

Instructions for authors

Principles of reviewing and accepting manuscript submissions for publication

Manuscript submissions prepared in accordance with submission guidelines and falling within the thematic scope of „**Zeszyty Teoretyczne Rachunkowości**” (ZTR) undergo double-blind review process. Reviewers use review forms obtained from the editor by electronic means. The first section of the reviewer's opinion contains information to be seen only by the Editorial Team. The second section contains detailed evaluation of the submitted paper and the reviewer's recommendation: • accept • accept with minor revisions • accept with major revisions • reject.

Submissions which have received negative opinions from two reviewers or one negative and one „requires major revisions” opinion are not accepted for publication. If both reviewers recommend revision, the paper is returned to the author(s), together with the second part of the review form, to make the suggested improvements. If a paper receives two widely differing opinions, e.g. „accept” or „accept with minor revisions” and „reject”, the paper is evaluated by a third independent reviewer.

The acceptance / rejection decision is taken by the editorial team after receiving a revised version of the paper corrected in conformity with the reviewers' comments and editorial suggestions. Authors submitting a revision should include separate information about their response to comments and suggestions made by the reviewers and the editor. Author(s) of a paper is (are) also obliged to declare that it has not been published elsewhere and will not be submitted for consideration elsewhere if it is accepted for publication in ZTR (see *Declaration form* in the Appendix).

Contributions by authors who do not have an academic degree should be recommended by the author's supervisor responsible for his/her academic career (a letter of recommendation is required).

Papers accepted for publication should fulfill high quality standards of academic research. The criteria considered in the evaluation process include: originality of the ideas presented, research methodology, contribution to accounting theory, subject treatment (e.g. coverage of the stated objective) and presentation (organization of the text, linguistic competence, use of literature of the subject, completeness of bibliographic references), inclusion of summaries in Polish and English, etc.

Form

The manuscript should contain: introduction, main body divided into numbered sections (and subsections, if any), conclusion, reference list, and abstract in English and Polish.

The text should be submitted as a Word document, typed in Times New Roman, font size 12; words and terms in a foreign language should be *italicized*; introduction, section titles and conclusion should be typed in **bold**, size 12; the typescripts should be complete, spaced 1.5.

The title page should contain:

- title of the article (14, **bold**),
- author's name marked with * (12, *ITALICS*, **BOLD**); if there are two or more authors, the name of the second author should be marked with ** the name of the third author – with ***, etc.,
- footnote with an asterisk (10) should give the author's title, name and institutional affiliation (full name of university, institute or department), position and e-mail address; the same information about the second, third and other authors should be given in successive footnotes marked with two **, three ***, etc.

Tables

Tables should be submitted as editable text in Word or Excel format and should be numbered consecutively in Arabic numerals, with title above the table and source indicated below the table. The text should contain a specific reference to each table (e.g. „See Table 2”).

Figures (drawings, charts, graphs)

Figures should be understandable without referring to the text, prepared in edi-table form in Excel or Corel (open) format, in black-and-white, numbered in Arabic numerals, with title above and source below. They may also be submitted as JPG files. Figure descriptions should have uniform font type and size. The text should contain a references to each figure.

Mathematical expressions

Long mathematical expressions should be formatted in MS Word equation editor using Cambria Math font. For simple mathematical formulas standard font may be used.

Illustrations

Illustrations should be submitted as TIF, BMP or JPG files, with resolution not lower than 300 dpi for required reproduction sizes or, exceptionally, in a form enabling scanning.

If photographs are included in the text prepared using Word text editor, they should also be supplied as separate TIF, BMP or JPG files with resolution not lower than 300 dpi.

Illustrations must be numbered consecutively and have caption (above) and source indicated below the illustration. The text should contain references to all illustrations (photographs).

References

Bibliographic references should be placed in the text, at the end of a sentence, giving in parentheses the author(s) name(s) without forenames and the year of publication, separated by a colon, e.g. (Burzymowa, 2008); (Kowalski, Nowak, 2010). If numbers of pages or chapters are supplied, the format is: (Gierusz, 2004, p. 25), (Nowak, 2004, chapter IV).

Where a quotation is used in the text, it should be done as in the following:

According to A. Jaruga (2010, p. 40), „management accounting comprises techniques and processes oriented to preparation and communication of financial and non-financial information to assist managers and employees in making better decisions and steering the organisation as a whole”.

R.S. Kaplan and R. Cooper (2000, p. 111) claim that „motives for adopting ABC systems can be easily explained”.

When a reference is made to a work by three or more co-authors, the format is: (Jarugowa *et al.*, 1990, p. 38) or: According to Jarugowa *et al.* (1990, p. 38), (...).

The reference list should provide surnames and initials of first names of all authors cited.

When references are made to documents, acts of law, standards and other regulations, they should be placed in the text in parentheses in a shortened way, giving 1–3 initial words of the title and the date of issuance [e.g. (Międzynarodowe Standardy, 2011), (Ustawa o biegłych rewidentach, 2009, art. 3)], and a full description of the document, act of law or standard referred to should be given in the reference list. The full title of a document, act of law, standard, etc. can be given in the text if it is justified by the structure of a sentence.

Format of reference list

1. Submissions must include a reference list (titled **References**), whose content and format should conform to the examples given below. It should be placed after the text but before summaries, arranged alphabetically, font size 11, single-spaced for each entry.
2. The author's name should be followed by the date of publication in parentheses, as in (2001), and the title in italics; items for which authors are not named, such as legal regulations, should be italicized; titles of journals should be in inverted commas.

Examples:

Information for Better Markets. New Reporting Models for Business (2003), Institute of Chartered Accountants, London, November.

Jarugowa A., Malc W., Sawicki K. (1990), *Rachunek kosztów*, 3rd ed., PWE, Warszawa.

Karmańska A. (2004), *Szkic cech rozwoju rachunku kosztów i ich analizy w polskiej literaturze w okresie gospodarki centralnie sterowanej*, [in:] M. Gmytrasiewicz, A. Karmańska (eds), *Polska szkoła rachunkowości*, Szkoła Główna Handlowa w Warszawie, Warszawa, pp. 253–264.

Rozporządzenie (WE) nr 1606/2002 Parlamentu Europejskiego i Rady Unii Europejskiej z 19.07.2002 r. w sprawie stosowania Międzynarodowych Standardów Rachunkowości, Dz. Urz. WE L 243 z 11.09.2002.

Sojak S. (2001), *Teoria ograniczeń a ceny transferowe*, „Zeszyty Teoretyczne Rachunkowości”, t. 6 (62), SKwP, Warszawa, pp. 90–105.

3. If an author (authors) has (have) two or more references, the letters a, b, c, etc. should be added after the date of publication to distinguish them, e.g.:

Cooper R., Kaplan R.S. (1992a), *Activity-based systems: measuring the costs of resource usage*, „Accounting Horizons”, vol. 6, September, pp. 1–13.

Cooper R., Kaplan R. S. (1992b), *From ABC to ABM*, „Management Accounting”, November, pp. 54–57.

Internet sources

Internet sources should be listed separately, after the literature list, under the heading Internet sources. Where references are made to texts on the Internet, full bibliographical details should be given, i.e. author (if named), title, website address and access date, e.g.:

IASB publishes IFRS for SMEs (2009), News Press Release, 09 July 2009, <http://www.iasb.org/News/Press+Releases/IASB+publishes+IFRS+for+SMEs.htm> (access 9 July 2015).

Sveiby K.E.(2001), *Methods for measuring intangible assets*, <http://www.sveiby.com/articles/Intangible-Methods.htm> (access 18 October 2015).

Footnotes

All footnotes referring to the text should be numbered in Arabic numerals, consecutively throughout the text, and placed at the bottom of appropriate pages.

Abstract

All submissions must include an abstract, in English and in Polish, each no longer than 200 words. The Polish version of the abstract should be preceded by the title of the paper in Polish.

The abstract should state the purpose of the paper and the research methodology used, and should supply synthetic information about results of the research (analysis, discussion) and main conclusion(s).

Abstract (Streszczenie) should be placed **at the beginning of the article**.

Keywords

Under the abstract in English should be placed **Keywords** (max 6 words in English) and the abstract in Polish should be followed by **Słowa kluczowe** (max6 words in Polish).

The papers which do not conform to these guidelines will be returned to authors.

Submission of articles

Articles to be published in ZTR should be sent electronically via ZTR website in the Index Copernicus system: <http://www.ztr.skwp.pl>(for more details please visit the Announcements section).

Sending declarations regarding articles by traditional mail:

dr hab. Anna Szychta, prof. UŁ
(„Zeszyty Teoretyczne Rachunkowości”)
Katedra Rachunkowości
Wydział Zarządzania
Uniwersytetu Łódzkiego
ul. Jana Matejki 22/26
90-237 Łódź, Poland

or as a scanned document attached to an e-mail at: **ztr@skwp.pl**

Appendix

Declaration form for single authorship

.....
Place, date

.....
Author's first name and surname

.....
Affiliation (current employer)

.....
Contact details(full traditional address and e-mail)

Declaration

I hereby declare that the tekst entitled

.....,
(the Text) submitted for publication in „Zeszyty Teoretyczne Rachunkowości” (ZTR), issued by the Research Council of the Accountants Association in Poland,

- 1) has not been published and will not be published elsewhere if accepted for publication in ZTR;
- 2) is the result of my own work, and I have the exclusive copyrights to the Text.

Moreover, upon publishing the Text in ZTR:

- 3) I transfer to ZTR Editor on a free-of-charge basis my entire property rights to the Text with regard to publication in ZTR, and other available fields of exploitation, in particular to:
 - a) public dissemination on electronic data carriers,
 - b) dissemination via Internet,
 - c) commercial and free-of-charge circulation of the original Text and its copies, both as hard copy and in electronic format, including lending, and leasing of the original Text or its copies,
- 4) I transfer to ZTR Editor derivative copyrights on a free-of-charge basis,
- 5) the transfer of the above copyrights is not subject to any geographical or time constraints.

Where any research used in this paper was funded by domestic or foreign institutions or organisations, it is indicated by relevant reference in the article or in the acknowledgements.

.....
Author's signature

Appendix

Declaration form for multiple authorship

.....
Place, date

.....
Author's first name and surname

.....
Contact details

.....
Co-author's first name and surname¹

.....
Contact details (full traditional address and e-mail)

Declaration

We hereby declare that the text entitled

.....,
(the Text) submitted for publication in „Zeszyty Teoretyczne Rachunkowości” (ZTR), issued by the Research Council of the Accountants Association in Poland,

- 1) has not been published and will not be published elsewhere if accepted for publication in ZTR;
- 2) is the result of our own work, and we have the exclusive copyrights to the Text, with the following contribution of individual authors:

No.	Co-author's first name and surname	Affiliation (current employer)	Estimated percentage contribution to the paper	Own contribution (co-author's involvement with the article, e.g. author of the concept, theses, methodology, empirical research etc.)
1.				
2.				
3.				

Moreover, upon publishing the Text in ZTR:

- 3) we transfer to ZTR Editor on a free-of-charge basis our entire property rights to the Text with regard to publication in ZTR, and other available fields of exploitation, in particular to:
 - a) public dissemination on electronic data carriers,
 - b) dissemination via Internet,
 - c) commercial and free-of-charge circulation of the original Text and its copies, both as hard copy and in electronic format, including lending, and leasing the original Texts or its copies,
- 4) we transfer to ZTR Editor derivative copyrights on a free-of-charge basis,
- 5) the above transfer of copyrights is not subject to any geographical or time constraints.

Where research used in this paper was funded by domestic or foreign institutions or organisations, it is indicated by relevant reference in the text or in the acknowledgements.

.....
.....
.....
Co-author's signatures

.....
¹If a paper is written by more than one person, the names and contact details of co-authors should be provided.