

STYLE GUIDELINES FOR ACCEPTED MANUSCRIPTS

1. All submissions must be submitted electronically either by email attachment (or on a IBM-compatible CD) in Microsoft Word. The text should be formatted for 8.5 x 11 inch paper, single-spaced at 10 points with one inch margins, left justified. The submission should contain the following:
 - **Cover sheet**, including Name and title, institute affiliation (including department), mailing address, and email address for all authors and paper title.
 - **Manuscript** should include the following in this order:
 - ✓ Paper title
 - ✓ Name, institute affiliation, and email addresses **for all authors**
 - ✓ Abstract
 - ✓ Keywords
 - ✓ Introduction
 - ✓ Body of paper
 - ✓ Tables, figures, etc. (if applicable) in their proper position in the paper
 - ✓ Conclusion
 - ✓ Brief (one paragraph, no more than 80-100 words) biography of each author
 - ✓ References
 - **Processing (submission) fee, if applicable.** We accept Visa, Master Card or check.
2. Please submit your paper via email attachment to the appropriate editor (JABR, JDM). For the rest of our journals, please send the paper to the Clute Institute at **Staff@CluteInstitute.com**.
3. Please insert the tables, figures, and equations where they should appear. Do not use the Microsoft Word “style” feature.
4. All tables, figures, and equations should be numbered consecutively with Arabic numbers; e.g., Table 1. See a recent issue of one of our journals for examples.
5. References (in the text) to footnotes or endnotes should use superscripts. All notes should be placed at the end of the manuscript (in the form of text, not embedded) before the reference section, rather than at the bottom of the page. They, too, should be numbered consecutively with Arabic numbers; e.g., (1). See a recent issue of one of our journals for examples.
6. References should be numbered and listed alphabetically at the very end of the manuscript. References in the text should appear as follows: “According to Clute and Garman (1985, pp. 104-105)”. . . Include page numbers only when appropriate. Consistency is more important than style. Journals and books in the reference section should appear as follows:
 1. Clute, Ronald C., *A Sales Tax Auditor's Handbook*, Western Academic Press, Littleton, Colorado, 1986.
 2. Clute, Ronald C. and George B. Garman, How to Determine the Optimal Write-Off Strategy for Depreciable Three- and Five-Year Property, *Journal of Applied Business Research*, Vol. 1, No. 1, pp. 103-110, 1985.
7. If accepted, the final version should be sent to the email address below. The page fee is billed per single-spaced page (at 10 points) and is due only after the manuscript is accepted for publication. The Clute Institute For Academic Research will determine the page fee from the materials submitted and will send an invoice to the author.

Please feel free to contact us if there are any questions.

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