

INSTRUCTIONS FOR WRITING ARTICLES

I / GENERAL

The journal aims to disseminate original and reviewed scientific articles, technical papers, reviews, critiques, book reviews, discussion papers, and non-technical articles in the fields of auditing, valuation, accounting, internal audit, taxation, information systems auditing and corporate finance.

Scientific articles are published in the Slovenian and English languages.

Original and reviewed scientific and technical articles should not exceed 20 accounting pages (*approximately 15 pages in journal format*); other articles and notices should not exceed 5 accounting pages (*approximately 4 pages in journal format*).

The journal shall only publish articles that have not yet been published and have not been submitted for publication to any other newspaper or journal. The author is responsible for any copyright infringements.

Original and reviewed scientific and technical articles should be written in the first person singular or plural.

The use of the Slovenian language is mandatory and consistent in the articles; therefore, all tables, figures and graphs extracted from foreign literature are to be translated into Slovenian.

The following components of the article are obligatory:

- Title,
- English translation of the title,
- The author(s) and details about the author(s),
- An abstract in Slovenian and English,
- Keywords in Slovenian and English (no more than five keywords).

A scientific article starts with the first chapter, which is the INTRODUCTION, followed by the thematic chapters on THEORETICAL BACKGROUND, METHODOLOGY, EMPIRICAL SECTION, DISCUSSION, CONCLUSION, and LITERATURE. In all other articles the only mandatory chapters are the INTRODUCTION and the CONCLUSION.

An abstract of a paper should be no shorter than 180 words and no longer than 200 words, which is essential to unify the articles in the journal.

Articles should have no annexes; all essential points should be summarised in the text, as well as tables, figures and graphs, and special care should be taken not to make the article a 'picture book'. Only the key tables or figures should be cited and described in the text.

The author should also include the JEL Standard Classification system code, which is available at http://www.aeaweb.org/jel/jel_class_system.php.

II / FORM

Articles are to be written in the MS Word template available at: <http://www.sirevizija.si/publikacije/sir-ius.php>.

Basic design characteristics:

a) Page size (document preparation): 170/235 mm.

- Inner margin (left): 15 mm, outer margin (right): 20 mm.
- Top margin: 15 mm, bottom margin: 17.5 mm – they can be adjusted to fit the layout in Word.

b) Journal volume and year:

- Rockwell regular, 36 pt., reduced character spacing.

c) Full title of the journal:

- Calibri regular, 12/11 pt.

d) Article title:

- Impact, 18/18 pt.

e) Article title in English:

- Calibri bold italic, 11/12 pt.

f) Title 'abstract' and 'keywords':

- Impact, 11/12 pt.

g) Abstract font:

- Calibri italic, 10.5/12 pt.,
- Paragraph indentation: 13.5 mm – the dimension can be adjusted,
- Pagination can also be placed in the footer of the document.

h) Footnotes:

- Calibri regular, 8/9 pt.

i) Article page header (odd pages):

- SIR*IUS - Rockwell font, 9 pt.,
- January ... - Calibri regular, 9 pt.

j) Article page header (even pages):

- Calibri regular, 8 pt.,
- The author of the article is to be written?

k) Details about the author:

The author should state his or her details in the footnote of the first page, i.e. full name, title of the paper, academic and professional title, title of his or her job, name of the legal entity he or she works for, his or her home address and e-mail.

l) Numbering of chapters and sub-chapters:

Chapters and sub-chapters shall be numbered with Arabic numerals, with no dot after the chapter and sub-chapter number. The title of a sub-chapter shall not be smaller than the font size of the text.

Title, rank 1:

- Calibri bold, 16/19.2 pt.,
- Indentation of the new title, rank is 1, 6 mm from the last line of the previous paragraph.

Title, rank 2:

- Calibri bold, 14/16.8 pt.,
- Indentation of the title, rank 2, 4 mm from the last line of the previous paragraph,
- Indentation of the first paragraph after the second rank title is 2 mm. There is no indentation of the first line of the first paragraph after the title, in other paragraphs the first line is indented by 5 mm.

Title, rank 3:

- Calibri bold, 12/14.4 pt.,
- Indentation of the title, rank 3, is 4 mm from the last line of the previous paragraph,
- There is no indentation of the first paragraph after the third rank title. And there is no indentation of the first line of the first paragraph after the title, the first line of the remaining paragraphs is indented by 5 mm.

If the text requires several sub-chapters and the minimum font size has already been reached, a normal (not –bold) or italic font shall be used to separate the lower levels of the sub-chapters.

m) Text:

- Calibri regular, 11.5/13.8 pt.,
- Indentation of the first paragraph after the first-line title is 2 mm. There is no indentation of the first line of the first paragraph after the title, in other paragraphs the first line is indented by 5 mm.

Bold font is normally used when:

- A very important term is mentioned and defined for the first time in the text,
- An important thought or detail is to be emphasised,
- Important parts of the text are to be visually separated when listing and describing.

Italics are usually used when:

words in foreign languages are used in the text, they are written in italics.
Slovenian words are always used in the text, with their English translations in brackets.

Underlining should be avoided.

Enumeration, equations and forms:

When enumerating, lower case, - (dash) or ● (black circle), are used and the chosen method is to be applied consistently throughout the text.

If equations or forms are also stated in the text, use the equation editor in the text editor. Equations or forms should be written in *italics*, centred and numbered consecutively on the right-hand side so that they can be referred to in the text.

Example:

$$\textit{Productivity index} = \frac{\textit{Index of industrial production}}{\textit{Employee index}} \quad (5)$$

Citation and copying:

References, literature and sources cited in the text of the article should be those listed in the chapter at the end of the paper. When citing or summarizing other authors or technical works at the end of the text summarizing the findings of another author, the author should be indicated in parentheses, as well as the year of publication of the scientific article on which the summarization or citation is based, and the page of the article relevant to this citation, e.g., (Mięgs, 1959, p. 27).

The abbreviation et al. is used when dealing with more than three authors of a scientific article, e.g. (O'Reilly et al., 1990, p. 65).

Examples of citing and summarising other authors (highlighted in yellow)

The Dictionary of the Standard Slovenian Language (SSKJ, 2008) defines independence as the opposite of dependence, and in defining it, the SSKJ lists the circumstances.

Specialised literature divides auditors into three types, namely external auditors, internal auditors and government auditors. The term of independent auditor is often used to refer to the external auditor, as the external auditor is never an owner or employee of the firm engaged to perform the audit (O'Reilly et al., 1990, p. 24).

However, an audit firm thereby establishes a new agent-principal relationship as it is acting as an agent of the owners, which raises new concerns about confidence, threats to objectivity and independence (Institute of Chartered Accountants of England & Wales, 2005, p. 10).

The Auditing Act (2008; hereinafter referred to as ZRev-2) stipulates in Article 3 that audit firms may only be organised as companies under the Companies Act.

International Standards on Auditing (Explanatory Dictionary, 2006, p. 18) define it as an assurance engagement in which an expert expresses a conclusion that is intended to increase the level of confidence of intended users other **than the responsible party** in the outcome of the measurement or evaluation of the subject matter against the criteria.

When Meigs (1959, p. 27) gives reasons in his work that do not allow an audit firm to be organised as a corporation but to be a partnership, he emphasises the personal accountability of auditors to clients and the public.

Note:

For more details on the citation rules, see www.apastyle.org or the Instructions for the Preparation of the Final Theses (Faculty of Economics, University of Ljubljana), available at: http://webv1ef.ef.uni-lj.si/dokumentizak/Navodila_za_izdelavo_zakljucnih_nalog_Rev_01.pdf.

Tables and figures:

Tables and figures are centred in relation to the rest of the text. Tables and figures are numbered consecutively as they appear in the text. All tables and figures shall include text in the same language as the language in which the article is written. Direct copying of tables and figures from foreign literature is not permitted.

Example:

The extent of audits increased over the period under review, with audit firms having to audit 47% more assets of clients and 55% more net sales revenue of clients in 2005 than in 2002 (Table 1), which they did in 2005 with approximately the same number of staff as in 2002.

Table 1: Overview of the audit coverage from 2002 to 2005 *
(All values, except for staff, are in EUR.)

Year	Total assets	Fixed assets	Equity	Net sales revenue	Gross profit or loss	Employees
2002	9,126,599	6,458,146	4,584,571	5,958,738	192,527	250,645
2003	10,686,206	7,371,003	5,370,005	7,110,570	221,920	264,684
2004	11,899,057	8,013,242	5,795,244	8,238,191	327,311	270,807
2005	13,386,986	8,717,899	6,162,955	9,210,233	406,033	281,883
Index 05/02	147	135	134	155	211	112

Legend: * The table includes all audit clients, regardless of their legal form.

Source: Questionnaire sent to audit firms.

III / CITATION OF LITERATURE AND SOURCES

The list of literature and sources should be given in a separate chapter at the end of the article and should form an integral part of each article. It shall be prepared in accordance with instructions based on the APA Standard.

Literature and sources should neither be numbered consecutively, nor should bullets be added. Literature and sources should be arranged in alphabetical order of authors' surnames or titles (if the author is unknown).

Several works by the same author should be arranged chronologically from the oldest to the most recent.

If the same author appears in the list once as a single author and again as a co-author of a work, list his or her solo work first, followed by the work he or she co-authored.

Two works by the same author published in the same year are listed by adding the letter a to the year of publication of the first work (for example: 2012a) and b to the year of publication of the second work (for example: 2012b).

Titles of monographs or titles of newspapers, journals or proceedings in which the articles referred to in the text of the article were published should be in italics.

For **monographs** (books, discussions, reports, brochures, textbooks, scripts, doctoral theses, master's theses, specialist theses, bachelor's theses, etc.), the following information is given:

- The surname and the first letter of the name of the author(s) or editor(s) (in the absence of this information, the alphabetical order of the title of the work);
- The year of publication (if not given in the work, indicate this by the abbreviation n.y. - no year);
- *The subject title of the work (in italics);*
- The edition (if indicated);
- the place of publication as it appears in the original document; names of geographical places are therefore not translated into Slovene; if there are several places, only the first one is indicated; if no place is indicated, this is indicated by the abbreviation n.p. ('no place');
- Publishing house (if several, only the first one).

In the case of **articles in newspapers, journals and proceedings**, the following should be indicated:

- the surname and the first letter of the author(s)' first name;
- The year of publication;
- The subject title of the article;
- *The title of the newspaper, journal or proceedings in which the paper is published (in italics);*
- In the case of proceedings, the place of publication and the name of the publisher(s);
- Year, volume (if indicated on the publication);
- The volume (for newspapers and magazines), and for newspapers (e.g. the Delo or the Večer) the date;
- Pages.

Some examples of citing literature are given below:

Monographs

Agency Theory and the Role of Audit. (2005). London: Institute of Chartered Accountants of England & Wells.

Arsič, H. (2007). *Tržna koncentracija v slovenski tekstilni, oblačilni in usnjarski industriji.* Graduation thesis. Ljubljana: Faculty of Economics.

Dunn, J. (1991). *Auditing: Theory and Practice*. (2nd Ed.) London: Prentice Hall.

Pučnik, K., Mlinarič, F., Šlebinger, M. & Mikek, P. (2004). *Opredelitev upoštevnih trgov v okviru presoje prevzemov in koncentracij pri finančnih storitvah*. Research in the framework of the project Acquisitions and Concentrations No. V5-0601-02. Maribor: Faculty of Business and Economics Maribor, 66 p. Retrieved on 7 April 2009 at http://www.uvk.gov.si/fileadmin/uvk.gov.si/pageuploads/Poglavja_1-4.pdf.

Scientific or technical articles

Lent, L. (1999). The economics of an audit firm: the benefits of partnership governance. *British Accounting Review*, 1999 (31), pp. 225-254.

Branson, J. & Breesch, D. (2004). Referral as a determining factor for changing auditors in the Belgian auditing market: An empirical study. *The International Journal of Accounting*, 2004 (39), pp. 307-326.

Beattie, V., Brandt, R. & Fearnley, S. (1999). Perceptions of Auditor Independence: U.K. Evidence. *Journal of International Accounting, Auditing & Taxation*, 8 (1), pp. 67-107.

Bakar, N. B. A., Rahman, A. R. A. & Rashid, H. M. A. (2005). Factors influencing auditor independence: Malaysian loan officers' perceptions. *Managerial Auditing Journal*, 20 (8), pp. 804-822.

Jerovšek, T. (1998). Pomen načel v upravnem postopku. *Zbornik IV. dnevov javnega prava* (pp. 53-72). Portorož: Inštitut za javno pravo.

Turk, I. (2005). From the history of accounting in Slovenia. *IKS*, 2005 (6), pp. 1-7.

Turk, I. (2005a). From the history of accounting in Slovenia. *IKS*, 2005 (11), pp. 1-11.

Publications of organisations (printed or published on websites)

FEE Position Paper: The conceptual approach to protecting auditor independence. (2001). Brussels: FEE. Retrieved on 10 November 2008 at http://www.fee.be/publications/default.asp?library_ref=4&content_ref=279.

Commission of the European Communities (2006, 8 February). *Report on the functioning of the transitional arrangements provided for in the 2003 Accession Treaty (period 1 May 2004 to 30 April 2006)*.

Communication to the Commission to the Council, the European Parliament, the European Economic and Social Committee and the Committee of the Regions. Brussels: Commission of the European Communities, 2006.

Merkur d.d. (2007). Annual Report of Merkur d.d. Kranj: Merkur d.d.

Statistical Office of the Republic of Slovenia. (2007). *Statistical Yearbook of the Republic of Slovenia 2007*. Ljubljana: Statistical Office of the Republic of Slovenia.

Statistical Office of the Republic of Slovenia. (n.y.). Standard Classification of Activities 2002. Retrieved on 29 August 2008 from <http://www.stat.si/klasje/tabela.aspx?cvn=1891>.

Note: The code "n.y." in the last example means "no year".

Websites of organisations, associations, individuals, etc.

M Kariera - Job portal. Retrieved on 15 May 2009 at <http://www.mercator.si/kariera>.

When is the use of copyright works free? Retrieved on 22 October 2008 at <http://www.uilsipo.si/uil/dodatno/koristni-viri/pogosta-vprasanja-in-odgovori/avtorska-pravica>.

Internal material of organisations

Merkur d.d. (2008). *Jobs descriptions at Merkur d.d.* (internal material). Kranj.

Online databases, encyclopaedias, dictionaries, etc.

Economics. (n. y.). In *Encyclopaedia Britannica online*. Retrieved on 16 March 2009 from <http://student.britannica.com/comptons/article-9274118/economics>.

Business application. (n.y.). In *iDictionary*. Retrieved on 12 January 2009 at <http://www.islovar.org/izpisclanka.asp?id=7980>.

Sources, such as laws, dictionaries, internal materials

Companies Act. *Official Gazette of the Republic of Slovenia*, No. 42/2006, 60/2006 amd., 26/2007-ZSDU-B, 33/2007-ZSReg-B, 67/2007-ZTFI (100/2007 amd.), 10/2008, 68/2008, 23/2009; Decisions of the Constitutional Court: U-I-268/06- 35.

Register of Companies Act. *Official Gazette of the Republic of Slovenia*, No. 54/2007-UPB2, 65/2008.

Code of Obligations. *Official Gazette of the Republic of Slovenia*, No. 97/2007-UPB1.

Code of Ethics for Accounting Professionals. (2008). New York: International Federation of Accountants. Retrieved on 10 October 2008 at http://www.mf.gov.si/slov/sjr/Kodeks_etike_rac_strokovnjaki.pdf.

AJPES (2004). *AJPES Annual Report for 2003*. Ljubljana: AJPES. Retrieved on 15 June 2009 at http://www.ajpes.si/docDir/_Ostalo/Letno%20porocilo%20AJPES%20za%20leto%202003.pdf.

Slovenian Institute of Audit (2006). *Report on Activities for 2006*. Ljubljana: Slovenian Institute of Audit. Retrieved on 12 June 2007 at http://www.sirevizija.si/o_siru/dokumenti/porocilo_o_delu_2006.pdf.

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For more details on the rules for citing literature and sources, see www.apastyle.org or the Instructions for the Preparation of the Final Theses (Faculty of Economics, University of Ljubljana), available at http://webv1ef.ef.uni-lj.si/dokumentizak/Navodila_za_izdelavo_zakljucnih_nalog_Rev_01.pdf.

IV / REVIEW

Each scientific or technical article is evaluated by two peer-reviewers, usually from the list of members of the editorial board. An anonymous peer-review procedure is used (without mentioning the reviewer and the institution).

The peer-reviewer and the copy-editor may, without the author's consent, make terminological and stylistic changes to the article. No changes will be made to the content of the article without the author's consent. The author is to (if necessary) incorporate the reviewer's comments before (re)submitting the text.

Once the copy-editor has re-submitted the edited text to the author for the final review, the author should return the edited text, reviewed and harmonised with the copy-editor, within three days.

V / SUBMISSION OF THE ARTICLE

Articles are to be submitted electronically, by e-mail to info@si-revizija.si with the subject line "Article for SIR*IUS", and written using a text editor that is readable with MS Word for Windows. A printed copy is to be sent to the address Slovenski inštitut za revizijo, Dunajska 106, 1000 Ljubljana, Slovenia.

The contact details of the author or the main author (if there are several authors) should be sent with the article for the purpose of exchanging views before publication. Once the article has been accepted for publication, the author will also be required to provide the details for payment of the fee, i.e. bank account number, full bank details (name and address of the bank where the account is opened), tax number and a unique registration number of the citizen.

The editorial board shall not return any articles.

Ljubljana 1 February, 2013

Marjan Odar, Ph.D.

Editor-in-Chief