

Guidelines For Contributors

1. **Two copies** of the manuscript, typed in MS-Word with 1.5 spacing, using font type **Times New Roman** and font size 12 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 a separate cover page only. The title of the article should also be given in the first page of the manuscript.**
2. **An abstract** of the manuscript, not exceeding 100 words, and key-words not exceeding 10, should be submitted along with the manuscript.
3. A **duly signed self-declaration** that the paper has not been published/submitted for publication elsewhere must be furnished along with the manuscript.
4. A **soft-copy** of the manuscript in CD-ROM should be submitted along with the hard copy.
5. All accompanying tables, graphs and figures must be displayed using either MS-Excel or MS-Word, and should be included in the hard-copy as well as the soft-copy of the manuscript. No handwritten/drawn/traced figures will be accepted.
6. For reference purposes, **footnotes should be avoided.** Any notes to the text should appear at the end of the paper, before the list of references, as endnotes.
7. For citation of relevant literature in the body of the text, the author's surname, year of publication and page number should be mentioned. For example, (Gray, 2003, p.21). If the author's surname is stated in the body of text, the name should not be repeated e.g. "Gray (2003, p.82) says : ".....".
8. **A list of references, strictly in alphabetical order,** containing the list of books and articles cited in the text only should be included. Manuscripts will be rejected if the prescribed format for referencing is not followed. References should contain the following details, and should be styled as follows :

➤ **Books**

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

➤ **Articles in Journals**

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

➤ **URLs**

<http://www.caluniv.ac.in>

All editorial correspondence should be addressed to :

**The Executive Editor, Business Studies,
Department of Commerce,
University of Calcutta
Kolkata 700073**