

EDITORIAL GUIDELINES FOR AUTHORS

Authors are kindly requested to read the following editorial instructions and apply them to their work, which will hugely facilitate the process of publishing.

1. It is necessary to save the document in Microsoft Word file (.doc or .docx).
2. The monograph should be divided into clearly separated fragments in the form of chapters (and possibly further, smaller editorial units - subsections, points, etc.). Titles of chapters and other editorial units need to be written in bold.
3. References should be attached at the end of the paper. In the case of books, the name of the publishing house is required, and with regard to articles – the full range of pages (only the cited page in the footnote).
4. Along with the manuscript of the monograph, an abstract (10-15 sentences, up to 700 characters) describing the subject and scope of the work should be submitted. This information will be published on the Publisher's website.
5. Margins: 2.5 cm each.
6. Font:
 - a. main text: Times New Roman, 12 pt
 - b. footnotes: Times New Roman, 10 pt
7. Foreign phrases should be written in italics. There ought to be no underling or any special text formatting in the text.
8. Line spacing:
 - a. main text: 1.5
 - b. footnotes: 1.0
9. Indentation of a paragraph: 1.25 cm. Indentation should not be set with a space, but rather with a tab key or a ruler.
10. Spacing before and after paragraphs: 0 pt.
11. Text alignment: left and right (text justified).
12. Do not use a manual or automatic hyphenation.
13. In the text use round brackets and Polish quotation marks („ ”).
14. Do not put a space between a word and a punctuation mark, such as: period, comma, colon, semicolon, question mark, exclamation point.
15. Page numbers should be placed in the lower right corner of the page, Times New Roman, 12-point font.

16. In the text numbered or bulleted lists can be employed. For numbered lists, use the numbering format 1), 2), 3), etc. For bulleted lists, use the style: a), b), c), etc. or a short dash "-".

In the case of multilevel lists, such an order should be followed: number (level I), letter (level II), short dash (level III), e.g.

1) Subsidies

a) subsidies from the state budget

- objective subsidies
- subjective subsidies

b) subsidies from the budget of local government units

17. Quotations

- a. directly quoted text should be marked by a quotation mark and a footnote
- b. when the length of the quotation exceeds 4 lines, it can be marked in the form of a block of text, increasing the indentation on the right and left by 1 cm in relation to the main text and decrease the font to 10 pt
- c. quotes ought to be written in plain text, without the use of italics

18. Indication of the publication place of legal acts (Journal of Laws, ministerial official journals, etc.)

a. The act passed in year X announced in the Journal the same year:

The Act of February 28, 2003, Bankruptcy and Reorganization Law (Journal of Laws No. 60, item 535, as amended)

in the case of legal acts issued after 01.01.12:

Act of March 2, 2012 amending the act on the income of local government units (Journal of Laws, item 354)

b. The act passed in X, announced in the Journal in a year other than the year of enactment:

Act of December 16, 2010 on collective public transport (Journal of Laws of 2011, No. 5, item 13, as amended)

c. The law passed in year X with a consolidated text published in year Y:

Act of September 29, 1994 on accounting (consolidated text, Journal of Laws of 2002, No. 76, item 694, as amended)

in the case of the uniform text issued after 01.01.12:

Act of August 29, 1997. Tax Ordinance (consolidated text, Journal of Laws of 2012, item 749, as amended)

19. When pleading on judgments of courts, tribunals or public administrative bodies, the type of judgment, date and case file reference number, as well as the place of publication should be indicated. In order to determine the place of publication, first of all, one should refer to official collections of judicial decisions (e.g. OTK, ONSA) and publicly available electronic databases, e.g. Centralna Baza Orzeczeń Sądów Administracyjnych.

Example:

Wyrok Wojewódzkiego Sądu Administracyjnego w Lublinie z dnia 29 września 2011 r., II SA/Lu 653/11, Centralna Baza Orzeczeń Sądów Administracyjnych (CBOSA).

20. Bibliographic notes:

- a. reference to the book: give the initial of the first name (in the case of double initials, do not use spaces after the dot) and the Author's name, title of the publication in italics, place and year of publication, page or page range

Example:

T. Grodyński, *Zasady gospodarstwa budżetowego w Polsce na tle porównawczym*, Kraków 1932, p. 254.

- b. reference to an article in a collective work

Example:

W. Łączkowski, *Budżet państwa jako instytucja ustrojowo-polityczna* [in:] M. Weralski (ed.), *System instytucji prawno-finansowych PRL*, Vol. 2 *Instytucje budżetowe*, Ossolineum 1985, p. 110.

- c. reference to the article in the journal: the Author's initial and surname, title of the article in italics, name of the journal in quotation marks, year of publication, page number

Example:

C. Kosikowski, *Powinności i możliwości prawne oddziaływania państwa na wydatki publiczne*, „Państwo i Prawo” 2004, no. 12, pp. 3-15.

the title of the journal should be given in full, e.g. “Finanse Komunalne” (not: FK), “Państwo i Prawo” (not: PiP)

- d. re-quote:

if a given work has already been cited in the text, and it is the only referenced work of a specific Author, give the initial of the first name, surname, beginning of the title of the work in italics and ending with an ellipsis, page number.

Example:

W. Łączkowski, *Budżet państwa jako instytucja...*, p. 114.

- e. if the subsequent citation of the same work by a given Author follows one another, the wording “Ibidem” is used, possibly with page numbers, if they differ from those given in the preceding footnote

Example:

Ibidem, p 116.

- f. quoting sources contained in electronic legal information systems:

if the judgment, ruling of a public administration body, etc. is in the electronic legal information system (eg. Lex or Legalis), indicate the name of the system and, if possible, the internal number of the document in the database;

Example:

Uchwała Regionalnej Izby Obrachunkowej w Poznaniu z dnia 19 września 2012 r., 16/1179/12, Lex nr 1218308.

- g. quoting internet sources:

if possible, indicate the Author, title of the publication, document etc. and its address on the network, including the date of access

Example:

Informacja o przekształceniach i prywatyzacji mienia komunalnego za rok 2011, Ministerstwo Skarbu Państwa, Warszawa 2012, p. 9,
http://prywatyzacja.msp.gov.pl/download/5/8914/Informacja_2011.pdf, (accessed: 05.26.13)

21. Tables and charts

- tables or charts should be placed in the text of the paper, in the place where they are to appear in the publication
- the number and title of the table should be placed above the table, and the source – under, in Times New Roman, 10 points; the same principle applies when describing charts
- data included in the table – Times New Roman font, 10 points

Examples:

Table 1

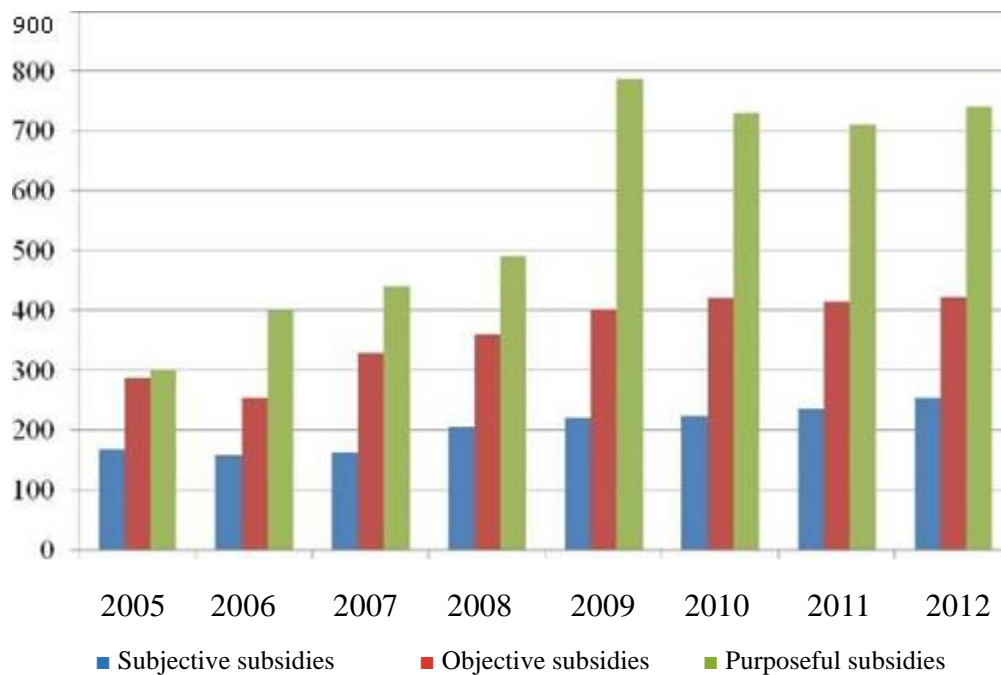
Allocation of targeted subsidies in the light of the budget classification (in PLN thousand)

Department	Year					
	2007	2008	2009	2010	2011	2012
010 agriculture and forestry	9	11	17	13	13	17
700 housing	492	174	239	148	1 325	1 261
710 service activities	559	902	935	915	917	923
750 public administration	2 545	3 096	2 971	3 355	3 566	3 338

Source: Own study based on budget resolutions from 2007–2012.

Chart 1

Subsidies granted from the commune's budget in 2005-2012 (in PLN thousand).



Source: Own study based on budget resolutions from 2007–2012.

22. If the Author intends to include illustrations in the text in the form of photos, drawings, maps, etc., these images should be in appropriate high resolution enabling high quality printing. Places in the text where the illustrations are to be located should be clearly marked, and the illustrations attached to the work in separate files (typical graphic file formats such as jpg, png, tif, bmp are allowed). In the scope of using borrowed pictures, the Author is obliged to comply with the provisions of the copyright law.