CONTADORÍA Y ADMINISTRACIÓN JOURNAL
ARTICLE SUBMISSION GUIDELINES

Contaduría y Administración, a journal published every four months, aims to contribute to the advancement of scientific and technical knowledge in accounting, management and managerial informatics through publishing theoretical and applied research articles, primarily, as well as essays, including those which analyze problems of the research activities in such disciplines.

Accordingly, articles and essays written from the theoretical and methodological perspective of other disciplines –such as organization theory, economics, sociology, psychology, political science and philosophy– are also accepted as long as they contribute to the study of theoretical and technical phenomena of accounting, management or managerial informatics.

Manuscripts should comply with the following requirements:

1. **Reviewing process**
   All articles and essays are submitted to blind review by at least two distinguished specialists on the subject, who are independent of the Editorial Committee.

2. **Exclusiveness**
   All manuscripts should be original unpublished work and should not have been submitted for publication elsewhere.

3. **Length and abstract**
   Research articles and essays should be written in Microsoft Word in 12 point Times New Roman font and 1.5 spaced text. The maximum length is 20 pages letter size (21.59 x 27.94) including graphs, tables and references. An abstract of no more than 15 lines should be included. Up to 5 key words should be included at the end of the abstract. Abstract and key words should be at the beginning of the article or essay. Beside all of these you have to send the title, the abstract and the keywords in Spanish.
4. **References and footnotes**

References in the body of text should be made by **consistently** following either one of these options: a) traditional system (as numbered footnotes), or b) Harvard notation or APA (American Psychological Association) style: last name of the author or authors, year of publication, and pagination, enclosed in a single pair of parentheses, e.g.: (González, 2002: 78-79). More details of this style may be found in the *APA Style* manual or in [www.apastyle.org/faqs.html](http://www.apastyle.org/faqs.html)

Literal quotations longer than 5 lines should be written single spaced, with a 5 characters space left margin and in Times New Roman 10 points font.

Footnotes should appear at the end of the page numbered with Arabic numerals.

Internet references should include: name of the author and/or the institution if known; title of the document (in quotation marks); title of the electronic publication (in Italics) if it is the case; date of publication or date of last bringing up to date (if known); full electronic address; date of retrieval.

The references should appear at the end of the articles and essays.

5. **Other requirements**

The name of the author or authors should be omitted in the body of manuscripts in order to comply with the blind reviewing process. With all manuscripts (articles and essays) a different file containing the following data should be sent:

- Title of paper.
- Nature of the work: research article or essay.
- Full name and degree of the author or authors.
- Academic position held by the author(s) in the institution where he or she is currently working, and full name of the latter. These data will appear immediately after the name of the author(s) when the work is published.
- Each author's e-mail, address, telephone(s) and fax numbers.

All pages should be numbered, including those containing the abstract, graphs, tables and bibliography.

Paragraphs should not have indentation. An additional line should be inserted between paragraphs.

6. **Grammatical correction**

Submissions that are not clearly written and free of grammatical errors will not be considered. Editors reserve the right of making editorial changes when pertinent.

7. **Papers in English or French**

Even though the official language of the journal is Spanish, works in English and in French are also received; if accepted, they will be published in the their original language.
For works submitted in English or French the grammatical correction will be the exclusive responsibility of the author(s), therefore such papers should be submitted in their final version ready to be published.

8. Manuscript submission

Manuscripts should be submitted electronically to the editorial coordinator, Dra. Tania González Alvarado (revista_cya@correo.fca.unam.mx), as an email attachment. They also may be sent to her in diskette –indicating in the label author’s name and title of the work and attaching a printed version– to the following address: