

# Author's Guidelines

THE COST AND MANAGEMENT  
ISSN: 1817-5090

## 1. Scope/Coverage:

Coverage includes (but not limited to):

- Cost management techniques
- Budget and pricing strategies
- Management accounting innovations
- 4IR and accounting profession
- Financial reporting
- ESG and Sustainable reporting
- Integrated reporting
- Forensic accounting
- Tax, VAT, and public financial management
- Technological advancement and accounting
- Supply chain management and procurement
- Innovation and Marketing
- Corporate governance
- Risk management
- Financial Criminology
- Cyber-crime in Finance
- Trade based money laundering
- Financial Engineering

## 2. Manuscript Requirements:

- Format** The manuscript/article should be provided in Microsoft Word format (Times New Roman). All manuscript must be double-spaced (including references) in 12-point font, with pages numbered consecutively throughout the entire paper. The title page is page one. Allow margins of one inch on all four sides.
- Article Type** Research Paper, Case Study, Book Review.
- Article Title** A title of not more than 20 words should be provided.
- Article Length** Articles should be preferably between 3,000 and 5,000 words in length including tables, figures, references and appendices. Please allow at least 250 words for each figure or table.
- Author Details** The full name of each author along with affiliation and correct email address should be provided.

<b>Abstract</b>	The abstract should be in a single paragraph including purpose, methodology, findings and implications of the research. The abstract should not be more than 300 words.
<b>Keywords</b>	The number of keywords should be between 4 and 6.
<b>Headings</b>	Headings should be concise. First level heading should be presented in bold format and sub-headings should be in Italics.
<b>Tables</b>	Each table should be given a brief title and placed in the body text of the article.
<b>Figures</b>	Each figure should be appropriately placed and labeled in the body text of the article.
<b>Notes</b>	Footnotes should be used only, if necessary, with appropriate numbering.
<b>References</b>	All references must be formatted using one of the recognized Harvard styles. Please make sure that you have checked your citations for accuracy, completeness and consistency. The following styles should be followed in the whole paper.

**Citation style in the text/body:**

Single author: (Hoque, 2023)

Two authors: (Hoque and Adams, 2023)

Three or more authors: (Hoque *et al.*, 2023)

Please use page number when cite from others work as direct quotation:  
(Hoque, 2003, pp. 126-127)

**Reference style at the end of the paper:**

**For Journals:**

*For single author:*

Scapens, R.W., 1990. Researching management accounting practice: the role of case study methods. *The British Accounting Review*, 22(3), pp.259-281.

*For multiple authors:*

Burns, J. and Vaivio, J., 2001. Management accounting change. *Management accounting research*, 12(4), pp.389-402.

Guiding, C., Cravens, K.S. and Tayles, M., 2000. An international comparison of strategic management accounting practices. *Management accounting research*, 11(1), pp.113-135.

**For Books:**

Hoque, Z., 2002. *Strategic management accounting*. Spiro press.

Atrill, P. and McLaney, E., 2009. *Management accounting for decision makers*. Pearson Education.

Maheshwari, S.N., Maheshwari, S.K. and Maheshwari, M.S.K., 2021. *Principles of Management Accounting*. Sultan Chand & Sons.

**For electronic resources:**

International Monetary Fund., 2008. World Economic Outlook, available at: <https://www.imf.org/external/pubs/ft/weo/2008/02/pdf/text.pdf> (accessed 17.11.2022).

Jui, L. and Wong, J., 2013. Roles and importance of professional accountants in business, available at: <https://www.ifac.org/about-ifac/professional-accountants-business/news-events/2013-10/roles-and-importance-professional> (accessed 27 January, 2023).

**For newspaper:**

The Independent., 2018, Bangladesh secures UN 'developing country' status, available at: <http://www.theindependentbd.com/post/141852> (accessed 12.04.2018).

**Working paper**

Van Beest, F., Braam, G. and Boelens, S., 2009. Quality of Financial Reporting: measuring qualitative characteristics. *Nijmegen Center for Economics (NiCE). Working Paper*, pp.09-108.

**3. Article Submission:**

A Microsoft Word copy of the manuscript must be e-mailed in attached files to [rp@icmab.org.bd](mailto:rp@icmab.org.bd) along with an undertaking (in a separate word file) that the submitted paper is the original work of

the author(s) and not yet published elsewhere or not yet accepted anywhere or not yet submitted anywhere for the consideration for publication.

**Submission Deadline: June 30, 2023.**

However, article can be sent in any of the days throughout the year and will be considered for the issue around the submission.