



FACULTY OF MANAGEMENT  
UNIVERSITY OF LODZ



ACCOUNTING DEPARTMENT

# TARC 2015

## TRENDS IN ACCOUNTING RESEARCH CONFERENCE

with international PhD colloquium and workshop  
7-9<sup>th</sup> October 2015, Lodz, Poland

### Formatting instructions

#### Form

The manuscript (both for PhD Colloquium and TARC 2015 Conference) should contain: introduction, main body divided into numbered sections (and subsections, if any), conclusion, reference list, and summary in English.

The text should be submitted as a Word document, typed in Times New Roman, font size 12; words and terms in a foreign language (other than Polish or English) 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 numbered consecutively in Arabic numerals, have a descriptive caption (above the table) and source (under the table).

#### Figures, diagrams

Figures and diagrams should be black on white paper, numbered in Arabic numerals, with captions and sources underneath.

#### 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, the year of publication and page(s), separated by 3 a colon, e.g. (Burzymowa, 2008, p.20); (Kowalski, Nowak, 2010, pp. 28 - 29). If numbers of chapters are supplied, the format is: (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), (...).



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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. (IAS 16, 2011, par. 20), (Polish Accounting Act, 2009, par. 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 surname and initials of first names 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. 4 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 2010).

Sveiby K.E. (2001), *Methods for measuring intangible assets*, <http://www.sveiby.com/articles/Intangible+Methods.htm> (access 18 October 2011).

### 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 should be placed at the beginning of the article.

Under the abstract in English should be placed:

- Keywords (max 6 words in English),
- Topic of the paper (selected from the following: auditing, accounting education, financial analysis, financial reporting, accounting and governance, accounting and information systems, management accounting, public sector accounting, social and environmental accounting, taxation, other),
- Methodology (selected from the following: analytical/modelling, case/field study, empirical archival, experimental, history, interdisciplinary/critical, market based, survey).

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