

## Rules of the journal, *Studies in Business and Accounting*

### Purpose of publication and editing

1. The journal shall be called *Studies in Business and Accounting* and shall be published in July of each year.
2. The journal should be published to present the research results that IBA graduates made during the period of their enrollment, and to present the research results that the current doctoral students and doctoral course researchers made.
3. The manuscripts should be submitted by IBA graduates, the doctoral students, and the doctoral course researchers who are currently enrolled, and should be edited by the Studies in Business and Accounting Editorial Committee.
4. In principle, copyright of the articles published in *Studies in Business and Accounting*, including the right of public transmission, belongs to the Association for the Study of Business and Accounting.
5. The electronic version of the articles shall be open to the public in KGU repository.

### Writing Guidelines

1. Deadline for submission should be the end of May of each year.
2. Authors should be the graduates from IBA in the previous and the pre-previous academic years of the submission due date (submission is allowed only once), the current doctoral students, or the current doctoral course researchers.
3. Submitted article, including the charts / figures, should preferably be within 12 pages (or 8000 words for the articles written in English) unless authors are the current doctoral students or the current doctoral course researchers. (The cover page should not be counted in 8000 words.) Author should pay the fee of 15,000 yen. For article written in Japanese, in case of exceeding 12 pages, the additional fee of 1,500 yen per page should be paid. For article written in English, author should pay additional 1,500 yen for every 600 words after exceeding 8,000 words. The submission fee should be paid by bank transfer. Please refer to the attached "Bank Transfer of Submission Fee for Studies in Business and Accounting" for making a bank transfer.
4. Submission should be done in the printable format. The text body will be printed in black and white; therefore, manuscript should be written in black and white from the beginning, or in the colors which makes no variance when converted from the polychromatic to black and white.
5. Document page setting for this Journal should comply with the following. (Please also refer to the Sample Form of Manuscript):
  - Paper size: B5 paper
  - Right and left margins: 24mm
  - Top margin: 35mm
  - Bottom margin: 30mm

Page Number: The cover sheet should be Page "0," and the first page of the text body should be Page. 1

Header: Studies in Business and Accounting vol. \_

Body text and reference: 80 one-byte characters per line, 30 lines per page, 10 points

Title: 12 points

Author name: 10.5 points

Footnote: 9 points

Please also refer to the Sample Form of Manuscript.

6. Manuscript should be formatted as Microsoft Word file and sent as an electronic file. The original charts/figures before being attached to Word document should also be sent as separate file in Excel, Power Point, or JPEG preferably. Since paper-based article is not suitable for printing, an electronic file should be submitted.

7. All pages should be numbered; however there is no particular notation system.

Each chapter or clause shall be numbered as below.

I

II

1

2

(1)

(2)

Captions for chart/figure should be titled as "Chart 1," "Chart 2," "Figure 1," "Figure 2," etc.

In case of having an abstract, it should be titled as "abstract."

Please refer to the sample form of manuscript.

8. Footnote indicators in the body text shall be printed as superscript sequential serial numbers such as 1, 2, 3, etc to the upper right of the phrase to which it refers to, and should be printed at the end of the page. The references noted in the body text should be written collectively in the reference list after the body text.
9. As for the references, the books written in non-Japanese languages should be listed before the books written in Japanese language, in order to separate them. The books written in non-Japanese languages should be listed in alphabetical order of author's family name, and the books written in Japanese language should be listed in the order of the Japanese syllabary of author's name.
10. The electronic file of the manuscript should be named in the order of "Studies in Business and Accounting Submission," submission date, author, student number, and "Manuscript" (or "Chart/Figure").

File name examples: StudiesinBusinessandAccountingSubmissionMay10JohnSmith8877Manuscript

StudiesinBusinessandAccountingSubmissionMay10JohnSmith8877Chart1 (in case there is a chart/figure)

StudiesinBusinessandAccountingSubmissionMay10JohnSmith8877Chart2 (in case there is a chart/figure)

11. Authors should submit the article with a cover page after receiving his/her advisor's approval about the content.(see Sample Form of Manuscript)
12. Submission should be done to [ibakiyo@kwansei.ac.jp](mailto:ibakiyo@kwansei.ac.jp) before the due date and the submission fee should also be paid before the due date. Proofreading should be done only once; however the article should be completed at the time of submission so that there will be no amendment or insertion at the time of proofreading. (Proofreading should be the minimum correction for literal errors and omitted letters)

Established on March 16th, 2007

Amended on February 20th, 2008

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