

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 September of each year.
2. As a general rule, the journal should be published to present the research results that graduates of the Institute of Business and Accounting, Kwansei Gakuin University (referred to below as "IBA") made during the period of their enrollment, and to present the research results that the current students of Graduate Department of Advanced Management, Graduate School of Institute of Business and Accounting, Kwansei Gakuin University (referred to below as "Doctoral Program"), and Graduate research fellows and IBA research fellows (referred to below as "Fellows") made.
3. In principal the manuscripts should be submitted by the graduates from IBA, the current students in Doctoral Program, and Fellows, 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.

Submission Guidelines

1. Deadline for submission should be May 15th 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 students in Doctoral Program, or Fellows. Also, the current students in IBA can submit articles if they got course credits of Project Study, Individual Research or Individual Research: Financial Accounting IV and obtained the mentor's approval.
3. Authors should submit the article with a cover page after receiving their mentor's approval regarding the content. The submission should be made (to ibakiyo@kwansei.ac.jp) prior to the due date, and the submission fee should also be paid by the designated date.
4. The number of pages in the submitted article should be no more than 12 printed pages including figures, as a general rule (the page count does not include the cover). However, Japanese articles up to 18 pages and English articles up to 20 pages maximum may be accepted (in both cases, the page count is based on the number of printed pages).
5. Authors are responsible for paying a fee of 15,000 yen. However, in the event that an article over 12 pages is accepted, an additional fee of 2,500 yen per page will apply from the 13th page onward. The submission fee should be paid based on the number of printed pages after the first galley by means of a bank transfer to the account provided. If the fee is not paid by the designated date, the article will

not be published, and the author will be billed for the actual cost of creating the first galley

6. When submitting an article, the author should use a printable format in accordance with the form provided. If the submission is not in accordance with the form provided, it will not be accepted. Because the published version will be in black and white, the 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.

Writing Guidelines

Articles submitted to *Studies in Business and Accounting* should be written in accordance with the following guidelines.

1. The article should, as a general rule, be submitted in the form of a document file created in Microsoft Word. Figures and charts in the text should be submitted as separate files containing the source data prior to their insertion into Word (in Excel, PowerPoint, or JPEG format whenever possible).

Document page setting for this Journal should comply with the following.

- (1) Paper size: B5 (1 page = 40 characters x 30 lines)
- (2) Margins: 24 mm left and right, 35 mm top, 30 mm bottom.
- (3) Page Number: The cover sheet should be Page 0, and the first page of the text body should be Page 1.
- (4) Header: *Studies in Business and Accounting* vol. _
- (5) Font: MS Mincho (Roman text and numbers should be in Century)
- (6) Font sizes: [1] Document title: 16 points
 - [2] Subtitle and author name: 12.5 points
 - [3] Abstract: 8 points
 - [4] Main text: 9.5 points
 - [5] Charts/Figures title and footnote: 8 points
 - [6] Reference: 8.5 points

The draft will only be corrected once. Please submit a complete manuscript so that corrections and insertions are not needed during the correction stage.

2. An abstract should be included before the main text. (maximum 120 words)
3. When separating the text into chapters (large headings), sections (medium headings), and sub-sections (small headings), the format " I, II..." (full width) should be used to number chapter headings, " 1 , 2 ..." (full width) should be used to number section headings, and "(1), (2)..." (half width) should be used to number sub-section headings.
Also, when transitioning between chapters (large headings), a space one cell tall should be left empty before and after. When transitioning between sections (medium headings), a space one cell tall

should be left empty before. No space should be left before or after a sub-section (small heading).

4. Mathematical equations should be numbered, with the number inserted after the equation.
5. Headings for figures should use the format "Figure 1," "Figure 2," and should appear above each figure. Headings for charts should use the format "Chart 1," "Chart 2," and should appear above each chart.
6. Numbers for notes in the main text should use the format "1, 2, 3...," and the numbers should appear in between the lines to the right. Also, references listed in the notes should all be listed in the reference after the main text.

[Example]

"...as follows¹⁰."

7. The format of citations from other works should follow parenthetical reference style, and information following the format "[author's name] [publication year], [page (p. in the case of documents in Roman text)]" should appear immediately after the citation in parentheses (()). Also, the work cited should appear in the reference following the main text.

[Example 1]

(斎藤 2010)

(Thomas 2008)

(田中 2011, 15-18 頁)

(Johnson 2000, p.38)

(落合 1986; 河合 1993)

(Brawn 1998; Adams 2001)

[Example 2] <Collaborative works>

For works with up to three authors, the authors should be listed consecutively. For works with four or more authors, only the first author should be listed, followed by 「ほか」 or 「他」 in the case of a Japanese document or “*and others*” or “*et al.*” in the case of a document in Roman text.

(斎藤・多田 1988)

(Cox and Hillman 2008)

(落合・河合・佐々木 2005)

(Brawn, Adams and Katz 2006)

(田中ほか 2006)

(White *et al.* 1999)

[Example 3] <Listing multiple works by the same author>

When citing from multiple works by the same author in the same year, a, b, or c should be added to the year within the parentheses in the main text.

(斎藤 2010a)

(Phillip 2012a)

(斎藤 2010b)

(Phillip 2012b)

8. In the reference, documents in Japanese and documents in Roman text should be separated, and the list of documents in Roman text should be presented first. Documents in Roman languages should be listed alphabetically by the author's last name, and documents in Japanese should be listed in accordance with the 50 syllables by the author's last name.

9. When creating the reference, the works should be listed in a uniform way in accordance with the following example reference listings.

[Example] Example reference listings

<Books in Roman text>

[1] One author

Porter, M.E. (1980), *Competitive Strategy: Techniques for Analyzing Industries and Competitors*, New York: The Free Press.

[2] Collaboration

Lazonick, W. and E. Bernard (1986), *The Decline of the British Economy*, New York: Clarendon.

[3] Editor

Choi, F.D.S.ed. (2003), *International Finance and Accounting Handbook Third Edition*, New Jersey: John Wiley & Sons.

<Articles in Roman text>

[1] One author

Ohlson, J.A. (1995), Earnings, Book Values and Dividends in Equity Valuation, *Contemporary Accounting Research*, Vol.11 No.2, 661-687.

[2] Collaboration

Porter, M.E. and M. Victor E. (1985), How Information Gives You Competitive Advantage, *Harvard Business Review*, Number 4, July-August, 149-160.

[3] Collaboration (four or more authors)

Christopher L. J., K. A. Kitching, A. A. Roberts, and P. C. Smith (2013), The Spend-Save Decision: An Analysis of How Charities Respond to Revenue Changes, *Accounting Horizons*, Vol.27 No.1, 75-89.

[4] Article in an edited anthology

Johanson, J. and M. Lars Gunnar (1988), Internationalisation in Industrial Systems — A Network Approach. In *Strategies in Global Competition*, edited by Neil H. and J. Vahlne, London: Croom Helm.

[5] Newspaper/periodical article

The New York Times (1988), Chip Makers Will Seek U.S. Aid to Spur Output, September 10, 1988, 37.

<Translated works>

[1] Books

Porter, M.E.(1998), *On Competition*, Boston, Harvard Business School Press (竹内弘高訳 (1999) 『競争戦略論』ダイヤモンド社)

[2] Rules, Standards, etc.

Financial Accounting Standards Board (FASB) (1978), *Statement of Financial Accounting Concepts No.1, Objectives of Financial Reporting by Business Enterprises* (平松一夫・広瀬義州訳(2002) 『FASB 財務会計の諸概念 [増補版]』中央経済社) .

<Books in Japanese>

[1] One author 野中郁次郎(1974)『組織と市場—組織の環境適合理論—』
千倉書房。 [2] [2] Collaboration

石井吉文・清水博(1988)『証券投資の新技法』金融財政事情研究会。

[3] Editor

貝塚啓明編(1999)『金融資本市場の変貌と国家』東洋経済新報社。

<Articles in Japanese>

[1] One author

杉本徳栄(2013)「IFRS 適用問題を巡る SEC コミッショナーの構図」『會計』第 184 巻第 5 号,
2013 年 11 月, 29-43 頁。

[2] Collaboration

深尾京司・岳希明(1997)「電機メーカーの立地選択」『三田学会雑誌』第 90 巻第 2 号, 1997
年 7 月, 11-39 頁。

[3] Article in an edited anthology

深尾京司(2000)「国際資本移動—資本は豊かな国から貧しい国に流れるか—」, 福田慎一・

堀内昭義・岩田一政編『マクロ経済と金融システム』東京大学出版会, 101-126 頁。 [4] [4]

Newspaper/periodical article

『日本経済新聞』(2014)「検証 時価総額逆転 1」2014 年 12 月 17 日付朝刊, 17 面。

10. The file of the article submitted should be named as follows: Submission to Studies in Business and
Accounting - submission date - author's name - student number - text or figure number.

[Examples]

StudiesinBusinessandAccountingSubmissionMay10JohnSmith8877Manuscript

StudiesinBusinessandAccountingSubmissionMay10JohnSmith8877Chart1 (in case there
is a chart/figure)

StudiesinBusinessandAccountingSubmissionMay10JohnSmith8877Chart2 (in case there
is a chart/figure)

Established on March 16th, 2007

Amended on February 20th, 2008

Amended on December 9th, 2008

Amended on September 9th, 2009

Amended on March 3rd, 2010

Amended on July 14th, 2010

Amended on July 20th, 2011

Amended on September 28th, 2011

Amended on May 9th, 2012

Amended on September 5th, 2012

Amended on April 10th, 2013

Amended on July 3rd, 2013
Amended on September 4th, 2013
Amended on December 13th, 2014
Amended on March 9th, 2016
Amended on March 13th, 2017