 Description: Yokohama National University 

*International Conference on Accounting, ICOA 2015, 22 May 2015, Danang, Vietnam*

***[[1]](#footnote-2)***

|  |
| --- |
| **A B S T R A C T**  ***Keywords:*** |

1. Main Text

Here introduce the paper, and put a nome­nclature if necessary, in a box with the same font size as the rest of the paper. The paragraphs continue from here and are only separated by headings, subheadings, images and formulae. The section headings are arranged by numbers, bold and 11 pt. Here follows further instructions for authors.

**Nomenclature**

A radius of

B position of

C further nomenclature continues down the page inside the text box

* 1. **Structure**

Files must be in MS Word only and should be formatted for direct printing, using the CRC MS Word provided. Figures and tables should be embedded and not supplied separately. Manuscripts should be single-spaced and use a 10-point readable font.

Please make sure that you use as much as possible normal fonts in your documents. Special fonts, such as fonts used in the Far East (Chinese, Japanese, Korean, etc.) may cause problems during processing. To avoid unnecessary errors you are strongly advised to use the ‘spellchecker’ function of MS Word. Follow this order when typing manuscripts: Title, Authors, Affiliations, Abstract, Keywords, Main text (including figures and tables), Acknowledgements, References, Appendix. Collate acknowledgements in a separate section at the end of the article and do not include them on the title page, as a footnote to the title or otherwise.

Bulleted lists may be included and should look like this:

* First point
* Second point
* And so on

Ensure that you return to the ‘Els-body-text’ style, the style that you will mainly be using for large blocks of text, when you have completed your bulleted list.

Please do not alter the formatting and style layouts which have been set up in this template document. As indicated in the template, papers should be prepared in one column format suitable for direct printing onto paper with trim size 210 x 297 mm. Do not number pages on the front, as page numbers will be added separately for the preprints and the Proceedings. Leave a line clear between paragraphs.

* 1. **Section headings**

Section headings should be left justified, bold, with the first letter capitalized and numbered consecutively, starting with the Introduction. Sub-section headings should be in capital and lower-case italic letters, numbered 1.1, 1.2, etc, and left justified, with second and subsequent lines indented. All headings should have a minimum of three text lines after them before a page or column break. Ensure the text area is not blank except for the last page.

* 1. **Tables**

All tables should be numbered with Arabic numerals. Every table should have a caption. The figure number and caption should be typed below the illustration in 10 pt and center justified. Headings should be placed above tables, left justified. Only horizontal lines should be used within a table, to distinguish the column headings from the body of the table, and immediately above and below the table. Tables must be embedded into the text and not supplied separately. Below is an example which the authors may find useful.

**Table 1.** An example of a table.

|  |  |  |
| --- | --- | --- |
| **An example of a column heading** | **Column A** | **Column B** |
| And an entry | 1 | 4 |
| And another entry | 2 | 5 |
| And another entry | 3 | 6 |

* 1. **Figures**

All figures should be numbered with Arabic numerals (1,2,3,….). Every figure should have a caption. All photographs, schemas, graphs and diagrams are to be referred to as figures. Line drawings should be good quality scans or true electronic output. The figure number and caption should be typed below the illustration in 10 pt and center justified. However, if two images fit next to each other, these may be placed next to each other to save space. For example, see Fig. 1.

(a) (b)



**Fig. 1.** (a) first picture; (b) second picture.

* 1. **Equations**

Equations and formulae should be typed in Mathtype, and numbered consecutively with Arabic numerals in parentheses on the right hand side of the page (if referred to explicitly in the text). They should also be separated from the surrounding text by one space.

Description: http://voer.edu.vn/file/32111 (1)

* 1. **Footnotes**

Footnotes should be avoided if possible. Number them consecutively throughout the article[[2]](#footnote-3)1. The footnotes should be typed single spaced, and in smaller type size (8 pt), at the foot of the page in which they are mentioned, and separated from the main text by a one line space extending at the foot of the column.

Please do not change the margins of the template as this can result in the footnote falling outside printing range

* 1. **Construction of references**

Please ensure that every reference cited in the text is also present in the reference list (and vice versa). Any references cited in the abstract must be given in full. References must be listed at the end of the paper. Do not begin them on a new page unless this is absolutely necessary. Authors should ensure that every reference in the text appears in the list of references and vice versa. Indicates references by [1] and [2,3] in the text. Some examples of how your references should be listed are as follows:

**Book:**

Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2006). *Multivariate data analysis (6th ed.)*. New Jersey: Pearson Prentice Hall.

**Journals:**

Basu, S., Waymire, G.B., (2006). Recordkeeping and human evolution. *Accounting Horizons*, 20 (3), 201–229.

* 1. **File naming and delivery**

Please title your files in this order ‘ICOA 2015 acronym\_authorslastname’. Please Submit both the source file and the Word file via phianhdn@due.edu.vn.

Acknowledgements

Acknowledgements and Reference heading should be left justified, bold, with the first letter capitalized but have no numbers. Text below continues as normal.

1. An example appendix

Authors including an appendix section should do so before References section. Multiple appendices should all have headings in the style used above. They will automatically be ordered A, B, C etc.

* 1. **Example of a sub-heading within an appendix**

There is also the option to include a subheading within the Appendix if you wish.

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   E-mail address: aaa@edu.vn [↑](#footnote-ref-2)
2. 1 Footnote text. [↑](#footnote-ref-3)