MANUSCRIPT PREPARATION AND STYLE


**Format**

1. All manuscripts should be printed on one side of 8½ × 11” good quality paper and be double spaced, except for indented quotations.
2. Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,000 words.
3. Margins of at least one inch on top, bottom, and sides to facilitate editing and duplication.
4. To assure anonymous review, authors should not identify themselves directly or indirectly in their papers. Single authors should not use the editorial “we.”
5. A cover page should include the title of the paper, the author’s name, title, affiliation, and any acknowledgements.
6. All pages, including tables, appendices, and references, should be serially numbered.
8. Spell out numbers one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights, and measures. For example: three days; 3 kilometers; 30 years. All other numbers are expressed numerically.
9. In nontechnical text use the word percent; in technical text the symbol % is used. (See the *Chicago Manual* for discussion of the correct usage.)
10. a. Use a hyphen (‐) to join unit modifiers or to clarify usage. For example: a well-presented analysis; re-form. See *Webster’s* for correct usage.
   b. En dash (–) is used between words indicating a duration, such as hourly time or months or years. No space on either side.
   c. Em dash (—) is used to indicate an abrupt change in thought, or where a period is too strong and a comma is too weak. No space on either side.
11. The following will be Roman in all cases: i.e., e.g., ibid, et al., op. cit.
12. Initials: A. B. Smith (space between); U.S., U.K. (no space between).
13. When using Big 4, Big 5, Big 6, or Big 8, use Arabic numerals (do not spell out number).
14. Ellipsis should be used, not periods: Example ... not ...
15. Use “SAS No. #” not “SAS #.”
16. Use only one space after periods, colons, exclamation points, question marks, quotation marks—any punctuation that separates two sentences.
17. a. Use real quotation marks—never inch marks: Use “and” not "and."
   b. Use real apostrophes, not the foot marks: Use ‘ and not ‘.
18. Punctuation used with quote marks:
   a. Commas and periods are always placed inside the quotation marks.
   b. Colons and semicolons go outside the quotation marks.
   c. Question marks and exclamation points go in or out, depending on whether they belong to the material inside the quote or not. If they belong to the quoted material, they go inside the quote marks, and vice versa.
19. Punctuation and parentheses: sentence punctuation goes after the closing parentheses if what is inside the parentheses is part of the sentence (as is this phrase). This also applies to commas, semicolons, and colons. If what is inside the parentheses is an entire statement of its own, the ending punctuation should also be inside the parentheses.

20. Headings should be arranged so that major headings are centered, bold, and capitalized. Second-level headings should be flush left, bold, and both upper and lower case. Third-level headings should be flush left, bold, italic, and both upper and lower case. Fourth-level headings should be paragraph indent, bold, and lower case. Headings and subheadings should not be numbered. For example:

A CENTERED, BOLD, ALL CAPITALIZED, FIRST-LEVEL HEADING

A Flush Left, Bold, Upper and Lower Case, Second-Level Heading

A Flush Left, Bold, Italic, Upper and Lower Case, Third-Level Heading

A paragraph indent, bold, lower case, fourth-level heading. Text starts . . .

Abstract

An abstract of not more than 150 words should be on a separate page immediately preceding the text. The abstract should be nonmathematical and include a readable summary of the research question, methodology, and principal findings and contributions. The style should be objective, without personal pronouns. The title, but not the author’s name or other identification designations should appear on the abstract page and on the first page of the text.

Tables and Figures

The author should note the following general requirements:

1. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the exact contents of the table or figure.

2. A reference to each table or graphic should be made in the text.

3. The author should indicate where each table or figure should be inserted in the text, e.g., (Insert Table X here).

4. Tables or figures should be reasonably interpreted without reference to the text.

5. Source lines and notes should be included as necessary.

6. When information is not available, use “NA” capitalized with no slash between.

7. Figures must be prepared in a form suitable for printing.

Mathematical Notation

Mathematical notation should be employed only where its rigor and precision are necessary, and in such circumstances authors should explain in the narrative format the principal operations performed. Notation should be avoided in footnotes. Unusual symbols, particularly if handwritten, should be identified in the margin when they appear. Displayed material should clearly indicate the alignment, superscripts, and subscripts. Equations should be numbered in parentheses flush with the right-hand margin.

Documentation

Citations: Work cited should use the “author-date system” keyed to a list of works in the reference list (see below). Authors should include the relevant page numbers in the cited works.
1. In the text, works are cited as follows: author’s last name and year, without comma, in parentheses. For example: one author, (Berry 2003); two authors, (Fehr and Schmidt 2003); three to five authors, (Scholes, Wolfson, Erickson, Maydew, and Shevlin 2008); six or more authors, (Dikolli et al. 2013); more than one work cited, (Cole and Yakushiji 1984; Dechow, Sloan, and Sweeney 1995; Levitt 1998); with two works by the same author(s), (Nelson 2003, 2005).

2. For repeated citations of works that have three or more authors, use only the first author’s last name followed by “et al.” (et is not followed by a period): first citation, Dechow, Kothari, and Watts (1998); subsequent citations, Dechow et al. (1998).

3. Unless confusion would result, do not use “p.” or “pp.” before page numbers; for example: (Dechow and Dichev 2002, 41–42).

4. When the reference list contains two or more works by the same author (the only author or first of two or more authors) published in the same year, the suffix a, b, etc., is appended to the date in the within-text citations and in the “References” section. For example, (Johansson 2004a, 2004b, 2004c; Baiman and Rajan 2002a, 2002b; Dhaliwal, Erickson, and Li 2005a; Dhaliwal, Krull, Li, and Moser 2005b).

5. When the author’s name is mentioned in the text, it need not be repeated in the citation. For example: “Cohen et al. (2005) provide . . . ”

6. Citations to institutional works should use acronyms or short titles where practicable; for example: (AAA ASOBAT 1966); (AICPA Cohen Commission Report 1977). Where brief, the full title of an institutional work might be shown in a citation; for example: (ICAEW The Corporate Report 1975).

7. Reference to a single regulation, government promulgation, or court case should be made in the form illustrated below. Generally, references to multiple works of the same type (e.g., two revenue rulings) or multiple works of different types (e.g., a revenue ruling and a court case) should be made through the use of a footnote unless they are of a brief nature which does not disrupt the flow of the text. The form for tax citations often encountered is presented below.

| I.R.C. § 1248(a) | 43 TC 1654 (1975) |
| Treas. Reg. § 1.1248–3(a)(4) | TC Memo 1943–496 (1943) |
| Rev. Rul. 82-1, 1982-1 CB 417 | 370 F. Supp. 69 (DC-Tx., 1974) |
| Rev. Proc. 82-1, 1982-1 CB 751 | 656 F. 2d 659 (CT. Cl., 1981) |
| LTR 8208047 (11/26/80) | 411 F. 2d 1275 (CA-6, 1975) |
| | 388 U.S. 1492 (1980) |

**Reference List**

Every manuscript must include a “References” section that contains only those works cited within the text. Each entry should contain all information necessary for unambiguous identification of the published work. Use the following formats (which follow The Chicago Manual of Style):

1. Arrange citations in alphabetical order according to the surname of the first author or the name of the institution or body responsible for the published work.
2. Use authors’ initials instead of proper names.
3. For two or more authors, separate authors with a comma, including a comma before “and” (Dechow, P. M., R. Sloan, and A. Sweeney).
4. Date of publication follows the author’s (author’s) name(s).
5. Titles of journals or newspapers should not be abbreviated.
6. For resource materials that were only available online and are now no longer available, please include a “last accessed” date.
Sample entries are as follows:


Footnotes

Footnotes are not to be used for documentation. Textual footnotes should be used only for extensions and useful excursions of information that if included in the body of the text might disrupt its continuity. Footnotes should be inserted using the “footnote” or “endnote” feature of the word processing software, which will automatically number the footnotes throughout the manuscript with superscript Arabic numerals.

Policy on Reviewer Rewards

The American Taxation Association Trustees adopted the following policy to reward reviewers who perform timely reviews for JATA. Effective for reviews beginning on or after January 1, 2014, the JATA Editor will keep track of reviews completed within a 30-day period beginning the day that the request for a review is initiated. A review may be for an initial submission or a substantial revision, but not the review of a manuscript that has been conditionally accepted. Upon the completion of two such reviews, the reviewer will receive a waiver of the JATA submission fee on his or her next submission to JATA. The reviewer must be the submitting author and must contact the JATA Editor when ready to use the waiver.

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The AAA Executive Committee’s policy (originally adopted in 1989, and amended in 2009) is that the objective of the Association-wide journals (The Accounting Review, Accounting Horizons, Issues in Accounting Education) is to provide the widest possible dissemination of knowledge based on systematic scholarly inquiries into accounting as a field of professional research and educational activity. To fulfill this objective, authors are encouraged to make their data available for use by others in extending or replicating results reported in their articles.