

Journal of Accounting Review Announcement

1. The journal is published biannually (in January and July).
2. Each overseas manuscript will first be charged a submission fee of 100 USD and then a publication fee of 250 USD after being accepted by the review committee. The remittance information is as follows:

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Journal of Accounting Review Submission Guidelines

A. Manuscript

1. Manuscripts currently under review for publication elsewhere or previously published are not acceptable.
2. Manuscripts adopting questionnaire investigation need to include the content of questionnaire. Please mail the manuscript to jar@nccu.edu.tw in Microsoft Word format.
3. Authors submitting manuscripts need to include a letter of guarantee and authorization which may be downloaded from the website (<https://jar.acct.nccu.edu.tw/>)
4. Reviews of articles submitted to this journal are electronic.
5. Upon receiving a proof of payment, the committee will start their formal review. Please include the article title on the receipt.
6. Once the article is accepted, the author will be asked to transfer the copyright of the article to the journal and once the manuscript is published, the author needs to agree with the downloading of the text by any reader.

B. Information on Preparing Manuscripts for Submission

1. The manuscript should be typed on A4 paper, using MsWord, font Times New Roman, row height 18pt. Margins: top=3cm, bottom=2cm, left=3cm, right=2.5cm. Spacing: space between paragraphs =6pt, space between lines =18pt..
2. Manuscripts should be concise and the length should be no longer than 10,000~13,000 words. Abstracts should be included and the length should be no

longer than 200 words. The first letter of each keyword should be capitalized.

3. The author's name and identity should not be referred to either directly or indirectly for impartial review. If there is only one author, please avoid the use of "we."
4. Each manuscript should have two covers. The first cover should include the title, the full name of the author(s), affiliations, and contact information. This should then be followed by another cover that only indicates the article title and the abstract (which will be used for anonymous refereeing). This second cover should be followed by the full paper.
5. All pages, including text, appendices, references, and tables should be numbered consecutively.

C. Presentation of the Manuscript

1. The manuscript should be structured as follows: Introduction, Main body, Conclusion or Summary, Appendices, References, and Tables .
2. The main title, in English, should be centered, using Times New Roman and in boldface. The subtitle should start from the left of the line. For example,

1. INTRODUCTION(15 point type)

2. 1. INTRODUCTION (15 號字)

2.1 UTILITI FIRM's (12 point type, in capital letters, with a space between the number and the title)

3. Use of Abbreviations: Abbreviations should be defined at their first occurrence and can then be used throughout.
4. Annotations: Annotations should be at the bottom of the page. For example,
This study examines the extent conflicting pressure may help explain the variation in security analysts' earnings forecasts and investment recommendations for regulated firms.³

³ Incumbents that encounter potential threats of new entries in oligopoly industries are also likely to prefer unbiased or even downward biased earnings forecasts to optimistic ones.(Times New Roman, 10points)

5. References
 - a. If there is more than one citation, they should be ordered chronologically. Works of the same author should be listed together, for example Ohlson (1994, 1995). If there are more than three authors, the first citation should include all

the authors; thereafter, only the first author need to be listed; for example, (Jones et al. 1985). If the same author has published two or more pieces of work, they should be shown as a , b , c , ..., for example, (Jones 1987a , 1987b).

- b. If the work cited is from an organization, the name of the organization can be abbreviated, for example, (AICPA *Cohen Commission Report* 1977)
- c. Do not use “p.” or “pp.” before page numbers to avoid misunderstandings. For example, Smith (1999, 205)

6. Reference List

References should be listed at the end of the manuscript, arranged alphabetically by surname and initials of the main or first author. The year of publication should be listed after the author’s name, then title of the article, name of the periodical, number of vol., pages, title of book, place of publication, or publisher. For example,

Belsley, D. A., E. Kuh, and R. E. Welsch. 1980. *Regression Diagnostics*. New York, NY: John Wiley & Sons.

Beneish, M. D., and C. R. Harvey. 1992. The specification of the earnings returns relation. Working paper, Duke University.

Lin, T., and K. Liou. 1992. A comparative analysis of the skill requirement of MIS personnel. Proceedings of the Fifth International Conference on Comparative Management. Kaohsiung, National Sun Yat-Sen University. 331-337.

Shaw, W. H. 1985. Empirical evidence on the market impact of the safe harbor leasing law. Ph.D. dissertation, University of Texas, Austin.

Stickel, S. E. 1989. The timing of and incentives for annual earnings forecasts near interim earnings announcements. *Journal of Accounting and Economics* 11 (July): 275-292.

7. Charts and tables

- a. Every chart and table should be numbered. Table titles should be at the top of the tables and at the bottom of the charts. Do not use any vertical lines in charts or tables.
- b. Legends for charts and tables should be clear and precise to help readers understand without having to look back to the text. Legends should be at the bottom of the charts or the tables.