

## NOTES FOR CONTRIBUTORS

1. Papers should be submitted in soft copy form with double spacing. Papers should not normally exceed 8,000 words.
2. There should be a separate cover page giving the title, author(s), affiliation(s) and one address to which correspondence regarding the paper (including proofs) should be sent. An abstract of not more than 100 words should be given at the beginning of the paper.
3. To restrict publishing costs, authors whose papers are selected for inclusion will be asked to submit the final version of their paper in soft copy form, strictly in accordance with publication guidelines that will be issued with the editorial decision.
4. Citations in the text should be by author's name and year of publication, for example, Black (1972) or (Brown, 1972). In the case of citations of books or specific quotations, page numbers should be given, for example (White, 1992, pp. 10–11). Where more than one publication by the same author in a given year is cited, they should be distinguished by lower case letters after the year, for example (Green, 1987a, Green, 1987b). Where there are more than two authors, all names should be given in the first citation with 'et al.' used subsequently.
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DeAngelo, L.E. (1981). 'Auditor Size and Audit Quality', *Journal of Accounting and Economics*, Vol. 3, No. 3, pp. 183–199.

European Commission (1996). *Green Paper on the Role, the Position and the Liability of the Statutory Auditor within the European Union*, October, Brussels: European Commission.

Faulkner, R.R (1982). 'Improvising on a Triad', in *Varieties of Qualitative Research*, Vol. 5, Van Maanen, J., Dabbs, J.M. and Faulkner, R.R. (eds.), pp. 65–101, Beverly Hills, California: Sage Publications.

Fielding, N.G. and Fielding, J.L. (1986). *Linking Data: Qualitative Research Methods*, Beverly Hills, California: Sage Publications.

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