

Author guidelines

1. Manuscript Submission

All manuscripts submitted to Accounting and Management will be assessed in a double-blind reviewing process of peer experts in the respective theme. A paper will be accepted only if it has two positive reviews. All manuscripts must be original and unpublished, and should not be submitted simultaneously for publication elsewhere. The publication of a paper involves the total transfer of property rights (copyright) to Accounting and Management. The Journal reserves the right to total or partial reproduction of the work in other print or electronic media or any other alternative, but always recognizing its authorship.

Also the Statement of Authorship, Best Practices and Rights must be sent accompanying the submitted paper, please download of <http://www.cya.unam.mx/index.php/cya/article/view/746>
The Statement must be signed by all the authors of the paper.

A manuscript may be rejected by a Subcommittee of the Editorial Board without being sent to the reviewing process when it is not consistent with the aims of the Journal. Manuscripts written poorly, with lack of clarity, grammatical errors or not following the requirements of point 5 in this guide, will not be considered for refereeing. Submissions should be sent electronically in:
<http://www.cya.unam.mx/index.php/cya/about/submissions#onlineSubmissions>

2. Length of the manuscripts and abstract

The submitted papers must be written in Microsoft Word by using Times New Roman in 12 point and spacing of 1.5 cm (for tables see number 5 in this guide). The maximum length is 25 pages (letter size) including tables, figures, references and appendices. The manuscript should include an abstract of no more than 15 lines and at the end of it should include a maximum of five keywords so as adding the JEL codes (<https://www.aeaweb.org/econlit/jelCodes.php?view=jel>). The title, abstract and keywords must be at the beginning of the paper. A complete version of the whole document must be included in PDF format.

3. Citation and Footnote Quotation

References in the text should recognize the surname of the author and the year of publication, e.g. Stiglitz (2010), (Stiglitz, 2010) or (Stiglitz, 2010, p. 205). Footnotes should be included at the bottom of the page, sequenced in Arabic numerals.

4. References

The reference list should display full information on the respective source including the DOI (Digital Object Identifier), and should be included at the end of the paper, before any appendices.. Authors should ensure that there is a strict correspondence between names and years in the text and in the bibliography. References should be listed in alphabetical order by last name of the author (or the name of any institution). Should be used French indentation and must be organized as follows:

Articles

Martinez Preece, M. R. & Venegas Martínez, F. (2014). Análisis del riesgo de mercado de los fondos de pensión en México: Un enfoque con modelos autorregresivos. *Contaduría y Administración*, 59 (3), 165-195.
[http://dx.doi.org/10.1016/s0186-1042\(14\)71269-0](http://dx.doi.org/10.1016/s0186-1042(14)71269-0)

In the absence of volume number, please include the month/period/ date of the publication:

Fernández Torres, I. (2015). Competencia en el sector aéreo y aeroportuario. *Revista de Administración Pública*, mayo-agosto (197), 91-132.
<http://dx.doi.org/10.18042/cepc/rap.197.03>

Books

Brown, S., Bessant, J. R., & Lamming, R. (2013). *Strategic operations management*. (3rd Ed.). New York: Routledge. <http://dx.doi.org/10.4324/9780203079355>

Electronic versions

Gonzalez-Mena, J. (2007). Diversity in early care and education: Honoring differences. Available from: <http://mhprofessional.com/product.php?isbn=007722289X>

Chapters/articles from books

García Vegas, R. (2011). Tendencias y buenas prácticas en e-Administración; Calidad y atención al ciudadano; Eficiencia energética en la Administración Pública. En M. Arenilla Sáez (Coord.), *Crisis y Reforma de la Administración Pública*. (pp. 201–346). España: Netbiblio.<http://dx.doi.org/10.4272/978-84-9745-516-9.ch2>

Thesis/dissertations

Miahra, A. (2009) Essays on Global Sourcing of Technology Projects, Doctoral Dissertation, Carlson School of Management, University of Minnesota.

Articles from proceedings, conferences, working papers, discussion papers

Bu, R. (2015). Study on International Trade Tax Competition Problems under Regional Economy. *2015 International Conference on Education Technology, Management and Humanities Science China (ETMHS 2015)*. Atlantis Press.
<http://dx.doi.org/10.2991/etmhs-15.2015.174>

Thorleuchter, D., D. Van Den Poel, Prinzie, A. (2010) Extracting Consumers Needs for New Products A Web Mining Approach, Proceedings of the 3rd International Conference on Knowledge Discovery and Data Mining, Gong, M., ed.: 440. 443.

Díaz Fuentes, D. y J. Revuelta López (2009). Gasto público y crecimiento en América Latina y España: 1960-2000, Ponencia, XVI Encuentro de Economía Pública, Universidad de Granada.

Lamartina, S. and A. Zaghini (2008). Increasing Public Expenditures: Wagner's Law in OECD Countries, CFS Working Paper No. 2008/13, Center for Financial Studies, University of Frankfurt.

Narayan, P. K.; I. Nielsen and R. Smyth (2006). Panel data, cointegration, causality and Wagner's Law: empirical evidence from Chinese provinces, Discussion Paper 01-06, Department of Economics, Monash University.

5. Tables, figures, equations and quantities

The titles of tables should be sequenced in Arabic numbers and should above the table in Times New Roman and the left. At the bottom write down the source with 10 point.

The tables should cite the source (author and year); in the following format: edges (lines) internal and simple, without left and right edges; for example:

Table 1
Growth rate of CPI components by producer sector, 2008-2013, monthly data.

	Median	Mean	Std. Dev.	Ratio	Max	Min	Gap
Agriculture, livestock and fishing	6.82	6.67	6.97	1.04	24.79	-7.74	32.52
Food, beverages and cigarettes	7.02	6.71	1.90	0.28	10.51	3.30	7.21
Textiles, clothing and leather	2.88	2.65	0.68	0.26	3.56	0.98	2.58
Wood products	2.84	2.94	1.55	0.53	5.88	-0.63	6.51
Paper products, printing and publishing	4.21	3.89	1.89	0.49	6.76	-1.20	7.96
Chemicals, petroleum, rubber and plastic	6.07	5.90	1.54	0.26	8.33	3.02	5.31
Non-metallic mineral products	5.69	5.74	2.51	0.44	10.47	0.25	10.22
Metal products, machinery and equipment	2.23	2.54	1.79	0.71	6.90	0.18	6.72
Other manufacturing	4.12	4.59	1.63	0.35	8.14	1.93	6.21
Electricity	4.14	3.24	4.67	1.44	10.87	-5.43	16.31
Retail trade, restaurants and hotels	4.81	5.02	0.80	0.16	7.39	3.91	3.48
Transport and communications	1.63	1.47	3.33	2.26	6.48	-8.45	14.93
Finance, insurance and real estate	2.65	2.90	0.83	0.29	4.77	1.97	2.81
Community, social and personal services	4.17	4.00	0.68	0.17	4.98	2.97	2.01

Source: own calculations using data from INEGI.

The titles of figures should be sequenced in Arabic numbers and should be placed below of the figure in Times New Roman font and left with 10 points.

The figures should be cite the source (author and year); in the following format: edges (lines) Internal and simple, without left and right edges, soft edges and bars and lines in shades of gray ; for example :

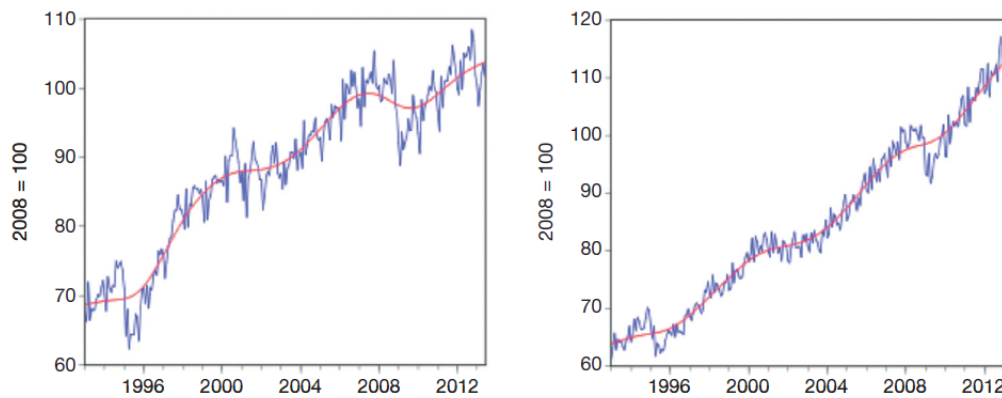


Fig. 1. Actual and potential output, 1993-2013, monthly data.

Source: own calculations using data from the National Accounts System, INEGI.

The equations must be sent in an editable format and into the text should be centered on separate line with its number in parentheses at the right margin. They must be in a format that allows changes, no image formats.

Quantities in the next format: a point to separate decimals (24.75, 15.43%) and a blanket to separate thousands (678 945).

Tables, figures and equations must be included in the text and sent as a separated file in a format suitable for editing.

6. Other requirements

The name or names of authors should be omitted from the manuscript body in order to preserve their anonymity during the reviewing process. A separate file should contain the following information: Title of paper, name(s) of author(s), institutional affiliation, postal address (es), and e-mail(s). The contact author must be identified. This information will not be known by the referees.

7. Languages

In addition to manuscripts written in Spanish, Contaduría y Administración will receive manuscripts written in English; if accepted it will be published in its original language. In any case, the quality of the final style is the full responsibility of the author.

8. Copies for authors

Each author will receive two hard copies. Additional (PDF) copies of the published papers may be obtained on the Journal website.

