



# IAC ACADEMY JOURNAL PUBLICATIONS

present

## AFRICA FINANCIAL REPORTING ACCOUNTING STANDARD JOURNAL (AFRASJ)

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### CALL FOR PAPERS

In the ever-evolving landscape of accounting profession, IAC Journals serve as a beacon for knowledge, and an insight into contemporary issues in accounting. The journals focus on the latest developments, trends of events, and the applications of accounting standards in the preparation and presentation of accounting information. Through rigorous research and analysis, we aim to advance knowledge and promote understanding and best practice in the application of accounting standards. Given our commitment to intellectual integrity and academic excellence, the Journals seek to engage scholars, practitioners, and policymakers in meaningful discourse. The object of the journal is driven by the need to navigate the complexities of contemporary issues in accounting standards.

For this maiden edition, the research focus is on IFRS 6 Exploration for and Evaluation of Mineral resources; and IAS 41 Biological Assets. Meanwhile, specific areas for other Journals in our publications are stated to give direction to the authors.

This call for papers seeks to explore and analyze various aspects of IFRS 6 and IAS 41 in the following areas but not limited to:

1. Empirical analysis of **Investors Usefulness** of IAS 41 or IFRS 6 accounting recognition, disclosure, measurement choice and presentation options using sampled firms from Africa;
2. Empirical analysis of **Tax Accounting Policy Usefulness** of IAS 41 or IFRS 6 accounting recognition, disclosure, measurement choice and presentation options using sampled firms from Africa;
3. Empirical analysis of **Fraud Accounting Policy Usefulness** of IAS 41 or IFRS 6 accounting recognition, disclosure, measurement choice and presentation options using sampled firms from Africa;

4. Empirical analysis of **accounting audit policy usefulness** of IAS 41 or IFRS 6 accounting recognition, disclosure, measurement choice and presentation options using sampled firms from Africa;
5. Empirical analysis of the **Firm-Specific Determinants** of IAS 41 or IFRS 6 accounting recognition, disclosure, measurement choice and presentation options using sampled firms from Africa;
6. Empirical analysis of the **External Factor Determinants** of IAS 41 or IFRS 6 accounting recognition, disclosure, measurement choice and presentation options using sampled firms from Africa;

The Journal seeks high-quality, original contributions that advance our understanding of the complexities of the specified standards and the focus of the other Journals, specifically on Africa. Accepted papers, which must be CROSS-COUNTRY will undergo a rigorous peer-review process, ensuring the publication of research that meets the highest academic standards.

### PLEASE TAKE NOTE

1. The template of our articles should be strictly adhered to by all authors as specified on our website. <https://iacjournals.com>
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4. All accepted manuscripts shall be published in our maiden editions free of publication fees. However, \$75 shall be charged for rigorous double-blind peer review.
5. The manuscripts words should be between 5000-7000
6. Similarity index not more than 15%



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7. Abstract should not be more than 250 words.
8. All accepted manuscripts will be indexed with: CrossRef for DOI, Google Scholar, among others prior to final publication.
9. Samples of the related topics could be found on our website.
10. Sample of the manuscript expectation can be downloaded from our website.
11. Awards shall be given to the three best written articles on areas of IAS 41 and IFRS 6.
12. Manuscript structure:
  - American Psychology Association 7<sup>th</sup> Ed. Referencing style
  - 11 pt Consolers font; 2.54cm or 1" margins
  - A4 sized paper
  - Manuscript should be between 12-20 pages including abstract, 5 keywords and authors' details page.
- Author's details and abstract should be on one page.
- Line spacing should be 1.5
- Authors details must include: corresponding author, affiliation, ORCID ID, email and telephone numbers
13. All Africa Firms Data are available in all MachameRatios DataPc.
14. The printed Journal will be available on demand.

**Manuscript submission date: 31<sup>st</sup> July 2024**  
**Post review submission date: 31<sup>th</sup> August 2024**  
**Publication date: 30<sup>th</sup> September 2024**

## **SUBMISSION LINK:**

<https://iacjournals.com/member/submit-your-paper>

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