**Formal requirements:**

* Only English papers will be accepted for evaluation
* The paper’s **length shall be between 10-15 pages**
* The paper has to be prepared according to this sample paper
* **The paper (in pdf format) submitted for peer-review must not contain any personal identification of author(s)**
* The final version of paper has to be uploaded in Word format (according to this sample paper), including the identification and affiliation of all authors
* All papers are submitted in electronic form via registration system only; the system is available at: <http://ceres.vse.cz/login.php>

**Format instruction:**

Paper must include Introduction, Conclusion, References, Abstract, Key words and JEL Classification.

Text of the paper must follow the rules of English grammar.

Papers should be structured in commonly used format for scientific papers and must include Conclusions, References, Abstract (a brief description of the paper), Key words (at least 3 key words which characterize the topics of the paper) and Journal of Economic Literature Classification <http://www.aeaweb.org/jel/guide/jel.php> .

*Equations*. The equations must be numbered and must be created in Microsoft Equation 3.0 format. *Variables*. Variables must be written using italics format.

*Numbers*. When writing a number, the period is used for decimal point, while thousands are separated by the comma.

*Tables*. Every table must be numbered, must contain a title and in the case of data adopting, it must contain a data source.

*Figures* (graphs, schemes). Every figure must be numbered, must contain a title and in the case of data adopting, it must contain a data source.

*Footnotes*, should be used only exceptionally and they only act as (i) presentation of the author by specification of the name, surname, academic degrees, e-mail address and the name and address of institution; (ii) description of the research projects, the result of which is the presented paper; (iii) further notes explaining the text; (iv) but not as references.

*References.* The references used in article must follow Elsevier Harvard reference style that can be created through citation software such as Zotero. <https://www.zotero.org/styles?q=elsevier%20harvard>. If relevant, the list of references shall also include the DOI number of the cited paper.

**Please use Paper Sample that follows these instructions.** Authors do not have to fill the heading.

# Title

## Name Surname – Name Surname[[1]](#footnote-1)\*

Abstract:

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1. First key word; Second key word; Third key word.

see <http://www.aeaweb.org/jel/guide/jel.php>

### Introduction (Heading of the chapter of 1st level)

This paragraph should contain literature review or review of conducted research.

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### Data and Methodology

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Paragraph text. Paragraph text. Paragraph text. Paragraph text. Paragraph text. Paragraph text. Paragraph text. Paragraph text. Paragraph text.

Use Chicago reference style and refer in following way. Paragraph text (Nobes and Parker 2012). (Cuijpers and Buijink 2005), (Ramanna and Sletten 2009) as well as (Beneish, Miller, and Yohn 2012) and (PwC 2014).

##### Heading of the table

|  |  |  |  |
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| Legend 1st column | Legend 2nd column | Legend 3rd column | Legend 4th column |
| Legend 1st row | A | 0,00 | 0,00 |
| Legend 2nd row | B | 0,00 | 0,00 |
| Legend 3rd row | C | 0,00 | 0,00 |

Source: Data source (bibliography, internet page, possibly. + authorial computation).

Note: Use note if it’s needed.

Continuation in paragraph text discontinued by a table, graph or formula.

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Where A is quantity; Bc means quantity; D is used for quantity; E expresses quantity; F represents quantity and G means quantity.

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### Results and Discussion

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###### Heading of the graph

Source: Data source (bibliography, internet page, possibly. + authorial computation).

Note: Use note if it’s needed.

### Conclusion

Conclusion. Conclusion. Conclusion. Conclusion. Conclusion. Conclusion. Conclusion. Conclusion.

References

Beneish, Messod Daniel, Brian P. Miller, and Teri Lombardi Yohn. 2012. “The Impact of Financial Reporting on Equity versus Debt Markets: Macroeconomic Evidence from Mandatory IFRS Adoption.” *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.1403451.

Cuijpers, Rick, and Willem Buijink. 2005. “Voluntary Adoption of Non-Local GAAP in the European Union: A Study of Determinants and Consequences.” *European Accounting Review* 14 (3):487–524. https://doi.org/10.1080/0963818042000337132.

Nobes, Christopher, and Robert H. Parker. 2012. *Comparative International Accounting*. London: Pearson Education.

PwC. 2014. “IPO Watch Europe 2013.” London: PricewaterhouseCoopers. http://www.pwc.co.uk/uk/assets/pdf/ipo-watch-europe-2013.pdf.

Ramanna, Karthik, and Ewa Sletten. 2009. “Why Do Countries Adopt International Financial Reporting Standards?” *Working Papers No. 09-102*, Harvard Business School, p. 49.

Appendix 1: xxx

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   The article is processed as an output of a research project *Name of the project* registered by the Grant Agency under the registration number 00000000000. [↑](#footnote-ref-1)
2. Footnote [↑](#footnote-ref-2)