

## **Melco Management Accounting Research Discussion Paper Series Writing Guidelines**

Maki Makoto Foundation (Public Interest Incorporated Foundation)

These writing guidelines apply to manuscripts for the Melco Management Accounting Research Discussion Paper Series (hereafter, DP) featured on the official website of Maki Makoto Foundation. When composing for DP, please prepare your manuscript according to the writing guidelines provided below.

The writing guidelines have been created based on the American Psychological Association (APA) style, which is the generally accepted standard for English language papers in the social sciences field. For any matters not discussed in these guidelines, please see the APA website (<http://www.apastyle.org/>) for reference. Please note the following:

- 1 . The manuscript must be in English.
- 2 . Two documents should be submitted: a cover page and an article.
  - (1) The cover page should include the full title (title and subtitle) of the manuscript and the name, affiliation, and contact information for the author (i.e., contact address, telephone number, fax number, e-mail address). If a paper has multiple authors, list the contact information for the author who will act as the representative for the group. Please note that each submitted manuscript will be given a registration number by the foundation. Additionally, the cover page for use in the DP series will be edited and generated.
  - (2) In the paper, the title, name, abstract (within 800 words), keywords (about five), text (including figures/tables), footnotes, and references should be included. If necessary, an appendix and acknowledgements may also be included.
- 3 . Document formatting and page count
  - (1) A word processor (Microsoft Word) should be used to create your manuscript.
  - (2) Paper size should be A4. Text is to be horizontally written, with each page formatted for 52 characters × 36 lines (for a total of 1,872 characters).
  - (3) All margins should be set to 3 cm.
  - (4) Times New Roman font is the designated font.
  - (5) Designated type sizes for characters are listed in Table 1.
  - (6) The cover page should be no more than two (2) pages, and the article should not be longer than 50 pages. However, with approval from Maki Makoto Foundation, page limits may be exceeded.
  - (7) For formatting, refer to Attached Sheet 1.

4. Title and subtitle

- (1) Capitalize the first letter of each word (noun, adjective, adverb) in the title and subtitle. Do not underline.
- (2) Insert three 12-point lines between the title and author's name.
- (3) Insert three 12-point lines between the author's name and abstract.
- (4) Insert three 12-point lines between the abstract and keywords.

**Table 1. Character Size**

Section	Size/Font	Formatting
Title	14 point/Bold	Centered
Subtitle	14 point/Bold	Precede with a colon (:), centered
Author's Name	14 point/Bold	Centered
Affiliation	12 point	Centered
Abstract	14 point	Centered
Keywords	12 point	Left aligned
Text	12 point	Justify
Sections	14 point	Centered
Subsections	12 point	Left aligned
References	14 point	Left aligned
Notes	12 point	Left aligned

5. Text

- (1) Sections and subsections of the text should be numbered as follows.  
(Ex.) 4 —  
    4.1 —  
    4.1.1 —
- (2) Line spacing should be set to 1 for the text and References section.
- (3) Each paragraph should be indented five (5) spaces.
- (4) Each period (.), comma (,), colon (:), semicolon (;), question mark (?), and exclamation point (!) should be followed by a single space.
- (5) When using quotation marks, a period or comma should come before the closing quotation mark.
- (6) Use uniform spacing throughout the text.

6. Citations in the text

When citing a quotation, follow it with the author's name, year of publication, and page number for the citation in parentheses.

Ex. Citing one author: (McKinsey, 1924, p. 123), (Anthony, 1965, pp. 11–22)

Ex. Citing two authors: (Johnson & Kaplan, 1987, p. 456)

Ex. Citing a direct quotation: “We are Maki Makoto Foundation” (Horngren, 1978, p. 007)

## 7. References

- (1) All documents used should be listed in the References section at the end of the article in alphabetical order according to family names of the authors.
- (2) Documents should include the following details listed in the order shown.  
Book: Author (editor) name, year of publication, book title (with subtitle) and edition, city of publication, publishing house.  
Article: Author name, year of publication, name of essay, author (editor) of collected works, name of collection (or magazine name), volume, issue, page numbers.
- (3) In the case of multiple authors, the surname and first initial of each author should appear in the same order as presented in the document, with commas separating each author. If no author is listed, the reference should begin with the title of the document.
- (4) The year of publication should appear next to the author’s name in parentheses ( ) with a period following the closing parenthesis. When the year of publication is unknown, (n.d.) is the appropriate designation.
- (5) Book titles and names of journals should be italicized. Only the first letter of the title and subtitle of a journal article should be capitalized.
- (6) In the case of Japanese documents, the English version should follow book titles and document titles, and the translated English name should be included in brackets [ ].
- (7) Three lines should be inserted between the main text and references. A blank line should be inserted between the “References” heading and the first document citation. There should be an indentation of five (5) spaces beginning with the second line of each citation (i.e., hanging indent).

Ex.

Anthony, R. N. (1984). *Management Control Function*. Boston, Massachusetts: Harvard Business School Press.

Kazusa, Y. (2014). *Case Book Kanri Kaikei* [*Case Book in Management Accounting*]. Tokyo: Shinseisya.

Noreen, E. (1991). Conditions under which activity-based cost systems provide relevant costs. *Journal of Management Accounting Research*, 3(4), 159-168.

Simons, R. (1987). Planning, control, and uncertainty. Bruns, W. and Kaplan, R. (Eds.). *Accounting and Management: Field Study Perspectives*. Boston, Massachusetts: Harvard Business School Press, 339-362.

Tanaka, T. (1990). Toyota no “kaizen” yosan [Kaizen budgeting in Toyota]. *Kigyo Kaikei*, 42(3), 379-386.

Note: These writing guidelines have been created based on the guidelines for Melco Management Accounting Research and the following documents:

APA (2011). *Publication Manual of the American Psychological Association (2nd Printing)*.

Jukai Maeda, et al. (Trans.), Igaku-Shoin Ltd.

Ratzlaff, G., Tabayashi, Y., et al. (2006). "How to Format Your Essay

Using APA Style Guidelines." Ritsumeikan University College of Policy Science.

## Page Settings to Include Indenting and Line Spacing (Example Configuration)

