

## FINANCIAL REPORTING

### Aims and Scope

*Financial Reporting* provides a forum for quality research contributions with theoretical, practice and policy implications using either quantitative or qualitative research methodologies, with the objective to promote an European debate among scholars.

Topics of interest for the journal are:

- accounting information (standard setting process, impact and application of accounting standards, theoretical foundations of accounting);
- financial disclosure;
- social and environmental accounting and accountability;
- intellectual capital reporting;
- auditing of financial reporting;
- corporate governance and accountability;
- relationship between management accounting and financial accounting;
- information systems;
- relationship between academy and practice on accounting topics.

The journal will not consider contributions in accounting history, taxation, business and corporate strategy, and general management.

### Editorial process

Papers submitted to the journal are typically screened by the editor or one of the associate editors to determine whether the manuscript falls within *Financial Reporting* Aims and Scope and satisfies the academic standards of the field. Papers are then assigned to an editor (either one of the associate editors or the editor in chief) who oversees the entire editorial process including the final decision on the manuscript.

If judged suitable for publication, the manuscript is sent to at least two independent referees for double blind peer review. Based on their recommendation, as well as possible consultation between Editorial Board members, the editor decides whether the paper should be accepted as it is, revised or rejected.

### Instructions for authors

**Submissions** to the journal should be original unpublished work and should not be under review with any other journal. Papers should be submitted by clicking on the button “Submit a paper”, available into this web page: <http://www.francoangeli.it/riviste/sommario.asp?IDRivista=163&lingua=en>. **At this stage, the articles should be anonymous; name, surname, affiliation (university, research centre, etc.), address, email and phone numbers of the author(s) and further details about the article are to be inserted only in the fields provided on the [FrancoAngeli Journals OJS platform](#).**

Articles should be written in English. Authors should provide the following information:

- a. title of the manuscript;
- b. author’s name and institutional affiliation;
- c. address, phone and fax numbers as well as email address of the corresponding author;
- d. acknowledgements (if applicable);
- e. an abstract of no more than 200 words;
- f. four keywords and up to five JEL descriptors.

### *General Format*

Length: Between 5000 and 10,000 words or between 25 and 40 pages (including Tables/Figures, References, and Annexes).

Format: 12 pt, Times New Roman; margin left/right: 2.5 cm; line spacing: 2.

### *Tables and figures*

Tables and figures should be as self-contained as possible. Please check that the text contains a reference to each table and figure. Tables and figures should appear at the end of the manuscript. Authors should make an indication in the body of the text as to where the tables and figures should be included. Tables and figures should be numbered and have a descriptive heading. Readers should be able to substantially understand what is going on in the table without reference to the text. Tables can be single-spaced.

### *Mathematical expressions*

All but very short mathematical expressions should be displayed on a separate line and centered. Equations must be numbered consecutively on the right margin, using Arabic numerals in parentheses.

### *Footnotes*

Use footnotes rather than endnotes. Footnotes should be used only when necessary and not in place of bibliographic references. Numbers should be inserted as superscript.

### *Headings and Sections*

Headings and Sections Headings should be numbered. Typically manuscripts should be structured around the following points:

- introduction and research objectives;
- literature review;
- hypotheses development;
- research methodology;
- findings;
- discussion and conclusion.

### *Citations*

Citations should include the name of the author and the date of publication.

#### Examples:

Name and year - Several studies (Adams, 1999; Carroll, 1979, 1989; Gray, 2000a, 2000b) support this conclusion.

Year only - But Cho and Patten (2007) presented conflicting evidence.

Order. Order citations *alphabetically*. Designate two or more works by one author (or by an identical group of authors) published in the same year by adding “a,” “b,” and so forth, after the year. See the “name and year” example above.

Multiple authors. If a work has two authors, give both names every time you cite it. For three or more authors, use “et al.” even for the first citation.

Page numbers. Use this format:

“Weak legal protection appears to result in poor-quality financial reporting” (Leuz et al., 2003:508).

Citation with no author. For an article with no author, cite the periodical as author.

#### Example:

Periodical as author - Analysts predicted an increase in service jobs (*Wall Street Journal*, 1999). For reports, handbooks, and the like, cite the “corporate author” that produced them. Example: Organization as author – The internal control system is judged effective when all its components are

present and properly functioning (Commission of Sponsoring Organizations of the Treadway Commission, 1992).

### *References*

Submissions should include a reference list whose content and format conforms to the following examples. In general, subsequent lines are indented; authors' names are given in full; page numbers are required for articles in edited books, journals and magazines; where relevant, date of translation or first publication, or date of reprinting are provided.

#### Books

Bromwich M. (1985), *The Economics of Standard Setting*. (London: Prentice-Hall/ICAEW).

#### Multiple authors

Bruns W. J. and Kaplan R. S. (eds) (1987), *Accounting and Management: Field Study Perspectives*. (Boston, MA: Harvard Business School Press).

#### Chapters in edited volumes

Unerman J., Bebbington J. and O'Dwyer B. (2007), Introduction to sustainability accounting and accountability in J. Unerman, J. Bebbington, and B. O'Dwyer (Eds) *Sustainability Accounting and Accountability*, pp. 1-16 (Oxon, UK: Routledge).

#### Articles in journals

Laux C. and Leuz C. (2010), Did fair value accounting contribute to the financial crisis, *Journal of Economic Perspective*, 24(1), pp. 93-118, doi: 10.1177/0952872002012002114.

#### Reports

Fitchew G. E. (1990), "Summing up" in Commission of the European Communities, *The Future of Harmonization of Accounting Standards Within the European Communities*. Brussels.

#### Unpublished work

Zito A. (1994), Epistemic communities in European policy-making, Ph.D. dissertation, Department of Political Science, University of Pittsburgh.

Authors should indicate the Doi of all the articles in journals included in the references. Doi can be obtained at the following address: <http://search.crossref.org>. Otherwise, they may also be found on Google.

**Once the review process is closed**, a new version of the article should be sent to the Editorial board and it should contain **name(s) of author(s), affiliation (university, research centre, etc.), address and phone numbers of the author(s)**. Further details about the article are to be clearly indicated as footnote in the first page, using \* and \*\* as reference mark, while for the footnotes through the text make use of the numerical system starting over with number 1 at the beginning of each paper.