



AFRICA AUDITING STANDARD ACCOUNTING JOURNALS (AASAJ)

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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 the effect of IAS 41 or IFRS 6 accounting recognition, disclosure, measurement choice and presentation options on **Audit Fee** using sampled firms from Africa;
2. Empirical analysis of the effect of IAS 41 or IFRS 6 accounting recognition, disclosure, measurement choice and presentation options on **Audit Restatement Risk** using sampled firms from Africa;
3. Empirical analysis of the effect of IAS 41 or IFRS 6 accounting recognition, disclosure, measurement choice and presentation options on **Audit Delay Risk** using sampled firms from Africa;
4. Empirical analysis of the effect of IAS 41 or IFRS 6 accounting recognition, disclosure, measurement choice and presentation options on

Audit Opinion Modification using sampled firms from Africa;

5. Empirical analysis of the effect of IAS 41 or IFRS 6 accounting recognition, disclosure, measurement choice and presentation options on **Key Audit Matter Risk** 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.

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6. Similarity index not more than 15%
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.



IAC ACADEMY JOURNAL PUBLICATIONS

12. Manuscript structure:

- American Psychology Association 7th Ed. Referencing style
- 11 pt Consolars 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: 31st July 2024

Post Review submission date: 31st August 2024

Publication date: 30th September 2024

SUBMISSION LINK:

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OUR STRATEGIC PARTNERS:

MachameRatios, Africa Regulatory Authorities and Other Accounting Standards' Stakeholders

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