Author Guidelines

1. Guidelines for Authors

   a. All submissions must be formatted from left to right horizontally and be of no more than 20 pages. Submissions must be in the following order: title, author, company or university affiliation, abstract (no more than 4 pages), keywords (at least 3 words, no more than five words), content, annotations, references and indexes.

   b. Page size must correspond to A4. Content must be in single-spaced 12-point Times New Roman font; Post scriptum must be in the 10-point font; Each submission must be in two-column format. The margins must be set as follows:

      Top = 2.5 cm; Bottom = 2.5 cm; Left = Right = 2.5 cm.

   c. Titles should be in English or Mandarin. A dash should be between the title and subtitle.

2. Text:

3. Times New Roman  Word size16  Bold face  Align Center

3.1 Times New Roman  Word size14  Bold face  Align left

   3.1.1 Times New Roman  Word size12  Bold face  Half-For : Start with two spaces.

3. Figures and Tables
1. Tables and Figures must be numbered with Arabic numerals and edited with Open Format.

2. Tables numbers and titles must be placed above their associated tables.

3. Figures numbers and titles must be placed below their associated images.

5. Tables must be aligned to the left and right; Frame line for 1 1/2pt and 1pt.

6. If necessary, the explanation can be placed under the figures and tables.

Example:

<table>
<thead>
<tr>
<th>Factor</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td></td>
</tr>
<tr>
<td>A11</td>
<td>0.85</td>
</tr>
<tr>
<td>A12</td>
<td>0.88</td>
</tr>
<tr>
<td>A13</td>
<td>0.78</td>
</tr>
<tr>
<td>A2</td>
<td></td>
</tr>
<tr>
<td>A21</td>
<td>0.79</td>
</tr>
<tr>
<td>A22</td>
<td>0.84</td>
</tr>
<tr>
<td>A23</td>
<td>0.69</td>
</tr>
</tbody>
</table>

Note: The numbers are based on………

4. Reference

All publications cited in the text have to be presented in a list of references and should be listed and numbered alphabetically by the last name of the first author. The author-date system (author, date) is adopted for references cited in the text. References
should be prepared in the following form. Note that journal titles are not abbreviated.

1. **Journal article:**

2. **Book**

3. **Chapter in book:**

4. **Dissertation and Thesis**

5. **Proceedings**

6. **Working Paper; Manuscript**

7. **Web Article**
8. **Report**
Anthony, R., 1965, Planning and Control Systems: A Framework for Analysis, Division of Research, Graduate School of Business Administration, Harvard University, Boston.

9. **Magazine**

10. **Newspaper**