

## Manuscript Preparation and Style Requirements 2022

Please make sure that you follow the journal guidelines before submitting a manuscript. If you have not used the APA 7 style before, click on the link <https://apastyle.apa.org/blog/basics-7e-tutorial>

### I. FORMAT

1. All manuscripts have to be typed in 11-point Times New Roman font with 1.5 line spacing, including the space between paragraphs, except for indented quotations.

Use the same font throughout your paper, with the following exceptions:

- **figures:** Within figure images, use a Times New Roman with a type size between 8 and 11 points.
- **computer code:** To present computer code, use a monospace font such as 10-point Lucida Console.
- **footnotes:** When inserting footnotes with the footnotes function of your word-processing program, use the default font settings.

In general, use 1.5 spacing in all parts of the paper, including abstract; extended abstract; text; block quotations; table and figure numbers, titles, and notes; and reference list (including between and within entries). Do not add extra space before or after paragraphs.

Exceptions to 1.5 line spacing are as follows:

- **tables:** The table body (cells) may be single-spaced, one-and-a-half-spaced, or double-spaced, depending on which is the most effective layout for the information.
- **figures:** Words within the image part of a figure may be single-spaced, one-and-a-half-spaced, or double-spaced, depending on which is the most effective layout for the information.
- **footnotes:** When inserting footnotes with the footnotes function of your word-processing program, use the default font settings.
- **displayed equations:** It is permissible to apply triple- or quadruple-spacing in special circumstances, such as before and after a displayed equation.

Manuscripts have to be as concise as the subject and research method permit, generally not to exceed 7,000 words. All titles including the introduction, main body sections, and conclusion, have to **be numbered and bold**. **Capitalize all section headings and the first letter of each word in the subsections headers.**

**MARGINS:** Top and bottom margins are 3cm, and side margins are 2,5 cm.

**LANGUAGE:** To facilitate an anonymous review, authors should not identify themselves directly or indirectly in their papers or in experimental test instruments included with the submission. Single authors should not use the editorial “we.”

**COVER PAGE:** It must show the title of the paper, the authors’ name, title and affiliation, author note, running head, ORCID numbers and email addresses. Insert a double-spaced blank line between the title and the byline on the title page and at least one double-spaced blank line above the author note.

**PAGINATION:** All pages, including tables, appendices and references, should be serially numbered.

**ORGANIZATION:** Manuscript should be organized as:

- Cover page
- Abstract
- Keywords
- Extended abstract
- Main text
- Bibliography
- Appendices

## II. CONTENT

The article needs to have a Turkish and an English title. Title and author names are in 11 point font.

### **ABSTRACT-English and Turkish**

The English and Turkish abstracts of maximum of 100 words must be presented on a separate page immediately preceding the text. An abstract should concisely inform the reader of the manuscript's topic, its methods, and findings.

**KEYWORDS: (11 point font):** Keywords and JEL classification must follow the abstract.

### **EXTENDED ABSTRACT**

An extended abstract provides a summary document that briefly describes the aim, motivation, methods and findings of the manuscript. Extended abstracts should be in Turkish. Therefore, non-Turkish speaking authors could ask for help from the editorial team. Extended abstracts will help in reaching more readers in the other language. An extended abstract should be organized as:

**PURPOSE AND MOTIVATION (Maximum 100 words)** The research question, motivation and the purpose of the research should be clearly specified. It includes a brief discussion of key literature and the contribution of the paper to the existing literature. It should provide background information about the current work and its significance and specifying how it relates or differs from existing literature.

**METHODOLOGY (200 to 350 words)** Related theorems and empirical work including the proof of the theorems should be covered. This section contains brief description of hypotheses, selected methodology and the rationale for the hypotheses and the methodology as they relate to research question. Empirical studies should report the data sources, study period, and the reasons for working with such a sample.

**RESULTS and DISCUSSION (250 to 350 words)** Findings of the analysis or the conjuncture are presented here. Particularly, it provides a discussion of how findings answer the research question and whether they support the hypotheses. It should include a discussion of how the present work relates or differs from earlier findings and why.

**CONCLUSION and IMPLICATION (Max. 200 words)** Conclusion presents a discussion on the generalizability and contribution of the research to the current literature, offers ideas for future research. Conclusion is concise and matches the aim and scope stated at the beginning

of the work. Refrain from stating any conjectures, comments or interpretation not mentioned earlier in the text.

## INTRODUCTION

This section provides more details about the paper’s purpose, motivation, methodology, and findings.

## MAIN TEXT (BODY) (11-point font)

In addition to the literature review, this section should give clear and concise information to inform the reader about the manuscript’s contribution. This section can be divided into subheadings and those subheadings have to be classified numerically.

### Citations within the Text

Work cited should use the **APA 7** style to cite works listed in the reference list starting January 2022. In this system, each work used in a paper has two parts: an in-text citation and a corresponding reference list entry. In-text citations have two formats: parenthetical and narrative.

The diagram illustrates the components of a reference list entry and how they are used in in-text citations. The reference list entry is: Alexander, P. A. (2018). Past as prologue: Educational psychology’s legacy and progeny. *Journal of Educational Psychology*, 110(2), 147–162. <https://doi.org/10.1037/edu0000200>. The in-text citations are: (Alexander, 2018) for parenthetical and Alexander (2018) for narrative.

Note. The four elements of a reference list entry include the author (in purple), the date (in blue), the title (in yellow), and the source (in green). The in-text citations that correspond to this reference include the last name of the author and year of publication, which match the information in the reference list entry.

- **Number of authors to include in in-text citations.**

For a work with one or two authors, include the author name(s) in every citation.

For a work with three or more authors, include the name of only the first author plus “et al.” in every citation (even the first citation).

The following table shows the basic in-text citation styles:

Author type	Parenthetical citation	Narrative citation
One author	(Luna, 2020)	Luna (2020)
Two authors	(Salas & D’Agostino, 2020)	Salas and D’Agostino (2020)
Three or more authors	(Martin et al., 2020)	Martin et al. (2020)

Group author with abbreviation First citation Subsequent citations	(National Institute of Mental Health [NIMH], 2020) (NIMH, 2020)	National Institute of Mental Health (NIMH, 2020) NIMH (2020)
Group author without abbreviation	(Stanford University, 2020)	Stanford University (2020)

- When two or more works are cited together, follow the alphabetical order of the reference list. (Karacabey, 2022; Karan, 2022);
- When two or more works of the same author are cited, show the year (Karatepe, 2003, 2006).
- When two works in a paper would both abbreviate to the same “et al.” form (spell out as many surnames as needed to disambiguate)
- When the first authors of multiple references in a paper share the same surname but have different initials (use initials in the in-text citations)
- When multiple works in a paper have an identical author (or authors) and publication year (append letters to the years) (Sayilgan, 2002a)
- When repeating a citation, show the entire citation; do not, for example, include only a page number (the abbreviation “ibid.” is not used in APA Style).
- Do not repeat the year for narrative in-text citations the second and subsequent times they appear in a single paragraph. Follow this guideline with each new paragraph (i.e., include the year in the first narrative citation in a new paragraph). However, if you cite multiple works by the same author or authors, regardless of the publication years, include the date in every in-text citation to prevent ambiguity. For example, if you cite Mohammed and Mahfouz (2017) and Mohammed and Mahfouz (2019), include the year with every citation, even when one of the references is cited multiple times in a single paragraph.
- When directly quoting or paraphrasing, include the author, year, and specific page number(s) (Nobes, 2011, s. 281 veya ss.281-87). For material without page numbers paragraph numbers can be used. If quoting from tables or figures or footnotes, then give their numbers (Lazer, 2020, Figure 4) For more information <https://apastyle.apa.org/style-grammar-guidelines/citations/basic-principles/parts-source>
- For references accepted for publication use “in print”.
- Each in-text citation must correspond to only one reference list entry.
- Do not include suffixes such as “Jr.” in the in-text citation.

**Footnotes:** Footnotes are not used for citation. Textual footnotes must be used only for extensions and useful excursions of information that if included in the body of the text might disrupt its continuity. Footnotes must follow WORD processor style and be consecutively numbered throughout the manuscript with superscript. Footnote text must be single-spaced and placed at the end of the page and should not be more than the text on the page.

### III. TABLES AND FIGURES

Each table and figure has to bear a number and a complete title indicating the exact contents of the table or figure and be framed.

The **title has to be above the table**. The **title of each table has to be typed in bold** and the first letter of the title has to be a capital letter. The table has to be numbered such as Table 1.

**Table 1. Trends in Accounting Technologies**

The title of the **graphic has to be below the graphic**. The title of the graphic has to be typed in bold and the first letter of the title has to be a capital letter. The graphic has to be numbered such as Graphic 1.

**Graph 1. Inflation Rate between 1925-2020**

The title of the figure **has to be below the figure**. The title of the figure has to be typed in bold and the first letter of the title has to be a capital letter. The figure has to be numbered such as Figure 1.

**Figure 1. Students' Preference of Accounting Courses**

If tables, figures and graphics are taken from other sources, those sources have to be stated under the related tables, figures and graphics in 10 point font.

If a table is longer than one page, use the tables feature of your word-processing program to make the headings row repeat on the second and any subsequent pages. No other adjustments are necessary. If a table is too wide to fit on one page, use landscape orientation on the page with the wide table. It does not matter if the page header also moves when switching to landscape orientation.

Add one blank double-spaced line between the table and any text to improve the visual presentation.

#### **IV. CONCLUSION**

The results of the study, any suggestions related to findings and further research issues and limitations have to be stated in this section.

#### **V. REFERENCES**

Every manuscript must include a list of references that contains only those works cited. This list must be prepared in line with **APA 7** and the following information mentioned below should be considered:

- Arrange citations in alphabetical order according to surname of the first author or the name of the institution.
- Use author's initials instead of proper names.
- Use full title of the journals.
- Multiple works by the same author(s) in the same year are distinguished by letters after the date.
- Do not bold any words in the references.
- Check each reference carefully against the original publication to ensure information is accurate and complete.
- References will not be numbered.

Below are some examples and useful links to APA 7 guidelines. Check the information carefully and style your manuscript accordingly before submitting your paper.

#### **Periodicals**

<https://apastyle.apa.org/style-grammar-guidelines/references/examples/journal-article-references>

Sample Journal Article:

Samandar, Ö., Ozer.N., &Comlekci, I, (2021). Finansal Hiyerarşi Teorisinin Katılım 30'da İşlem Gören Şirketler Üzerinde Test Edilmesi. *Muhasebe Bilim Dünyası Dergisi*, (23)4, 751-772.

<https://doi.org/10.31460/mbdd.883601>

If a journal article has a DOI, include the DOI in the reference.

Always include the issue number for a journal article.

If the journal article does not have a DOI and is from an academic research database, end the reference after the page range (The reference in this case is the same as for a print journal article).

If the journal article does not have a DOI but does have a URL that will resolve for readers (e.g., it is from an online journal that is not part of a database), include the URL of the article at the end of the reference.

Abstract of a journal article from an abstract indexing database – check the guideline

Check the guidelines for the following periodical referencing: (click on the link below)

- [Magazine Article References](#)
- [Newspaper Article References](#)
- [Blog Post and Blog Comment References](#)
- [UpToDate Article References](#)

## Books and Reference Work

Use the same formats for both print books and ebooks. For ebooks, the format, platform, or device (e.g., Kindle) is not included in the reference. Below are examples for the most common sources, for the other follow the links.

### Book/Ebook References

**Whole authored book** <https://apastyle.apa.org/style-grammar-guidelines/references/examples/book-references#1> )

Jackson, L. M. (2019). *The psychology of prejudice: From attitudes to social action* (2nd ed.). American Psychological Association. <https://doi.org/10.1037/0000168-000>

Sapolsky, R. M. (2017). *Behave: The biology of humans at our best and worst*. Penguin Books.

Svendsen, S., & Løber, L. (2020). *The big picture/Academic writing: The one-hour guide* (3rd digital ed.). Hans Reitzel Forlag. <https://thebigpicture-academicwriting.digi.hansreitzel.dk/>

**Whole edited book-** (<https://apastyle.apa.org/style-grammar-guidelines/references/examples/book-references#1> )

Hygum, E., & Pedersen, P. M. (Eds.). (2010). *Early childhood education: Values and practices in Denmark*. Hans Reitzels Forlag. <https://earlychildhoodeducation.digi.hansreitzel.dk/>

Kesharwani, P. (Ed.). (2020). *Nanotechnology based approaches for tuberculosis treatment*. Academic Press.

Torino, G. C., Rivera, D. P., Capodilupo, C. M., Nadal, K. L., & Sue, D. W. (Eds.). (2019). *Microaggression theory: Influence and implications*. John Wiley & Sons. <https://doi.org/10.1002/9781119466642>

### Links for other books

[Republished book, with editor](#)

[Book published with new foreword by another author \(](#)

[Several volumes of a multivolume work](#)

### Reference Books

- [Diagnostic Manual References – \(Diagnostik Kullanım kılavuzu referansları\)](#)
- [Classroom Course Pack Material References \(Ders materyali referansları\)](#)

## Edited Book Chapters and Entries in Reference Works

[Chapter in an Edited Book/Ebook References](#) – same as books above- cite the chapter in in text citations.

[Chapter in an edited book, reprinted from another book](#) (click)

Bronfenbrenner, U. (2005). The social ecology of human development: A retrospective conclusion. In U. Bronfenbrenner (Ed.), *Making human beings human: Bioecological perspectives on human development* (pp. 27–40). SAGE Publications. (Reprinted from *Brain and intelligence: The ecology of child development*, pp. 113–123, by F. Richardson, Ed., 1973, National Educational Press)

**Paranthenetical citations:** (Bronfenbrenner, 1973/2005)

**Narrative citations:** Bronfenbrenner (1973/2005)

#### Dictionary Entry References – online dictionary example

American Psychological Association. (n.d.). Just-world hypothesis. In *APA dictionary of psychology*.

Retrieved January 18, 2020, from <https://dictionary.apa.org/just-world-hypothesis>

Merriam-Webster. (n.d.). Semantics. In *Merriam-Webster.com dictionary*. Retrieved January 4, 2020, from <https://www.merriam-webster.com/dictionary/semantics>

**Parenthetical citations:** (American Psychological Association, n.d.; Merriam-Webster, n.d.)

**Narrative citations:** American Psychological Association (n.d.) and Merriam-Webster (n.d.)

• Because entries in the *APA Dictionary of Psychology* and *Merriam-Webster's Dictionary* are updated over time and are not archived, include a retrieval date in the reference.

- [Wikipedia Entry References \(click\)](#)

#### Reports and Gray Literature – refer to the links below

- [Report by a Government Agency References](#)
- [Ethics Code References](#)
- [Fact Sheet References](#)
- [ISO Standard References](#)
- [Press Release References](#)

#### Conference Presentations and Proceedings-

##### Conference Presentation References – Konferans Sunumu Referansları

Evans, A. C., Jr., Garbarino, J., Bocanegra, E., Kinscherff, R. T., & Márquez-Greene, N. (2019, August 8–11). *Gun violence: An event on the power of community* [Conference presentation]. APA 2019 Convention, Chicago, IL, United States. <https://convention.apa.org/2019-video>

**Paranthenetical citation:** (Evans et al., 2019)

**Narrative citation:** Evans et al. (2019)

Click on the links below for other examples

##### Conference Proceeding References

##### Conference proceedings published in a journal

##### Conference proceedings published as a whole book

Kushilevitz, E., & Malkin, T. (Eds.). (2016). *Lecture notes in computer science: Vol. 9562. Theory of cryptography*. Springer. <https://doi.org/10.1007/978-3-662-49096-9>

**Paranthenetical citation:** (Kushilevitz & Malkin, 2016)

**Narrative citation:** Kushilevitz and Malkin (2016)

##### Conference proceedings published as a book chapter

#### Dissertations and Theses

[Published Dissertation or Thesis References](#) Kabir, J. M. (2016). *Factors influencing customer satisfaction at a fast food hamburger chain: The relationship between customer satisfaction and customer loyalty* (Publication No. 10169573) [Doctoral dissertation, Wilmington University]. ProQuest Dissertations & Theses Global.

Miranda, C. (2019). *Exploring the lived experiences of foster youth who obtained graduate level degrees: Self-efficacy, resilience, and the impact on identity development* (Publication No. 27542827) [Doctoral dissertation, Pepperdine University]. PQDT Open. <https://pqdtopen.proquest.com/doc/2309521814.html?FMT=AI>

Zambrano-Vazquez, L. (2016). *The interaction of state and trait worry on response monitoring in those with worry and obsessive-compulsive symptoms* [Doctoral dissertation, University of Arizona]. UA Campus Repository. <https://repository.arizona.edu/handle/10150/620615>

Sayarı, N., (2013). *Industry specific information content of financial ratios and financial distress modeling*. (Tez numarası.345142) [Doktora tezi, Orta Doğu Teknik Üniversitesi]. YÖK Ulusal Tez Merkezi.

- [Unpublished Dissertation or Thesis References](#)

#### Unpublished and Informally Published Works

- [ERIC Database References](#)
- [Preprint Article References](#)

#### Audiovisual Media

- [Online Course or MOOC References](#)
- [Podcast References](#)
- [PowerPoint Slide or Lecture Note References](#)
- [TED Talk References](#)
- [YouTube Video References](#)

#### Online Media

Online media are covered in Sections 10.15 and 10.16 of the *Publication Manual*. Please note that [blog posts](#) are part of the periodicals category.

#### Social Media

- [Facebook References](#)
- [Instagram References](#)
- [LinkedIn References](#)
- [Online Forum \(e.g., Reddit\) References](#)
- [TikTok References](#)
- [Twitter References](#)

#### Webpages and Websites

- [Webpage on a Website References](#)
- [Clinical Practice References](#)
- [Open Educational Resource References](#)
- [Whole Website References](#)

## VII. SUBMISSION

- Make sure that the article is not published or under review for publication in another journal.



- The author(s) should submit a signed form that the manuscript is not currently under review or published elsewhere.
- Copyright lies with journal if the manuscript is accepted for publication.
- There should be no author identifiers in the manuscript, including the appendices, survey forms used in the research.
- Submitted file name should not contain author name.
- Manuscript should be in Microsoft WORD.
- Name the corresponding author.