

Structure of the paper

The structure of the paper should be set out according to the conventions for scientific writing in economics.

Empirical parts of papers should be clearly explained. Data definitions and sources should be reported in detail, possibly in a separate table with summary statistics. The variables used in regressions should be stated in full words rather than in shorted notation. The dependent variable should be defined and the sample coverage and goodness of fit statistics should be reported.

Title Page

The title page should include:

- A concise title
- The name(s) of the author(s)
- The affiliation(s) and address(es) of the author(s)
- The e-mail address and telephone number of the corresponding author
- Abstract of the length between 150 and 250 words. The abstract should not contain any undefined abbreviations or unspecified references.
- Keywords, usually 4 to 6 keywords which can be used for indexing purposes.
- JEL Classification. This classification system is prepared and published by the Journal of Economic Literature, see <http://www.aeaweb.org/jel/guide/jel.php>

All above mentioned data are presented in the language of the manuscript, usually in English, on the separate sheet of paper.

Czech and Slovak papers are supplemented with English equivalents of these data on the separate page at the end of the paper.

Headings

Headings are numbered using the decimal system with no more than three levels.

Abbreviations

Abbreviations should be defined at first mention and used consistently thereafter.

Footnotes

- Footnotes can be used to give additional information.
- Footnotes may include the citation of a reference included in the reference list.
- The footnote should not consist solely of a citation, and they should not include the bibliographic details of a reference.
- Do not include any figures or tables to footnotes.
- Number footnotes consecutively.
- Always use footnotes instead of endnotes.

Mathematical notation

Please, use the standard mathematical notation for formulae, symbols etc.

- Italic is used for denotation of mathematical constants, variables, and unknown quantities.
- Roman/upright is used for numerals, operators, and punctuation, and commonly defined functions or abbreviations, e.g., cos, det, e or exp, lim, log, max, min, sin, tan, d (for derivative).
- Bold for vectors, tensors, and matrices.

- Mathematical expressions are advised to be edited using the Microsoft Equation editing tool or similar software.
- All equations are to be numbered using Arabic numerals in parenthesis.

Page layout of manuscript

Page format A4, all margins 2 cm.

Fonts

- Title of the paper in Times New Roman, size 16,
- Text of the paper in Times New Roman, size 10, titles in bold.

Paragraphs

- Line spaces 1.
- The first paragraph of each part is aligned in blocs, first line of other paragraphs is intended 0.5 cm.
- All paragraphs aligned in blocs.
- The space after each paragraph is 6pt.

Tables and Figures

- For each of these objects, please use only the title “Table” or “Fig.” and concise caption.
- All tables and figures are to be numbered using Arabic numerals.
- Do not include the title in the object; it should be located as the text above the object.
- Proceedings is not printed in color; please adjust tables and figures to it.
- Large tables or figures may be placed on a separate page using landscape instead of portrait layout.
- Tables and figures should always be cited in text in consecutive numerical order.
- Identify any previously published material by giving the original source in the form of a reference beneath the table body.
- Footnotes to tables or figures should be indicated by superscript lower-case letters (or asterisks for significance values and other statistical data) and included beneath the table body.
- For papers in Czech language, all tables and figures must include caption and description in English, using footnotes beneath the table body.

Citation

- Cite references in the text by name and year in parentheses.
- Citation should be consistent with the list of references.

Please, see some examples:

In particular, Samuelson’s famous two papers (1954, 1955).....

A key point is that the extensive application of non-benefit taxes on mobile factors at decentralized levels of government can result in distortions in the location and levels of economic activity (Gordon, 1983; Inman and Rubinfeld, 1996).

In fact, it is straightforward to show that economic efficiency generally requires the benefit taxation of mobile economic units (Oates and Schwab, 1988, 1991; Oates, 1996).

For example Mundell (1968) argues that an optimal currency area may be smaller than the nation state in some federations such as Canada and USA....

Barro (1996) considers the focus on price stability so vital that he regards an ideal central banker as one who is not necessarily a good macro economist but one whose commitment to price stability is unshakable. He said,

“The ideal central banker should always appear somber in public, never tell any jokes, and complain continually about the dangers of inflation” (1996, p. 58).

Acknowledgments

Acknowledgments of grants, funds, etc. should be located separately in a section before the reference list.

Reference list

- The list of references should only include sources that are cited in the text.
- Do not use footnotes or endnotes as a substitute for a reference list.
- Journal names and book titles should be italicized.
- The list of references should only include works that are cited in the text and that have been published or accepted for publication.
- Personal communications and unpublished works should only be mentioned in the text.
- Reference list should be sorted alphabetically by the last names of the first author of each entry.
- References have to be entered in the language of the cited work (it is possible to use “s” instead of “p” in Czech documents for number of pages).

Referencing style

- Referencing uses the APA 6th style.
- For authors the End Note output style that supports the formatting of in-text citations and reference list is provided on journal web page.

Please, see some examples of referencing:

Journal article:

Besley, T., & Case, A. (1995). Incumbent Behavior: Vote-Seeking, Tax-Setting, and Yardstick Competition. *American Economic Review*, 85(1), 25-45.

Samuelson, P. A. (1954). The Pure Theory of Public Expenditure. *Review of Economics and Statistics* 36, 387–389.

Samuelson, P. A. (1955). Diagrammatic Exposition of a Theory of Public Expenditure. *Review of Economics and Statistics* 37, 350–356.

Zax, J. S., Forbes, K. F., Zampelli, E. M., & Oates, W. E. (1989). Is There A Leviathan In Your Neighborhood? *The American Economic Review*, 79(3), 560.

Article by DOI:

Alessandrini, P., Presbitero, A. F., & Zazzaro, A. (2009). Banks, Distances and Firms' Financing Constraints. *Review of Finance*, 13(2), 261-307. doi: 10.1093/rof/rfn010

Smith, K. A., & Valderrama, D. (2009). The composition of capital inflows when emerging market firms face financing constraints. *Journal of Development Economics*, 89(2), 223-234. doi: 10.1016/j.jdeveco.2008.05.003

Book:

Barro, R. J. (1996). *Getting it right: markets and choices in a free society*. Cambridge, MA: MIT Press.

Boadway, R., & Shah, A. (2009). *Fiscal Federalism. Principles and Practice of Multiorder Governance*. New York: Cambridge University Press.

Mundell, R. A. (1968). *International economics*. New York : Macmillan.

Book section:

Ahmad, E., & Searle, B. (2006). On the Implementation of Transfers to Subnational Governments. In E. Ahmad & G. Brosio (Eds.), *Handbook of Fiscal Federalism* (pp. 381-404). Cheltenham, UK: Edward Elgar.

Oates, W. E. (2004). Taxation in a Federal System: The Tax-Assignment Problem. In W. E. Oates (Ed.), *Environmental policy and fiscal federalism: Selected essays of Wallace E. Oates* (pp. 351-376): Cheltenham, U.K. and Northampton, Mass.: Elgar. (Reprinted from: [1996]).