**Copernican Journal of Finance & Accounting**

**Editorial requirements**

1. **The title of the article and internal titles**

The title of the article: in the font Times New Roman 16, internal titles: in the font Times New Roman, 12. Title and internal titles: bold.

1. **The main body text:**

* word file in docx format
* font size: Times New Roman, normal – 12,
* line spacing 1.5 with the option ‘a space before and after 0’,
* fully justified text,
* first paragraph in a subsection starting with 0 cm wide indent,
* successive paragraphs starting with 0.5 cm wide indent,
* margins: left margin 3 cm, other margins: 2.5 cm
* no blank lines,
* words should not be divided,
* you should use a full stop (.) to separate the main part of a number from the decimal part (e.g. 3.06 means 'three point nought six') and you can use a comma (,) in large numbers to separate the hundreds, thousands, and millions (e.g. 3,060 means 'three thousand and sixty'),
* the length of the article including the literature and summaries is about **20-25 thousand signs** (including spaces). Articles that do not meet the editorial requirements will not be accepted for the review process
* please do not number pages.

1. **The structure of articles**: the work should be divided into the following unnumbered chapters:
   * Introduction,
   * The research methodology and the course of the research process,
   * The main part of the paper (the article may be divided into parts with internal titles),
   * Conclusions,
   * References.

The article should present the result of original research that is either empirical, theoretical, technical, or analytical. It should also contain the title of the publication, the authors’ surnames and first names, their affiliation, present the current state of knowledge, research methodology, the course of the research process, its results and conclusions, and the cited literature (bibliography).

The editorial team accepts articles in English. However, authors are responsible for the linguistic side of the article, because the editors do not check the articles in terms of language. In that case, authors must include an additional statement that the article has been reviewed by a native speaker.

1. **Enumeration**

Enumerating only by means of dashes (), no indent.

1. **Tables, schemes, and graphs**

Tables, schemes, and graphs should be titled and should have ordinal numbers (Arabic numbering 1, 2, 3, ... For instance: ‘Graph 1’) and the source is to be placed below the object.

Titles: font size: Times New Roman 12, line spacing: 1.5, centred.

Source: font size: Times New Roman 10, line spacing: 1.5, left justified.

The maximum table width is the width of the text area, left justified, no text wrapping (i.e., the table is to have the following settings: table properties: table: justifying: left justified, text wrapping: no).

Text in the table – font size: Times New Roman, 10, single line spacing.

Example of a table:

**Table 1 (bold).** Table title (not bold)

|  |  |  |  |
| --- | --- | --- | --- |
| Title of the first column | Title of the second column | Title of the third column | Title of the fourth column |
| Title of the line | X | 0.00 | A |
| Title of the line | Y | 0.00 | C |

Source: own study based on: Sojak, 2012, pp. 54-55.

Tables, schemes, and graphs should be black and white and their width is not to exceed the width of the text area.

Schemes and graphs, apart from being provided within the main text, need to be attached as separate source files and need to be objects capable for edition.

When formulas are applied, only the equations editor is to be used for them.

1. **Literature citations**

It is accepted to cite books, articles in journals, magazines, and newspapers, legal acts, materials from the internet.

Citations should be in accordance with the Harvard format APA style: within the main body text – in parentheses, the surname of the author(s), without initials, the year of issue, e.g., (Sojak, 2012); (Sierpińska & Jachna, 2007).

When the cited literature contains a page or a chapter number, then it takes the following form: (Sojak, 2012, p. 45), (Sojak, 2012, pp. 45, 48), (Sojak, 2012, chapter 8).

When the citation refers to an author who has more than one publication in the same year, then the year of the publication should be differentiated with a lowercase letter in the alphabetical order. For example:

(Sojak, 2012a), (Sojak, 2012b).

In the case when the citation refers to multiple items, then they should be separated by a semicolon, for instance: (Sierpińska & Jachna, 2007, p. 15; Nowicka & Stankiewicz, 2009, p. 30).

When the text contains a specific quotation, then it should follow the example:

S. Sojak claims that: “accounting is a system of identification, measuring, processing and transferring financial information on the material situation and results achieved” (Sojak, 2012, p. 23).

If an in-text citation is with three or more authors, then the first authors should be named the first time. For example: (Olchowicz, Felis, Jamroży & Szlęzak-Matusewicz, 2010, p. 40). Subsequent references to the same publication would use: (Olchowicz et al., 2010, p. 40). However, when shown in the references, then the cited publication should contain all the authors’ surnames and initials. When a citation concerns a publication edited by a scientific editor, then such an in-text citation should contain the name of the author of the chapter (article), for instance: (Mousseau, 1995, p. 40), However, when shown in the references, then the cited publication should contain the name of the scientific editor, for example:

Mousseau V. (1995). Eliciting information concerning the relative importance of criteria. In P.M. Pardalos, Y. Siskos, C. Zopounidis (Eds.), *Advances in Multicriteria Analysis*. Kluwer Academic Publishers: Dordrecht, pp. 17-43.

Citations of documents, legal acts, standards and other regulations should be shown in parentheses in a shortened version with 1-3 initial words from the title of a cited document, legal act, etc. and the year of issue, e.g.: (International Accounting Standards 2011), (Ustawa o biegłych rewidentach 2009, art. 3),

A full reference of a document, legal act, or a standard should be included in references. However, if due to the manner of the formulation of an in-text sentence there arises such a need, then it is possible to provide a complete title of that document, legal act, etc.

In case of citation from an internet source (which is not in the form of article, report, e-book, etc.) or the whole website citation within the main text, then it should follow the example:

Charity Navigator takes into consideration change in revenue as charity’s performance assessment factor (www1).

In references the link, as well as other important information should be presented:

(www1) Charity Navigator – Your Guide to Intelligent Giving, http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=2181 (accessed: 10.10.2016).

1. **Footnotes**

Explanations referring to specific fragments of the text should be given as footnotes. The footnote text: Times New Roman 10, line spacing: 1.5.

1. **References**

References should be placed at the end of the article in accordance with the APA style, font: Times New Roman, 10. The bibliography may contain only those publications that have been cited within the article.

**Titles not in English should be translated into English.**

**It is required that every author should check whether a given bibliographic entry has its doi (Digital Object Identifiers) number.** **To check that it is recommended to use the following website:**

**http://www.crossref.org/guestquery/**

**Book entries**

Surname, N. (year). *Book’s title*. Place: Publishing house. doi (if a given book entry has its doi number).

Atrill, P., & McLaney, E. (2017). *Accounting and Finance for Non-Specialists*. 10/E. Pearson.

Byrne, B.M. (2010). *Structural Equation Modeling with AMOS: Basic Concepts, Applications, and Programming*. New York: Taylor & Francis.

Chojnacka, E. (2012). *Struktura kapitału spółek akcyjnych w Polsce w świetle teorii hierarchii źródeł finansowania.* (*Capital Structure Determinants in Listed Public Limited Companies in Poland - a Pecking Order Approach.*) Warszawa: CeDeWu.

Schaltegger, S., Bennett, M., & Burritt, R. (Eds.) (2006). *Sustainability Accounting and Reporting – FAQ*. Delft: Springer. http://doi.org/10.1007/978-1-4020-4974-3.

**Chapters of books**

Surname, N. (year). Chapter’s title. In N. Surname (Ed.). *Book’s title*. Place: Publishing house. doi (if a given entry has its doi number).

Mousseau, V. (1995). Eliciting information concerning the relative importance of criteria. In P.M. Pardalos, Y. Siskos, C. Zopounidis (Eds.). *Advances in Multicriteria Analysis*. Kluwer Academic Publishers: Dordrecht.

Nian, L.P., & Chuen, D.L.K. (2015). Introduction to Bitcoin. In D.L.K. Chuen (Ed.). *Handbook of Digital Currency. Bitcoin, Innovation, Financial Instruments, and Big Data*. Elsevier.

**Articles in journals, magazines, and newspapers**

Surname, N. (year). Title of work. *Journal title*, volume number(issue), pages. doi (if a given entry has its doi number).

Waniak-Michalak, H., & Zarzycka, E. (2015). Financial And Non-financial Factors Motivating Individual Donors To Support Public Benefit Organizations. *Comparative Economic Research*, 18(1), 131-152. <https://dx.doi.org/10.1515/cer-2015-0008>.

Wiśniewska, J., & Chojnacka, E. (2016). Weryfikacja danych pozafinansowych przedsiębiorstw odpowiedzialnych społecznie – wyniki badania ankietowego. (Verification of Non-financial Data of Socially Responsible Companies – The Results of The Survey.) *Studia Ekonomiczne. Zeszyty Naukowe Uniwersytetu Ekonomicznego w Katowicach*, 284, 97-107.

Dewatripont, M., & Freixas X., (2011). Bank resolution: a framework for the assessment of regulatory intervention. *Oxford Review of Economic Policy*, 27(3), 411–436. http://dx.doi.org/10.1093/oxrep/grr033.

Dusciac, D., Popescu, N., & Parlicov, V. (2016). EU-Russia and the Energy Dimension of the Eastern Partnership. *CES Working Papers*, 8(2), 251–268.

**Legal acts**

Title of a cited document/ legal act (the year of issue), source.

Accounting Act of 29th September 1994, Dz. U. 1994 nr 121, poz. 591 z późn. zm.

The Law of Georgia Civil Code of Georgia (June 26, 1997).

Regulation of the European Parliament and of the Council no 806/2014 of 15 July 2014 establishing uniform rules and a uniform procedure for the resolution of credit institutions and certain investment firms in the framework of a Single Resolution Mechanism and a Single Resolution Fund and amending Regulation (EU) No 1093/2010.

Directive 2009/138/EC of the European Parliament and of the Council of 25/11/2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II), Journal of Laws from 2009 L. 335.

**Websites**

Surname, N. (year). The title as formulated in the publication’s source, website address and the access date. Websites should not be formatted as hyperlinks. For example:

Halov N. (2004). Dynamics of Asymmetric Information and Capital Structure, <http://www.business.uconn.edu/redirect/finance/sem> (accessed: 15.03.2011).

(www1) Charity Navigator – Your Guide to Intelligent Giving, http://www.charitynavigator.org/index.cfm?bay=content.view&cpid=2181 (accessed: 10.10.2016).

(www2) SUSTAINABLE INVESTMENT FORUM, http://www.sustainableinvestmentforum.org/ news-and-updates/adb-confirms-first-climate-bond-in-asia (accessed: 28.11.2016).

Papakroni, J. (2012). The dispersion anomaly and analyst recommendations, working paper, http://www.be.wvu.edu/phd\_economics/cvs/Papakroni\_Jobmarket.pdf (accessed: 20.04.2016).

NOTE! – Bibliographical entries should be put in the alphabetical order following the authors’ surnames.

1. **Key words and the abstract**

The main body text should be preceded by keywords and the abstract in English. Key words (the minimum number of keywords: 3, the maximum number of keywords: 6), font: Times New Roman, 10. The keywords should be accompanied by their corresponding Journal of Economic Literature (JEL) codes that are available at:

http://www.aeaweb.org/journal/jel\_class\_system.php.

The abstract should contain from 200 up to 250 words (each), font: Times New Roman, 10. The abstract should cover the research objective of the article, the research method applied and the outcome of the research.

The pattern to be followed:

**Name and surname[[1]](#footnote-1)\***

The author’s affiliation

**The title of the article**

**Keywords:** CSR, CSR report, CSR Accounting.

**J E L Classification:** L40, G15.

**Abstract:** The abstract should contain the following elements (200 up to 250 words)

The research objective of the article: aaaaa bbbbbbbb bb bbbbbbbb ccccccc ccccccccccccc cccccc cccccccc dddddddddd dddddddddddddddd eeee aaaa bbbb cccc dddddddddddddddd

The research method applied: aaaaa bbbbbbbb bb bbbbbbbb ccccccc ccccccccccccc cccccc cccccccc dddddddddd dddddddddddddddd eeee

The outcome of the research (considerations, analyses), main conclusion(s): aaaaa bbbbbbbb bb bbbbbbbb ccccccc ccccccccccccc cccccc cccccccc dddddddddd dddddddddddddddd eeeeeeeeeee eeeeeeeeeeeeeeeee.

**Introduction**

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**The research methodology and the course of the research process**

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**The outcome of the research process and conclusions**

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**References**

1. \* Author’s ORCID ID, contact information:, e-mail address, correspondence address, contact phone number.

   [ORCID is a non-profit organisation helping to create a world in which all who participate in research, scholarship and innovation are uniquely identified and connected to their contributions and affiliations, across disciplines, borders, and time. In order to obtain a persistent digital identifier you should register for an ORCID ID via: https://orcid.org/register.] [↑](#footnote-ref-1)