

GUIDELINES FOR AUTHORS

1. Submission of Papers

All papers submitted to *Accounting & Management* (*Contaduría y Administración*) will be evaluated through an anonymous peer-review process conducted by specialists in the relevant field. A paper will be accepted if it receives two favorable evaluations. Likewise, a paper may be rejected by a Subcommittee of the Editorial Board or a Subcommittee of the Scientific Committee without being sent to the peer-review process when it consists of literature reviews, case studies and/or studies focused on a specific locality (state, municipality, or city), descriptive or exploratory papers, studies with a correlational scope, or when it is not aligned with the objectives of the journal. Similarly, papers that are poorly written, lack clarity, contain grammatical errors, or fail to comply with the requirements established in Section 5 of these Guidelines will not be published and, therefore, will not be considered for evaluation.

The journal is indexed in Scopus and SCImago Journal & Country Rank (SJR); therefore, accepted papers must provide rigorous analyses with global, regional, and/or country-level scope, ensuring that all conclusions presented are solidly supported.

All papers must be original and unpublished and must not be submitted simultaneously to other journals for consideration. Publication of a paper implies the full transfer of copyright ownership to *Accounting & Management* (*Contaduría y Administración*). The journal reserves the right to reproduce the work, in whole or in part, in other print or electronic media or through any other format, while always acknowledging authorship.

Papers may only be submitted through the journal's website using the following link: https://www.cya.unam.mx/index.php/cya/about/submissions. To do so, authors must first register on the website by following the instructions provided in the ***Manual for Submitting Papers to Accounting & Management (Contaduría y Administración) through the Open Journal Systems (OJS) editorial management platform***.

If you already have access credentials to the journal's OJS platform, please use the following link to submit your paper:
https://www.cya.unam.mx/index.php/cya/about/submissions

The paper must be accompanied by the ***Declaration of Authorship, Good Practices, and Copyright Transfer Form.*** This document must be signed by all authors of the paper. Alternatively, you may upload the Declaration of Authorship during Step 4 (Supplementary Files) by following the instructions provided in the ***Manual for Submitting Papers to Accounting & Management (Contaduría y Administración) through the Open Journal Systems (OJS) editorial management platform.***

2. Length of the Paper and Abstract

Papers submitted must be prepared in Microsoft Word, using Times New Roman font, 12-point font size, and 1.5 line spacing (except for tables; see Section 5 of these Guidelines). The maximum length is 25 letter-size pages (216 mm × 279 mm), including tables, figures, references, and appendices. An abstract of no more than 15 lines (100–150 words) must be included, and a maximum of five keywords, as well as the corresponding JEL codes (https://www.aeaweb.org/econlit/jelCodes.php?view=jel), must be provided at the end of the abstract. The title, abstract, and keywords must appear at the beginning of the paper, and their English translation must also be included. A complete PDF version of the manuscript must also be submitted.

In preparing studies, authors are encouraged to follow the general structure of research papers:

- Title of the paper in the language of the manuscript and its English version.
- Abstract in Spanish and English (100–150 words).
- 3–5 JEL codes.
- 3–5 keywords in Spanish and their English version, separated by semicolons.
- Introduction, background and objectives, methods, materials used, and sources.
- Results and discussion.
- Final conclusions.
- References.
- Appendices may be added if necessary.

3. Citations and Footnotes

References included in the text must identify the surname of the author(s) and the year of publication, for example: Stiglitz (2010), (Stiglitz, 2010), or (Stiglitz, 2010, p. 205). Footnotes should be placed at the bottom of the page and numbered consecutively using Arabic numerals. References must be listed at the end of the text.

4. References

The reference list must provide complete information for each source cited, including the DOI (Digital Object Identifier), and must be placed at the end of the paper, before any appendices. Some references include a DOI, others do not, and some provide a web link. For all references corresponding to papers published in academic journals, please provide the DOI using the following format: http://doi.org/... . To do so, please use the DOI search tool available at: http://search.crossref.org/?q

Authors must ensure that there is a strict correspondence between the names and publication years cited in the text and those listed in the references. References must be arranged alphabetically according to the author's surname (or the name of an organization when no individual author is identified). References must use a justified hanging indent format and should be presented as follows:

Journal Articles:

Martinez Preece, M. R. & Venegas Martínez, F. (2014). Análisis del riesgo de mercado de los fondos de pensión en México: Un enfoque con modelos autorregresivos. *Contaduría y Administración*, *59* (3), 165-195.. http://dx.doi.org/10.1016/s0186-1042(14)71269-

In the absence of a volume or issue number, please identify the paper by indicating the period covered by the publication:

Fernández Torres, I. (2015). Competencia en el sector aéreo y aeroportuario. *Revista de Administración Pública*, mayo-agosto (197), 91-132. http://dx.doi.org/10.18042/cepc/rap.197.03

Books:

Brown, S., Bessant, J. R., & Lamming, R. (2013). *Strategic operations management*. (3rd Ed.). New York: Routledge. http://dx.doi.org/10.4324/9780203079355

Electronic Versions:

Gonzalez-Mena, J. (2007). Diversity in early care and education: Honoring differences. Disponible en: http://mhprofessional.com/product.php?isbn=007722289X 3

Book Chapters / Papers in Edited Books:

García Vegas, R. (2011). Tendencias y buenas prácticas en e-Administración; Calidad y atención al ciudadano; Eficiencia energética en la Administración Pública. En M. Arenilla Sáez (Coord.), *Crisis y Reforma de la Administración Pública*. (pp. 201–346). España: Netbiblio.http://dx.doi.org/10.4272/978-84-9745-516-9.ch2

Theses / Dissertations:

Miahra, A. (2009) Essays on Global Sourcing of Technology Projects, Doctoral Dissertation, Carlson School of Management, University of Minnesota.

Conference Proceedings Papers, Conference Papers, Working Papers, and Discussion Papers:

Bu, R. (2015). Study on International Trade Tax Competition Problems under Regional Economy. *2015 International Conference on Education Technology, Management and Humanities Science China (ETMHS 2015)*. Atlantis Press. http://dx.doi.org/10.2991/etmhs-15.2015.174

Thorleuchter, D., D. Van Den Poel y A. Prinzie (2010). Extracting Consumers Needs for New Products A Web Mining Approach, Proceedings of the 3rd International Conference on Knowledge Discovery and Data Mining, Gong, M., ed.: 440-443.

Díaz Fuentes, D. y J. Revuelta López (2009). Gasto público y crecimiento en América Latina y España: 1960-2000, Ponencia, XVI Encuentro de Economía Pública, Universidad de Granada.

Lamartina, S. y A. Zaghini (2008). Increasing Public Expenditures: Wagner's Law in OECD Countries, CFS Working Paper No. 2008/13, Center for Financial Studies, University of Frankfurt.

Narayan, P. K.; I. Nielsen y R. Smyth (2006). Panel data, cointegration, causality and Wagner's Law: empirical evidence from Chinese provinces, Discussion Paper 01-06, Deparment of Economics, Monash University.

5. Tables, Figures, Equations, and Numerical Values

Table titles must be numbered consecutively using Arabic numerals and should appear above the table, left-aligned, in Times New Roman font. Tables must be identified as *Table* and not as *Chart*. The source must be indicated below the table using 10-point font.

The source (author and year) must be cited in tables using the following format: simple internal borders (lines), without left and right borders; for example:

Table 2
Bondad de ajuste.

Distribuciones	Estable	GST
	KS	KS
BRENT	0.0331 (0.1206)	0.0400 (0.0333)
WTI	0.0169 (0.8594)	0.0318 (0.1493)
MME	0.0395 (0.0365)	0.0529 (0.0015)

Los p-values se muestran entre paréntesis.
Fuente: Elaboración propia.

Figure titles must be numbered consecutively using Arabic numerals and should be placed below the figure, left-aligned, in Times New Roman font, using 10-point font size. Figures must be identified as *Figure* and not as *Illustration*, *Fig.*, *Graph*, or *Image*.

The source (author and year) must be cited in figures using the following format: simple internal borders (lines), soft borders, and bars and lines in shades of gray; for example:

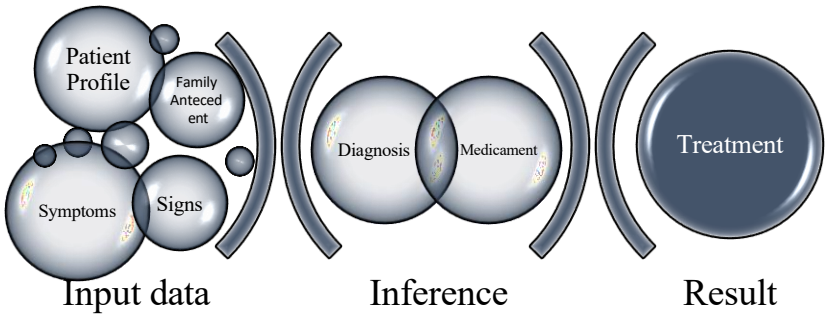


Figure 2. Phases of the diagnosis and treatment of a patient with a disease.

Source: Author's own

Equations must be submitted in an editable format. Within the text, they should be centered on a separate line and numbered consecutively, with the number placed in parentheses and aligned to the right margin. Equations must be provided in a format that allows editing and should not be submitted as images.

Numerical values should be presented as follows: a period should be used as the decimal separator (24.75, 15.43%), and a space should be used to separate thousands (678 945).

Tables, figures, and equations must be included within the text and must also be submitted separately in an editable file format.

6. **Titles and Subtitles**

The sections that make up the manuscript must appear in Times New Roman 14-point font, boldface, and sentence case, while preserving the capitalization of proper nouns. Subsections must appear in Times New Roman 12-point italic font, and lower-level subsections must appear in Times New Roman 11-point italic font. None of the headings should be numbered using Arabic numerals, as illustrated below:

First Part (e.g., Introduction) *First Section of the First Part First Subsection of the First Section Second Subsection of the First Section*

7. **Other Requirements**

The name(s) of the author(s) must be omitted from the body of the paper in order to preserve anonymity during the peer-review process. A separate file must include the following information: title of the paper; name(s) of the author(s); institutional affiliation; address(es), landline and mobile telephone number(s), and e-mail address(es). The corresponding author must be identified. This information will not be disclosed to the reviewers.

8. **Languages**

In addition to papers written in Spanish, *Accounting & Management* (*Contaduría y Administración*) also welcomes papers prepared in English; if accepted, they will be published in their original language. In all cases, including papers written in Spanish, the quality and style of the final version are the sole responsibility of the author(s).

