

# **SUBMISSION GUIDELINES**

## **I. General Rules About Style**

- Manuscripts should be written in Times New Roman, 12 font size and single spaced on one side of A4 paper.
- Manuscript should be competent, profound and voluminous as required and allowed by the research. Not being strict, number of pages including all parts is limited to 25.
- All headings including introduction and conclusion should be numbers and typed bold. References should not be numbered.
- First degree headings should be written in “upper case” and others should be written in “title case”.
- Top, bottom, left and right margins should be 4 cm. in order to ease editing and reproduction.
- Authors, directly or indirectly, should not act so as to reveal their identity for an objective assessment process.
- A cover page that consists of title, author name, author title and affiliation, e-mail address, if available any acknowledgment and a footnote indicating if author share research data.
- Additionally, our advice as Publication council is for authors to take a paper published in the previous issue as an example.
- An Extended Abstract should be prepared before the INTRODUCTION title. Extended Abstract rules mentioned at II. Extended Abstract title.

**Page numbers:**

All pages should be numbered consecutively. Page numbers should be centered at the bottom of the page.

**Numbers in the manuscript:**

Numbers from one to ten, except for ones in tables and lists or in indicating mathematical, statistical, or technical units and amounts (distance, weight etc.) should be written in text. All other numbers should be written numerically.

Example: third day, 3 km., 30 years.

**Percentages and fractions:**

If not mandatory “percentage” should be used in the manuscript instead of “%”.

**Equations:**

Equations should be numbered in parenthesis and numbers should be right aligned and consecutive.

**Keywords:**

Below abstract 4 key words should be written, in the matching same language with the abstract, in order to help indexing.

**JEL Codes:**

JEL codes consistent with key words that are specified from <https://www.aeaweb.org/jel/guide/jel.php> should be indicated.

## **II. Extended Abstract**

The Author Guidelines of the Journal of Accounting and Taxation Studies should be taken into consideration in the Extended Abstract. Extended abstracts should be prepared around 2000 words. Extended Abstract should include titles below.

### **EXTENDED ABSTRACT**

#### **Introduction**

Introduction part should present general information introducing the study and general information about objective, methodology and findings of the study.

#### **Literature on Research**

In this part of the research, the previous studies on the subject of the research should be included and the difference of the research from the previous studies and its contribution to the literature should be explained.

#### **Method of The Research**

In this part of the research, the method designed in accordance with the research question should be explained.

#### **Findings of The Research**

In this part of the research, the findings obtained by the method applied in the research should be explained.

#### **Conclusion**

"Conclusion" should be in accordance with the purpose and scope of the research and should be given in outline. Issues not mentioned in the text should not be included in the "conclusion".

### **III. Abstract and Introduction**

- If manuscript is in Turkish an abstract in English with a title in English or if manuscript is in English an abstract in Turkish with a title in Turkish should be included.
- Abstract and “Öz” should take place on a previous separate page.
- Abstract should inform reader about title, method and findings of the paper.
- Keywords and JEL Codes should follow abstract.
- If there is any acknowledgement, a footnote should be added with “1” symbol that will be place by “1. INTRODUCTION” and acknowledgements should be indicated in this footnote. Example: 1.  
INTRODUCTION<sup>1</sup>
- Introduction part should present general information introducing the study and general information about objective, methodology and findings of the study.
- Following parts should be structured and arrayed by the author in accordance with the flow of the subject.
- Conclusion part should consist of solid statements such as an evaluation of findings of the study, relationship with the literature or apparent statement of contribution to the literature, guidance for further studies. Conclusion part should not be considered as a section in which study is summarized or findings are restated.

#### **IV. Tables and Figures**

##### **Authors should remark those points:**

- Each table and figure should be fitted on one page and should be placed below text. Each of them should include a number and a heading precisely indicating the content.
- Tables should be numbered consecutively and should be as in the following example; Times New Roman, 10 font size and above the table

##### **Table 1:** Inflation rates across years

- Figures, drawings and graphs should be numbered consecutively and should be as in the following example; Times New Roman, 10 font size and below figure, drawing or graph

##### **Graph 1:** Pie Chart for Observations within the Sample

- Tables and figures should be defining each variable. Heading and definitions should be detailed enough so that reader can understand table or figure without reading the text.
- Reference for each graph should be placed in the manuscript. Author should indicate for each graph which part of the text that they are related to.
- Content of graphs should be substantially understandable without reading the text.
- If a table, figure, graph etc. is cited, cited source should be referred within parenthesis.

## **V. Citations, References and Footnotes**

1. Citations, references and footnotes should be prepared according to APA Style Guide (6. Edition). You can visit <http://referencing.port.ac.uk/> for further help.
2. Some examples that are taken from APA Style Guide (6. Edition) for this heading are given below:

### **Books**

#### ***Standard form***

1st Author, Initial Letter of Name of Author., 2nd Author, Initial Letter of Name of Author., & 3rd Author, Initial Letter of Name of Author. (year). Book Title (Number of the Edition if there is more than one edition, example: 3rd Edition). Place of Printing: Publisher

#### ***Example***

Armitage, A., Bryant, R., Dunnill, R., Hammersley, M., Hayes, D., Hudson, A., & Lawes, S. (2008). Teaching and training in post-compulsory education (3rd Edition). Maidenhead: Open University Press.

#### ***In-Text Citation examples***

Creame and Lea (2003, p. 51) indicate that ...

It has been suggested (Moore, Estrich, McGillis, & Spelman, 1984, pp. 142-143) that offenders ...

### **Articles**

#### ***Standard form***

Last Name of Author, Initial Letter of Name of Author., (year). Title of Article . Journal Name, Volume – Number if one volume (Number), beginning and ending page numbers.

#### ***Example***

Guo, Z., Liu, T., Fedoroff, N., Wei, L., Ding, Z., Wu, N., . . . An, Z. (1998). Climate extremes in Loess of China coupled with the strength of deep-water formation in the North Atlantic. *Global and Planetary Change*, 18(3-4), 113-128.

### ***In-Text Citation examples***

Guo et al. focused their research on climate extremes (1998, p. 120) ...

Recent theories (Noguchi et al., 1993, p. 658) suggest that ...

Popper and McCloskey (1993, pp. 75-76) state that ...

### **Web pages**

#### ***Standard form***

Last Name of Author, Initial Letter of Name of Author. (year). Title. Cited web page.

#### ***Example***

If author is known,

Banks, I. (t.y.). The NHS Direct healthcare guide. Online [www.healthcareguide.nhsdirect.nhs.uk](http://www.healthcareguide.nhsdirect.nhs.uk)

United Nations Environment Programme. (2004). Common questions about climate change: Introduction. Online <http://www.gcric.org/ipcc/qa/01.html>

- Each study should have reference list that includes only cited studies and authors should ensure that there is one to one correspondence between cited references in text and ones listed on references list (names and years should correspond).
- Footnotes should not be used for citation. Solely information that would impair the integrity of text should be footnoted and should not be longer than text. Footnotes should be numbered consecutively and appropriately as superscript. Footnote text should be placed with single space below the page, Times New Roman and 10 font size.

## **VI. Article Submission Rules**

- Studies that are under assessment for another journal should not be submitted. It is assumed that author's submitted study is not published elsewhere or presented to another journal for assessment. Responsibilities for this issue are attached to author.
- Dergipark should be utilized for article submission.
- Acceptance of submitted articles implies that copyright are transferred to Accounting and Taxation Studies (JATS).

- JATS will continue publication without requesting application fee for a short period of time.
- In cases where approval of ethics boards is needed, author should convey aforementioned document to editors. Authors who have not sent the document, even the document is needed, are considered to accept all responsibilities.
- Identifying information of all authors should be removed from text and any supplementing file. Names also should be removed from “Properties” section of files.
- Publication Board may request data set (survey, interview plan, etc.) for studies that are based on field work or experiments. Authors that submit articles to JATS are considered to accept this.
- Papers submitted to journal are sent to corresponding author before publication. Corresponding author promptly corrects errors and proofs avoiding extensive change in the text and corresponding authors approves the final state of the article. If author does not approve within the prescribed period of time, article is published as it is sent to author. JATS Editors cannot be held responsible by authors who have not approved within the prescribed time.
- If the author (s) wishes to terminate the referee evaluation and printing process for any reason, this may be possible by meeting the expenses (such as referee evaluation, typesetting fees) incurred by the author (s).
- It is recommended for authors to preserve correspondences with the journal.
- In case of resubmission responses to peer reviews and editor comments should be submitted as a separate document.
- For all submission with a revise to be considered for publication, projected period for revision is within 12 months of the decision letter. Any revisions submitted after 12 months will not be considered as a second submission but as a new submission, and need not receive the same editor or referee.

If you intend to apply to our journal, we recommend that you review the journal's publication policy and Editorial Rules on the Purpose and Scope page. Authors must register before posting to the journal. Once registered, you can start the 5-digit shipment process via the Login link. Readers are encouraged to register for the broadcast notification service. This can be done through the Registration link at the top of the journal home page. The CONTENTS page is sent via e-mail whenever a new issue is published to the reader who registers for this service. Under the Personal Data Protection Law,

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