

Instructions for Authors

Mission:

Taiwan Accounting Review has been published by the Taiwan Accounting Association since 1999. It is dedicated to the creation and sharing of accounting knowledge and provides a forum for the publication of high quality manuscripts that are of interest to accounting community in Taiwan and greater Chinese districts. The scope of acceptable papers would embrace any research methodology and any accounting-related subjects, as long as the articles meet the publication standards. Creative interdisciplinary articles and studies on specific accounting-related issues in Taiwan and greater Chinese districts are strongly encouraged.

Submission Guide:

1. *Taiwan Accounting Review* is a bilingual journal. Keywords up to four must be included. An abstract of about 130 words (160 maximum) should be presented on a separate page immediately preceding the text.
2. A manuscript should include cover page, abstract page (with title and keywords), subject, footnote, appendix, and reference. To assure anonymous review, authors should not identify themselves directly or indirectly in their manuscripts except the cover page.
3. The *cover page* of a manuscript should contain the following information: (1) title; (2) name(s) and institutional affiliation(s); (3) address, phone number, fax number, and e-mail address of the author to whom correspondences should be sent. All authors have participated in conducting the research, drafting and revising the manuscript. All authors must give final approval of the version to be submitted and any revised version. The order in which authors are listed must be confirmed prior to the first submission and each subsequent revision. Author addition, omission, or change in order is not allowed once the manuscript is conditionally accepted.
4. An accepted paper in English (Chinese) needs to include a 1-3 pages condensed Chinese (English) version. The condensed version should describe *research issue*, *hypothesis*, *methodology* and *findings* (including contributions in the last paragraph) with 12 point size and single space. A manuscript should be typewritten and double spaced, with wide margins, and printed on one side of the paper only. Title and subtitle should be short. Headings should be numbered in Roman numbers and should be left-flushed in bold capitals.
5. *Taiwan Accounting Review*'s manuscript preparation guidelines follow *The Chicago Manual of Style* (16th ed.; University of Chicago Press). The references should include only the most relevant papers. The author(s) should make sure that there is a strict one-to-one correspondence between the authors (year) in the text and those in the references list. Sample entries are as follows:

- DeAngelo, L. E. 1981a. "Auditor independence", 'low balling', and disclosure regulation." *Journal of Accounting and Economics* 3 (2): 113-127.
- DeAngelo, L. E. 1981b. Auditor size and audit quality. *Journal of Accounting and Economics* 3(3): 182-199.
- Gordon, E., and L. Vincent. 2000. "A comparison of the equity valuation of property companies in Hong Kong, the United Kingdom and the United States." Working paper. Northwestern University, Evanston IL.
- Lev, B. 1974. *Financial Statement Analysis: A New Approach*. Englewood Cliffs, NJ: Prentice-Hall.
- Lin, S. 2000. "CPA attested tax returns and tax evasion." *Taiwan Accounting Review* 1 (1): 15-36

6. A manuscript will be reviewed by at least two anonymous professional scholars.
7. A manuscript currently under consideration by another journal should not be submitted.
8. A paper should be submitted to the online system (<http://www.ipress.tw/J0112>); and pay for submission fee (**free for a valid TAA member, NT\$2,000 for a no-valid TAA member**). Upon acceptance of an article, author(s) will be asked to pay editing fee (**NT\$4,000 for a valid TAA member, NT\$5,000 for a no-valid TAA member**). The receipts for submission fee and editing fee should be sent to Editing Department. Author(s) should transfer copyright of the article to the publisher. This transfer will ensure the widest possible dissemination of information.
9. One copy of the journal along with 10 reprints of each paper will be given free of charge to the corresponding author.
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 - (1) Taiwan Accounting Review Editing Department:
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投稿規約

《中華會計學刊》(*Taiwan Accounting Review*) 係「中華會計教育學會」(Taiwan Accounting Association) 之機關刊物，創刊於 1999 年，其宗旨在提供發表會計學術領域研究成果之園地，以提升台灣之會計研究水準並促進學術與實務之交流，冀能發揮會計之決策管理與社會服務功能，開創會計之多元價值。任何嚴謹或創意之會計相關理論、實證、個案、研究方法等之學術論文，均為本學刊刊載之範疇，尤其歡迎針對台灣及大中華地區實際會計相關問題之研究。

投稿簡則：

1. 本刊接受英文或中文論文之投稿與發表。
2. 稿件之整體論文包括：封面頁、簡單摘要頁（中英文摘要，中文 250~300 字、英文 130~160 字、中英文關鍵詞，以四個為限）、正文、註釋、附錄及參考文獻；作者姓名及個人資訊僅能出現於封面頁，其餘部分不得出現；如不符合稿約規範，將不予審查或刊登。
3. 稿件之封面頁中英文資訊並陳：論文名稱、作者姓名、服務機構名稱，並附上聯絡地址、電話、傳真及通訊作者之 E-mail。本篇所有列名作者皆實際參與研究及撰述，並能擔負修改、校對及與審查者討論之工作；所有列名作者均同意論文之內容及結論。投稿時須確認作者與順序，業經本刊發出稿件接近刊登函後不得異動。
4. 為提升文章易讀性，經接受發表之文章均須檢附 1 至 3 頁之長摘要 (**Long Summary**)，**長摘要語言視文章正文而訂**（中文正文，英文長摘要；英文正文，中文長摘要），內容包括「**研究議題**」、「**研究假說**」、「**研究方法**」、「**研究結果**」（含最後一段研究貢獻）。文章內文設為 12 字級、單行間距。
5. 文章引用之所有數據，其小數點後顯示之位數須統一。例外：若經四捨五入後且統一位數後的數據無實質意義時，其小數點後之顯示可至有意義的位數為止。
6. 參考文獻須與正文引用相互對照。英文文獻請遵循 *The Chicago Manual of Style*，(16th ed.; University of Chicago Press)，中文文獻之刊名、書名等正式出版品名稱應以粗體呈現。中英文文獻例示如下：

林世銘，2000，會計師稅務簽證與租稅逃漏，**中華會計學刊**，1 卷 (1 期)：頁 15-26。

DeAngelo, L. E. 1981a. "Auditor independence, 'low balling', and disclosure regulation." *Journal of Accounting and Economics* 3(2): 113-127.

DeAngelo, L. E. 1981b. "Auditor size and audit quality." *Journal of Accounting and Economics* 3 (3): 182-199.

Gordon, E., and L. Vincent. 2000. "A comparison of the equity valuation of property companies in Hong Kong, the United Kingdom and the United States." Working paper. Northwestern University.

Lev, B. 1974. *Financial Statement Analysis: A New Approach*. Englewood Cliffs, NJ: Prentice-Hall.

7. 來稿將至少由兩位專家學者匿名評審。
8. 本刊恕不接受已發表、或已投稿至其他國內外期刊之論文，亦不退回稿件。來稿經本刊發表後，版權歸本學會所有。
9. 為增進投稿件審理效率，投稿請上傳至投稿系統 (<http://www.ipress.tw/J0112>)，並請劃撥投稿費（**中華會計教育學會當年有效會員免投稿費，非會員為新台幣 2,000 元**）；待稿件接受後，另需劃撥版面編排費（**有效會員為新台幣 4,000 元，非會員為新台幣 5,000 元**），劃撥收據均寄至編輯處。
10. 稿件發表後由本刊致贈《中華會計學刊》一本及抽印本十份。

11. 相關資訊

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