

## **ARTICLES AND CASES**

### **RULES FOR AUTHORS**

- Articles should be written so that they are useful for professionals. The style should be similar to the articles published in the journal "Harvard Business Review".
- Each article will have about 4,000 words (the maximum is 5,000 words).
- The works must be sent by e-mail to: [oriol.amat@upf.edu](mailto:oriol.amat@upf.edu)
- The articles can be written in Catalan, Spanish or English.
- Each of the articles may include a first page with only the name and affiliation of the author or authors. These names will not appear on subsequent pages. The authors will put their name and institution without positions (eg: Joaquim Rabaseda, University of Girona).
- At the beginning of the text there will be a summary in Catalan or Spanish (and English) with the objectives and conclusions of 150 words and a maximum of six key words.
- The text should be in Times New Roman 12, with a spacing of 1.5.
- Paragraphs will begin without bleeding.
- Titles should all be aligned to the left.
- The tables, graphs or figures will be named figures and must be original or indicate the source of origin and must bear a serial number (for example, Figure 1, Figure 2...) and a title that will be at the bottom of the figure.  
Due to problems of composition, the authors will not assume that the figures will be located in the same place where it appears in the original, so as to avoid newsroom "The figure that follows ..." or "the figure on page 11 ...". In the text, we must use the reference figure for example, "in Figure 2 is ...".
- Avoid mathematical notation. When necessary, can be placed in an appendix at the end of the article.
- Footnotes should not be used.
- Citations must appear in brackets, containing indications about the author, year of publication and page or pages, for example: (Blake, 1992: 72-83), Blake (1992: 22) or (Blake et al., 1992: 72-83).

- The words or phrases that the author write in another language must be in italics.

- The proliferation of self-citations is the most obvious clue that you can give on identity of the author, it is recommended to reduce them to a minimum. In any case, we should avoid formulas that prevent anonymous quotes such as, "...as already shown in a previous work (see Blake, 1992: 17-20). "

- References will be at the end of the work under the title "References", arranged alphabetically by authors and according to following formats rules, articles, conference papers and books respectively:

BENJAMIN, J.J. and BRENNER, V.C. (1974) "Perceptions of Quality Journal" The Accounting Review, April, 99, pp. 360-362.

NEEDLES, BE (1995) "A profile, Annotated Bibliography and Index of International Accounting Research: 1965-1990" Paper presented at the 18th Annual Congress of the European Accounting Association, May, pp. 10-12.

PINA, V. and Torres, L. (1999) "Analysis of the External Information, Financial of Management and Public Administration of the "Instituto and Accounting Audit of Accounts, Madrid.

- Since the articles are aimed at professionals, should limit bibliographical references to a number around ten references.

- Quotations from the same author and year appear with a different font placed behind the corresponding date (for example, 2000a, 2000b ...).

- Each work will be divided into sections, subsections and other smaller divisions within themselves. It is suggested that never miss an initial section of "Introduction" on explaining the background and purpose of the work, and a final "Conclusions", where briefly summarizes the process followed and the results obtained. Divisions structured as follows, placing themselves at the beginning of the line:

**1. MAJOR CAPITAL letters, BOLD (font size 14)**

*1.2. APARTATS SIDE capital letters, italics (font size 14)*

*1.2.1. Subsections main cursive letters (font size 12)*

1.2.1.1. Subapartats side in normal letters (font size 12)