

## GUIDELINES FOR CONTRIBUTORS

1. Two copies of the manuscript, typed in double space, should be submitted to the Executive Editor, Business Studies, Department of Commerce, University of Calcutta. **The title of the manuscript, the author's name, designation and institutional affiliation, acknowledgement etc. should be indicated in the cover page only.** The title of the article should also be given in the first page of the manuscript.
2. **Abstract of the manuscript**, in duplicate, not exceeding 100 words should be submitted. Key words, not exceeding 12, are to be stated.
3. For reference purposes, **foot notes should be avoided.** For literature citation, author's surname, year of publication and page number should be mentioned in the body of the text. For example, (Roy, 1963, p.21). If author's surname is stated in the body of the text, the name should not be repeated e.g. 'Roy (1963, p.82) says .....!'
4. **A bibliography in alphabetical order**, containing the list of books and articles cited in the text only should be included. Reference should contain the following details :

### **Books**

Choi, F.D.S. and Mueller, G. G. (1984) *International Accounting*, New Jersey: Prentice Hall International.

### **Articles**

Spencer, M. H. (1963), 'Axiomatic Method and Accounting Science', *The Accounting Review*, April.

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