**RULES FOR TECHNICAL PREPARATION OF ARTICLES**

These Instructions will give all necessary information to author(s), as well as template for the articles preparation before their submission for publication in the journal Auditor. We are asking you to use this document with a maximal attention, in other words to realize it as a set of instructions and practical example that will contribute to easier and more efficient operation under your article within the all phases of journal editing. Articles that deviate from mentioned template are not be taken into consideration.

**Page setup: Paper size**: *width* 170 mm x *height* 240 mm; **Margins**: top/bottom 20 mm, left/right 18 mm; **Layout:** *header* 1,25cm, *footer* 1,25cm; **Orientation:** Portrait. Paper volume up to 30.000 characters (without spaces) or 15 pages is preferable. Articles should not be shorter than 8 pages. Depending on papers’ quality, Editorial Board could also accept longer articles. Article has to be prepared electronically (on computer), in program **Microsoft Word 2003** or some later version of this program.

Below is a detail **Template** (technical instructions) for correct preparation of articles that will be submitted to the journal Auditor. You are asked to maximum possible follow the technical instruction given by the following template.

**TEMPLATE: TITLE OF THE ARTICLE (CENTRED, TNR, SIZE 12, BOLD, ALL CAPITAL LETTERS)**

***Nik Holmes[[1]](#footnote-2), John Peters[[2]](#footnote-3)***

***Abstract***

*It is desirable that Summary contains up to 150 words, as well as to contain all essential paper elements, such as goal(s), used method(s), important results and general authors' conclusion(s).*

*During the summary writing, it should be used font Times New Roman (TNR), font size 11, Italic, alignment text Justify, line spacing single, with spacing of 6 pt between paragraphs, without indentation of the first line.*

*Please, avoid the use of the indexes and special symbols within the Summary, and define all abbreviations whenever they are used for first time. Do not cite references in Summary.*

*Author(s) from Serbia are submitting article title, summary, key words and information about themselves on Serbian language at the end of the article, after the list of used literature.* *Text of the Serbian and English version of Summary must match in every sense.*

***Key words:*** *note, maximally, five, key, words.*

**JEL:** *F12, M24* (www.aeaweb.org/jel/jel\_class\_system.php)

**Introduction**

During the article writing, it should be used font **Times New Roman** (TNR), **font size 11**, alignment text **Justify**, **Line Spacing Single**, with **spacing of 6 pt between paragraphs**, **without indentation of the first line**. Articles should be written only in English. It is advisable to write the article in the third-person singular or plural with the use of active form. Before paper submission, please check grammatical and spelling mistakes by the spellchecker for the English language.

**Sub-headings** should be written by font **Times New Roman**, **font size** **11**, **bold**, **centred**, only first letter capital, spacing between sub-heading and paragraph above 12 pt (**before 12 pt**), and spacing between sub-heading and paragraph below 6 pt (**after 6 pt**).Please use the writing style presented in this template.

Please define **abbreviations and acronyms** during their first occurrence within the text, even in case that they were previously defined in article summary. Do not use abbreviations in article title, unless they can not be avoided.

For **equations and formulas** use the Microsoft Equation Editor or addition for equations writing MathType (www.mathtype.com). Use of built-in equation editor within the program Word 2007 is not recommended. Please check if all symbols within the equations/formulas are defined (forthwith after equation/formula).

**Reference** (author(s) of quotes) has to be entered directly in the text of article in next form (Vall, 2014; or Parks, Robberts, 2016; or Nikolic et al., 2016). Please do not write them as indexes in square brackets [3] or in footnote. Try to use a footnote only in the case of closer explanation of certain terms, or clarification of real and hypothetic situations. Do not numerate the pages.

**Table 5.** The distribution cost

|  |  |  |
| --- | --- | --- |
| **Indicators** | **Period** | **Total** |
| **2013** | **2014** | **2015** |
| Fixed costs | 12.926 | 11.295 | 13.208 | 37.429 |
| Variable costs | 3.231 | 2.823 | 3.302 | 9.356 |

*Source:* Nikolic, 2016;

**Graphs, diagrams, schemes and pictures** should be entered within the text of article (do not use option Float over text) and numerated according to order of their appearance. Their titles have to be positioned immediately above the graph, diagram, scheme or picture to which they relate. Please, have in mind that all titles, sources and notes have to be written by identical style which was used for tables formatting. During the article writing please mark in the main text all calls to a certain graph, diagram, scheme or picture (*Graph 2*.). All graphs, diagrams, schemes and pictures within the paper have to fit the specified format of the page, as well as they have been centrally positioned.

**Literature** has to be set at the end of article, in alphabetical order, according to the author's surname. ***All references should be cited in original language (in the language on which are published before), in the volume in which are used within the manuscript preparation.*** Literature units have to be written in font TNR, font size 11, alignment Justified, with mutual spacing of 3 pt - before/after.

**Literature**

1. Vall J. 2014. Accounting theory. Valid, New York.
2. Parks D., W. Robberts. 2016. Macroeconomic indicators. Finance 23, (4): 462-476.
3. Nikolić N., G. Marković, P. Petrović. 2016. Poreski bilans. Oditor 2, (1): 13-17.
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