

Tennessee CPA Journal Manuscript Guidelines

A publication of the Tennessee Society of Certified Public Accountants

Content

Articles should be on issues relevant to CPAs practicing in Tennessee. Our audience is primarily accountants in public practice, although approximately 40 percent of our members also serve industry, government and education. Articles related to specific industries are acceptable.

Articles should be of a practical nature, offer guidance in complex situations, offer methods to improve practice, or help resolve questions arising in practice. We accept some articles that are based on questionnaires. References to specific statistical tests should be included in the footnotes. Our readers are primarily interested in the results of the questionnaire and conclusions that may properly be drawn from the results.

Factual accuracy is the responsibility of the author. Facts should be thoroughly checked before the manuscript is submitted.

Self-study questions

Authors should include two one-sentence True/False questions taken from the subject matter of each article submitted to the *Tennessee CPA Journal*. These questions will be used for possible inclusion in the CPE Self-Study Exam, which accompanies each issue of the *Tennessee CPA Journal*.)

Format

Manuscripts should be typed on 8 1/2" x 11" paper, double-spaced and use an 11-point font size. Paragraphs should be indented three spaces. Quotations of more than three lines, footnotes and references should be single-spaced and indented. Please allow one-inch margins to facilitate editing.

The names(s) of the author(s) should not be on the manuscript itself. Numbers from one through nine should be spelled out, except where decimals are used or where the numbers are in tabular form. Numbers 10 and above should be written numerically. The manuscript should be written in third person and in non-sexist language. We recommend *The Elements of Style* by William Strunk Jr., and E. B. White (published in paperback by Macmillan Publishing Co., Inc.) as a guide to style and usage.

Biography of Author(s)

Names, title, education, employers and brief biographical information (e.g. professional memberships) should be on a separate cover page that includes the title of the manuscript. Also, please include a complete mailing address (no P.O. boxes please), business telephone number and e-mail address.

Length

We accept manuscripts that will run from one to three pages of our publication **(900 to 2,500 words)**.

Headings

Major headings should be centered. Subheadings should be flush left with the margin.

Tables and Figures

Each table or figure should be placed on a separate page and have a number and a title. Each table or figure must be referred to in the text. Indicate by a double row of dashes and an insert note where the table or figure should appear in the text:

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Insert Figure 1 here
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Footnotes

Textual footnotes should be used for definitions and explanations that might disrupt the reading continuity if placed in the body of the manuscript. Numerous footnotes and citations do not necessarily make for a better article and are not an indication of thorough research.

Reference List

When the manuscript cites other literature, a list of references must be included at the end of the text. References must be complete bibliography references, including page or paragraph numbers. Arrange entries alphabetically by surname of the first author. Works without authors should also be listed alphabetically. Multiple works by the same author(s) are listed in publication date order. Samples of entries are:

American Institute of Certified Public Accountants. Report of the Study on Establishment of Accounting Principles, *Establishing Accounting Principles* (1972).

Sprouse, R. T., "Accounting for What-You-May-Call-Its," *Journal of Accountancy* (August 1966), pp. 45-54.

Literature Citations

To cite sources of references use square brackets in the body of the text to enclose the author's name and page number, if appropriate. If two references were published in one year, use a, b, c to indicate which work listed in the reference list is referred to, e.g. [Armstrong, 1977]; [Sprouse and Moonitz, 1962, p. 2]; [Hendriksen, 1973a]. Citations to professional publications should employ acronyms where practical, e.g., [APB Opinion No. 30]; [SFAS No 95]. If an author's name is mentioned in the text, it should not be repeated in the citation, e.g., "Armstrong [1977, p. 40] says . . ."

If a reference has three or more authors, list only the last name of the first author followed by "et al."

References to statutes, legal treatises or court cases should use citations acceptable in law reviews.

Submission of Manuscripts

We encourage the submission of manuscripts via e-mail using Microsoft Word versions 2010, XP or 2007. You may submit your manuscript as an attachment to the agarrett@tscpa.com. Please do not mail printed manuscripts or email PDFs; only electronic versions in Word will be accepted.

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Website Publication

All articles published in the *Tennessee CPA Journal* will be published on our website.

Review Process

Manuscripts are peer reviewed. This blind reviewed process takes 2-8 weeks. Authors will be notified concerning acceptance, recommended revision or rejection of their manuscripts. Manuscripts will not be returned. TSCPA reserves the right to reject a manuscript at any time. Acceptance and approval of manuscript does not guarantee publication of article. Articles are published in relation to a number of factors including previous Journal content, upcoming content, space availability, etc.