

## Author Guidelines

The journal Acta Universitatis Bohemiae Meridionalis publishes original scientific papers in **economics and management**. Papers which have not been published so far, or have not been accepted for publishing or are not under consideration for publishing by any other publisher, are welcome.

The journal applies a **double-blind reviewing procedure**. Authors are therefore requested to state their names and affiliations only on the title page of the manuscript. Self-identifying citations and references in the paper should either be avoided or left blank.

Articles are accepted in good **English**.

Papers are submitted to the editor's office electronically by **e-mail** (stastkova@ef.jcu.cz).

**Recommended length** of the manuscript is about 25 000 letters including spaces.

Only \*.doc, \*.docx or \*.rtf formats are accepted.

**Statement of originality** is required and is sent by the author together with the manuscript. The statement form can be [downloaded here](#).

## Structure of the paper

The structure of the paper should be set out according to the conventions for scientific writing in economics.

Empirical parts of papers should be clearly explained. Data definitions and sources should be reported in detail, possibly in a separate table with summary statistics. The variables used in regressions should be stated in full words rather than in shorted notation. The dependent variable should be defined and the sample coverage and wellness of fit statistics should be reported.

## Title Page

The title page should include:

- A concise title
- The name(s) of the author(s)
- The affiliation(s) and address(es) of the author(s)
- The e-mail address and telephone number of the correspondence author
- An abstract of between 150 and 250 words. The abstract should not contain any undefined abbreviations or unspecified references.
- Keywords, usually 4 to 6 keywords which can be used for indexing purposes.
- JEL Classification. This classification system is prepared and published by the Journal of Economic Literature, see <http://www.aeaweb.org/jel/guide/jel.php>

All the above mentioned data are presented in the language of the manuscript, usually English, on a the separate sheet of paper.

## **Headings**

Headings are numbered using the decimal system with no more than three levels.

## **Abbreviations**

Abbreviations should be defined at first mention and used consistently thereafter.

## **Footnotes**

- Footnotes can be used to give additional information.
- Footnotes may include the citation of a reference included in the reference list.
- The footnote should not consist solely of a citation, and they should not include the bibliographic details of a reference.
- Do not include any figures or tables in footnotes.
- Number footnotes consecutively.
- Always use footnotes instead of endnotes.

## **Mathematical notation**

Please use the standard mathematical notation for formulae, symbols etc.

- Italic are used for denotation of mathematical constants, variables, and unknown quantities.
- Roman/upright fonts are used for numerals, operators, and punctuation, and commonly defined functions or abbreviations, e.g., cos, det, e or exp, lim, log, max, min, sin, tan, d (for derivatives).
- Bold is used for vectors, tensors, and matrices.
- It is advised to edit mathematical expressions with the Microsoft Equation editing tool or similar software.
- All equations are to be numbered using Arabic numerals in parentheses.

## **Page layout of manuscript**

Page format A4, all margins 2.5 cm.

## **Fonts**

- Title of the paper in Times New Roman, size 14,
- Text of the paper in Times New Roman, size 12, titles in bold.

## **Paragraphs**

- Line spaces 1.
- The first paragraph of each part is aligned in blocks. The first line of other paragraphs is indented 0.5 cm.
- All paragraphs aligned in blocks.

- The space after each paragraph is 6pt.

### **Tables and Figures**

- For each of these objects, please use only the title “Table” or “Fig.” and a concise caption.
- All tables and figures are to be numbered using Arabic numerals.
- Do not include the title in the object; it should be located as the text above the object.
- The journal is not printed in color; please adjust tables and figures to it.
- The journal is printed in B5 format, so use fonts large enough for scaling down figures.
- Large tables or figures may be placed on a separate page using landscape instead of portrait layout.
- Tables and figures should always be cited in the text in consecutive numerical order.
- Identify any previously published material by giving the original source in the form of a reference beneath the table body.
- Footnotes to tables or figures should be indicated by superscript lower-case letters (or asterisks for significance values and other statistical data) and included beneath the table body.
- All tables and figures must include captions and descriptions in English, using footnotes beneath the table body.

### **Citation**

- Cite references in the text by name and year in parentheses.
- Citations should be consistent with the list of references.

Please see these examples:

In particular, Samuelson’s famous two papers (1954, 1955).....

A key point is that the extensive application of non-benefit taxes on mobile factors at decentralized levels of government can result in distortions in the location and levels of economic activity (Gordon, 1983; Inman and Rubinfeld, 1996).

In fact, it is straightforward to show that economic efficiency generally requires the benefit taxation of mobile economic units (Oates and Schwab, 1988, 1991; Oates, 1996).

For example Mundell (1968) argues that an optimal currency area may be smaller than the nation state in some federations such as Canada and USA....

Barro (1996) considers the focus on price stability so vital that he regards an ideal central banker as one who is not necessarily a good macro economist but one whose commitment to price stability is unshakable. He said, “The ideal central banker should always appear somber in public, never tell any jokes, and complain continually about the dangers of inflation” (1996, p. 58).

### **Acknowledgments**

Acknowledgments of grants, funds, etc. should be located separately in a section before the reference list.

Do not use abbreviated names of institutions.

### Reference list

- The list of references should only include sources that are cited in the text.
- Do not use footnotes or endnotes as a substitute for a reference list.
- Journal names and book titles should be italicized.
- The list of references should only include works that are cited in the text and that have been published or accepted for publication.
- Personal communications and unpublished works should only be mentioned in the text.
- The reference list should be sorted alphabetically by the last names of the first author of each entry.
- References have to be entered in the language of the cited work (it is possible to use “s” instead of “p” in Czech documents for the number of pages).

### Referencing style

- Referencing uses the APA 6th style.
- For authors, the End Note output style that supports the formatting of in-text citations and the reference list is provided on the journal web page.

Please see these examples of referencing:

Journal article:

Besley, T., & Case, A. (1995). Incumbent Behavior: Vote-Seeking, Tax-Setting, and Yardstick Competition. *American Economic Review*, 85(1), 25-45.

Samuelson, P. A. (1954). The Pure Theory of Public Expenditure. *Review of Economics and Statistics* 36, 387–389.

Samuelson, P. A. (1955). Diagrammatic Exposition of a Theory of Public Expenditure. *Review of Economics and Statistics* 37, 350–356.

Winer, S. L. (1983). Some Evidence on the Effect of the Separation of Spending and Taxing Decisions. *Journal of Political Economy*, 91(1), 126-140.

Zax, J. S., Forbes, K. F., Zampelli, E. M., & Oates, W. E. (1989). Is There A Leviathan In Your Neighborhood? *The American Economic Review*, 79(3), 560.

Article by DOI:

Alessandrini, P., Presbitero, A. F., & Zazzaro, A. (2009). Banks, Distances and Firms' Financing Constraints. *Review of Finance*, 13(2), 261-307. doi: 10.1093/rof/rfn010

Smith, K. A., & Valderrama, D. (2009). The composition of capital inflows when emerging market firms face financing constraints. *Journal of Development Economics*, 89(2), 223-234. doi: 10.1016/j.jdeveco.2008.05.003

Book:

Barro, R. J. (1996). *Getting it right: markets and choices in a free society*. Cambridge, MA: MIT Press.

Boadway, R., & Shah, A. (2009). *Fiscal Federalism. Principles and Practice of Multiorder Governance*. New York: Cambridge University Press.

Mundell, R. A. (1968). *International economics*. New York : Macmillan.

Book section:

Ahmad, E., & Searle, B. (2006). On the Implementation of Transfers to Subnational Governments. In E. Ahmad & G. Brosio (Eds.), *Handbook of Fiscal Federalism* (pp. 381-404). Cheltenham, UK: Edward Elgar.

Oates, W. E. (2004). Taxation in a Federal System: The Tax-Assignment Problem. In W. E. Oates (Ed.), *Environmental policy and fiscal federalism: Selected essays of Wallace E. Oates* (pp. 351-376): Cheltenham, U.K. and Northampton, Mass.: Elgar. (Reprinted from: [1996]).

von Hagen, J. (2007). Budgeting Institutions for Better Fiscal Performance. In A. Shah (Ed.), *Budgeting and Budgetary Institutions* (pp. 27-51): Public Sector Governance and Accountability Series. Washington, D.C.: World Bank.