Financial Theory & Practice

INSTRUCTIONS FOR AUTHORS

Papers should be written in Microsoft Word .docx or .doc format, in Times New Roman, font size 12, line spacing 1.5. Normally, papers (including footnotes and references) should be no longer than 12,000 words.

The paper should not contain names, affiliations or any other properties of authors. This information should be included in the form available at: www.fintp.hr.

The first page of the paper should contain: the title of the paper; JEL classification code; short summary, not longer than 150 words; and up to six keywords.

Titles and all other levels of subtitles should be numbered in order, in Arabic numerals, e.g. 1 Title; 1.1 Subtitle; etc.

Abbreviations are permissible. When mentioned for the first time, the full term should be used, adding the abbreviation in parentheses; e.g. European Union (EU).

Decimal numbers: in the body of the paper, tables and graphs there should be as few decimals as possible.

Equations, notes, tables and graphs

Equations, notes, tables and graphs should be numbered according to their order, in Arabic numerals.

Ordinal numbers of equations should be noted in parentheses, by the right margin (see example).

\[ x+y=y+x \] (1)

Endnotes are not permitted, and footnotes should be avoided where possible. If the facts are important, they should be mentioned in the text of the paper.

Tables and graphs are a part of the paper, and not a separate document. If they are placed at the end of the paper, they should be placed before the list of references and in the text of the paper the places for tables and graphs should be indicated. When explaining a certain table and/or graph from the paper, the number of the table and/or graph must be indicated, e.g. In table 1 it is notable that... (avoid using "above", "below", etc.).

Tables should be as simple as possible; their titles must be given (above the table) as well as their source (below the table). Notes (footnotes) in tables are marked by letters in italics (a, b, c...) and are placed below the table. Tables must be formatted as text, not as pictures.

Numbers are aligned right; thousands are separated by point and/or comma (e.g. Croatian 1.000.000,00; English 1,000,000.00). Numbers should be shortened wherever possible (e.g. million (mn) or billion (bn); see example in table 1).

Table 1 Title of the table (in billion kuna)

<table>
<thead>
<tr>
<th></th>
<th>Text</th>
<th>Text</th>
<th>Text</th>
<th>Text</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2008</td>
<td>2009</td>
<td>2008</td>
<td>2009</td>
</tr>
<tr>
<td>Text</td>
<td>1,010</td>
<td>1,102</td>
<td>37</td>
<td>38</td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>10</td>
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<td>1,150</td>
</tr>
<tr>
<td>Text</td>
<td>58</td>
<td>32</td>
<td>23</td>
<td>18</td>
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<td></td>
<td>179</td>
<td>133</td>
<td>260</td>
<td>182</td>
</tr>
<tr>
<td>Total</td>
<td>1,069</td>
<td>1,134</td>
<td>60</td>
<td>56</td>
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<tr>
<td></td>
<td>188</td>
<td>143</td>
<td>1,317</td>
<td>1,333</td>
</tr>
</tbody>
</table>

Explanation.
Graphs should be only black and white (not in colour), they must be easily read, in size they should fit the area of the page and they should be marked in such a way as to be readable even if reduced. At the request of the publisher, the author should send graphs in an Excel document.
Graphs should have titles above them. The legends should be legible and clear. The sources and explanations are listed below and not in the graph itself. Numbers should be shortened whenever possible (e.g. million (mn) or billion (bn) kuna; see example in graph 1).

Graph 1 Title of the graph (in billion kuna)

<table>
<thead>
<tr>
<th>2008</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Text 1</td>
<td>Text 2</td>
</tr>
<tr>
<td>Text 3</td>
<td>Text 1</td>
</tr>
<tr>
<td>Text 2</td>
<td>Text 3</td>
</tr>
<tr>
<td>Text 3</td>
<td>Text 3</td>
</tr>
</tbody>
</table>


References
References should be cited by author surname and date of publication, e.g. Espinoza and Evans (2013) or (Foster, 2013). The indication of the authors cited should be in the text and not in the notes (footnotes). The list of references, cited alphabetically by author surname, is placed at the end of the paper. The references should be cited according to the Harvard Style of Referencing, available at: http://libweb.anglia.ac.uk/referencing/files/Harvard_referencing_2012.pdf.

References should be cited according to the template, e.g.:

Books:
Books with one author

Books with multiple authors

Books that are edited

Chapters of edited books
Journal articles

Electronic sources:
E-books and pdfs

Article in electronic journal

Websites

EU Documents
EU Regulation 1408/71 REGULATION (EEC) No 1408/71 OF THE COUNCIL of 14 June 1971 on the application of social security schemes to employed persons and their families moving within the Community.