



# CHINA JOURNAL OF ACCOUNTING RESEARCH

The journal of the Sun Yat-sen University

## AUTHOR INFORMATION PACK

### TABLE OF CONTENTS

- **Description** p.1
- **Editorial Board** p.1
- **Guide for Authors** p.3



ISSN: 1755-3091

### DESCRIPTION

*China Journal of Accounting Research*, founded by the Sun Yat-sen University of China and the City University of Hong Kong, focuses on publishing empirical research papers that use contemporary research methodologies to investigate issues about accounting, finance, auditing and corporate governance in China, The China Circle and other emerging markets.

The Journal also publishes insightful commentaries about China-related accounting research. The Journal encourages the application of economic and sociological theories to analyse and explain accounting issues within the legal and institutional framework of China, and to describe accounting issues under Chinese capital markets accurately and succinctly.

The published research articles of the Journal will enable scholars to extract relevant issues about accounting, finance, auditing and corporate governance relate that to the capital markets and institutional environment of China.

### EDITORIAL BOARD

#### **Editor-in-Chief**

**J.B. Kim**, City University of Hong Kong

**M.H. Wei**, Sun Yat-sen University

#### **Consulting Editors**

**T.J. Wong**, The Chinese University of Hong Kong

**B. Ke**, Nanyang Technological University

#### **Associate Editors**

**D.H. Chen**, Nanjing University

**Y. Ding**, China Europe International Business School

**C.S. Lennox**, Nanyang Technological University

**O.Z. Li**, National University of Singapore

**F. Liu**, Xiamen University

**O.M. Rui**, China Europe International Business School

**X.J. Su**, China Europe International Business School

#### **Editorial Board**

**S. Basu**, Temple University

**J. Callen**, University of Toronto

**C.J.P. Chen**, China Europe International Business School  
**S. Chen**, China Europe International Business School  
**S.J. Cheng**, University of Maryland  
**Z.Y. Gu**, University of Minnesota  
**T. Jeanjean**, Essec Business School  
**G.H. Jiang**, Peking University  
**C.J. Lv**, Fudan University  
**Z.Q. Li**, Shanghai University of Finance and Economics  
**B. Lin**, Sun Yat-sen University  
**G. Lobo**, University of Houston  
**S. Radhakrishnan**, University of Texas at Dallas  
**Y.F. Shen**, Xiamen University  
**D.A. Simunic**, The University of British Columbia  
**H. Stolowy**, HEC Paris  
**Y.T. Wang**, Nanjing University  
**D.H. Wu**, The Chinese University of Hong Kong  
**L.S. Wu**, Peking University  
**J.S. Wu**, University of Rochester  
**X. Wu**, Central University of Finance and Economics  
**Z.Z. Xiao**, Cardiff University  
**Y. Xin**, Sun Yat-sen University  
**T.Y. Zhang**, The Chinese University of Hong Kong

***Language Advisor***

**J. Nowland**, City University of Hong Kong

## GUIDE FOR AUTHORS

---

### *Your Paper Your Way*

We now differentiate between the requirements for new and revised submissions. You may choose to submit your manuscript as a single Word or PDF file to be used in the refereeing process. Only when your paper is at the revision stage, will you be requested to put your paper in to a 'correct format' for acceptance and provide the items required for the publication of your article.

**To find out more, please visit the Preparation section below.**

### **BEFORE YOU BEGIN**

#### *Ethics in publishing*

For information on Ethics in publishing and Ethical guidelines for journal publication see <http://www.elsevier.com/publishingethics> and <http://www.elsevier.com/journal-authors/ethics>.

#### *Conflict of interest*

All authors must disclose any financial and personal relationships with other people or organizations that could inappropriately influence (bias) their work. Examples of potential conflicts of interest include employment, consultancies, stock ownership, honoraria, paid expert testimony, patent applications/registrations, and grants or other funding. If there are no conflicts of interest then please state this: 'Conflicts of interest: none'. See also <http://www.elsevier.com/conflictsofinterest>. Further information and an example of a Conflict of Interest form can be found at: [http://help.elsevier.com/app/answers/detail/a\\_id/286/p/7923](http://help.elsevier.com/app/answers/detail/a_id/286/p/7923).

#### *Submission declaration and verification*

Submission of an article implies that the work described has not been published previously (except in the form of an abstract or as part of a published lecture or academic thesis or as an electronic preprint, see <http://www.elsevier.com/postingpolicy>), that it is not under consideration for publication elsewhere, that its publication is approved by all authors and tacitly or explicitly by the responsible authorities where the work was carried out, and that, if accepted, it will not be published elsewhere in the same form, in English or in any other language, including electronically without the written consent of the copyright-holder. To verify originality, your article may be checked by the originality detection service CrossCheck <http://www.elsevier.com/editors/plagdetect>.

#### *Copyright*

Upon acceptance of an article, authors will be asked to complete a 'Journal Publishing Agreement' (for more information on this and copyright see <http://www.elsevier.com/copyright>). Acceptance of the agreement will ensure the widest possible dissemination of information. An e-mail will be sent to the corresponding author confirming receipt of the manuscript together with a 'Journal Publishing Agreement' form or a link to the online version of this agreement.

Subscribers may reproduce tables of contents or prepare lists of articles including abstracts for internal circulation within their institutions. Permission of the Publisher is required for resale or distribution outside the institution and for all other derivative works, including compilations and translations (please consult <http://www.elsevier.com/permissions>). If excerpts from other copyrighted works are included, the author(s) must obtain written permission from the copyright owners and credit the source(s) in the article. Elsevier has preprinted forms for use by authors in these cases: please consult <http://www.elsevier.com/permissions>.

#### *Retained author rights*

As an author you (or your employer or institution) retain certain rights; for details you are referred to: <http://www.elsevier.com/authorsrights>.

#### *Language (usage and editing services)*

Please write your text in good English (American or British usage is accepted, but not a mixture of these). Authors who feel their English language manuscript may require editing to eliminate possible grammatical or spelling errors and to conform to correct scientific English may wish to use the English Language Editing service available from Elsevier's WebShop (<http://webshop.elsevier.com/languageediting/>) or visit our customer support site (<http://support.elsevier.com>) for more information.

## **Submission**

Our online submission system guides you stepwise through the process of entering your article details and uploading your files. The system converts your article files to a single PDF file used in the peer-review process. Editable files (e.g., Word, LaTeX) are required to typeset your article for final publication. All correspondence, including notification of the Editor's decision and requests for revision, is sent by e-mail.

## **Current Submission**

Please currently submit your article via china.jar@gmail.com and the Elsevier Editorial System (EES) will be available soon for manuscripts to be submitted totally online.

## **Referees**

Please submit the names and institutional e-mail addresses of several potential referees. For more details, visit our [Support site](#). Note that the editor retains the sole right to decide whether or not the suggested reviewers are used.

## **PREPARATION**

### **NEW SUBMISSIONS**

Submission to this journal proceeds totally online and you will be guided stepwise through the creation and uploading of your files. The system automatically converts your files to a single PDF file, which is used in the peer-review process.

As part of the Your Paper Your Way service, you may choose to submit your manuscript as a single file to be used in the refereeing process. This can be a PDF file or a Word document, in any format or layout that can be used by referees to evaluate your manuscript. It should contain high enough quality figures for refereeing. If you prefer to do so, you may still provide all or some of the source files at the initial submission. Please note that individual figure files larger than 10 MB must be uploaded separately.

### **References**

There are no strict requirements on reference formatting at submission. References can be in any style or format as long as the style is consistent. Where applicable, author(s) name(s), journal title/book title, chapter title/article title, year of publication, volume number/book chapter and the pagination must be present. Use of DOI is highly encouraged. The reference style used by the journal will be applied to the accepted article by Elsevier at the proof stage. Note that missing data will be highlighted at proof stage for the author to correct.

### **Formatting requirements**

There are no strict formatting requirements but all manuscripts must contain the essential elements needed to convey your manuscript, for example Abstract, Keywords, Introduction, Materials and Methods, Results, Conclusions, Artwork and Tables with Captions.

If your article includes any Videos and/or other Supplementary material, this should be included in your initial submission for peer review purposes.

Divide the article into clearly defined sections.

#### *Figures and tables embedded in text*

Please ensure the figures and the tables included in the single file are placed next to the relevant text in the manuscript, rather than at the bottom or the top of the file.

### **REVISED SUBMISSIONS**

#### *Use of word processing software*

Regardless of the file format of the original submission, at revision you must provide us with an editable file of the entire article. Keep the layout of the text as simple as possible. Most formatting codes will be removed and replaced on processing the article. The electronic text should be prepared in a way very similar to that of conventional manuscripts (see also the Guide to Publishing with Elsevier: <http://www.elsevier.com/guidepublication>). See also the section on Electronic artwork.

To avoid unnecessary errors you are strongly advised to use the 'spell-check' and 'grammar-check' functions of your word processor.

### **Article structure**

### *Subdivision - numbered sections*

Divide your article into clearly defined and numbered sections. Subsections should be numbered 1.1 (then 1.1.1, 1.1.2, ...), 1.2, etc. (the abstract is not included in section numbering). Use this numbering also for internal cross-referencing: do not just refer to 'the text'. Any subsection may be given a brief heading. Each heading should appear on its own separate line.

### *Introduction*

State the objectives of the work and provide an adequate background, avoiding a detailed literature survey or a summary of the results.

### *Material and methods*

Provide sufficient detail to allow the work to be reproduced. Methods already published should be indicated by a reference: only relevant modifications should be described.

### *Theory/calculation*

A Theory section should extend, not repeat, the background to the article already dealt with in the Introduction and lay the foundation for further work. In contrast, a Calculation section represents a practical development from a theoretical basis.

### *Results*

Results should be clear and concise.

### *Discussion*

This should explore the significance of the results of the work, not repeat them. A combined Results and Discussion section is often appropriate. Avoid extensive citations and discussion of published literature.

### *Conclusions*

The main conclusions of the study may be presented in a short Conclusions section, which may stand alone or form a subsection of a Discussion or Results and Discussion section.

### *Appendices*

If there is more than one appendix, they should be identified as A, B, etc. Formulae and equations in appendices should be given separate numbering: Eq. (A.1), Eq. (A.2), etc.; in a subsequent appendix, Eq. (B.1) and so on. Similarly for tables and figures: Table A.1; Fig. A.1, etc.

## **Essential title page information**

- **Title.** Concise and informative. Titles are often used in information-retrieval systems. Avoid abbreviations and formulae where possible.
- **Author names and affiliations.** Where the family name may be ambiguous (e.g., a double name), please indicate this clearly. Present the authors' affiliation addresses (where the actual work was done) below the names. Indicate all affiliations with a lower-case superscript letter immediately after the author's name and in front of the appropriate address. Provide the full postal address of each affiliation, including the country name and, if available, the e-mail address of each author.
- **Corresponding author.** Clearly indicate who will handle correspondence at all stages of refereeing and publication, also post-publication. **Ensure that phone numbers (with country and area code) are provided in addition to the e-mail address and the complete postal address. Contact details must be kept up to date by the corresponding author.**
- **Present/permanent address.** If an author has moved since the work described in the article was done, or was visiting at the time, a 'Present address' (or 'Permanent address') may be indicated as a footnote to that author's name. The address at which the author actually did the work must be retained as the main, affiliation address. Superscript Arabic numerals are used for such footnotes.

## **Abstract**

A concise and factual abstract is required. The abstract should state briefly the purpose of the research, the principal results and major conclusions. An abstract is often presented separately from the article, so it must be able to stand alone. For this reason, References should be avoided, but if essential, then cite the author(s) and year(s). Also, non-standard or uncommon abbreviations should be avoided, but if essential they must be defined at their first mention in the abstract itself.

## **Highlights**

Highlights are a short collection of bullet points that convey the core findings of the article. Highlights are optional and should be submitted in a separate editable file in the online submission system. Please use 'Highlights' in the file name and include 3 to 5 bullet points (maximum 85 characters, including spaces, per bullet point). See <http://www.elsevier.com/highlights> for examples.

## Keywords

Immediately after the abstract, provide a maximum of 6 keywords, using American spelling and avoiding general and plural terms and multiple concepts (avoid, for example, 'and', 'of'). Be sparing with abbreviations: only abbreviations firmly established in the field may be eligible. These keywords will be used for indexing purposes.

## Abbreviations

Define abbreviations that are not standard in this field in a footnote to be placed on the first page of the article. Such abbreviations that are unavoidable in the abstract must be defined at their first mention there, as well as in the footnote. Ensure consistency of abbreviations throughout the article.

## Acknowledgements

Collate acknowledgements in a separate section at the end of the article before the references and do not, therefore, include them on the title page, as a footnote to the title or otherwise. List here those individuals who provided help during the research (e.g., providing language help, writing assistance or proof reading the article, etc.).

## Math formulae

Please submit math equations as editable text and not as images. Present simple formulae in line with normal text where possible and use the solidus (/) instead of a horizontal line for small fractional terms, e.g., X/Y. In principle, variables are to be presented in italics. Powers of e are often more conveniently denoted by exp. Number consecutively any equations that have to be displayed separately from the text (if referred to explicitly in the text).

## Footnotes

Footnotes should be used sparingly. Number them consecutively throughout the article. Many word processors build footnotes into the text, and this feature may be used. Should this not be the case, indicate the position of footnotes in the text and present the footnotes themselves separately at the end of the article.

## Artwork

### Image manipulation

Whilst it is accepted that authors sometimes need to manipulate images for clarity, manipulation for purposes of deception or fraud will be seen as scientific ethical abuse and will be dealt with accordingly. For graphical images, this journal is applying the following policy: no specific feature within an image may be enhanced, obscured, moved, removed, or introduced. Adjustments of brightness, contrast, or color balance are acceptable if and as long as they do not obscure or eliminate any information present in the original. Nonlinear adjustments (e.g. changes to gamma settings) must be disclosed in the figure legend.

### Electronic artwork

#### General points

- Make sure you use uniform lettering and sizing of your original artwork.
  - Preferred fonts: Arial (or Helvetica), Times New Roman (or Times), Symbol, Courier.
  - Number the illustrations according to their sequence in the text.
  - Use a logical naming convention for your artwork files.
  - Indicate per figure if it is a single, 1.5 or 2-column fitting image.
  - For Word submissions only, you may still provide figures and their captions, and tables within a single file at the revision stage.
  - Please note that individual figure files larger than 10 MB must be provided in separate source files.
- A detailed guide on electronic artwork is available on our website:

<http://www.elsevier.com/artworkinstructions>.

**You are urged to visit this site; some excerpts from the detailed information are given here.**

#### Formats

Regardless of the application used, when your electronic artwork is finalized, please 'save as' or convert the images to one of the following formats (note the resolution requirements for line drawings, halftones, and line/halftone combinations given below):

EPS (or PDF): Vector drawings. Embed the font or save the text as 'graphics'.

TIFF (or JPG): Color or grayscale photographs (halftones): always use a minimum of 300 dpi.

TIFF (or JPG): Bitmapped line drawings: use a minimum of 1000 dpi.

TIFF (or JPG): Combinations bitmapped line/half-tone (color or grayscale): a minimum of 500 dpi is required.

**Please do not:**

- Supply files that are optimized for screen use (e.g., GIF, BMP, PICT, WPG); the resolution is too low.
- Supply files that are too low in resolution.
- Submit graphics that are disproportionately large for the content.

#### *Figure captions*

Ensure that each illustration has a caption. A caption should comprise a brief title (**not** on the figure itself) and a description of the illustration. Keep text in the illustrations themselves to a minimum but explain all symbols and abbreviations used.

#### **Tables**

Please submit tables as editable text and not as images. Tables can be placed either next to the relevant text in the article, or on separate page(s) at the end. Number tables consecutively in accordance with their appearance in the text and place any table notes below the table body. Be sparing in the use of tables and ensure that the data presented in them do not duplicate results described elsewhere in the article. Please avoid using vertical rules.

#### **References**

##### *Citation in text*

Please ensure that every reference cited in the text is also present in the reference list (and vice versa). Any references cited in the abstract must be given in full. Unpublished results and personal communications are not recommended in the reference list, but may be mentioned in the text. If these references are included in the reference list they should follow the standard reference style of the journal and should include a substitution of the publication date with either 'Unpublished results' or 'Personal communication'. Citation of a reference as 'in press' implies that the item has been accepted for publication.

##### *Web references*

As a minimum, the full URL should be given and the date when the reference was last accessed. Any further information, if known (DOI, author names, dates, reference to a source publication, etc.), should also be given. Web references can be listed separately (e.g., after the reference list) under a different heading if desired, or can be included in the reference list.

##### *References in a special issue*

Please ensure that the words 'this issue' are added to any references in the list (and any citations in the text) to other articles in the same Special Issue.

##### *Reference formatting*

There are no strict requirements on reference formatting at submission. References can be in any style or format as long as the style is consistent. Where applicable, author(s) name(s), journal title/book title, chapter title/article title, year of publication, volume number/book chapter and the pagination must be present. Use of DOI is highly encouraged. The reference style used by the journal will be applied to the accepted article by Elsevier at the proof stage. Note that missing data will be highlighted at proof stage for the author to correct. If you do wish to format the references yourself they should be arranged according to the following examples:

##### *Reference style*

*Text:* All citations in the text should refer to:

1. Single author: the author's name (without initials, unless there is ambiguity) and the year of publication;
2. Two authors: both authors' names and the year of publication;
3. Three or more authors: first author's name followed by 'et al. ' and the year of publication. Citations may be made directly (or parenthetically). Groups of references should be listed first alphabetically, then chronologically.

*List:* References should be arranged first alphabetically and then further sorted chronologically if necessary. More than one reference from the same author(s) in the same year must be identified by the letters "a", "b", "c", etc., placed after the year of publication.

##### *Examples:*

Reference to a journal publication:

Basu, S., Waymire, G.B., 2006. Recordkeeping and human evolution. *Accounting Horizons* 20 (3), 201–229.

Reference to a book:

Watts, R.L., Zimmerman, J.L., 1986. *Positive accounting theory*. Prentice Hall, Englewood Cliffs, NJ.

Reference to a chapter in an edited book:

Ball, R., 2001. Infrastructure requirements for an economically efficient system of public financial reporting and disclosure, 127–169. In: Litan, R., Herring, R. (Editors), *Brookings-Wharton Papers on Financial Services*. Brookings Institution Press, Washington, DC.

### **Supplementary data**

Elsevier accepts electronic supplementary material to support and enhance your scientific research. Supplementary files offer the author additional possibilities to publish supporting applications, high-resolution images, background datasets, sound clips and more. Supplementary files supplied will be published online alongside the electronic version of your article in Elsevier Web products, including ScienceDirect: <http://www.sciencedirect.com>. In order to ensure that your submitted material is directly usable, please provide the data in one of our recommended file formats. Authors should submit the material in electronic format together with the article and supply a concise and descriptive caption for each file. For more detailed instructions please visit our artwork instruction pages at <http://www.elsevier.com/artworkinstructions>.

### **Submission checklist**

The following list will be useful during the final checking of an article prior to sending it to the journal for review. Please consult this Guide for Authors for further details of any item.

#### **Ensure that the following items are present:**

One author has been designated as the corresponding author with contact details:

- E-mail address
- Full postal address
- Telephone

All necessary files have been uploaded, and contain:

- Keywords
- All figure captions
- All tables (including title, description, footnotes)

Further considerations

- Manuscript has been 'spell-checked' and 'grammar-checked'
- All references mentioned in the Reference list are cited in the text, and vice versa
- Permission has been obtained for use of copyrighted material from other sources (including the Internet)

Printed version of figures (if applicable) in color or black-and-white

- Indicate clearly whether or not color or black-and-white in print is required.
- For reproduction in black-and-white, please supply black-and-white versions of the figures for printing purposes.

For any further information please visit our customer support site at <http://support.elsevier.com>.

## **AFTER ACCEPTANCE**

### **Use of the Digital Object Identifier**

The Digital Object Identifier (DOI) may be used to cite and link to electronic documents. The DOI consists of a unique alpha-numeric character string which is assigned to a document by the publisher upon the initial electronic publication. The assigned DOI never changes. Therefore, it is an ideal medium for citing a document, particularly 'Articles in press' because they have not yet received their full bibliographic information. Example of a correctly given DOI (in URL format; here an article in the journal *Physics Letters B*):

<http://dx.doi.org/10.1016/j.physletb.2010.09.059>

When you use a DOI to create links to documents on the web, the DOIs are guaranteed never to change.

### **Proofs**

One set of page proofs (as PDF files) will be sent by e-mail to the corresponding author (if we do not have an e-mail address then paper proofs will be sent by post) or, a link will be provided in the e-mail so that authors can download the files themselves. Elsevier now provides authors with PDF proofs which can be annotated; for this you will need to download Adobe Reader version 9 (or higher) available free from <http://get.adobe.com/reader>. Instructions on how to annotate PDF files will accompany the proofs (also given online). The exact system requirements are given at the Adobe site: <http://www.adobe.com/products/reader/tech-specs.html>.

If you do not wish to use the PDF annotations function, you may list the corrections (including replies to the Query Form) and return them to Elsevier in an e-mail. Please list your corrections quoting line number. If, for any reason, this is not possible, then mark the corrections and any other



comments (including replies to the Query Form) on a printout of your proof and return by fax, or scan the pages and e-mail, or by post. Please use this proof only for checking the typesetting, editing, completeness and correctness of the text, tables and figures. Significant changes to the article as accepted for publication will only be considered at this stage with permission from the Editor. We will do everything possible to get your article published quickly and accurately. It is important to ensure that all corrections are sent back to us in one communication: please check carefully before replying, as inclusion of any subsequent corrections cannot be guaranteed. Proofreading is solely your responsibility.

### **Offprints**

The corresponding author, at no cost, will be provided with a personalized link providing 50 days free access to the final published version of the article on [ScienceDirect](#). This link can also be used for sharing via email and social networks. For an extra charge, paper offprints can be ordered via the offprint order form which is sent once the article is accepted for publication. Both corresponding and co-authors may order offprints at any time via Elsevier's WebShop (<http://webshop.elsevier.com/myarticleservices/offprints>). Authors requiring printed copies of multiple articles may use Elsevier WebShop's 'Create Your Own Book' service to collate multiple articles within a single cover (<http://webshop.elsevier.com/myarticleservices/booklets>).

### **AUTHOR INQUIRIES**

You can track your submitted article at [http://help.elsevier.com/app/answers/detail/a\\_id/89/p/8045/](http://help.elsevier.com/app/answers/detail/a_id/89/p/8045/). You can track your accepted article at <http://www.elsevier.com/trackarticle>. You are also welcome to contact Customer Support via <http://support.elsevier.com>.

© Copyright 2014 Elsevier | <http://www.elsevier.com>