

Financial Theory & Practice

INSTRUCTIONS FOR AUTHORS

Papers should be written in Microsoft Word doc. format, in Times New Roman, font size 12.

The first page of the paper should contain: the title of the paper, name and surname of the author, author's title, institution of employment and contact information (institution, address, telephone, fax and e-mail); JEL classification (http://www.aeaweb.org/jel/jel_class_system.php); short summary, not longer than 150 words; and up to six keywords.

Titles and all other levels of subtitles should be numbered in order, in Arabic numerals, e.g. 1 Title; 1.1 Subtitle; etc.

Abbreviations are permissible. When mentioned for the first time, the full term should be used, adding the abbreviation in parentheses; e.g. European Union (EU).

Decimal numbers: in the body of the paper, tables and graphs there should be as few decimals as possible.

Equations, notes, tables and graphs

Equations, notes, tables and graphs should be numbered according to their order, in Arabic numerals.

Ordinal numbers of *equations* should be noted in parentheses, by the right margin (see example).

$$x+y=y+x \qquad (1)$$

Endnotes are not permitted, and *footnotes* should be avoided. If the facts are important, they should be mentioned in the text of the paper.

Tables and graphs are a part of the paper, and not a separate document. If they are placed at the end of the paper, they should be placed before the list of literature and in the text of the paper the places for tables and graphs should be indicated. When explaining a certain table and/or graph from the paper, the number of the table and/or graph must be indicated, e.g. In table 1 it is notable that... (avoid using "above", "below", etc.).

Tables should be as simple as possible; their titles must be given (above the table) as well as their source (below the table). Notes (footnotes) in tables are marked by letters in italics (*a*, *b*, *c* ...) and are placed below the table. Tables must be formatted as text, not as pictures.

Numbers are aligned right; thousands are separated by point and/or comma (e.g. Croatian 1.000.000,00; English 1,000,000.00). Numbers should be shortened wherever possible (e.g. million (mn) or billion (bn); see example in table 1).

Table 1 Title of the table (in billion kuna)

	Text ^a		Text		Text		Text	
	2008	2009	2008	2009	2008	2009	2008	2009
Text	1,010	1,102	37	38	10	10	1,057	1,150
Text	58	32	23	18	179	133	260	182
Total	1,069	1,134	60	56	188	143	1,317	1,333

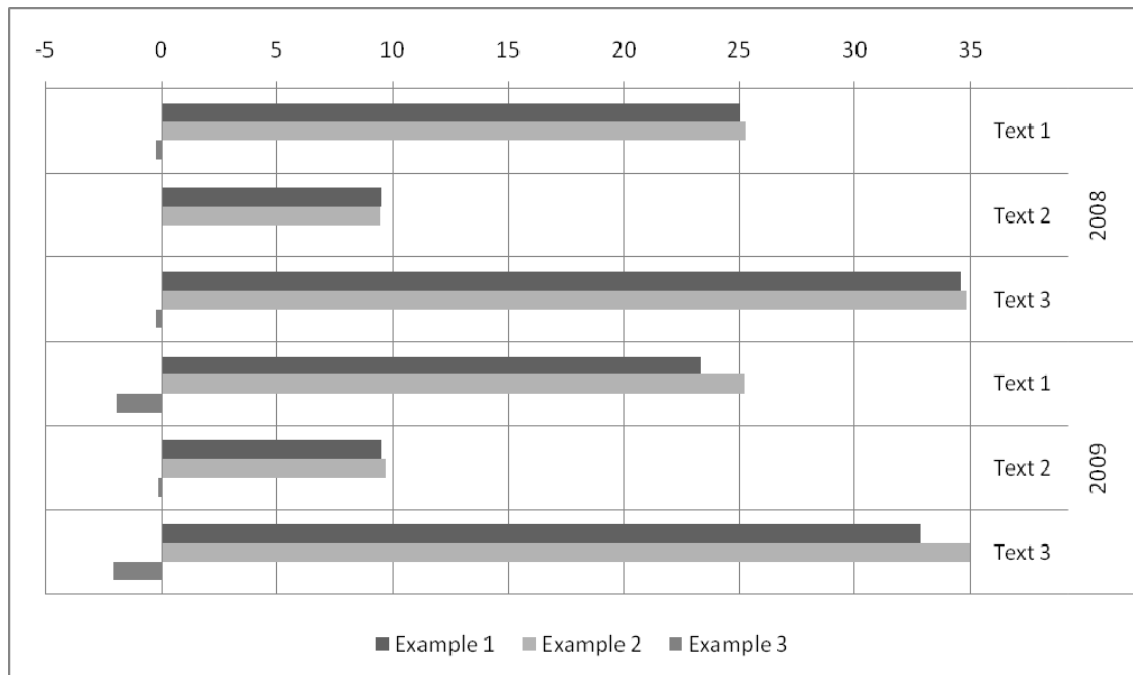
^a Explanation.

Source: Text (2008, 2009).

Graphs should be only black and white (not in colour), they must be easily read, in size they should fit the area of the page and they should be marked in such a way as to be readable even if reduced. At the request of the publisher, the author should send graphs in Excel document.

Graphs should have titles above them. The legends should be legible and clear. The sources and explanations are listed below and not in the graph itself. Numbers should be shortened whenever possible (e.g. million (mn) or billion (bn) kuna; see example in graph 1).

Graph 1 Title of the graph (in billion kuna)



Source: Text (2008, 2009).

Literature

The literature should be cited by author surname and date of publication, e.g. Smith and Jones (2004) or (Smith, 2005). The indication of the authors cited should be in the text and not in the notes (footnotes). The list of literature, cited alphabetically by author surname, is placed at the end of the paper.

Literature should be cited according to the template.

Books:

Terra, B. and Kajus, J., 2004. A guide to the European VAT directives. Amsterdam: Boek Werk Studio's.

Articles published in journals:

Hanley, E., 2000. "Self-employment in post-communist Eastern Europe: a refuge from poverty or a road to riches?". *Communist and Post-Communist Studies*, 33 (3), 379-402.

Chapters or parts of books:

Kranjčević, J., 2005. "Proces pridruživanja Europskoj uniji i prostorno uređenje Hrvatske" u K. Ott, ur. *Pridruživanje Hrvatske Europskoj uniji: ususret izazovima pregovora*. Zagreb: Institut za javne financije, 224-240.

Electronic sources:

a) Article in electronic journal

Lendvai, N., 2005. "Central and Eastern European Social Policy and European Accession – Time for Reflections" [online]. *Financial Theory and Practice*, 29 (1), 1-12. Available from: [http://www.ijf.hr/eng/FTP/2005/1/lendvai.pdf].

b) Internet page

World Bank, 2004. *Corruption: How the World Bank Fights Corruption* [online]. Washington: World Bank. Available from: [http://web.worldbank.org/WBSITE/EXTERNAL/NEWS/0].