



**MAANDBLAD VOOR  
ACCOUNTANCY EN  
BEDRIJFSECONOMIE**

Version: 2021

## **AUTHOR'S INSTRUCTIONS (RESUME)**

Guidelines for authors with regard to articles to be published in "MAB, Maandblad voor Accountancy en Bedrijfseconomie" (Journal of Accountancy and Business Economics).

### **1. Articles**

Articles consist of spontaneous entries or entries at the invitation of the editors. An article contains a maximum of 5,000 words (= approx. 10 MAB pages) and must meet the requirements regarding content and design. Special issues contain background articles; authors are invited by the editors for this.

### **2. The target group**

An article must have practical relevance and must be accessible to the target group, i.e. accountants, controllers and business economists.

### **3. Requirements regarding content and design**

MAB is a double-blind reviewed journal. An article is submitted without an author's name and job description. Practical relevance and accessibility for the target group must be taken into account at all times. The article starts with a short summary (max 100 words) that is included in a box after the title. The relevance for practice is also briefly indicated (max 50 words). This is followed by an introduction in which the problem definition and the structure of the argument are presented. An article ends with the most important findings and the conclusions. The article is made up of logically linked, numbered sections. References to the literature are included in the text with detailed references to the year, volume, number and pages of a journal article, publisher, place and year of issue of books (see Appendix). Comments that are less relevant in the argument can be included in endnotes. Formulas, tables and images are provided with a number, which is referred to by reference in the text. Tables and graphs are placed in the text or at the end of the text, where the text includes: (Insert table xx here).

### **4. The procedure**

An article is submitted via the website <https://mab.pensoft.net/> or [www.mab-online.nl](http://www.mab-online.nl) and the button "Submit a manuscript. Together with the article is submitted: a short author's affiliation (max 30 words).

All articles are first reviewed by the chief editor for relevance to the target group, for quality and for compliance with the author instructions. The author receives notice of this. (This does not imply that the article has already been found suitable for placement). The article is then presented to at least two members of the editorial board. The editor-in-chief informs the author about the outcome of the assessment by the editors. This result may be that: the contribution is considered suitable for placement; or that the author is requested to adjust the article; or that the contribution is not deemed suitable for placement. If the article is modified, the editor-in-chief shall agree on the period within which the adjustment will take place. When the modified version of the article is sent, it will be indicated in detail which adjustments have been made to the article. In doing so, it is motivated to indicate whether and to what extent deviations from suggestions and comments from the editors have been made. The editor-in-chief can resubmit the modified version of the article to one or more editors. To check the typesetting process, the author receives a proof of printing about four weeks before publication, which must be returned as soon as possible. In the proof, no substantive changes can be made to the text.

Please note that **corrections to the proof and notes to the layout team should be written in English.**

## **Appendix:**

### **References**

#### **REFERENCES IN THE TEXT**

Include references in the text (not in notes). If you want to refer to a book or article, you can do this as follows:

**With 1 author:** As Kihlstrom (2013, p. 4) noted, “our experiences, thoughts, and actions take place in an explicitly social context of cooperation, competition, and exchange, family and group memberships, and organizational, institutional, social, and cultural structures”.

**With 2 authors:** Following Maholta and Bazerman (2005) we define ...; Research into decision-making by individuals and groups (Maholta and Bazerman 2005) shows that ...

**With 3 or more authors:** All in-text citations with more than two authors should be cited as follows: ‘Bhattacharya et al. 2003’.

**Organizations as author:** In table 2, the Government Accountability Office (GAO) data identify 2,705 restatement announcements from January 1, 1997 through June 30, 2006 (GAO 2002; 2003; 2006a; 2006b).

When forming an audit opinion, auditing standards require auditors “to act with integrity, to be objective and to maintain an attitude of professional skepticism” (IAASB 2018, ISA 200.A18).

**Several studies by the same author:** place the oldest first. In research Brown (2002; 2003; 2007) has been shown ...

#### **Different studies from different authors:**

Previous research shows that implementation of IFRS has beneficial effects on capital markets (Daske et al. 2008; Li 2010).

#### **REFERENCES**

At the end of the article, the references are listed in alphabetical order of the (first) author's name. Literature without author is inserted in this alphabetical overview on the title of the publication.

##### **Journal article**

Nelson M (2009) A model and literature review of professional skepticism in auditing. Auditing: A Journal of Practice & Theory 28(2): 1-34. <https://doi.org/10.2308/aud.2009.28.2.1>

Barth ME, Konchitchki Y, Landsman WR (2013) Cost of capital and earnings transparency. *Journal of Accounting and Economics* 55(2/3): 206-224. <https://doi.org/10.1016/j.jacceco.2013.01.004>

**Journal article in press**

Laux V, Stocken PC (2017) Accounting standards, regulatory enforcements, and innovation. *Journal of Accounting and Economics* (in press). <https://doi.org/10.1016/j.jacceco.2017.11.001>

**Working paper**

Malhotra DK, Bazerman MH (2005) Economics wins, psychology loses, and society pays (Harvard NOM Working Paper No. 05-07). <http://ssrn.com/abstract=683200>

**Book**

Camfferman K, Zeff SA (2015) Aiming for global accounting standards. The International Accounting Standards Board, 2001-2011. Oxford University Press (Oxford, UK).

Ramanna K (2015) Political standards. Corporate interest, ideology, and leadership in the shaping of accounting rules for the market economy. The University of Chicago Press (Chicago).

**Chapter in book**

Kihlstrom J (2013) The person-situation interaction. In Carlston D. (ed.) *Oxford handbook of social cognition*. Oxford University Press (New York): 786-805.

**Organization as author**

GAO (Government Accountability Office) (2006a) Financial restatements: Update of public company trends, market impacts, and regulatory enforcement activities. GAO-06-678. GAO (Washington, DC). <http://www.gao.gov/new.items/d06678.pdf>

GAO (Government Accountability Office) (2006b) Financial restatement database. GAO-06-1053R. GAO (Washington, DC). <http://www.gao.gov/new.items/d061053r.pdf>

IAASB (International Auditing and Assurance Standards Board) (2018). 2018 Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements. IFAC/IAASB (New York).

<https://www.ifac.org/system/files/publications/files/2016-2017-IAASB-Handbook-Volume-1.pdf>

IAASB (International Auditing and Assurance Standards Board) (2021) Non-Authoritative Guidance on Applying ISAE 3000 (Revised) to Extended External Reporting (EER) Assurance Engagements. April 2021. IFAC/IAASB (New York). <https://www.ifac.org/system/files/publications/files/IAASB-Guidance-Extended-External-Reporting.pdf>