acceptance of a paper by the Portuguese Journal of Accounting and Management the author(s) will be asked to transfer copyright, via a supplied form, to the publisher.

Evaluative Criteria

The main criteria by which submissions to the Portuguese Journal of Accounting and Management will be assessed are: relevance, novelty, usefulness, clarity, conciseness, linkages to existing literature, substance, rigour and validity of results.

Manuscript Preparation

Format and style

Manuscripts should be in Portuguese, Spanish or English and be typed in double spacing with a margin of 2.5 cm at each edge of each page on one side only of the paper, preferably of A4 size.

The cover page (title page) should contain the title of the manuscript, and complete information about the authors: authors' names and institutional affiliations (including University, School and Department/ Research Centre). In the case of the contact author it should also be provide the complete address including zip code, city, country telephone number. The e-mail addresses of the authors to whom decisions, proofs and offprints should be sent should also be given.

To assist objectivity, the author should avoid any reference to himself or herself over the article, which would enable identification by referees.

Abstract

The second page should include the paper's title and an abstract (up to 200 words). The abstract should be an accurate representation of the paper's contents. There should be no indication of the identity of the author(s) or the author's (or authors') affiliations.

Up to six keywords or descriptors that clearly describe the subject matter of the paper should be provided.

References

Citations in the text should follow the Harvard system (i.e. name(s) of author(s) followed by the year of publication and page numbers where

relevant, all in parenthesis). Where a source has more than two authors quote the first author's name and *et al*. If an author has two references published in the same year, add lower case letters after the date to distinguish them. Page numbers are indicating by inserting the relevant numbers after the date, separated by a colon (Ordelheide, (1993:87).

The reference section should only contain references quoted in the text. These should be arranged in alphabetical order by surname of the first author (then chronologically). Each reference should contain full bibliographic details.

Book

One author: Gray, R.H. and Helliar, C. (eds) (1992) The British Accounting Research Register. London: Academic Press 5th ed.

Multiple authors: Bruns, W.J. amd Kaplan, R.S (eds) (1987) Accounting and Management: Field Study Perspectives. Boston, MA: Harvard Business School Press.

Article

In Journal: Novin, A.M., Pearson, M.A. and Senge, S.V. (1990) Improving the curriculum for aspiring management accountants; the practition– er's point of view. Journal of Accounting Education 6(2) Fall, pp.207–24. In Book: Walsh, A.J. (1988) The making of the chartered accountant. In D. Rowe (ed.) The Irish Chartered Accountant, pp.155–73. Dublin: Gill and Macmillan.

Report

Fitchew, G.E. (1990) "Summing up", in Comission of the European Communities, The Future of Harmonization of Accounting Standards Within the European Communities. Brussels.

Figures and tables

All figures and tables should be given titles, numbered consecutively in Arabic numerals, and referred to within the text. Labelling should be clear and of sufficient size to be legible after any necessary reduction. Tables should be titled, numbered consecutively and independently of any figures, and referred to within the text.

Acknowledgements

Should appear at the end of the paper before the list of references.

Footnotes

Should be kept to a minimum and appear at the end of the paper on a separate page.

Proofs and offprints

The designated author will receive proofs in PDF format, which should be corrected and returned within six days. Amendments at the pageproof stage are difficulty and expense and any alteration to the original text is strongly discouraged.

A copy of the journal will be sent by post to all corresponding authors after publication. Corresponding authors will receive the article by email as a complete PDF and are allowed to print, free of charge, and to delivery between colleagues.