

Journal Information

ICAN Journal of Accounting and Finance (IJAF) is peer-reviewed and published every quarter of the year. *IJAF* provides a global forum to enhance communication among scholars and practitioners on emerging and established areas of accountancy and finance research specifically and business administration, economics and operations generally.

Aims and Scope

The *ICAN Journal of Accounting and Finance (IJAF)* is established for the purpose of publishing and maintaining high-quality research in accountancy and finance. Nigerian-based and worldwide in scope, *IJAF* seeks to provide a global forum to enhance communication among academics and professionals in emerging areas of accountancy and finance research and practice. This will be achieved through methodological strategies of understanding and solving critical developing problems and issues related to accountancy and finance.

Conceptual and empirical submissions are encouraged to all areas of accountancy and finance and other cognate disciplines such as:

Established Areas

- Financial Accounting
- Management Accounting & Controls
- Audit and Assurance
- Public Sector Accounting & Accountability
- Ethical Issues in Accounting and Finance
- Standard Setting Accounting Regulations
- Development in Accounting Profession in Emerging Economies
- Information Systems
- Capital Markets
- Corporate Finance
- Financial Institutions
- Financial Management
- Behavioural Financial and Accounting Research
- Commercial Law
- Financial Planning and Advice
- Business Administration
- Economics
- Operations Management

Emergent Areas

- Forensic Accounting
- Fraud - Prevention, Detection and Response
- Financial Criminology
- Accounting Theory & History
- Taxation Policy and Outcomes
- Environmental Accounting
- Corporate and Behavioural Governance
- Human Resources Accounting
- Internet Reporting
- Alternative Reporting Formats
- Integrated Reporting
- Accounting and E-business
- Non-financial Performance Measurement and Reporting
- Entrepreneurship

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Editorial Procedure

All authors will receive notification of acknowledgment comprising a Manuscript ID upon the receipt of the submission, and the Editorial decision concerning publication.

IJAF maintains a double-blind peer-review process. Manuscripts accepted for publication are sent to reviewers. Authors may be allowed to suggest names of at least three probable reviewers at the time of submission of their manuscript to *IJAF*, but the Guest editors will make the final decision. The Guest editors are not, however, obligatory to use any or all the nominated reviewers.

Notification of the editorial decision is usually provided within four to eight weeks from the submission of the manuscript. Publication of solicited manuscripts is not guaranteed. In most cases, manuscripts are accepted conditionally, pending an author's revision of the material.

As articles are double-blind reviewed, material that might identify authorship of the paper should not be placed on the Anonymous Text (i.e. the manuscript body text). Authors are required to use the Structured Title Page Information only for identification and other information about the title, abstract, keywords, authors, acknowledgment, funding, and paper classification.

For full information, authors are directed to read Authors Guidelines of the *IJAF*.

The *IJAF*'s Peer-Review Procedure

In the peer-review procedure, the *IJAF* ensure two referees independently assess the scientific quality of the submitted manuscripts.

Peer reviewers are sometimes called “experts” chosen by journal editors to provide written assessment of the strengths and weaknesses of written research. The peer review process serves the purpose of improving the reporting of research as well as identifying the most appropriate and highest quality material for the review.

Quality Criteria Evaluation

IJAF adopts seven stages for its quality criteria evaluation of the manuscripts submitted. These are:

1. The Editor in Chief and the Editorial Board examine the paper for its quality and appropriateness for review. If the criteria set are not met, the manuscript is rejected, and the author duly informed.
2. The Editor in Chief sends the article-identifying information having been removed, to three reviewers. Normally, one of these is from the Journal's editorial board. Others are experts in the subject matter represented by the article. The Editor in Chief asks them to complete the review in three weeks.

Comments to authors are about the appropriateness and adequacy of the theoretical or conceptual framework, literature review, method, results and discussion, implications to society, practice, theory and method, and conclusions. Reviewers often include suggestions for the strengthening of the manuscript. Comments to the editor are in the nature of the significance of the work and its potential contribution to the literature.

For full information, reviewers are directed to read Reviewers' Guidelines of the *IJAF*.

3. The Editor in Chief and on consultation with the Guest Editor examines the review and decides whether to reject the manuscript, invites the author(s) to revise and resubmit the manuscript, or seeks additional review. Final acceptance or rejection rests with the Editor in Chief, who reserves the right to refuse any material for publication. In exceptional cases, the manuscript is accepted with virtually no revision. As a practice and without exception, reviewers' comment (to the author) is forwarded to the author. If a correction is specified, the editor provides guidelines for attending to the reviewers' suggestions and perhaps additional advice about the manuscript revision.
4. The authors have to make a decision as to the best approach to address the reviewers' comments and criticisms as well as the Guest editor's concerns. The authors return a revised version of the paper to the Guest Editor along with accurate information describing in a tabular form how they have answered the apprehensions of the reviewers and the Guest Editor. The author(s) may also submit a rebuttal if there is a need especially when the author disagrees with certain comments provided by reviewer(s).

5. The Guest Editor sends the revised paper out for re-review. Usually, at least one of the original reviewers will be requested to re-examine the article.
6. When the reviewers have completed their work, the Guest Editor in discussion with the Editorial Board and the Editor-in-Chief examines their comments and decides whether the paper is ready to be published, requires another round of revisions, or stands rejected.
7. If the decision is to accept, an acceptance letter is sent to all the author(s), the paper is referred to the Press. The article should appear first in early print and later in the permanent edition.

The Publisher ensures that the paper observes the correct style (in-text citations, the reference list, and tables are typical areas of concern, clarity, and grammar). The authors are asked to respond to any minor queries by the Publisher. Following these corrections, page proofs are emailed to the corresponding authors for their final approval. At this point, only essential changes are accepted. Finally, the article appears in the pages of the Review and is posted on-line.

Code of Ethics

The *IJAF* and V/I Publishers consider and reflect in its publication the highest ethical considerations. We expect all our stakeholders, namely: authors, editors, reviewers, editorial board members to abide by the Journal's Code of Ethics.

Originality

The author(s) must ensure that manuscript submitted to *IJAF* review reflects an original work. The author is expected to check the document for any possible similarity or plagiarism index by employing a programme such as TurnItIn or any other software prior to submitting its manuscript to the Review Editorial Office.

Paper submitted to the *IJAF* must fall within the acceptable similarity index range of 20%.

As part of the review process, the Guest Editor is expected to present full reports of the originality check for each manuscript to the Editor-in-Chief for confirmation of similarity index range acceptability.

Queuing Time

The decision to accept or reject a manuscript is determined in 2 to 3 months, that is, average of 10 weeks. In addition, the *IJAF* maintains an average of 3 to 4 months from the time of submission to publication.

Authorship: Addition or Deletion

The Corresponding Author is allowed to add or remove any co-author to and from the list after the first submission to the Review. However, such a request must be made in writing to the Editor in Chief, who will convey in writing his consent to the Corresponding Author.

Author Guidelines

IJAF receives articles written in English for publication in the review by adopting the APA Style Guide. In addition, manuscripts submitted for the *IJAF* conference must be in English.

Manuscript Submissions

1. Only papers comprising original, unpublished work, which is not being considered for publication elsewhere, will be received.
2. Manuscripts must be submitted electronically using *IJAF*'s online submission and peer review system, Editorial Management (EM), at <https://www.editorialmanagement.com/IJAF/>.
3. Papers considered for the section or classification labelled "Experimental" or "Case/ Field study/ other" or "Other" must be accompanied by copies of the full research instrument employed in collecting the data.
4. Manuscripts should be directed to
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For assistance, contact beukaegbu@ican.org.ng

Format Guide

1. Manuscripts must be prepared in accordance with the APA Style Guide (Sixth Edition). In addition, all pages must be typed in 12-point Times New Roman, double-spaced (including references and footnotes) on one side of standard A4 size (8.27' x 11.69') paper with margins of 1" on all the four sides and pages serially numbered.
2. All manuscripts must be submitted to the *IJAF* Editorial Management System (EMS) in Microsoft Word 2003, 2007, or 2010 (.doc or .docx).
3. All pages, including, tables, figures, illustrations, appendices, and references should be numbered serially.
4. The cover page must only consists of the title, author's name and affiliation, address, phone, fax, and email numbers of the corresponding author, acknowledgments and information on grants received if any.
5. In respect of online submission, the cover page should be saved as a separate file and must not be part of the manuscript during online upload to ensure blind review.
6. An abstract of not more than 250 words must be presented on the second page closely next to the cover page. The abstract should include the research objective, method of examination, and principal findings, and must be followed by five keywords and up to eight JEL classifications especially for indexing purposes.
7. Use the automatic footnote function only.
8. Tables, figures or illustration must be presented within the manuscript text as follows:
 - a) Tables are labelled according to the section in which they appear. For example, tables in Section 2 are numbered sequentially: Table 2.1, Table 2.2, etc. The table title is placed on top of the table, left justified and in the following format:
Table 2.1: Short Title

If the table is more than one page, the continued table on the subsequent page should show that it is a continuation. If the table consists of a citation, the source of the reference should be placed below the table.

- b) Figures such as map, charts, graphs, diagrams, photographs should be labelled according to the section in which they appear. For example, figures in Section 3 are numbered sequentially: Figure 3.1, Figures 3.2, etc. The title is placed below the figure, left justified and in the following format:
Figure 3.1: Short Title
- 9. Any author that uses Microsoft Word's Track Changes function must ensure to click on "accept all changes" before submitting the electronic files.
- 10. Referencing Style (APA 6th Edition)
 - a) The references list must be arranged in alphabetical order according to the authors' last names.
 - b) If there is more than one work by the same author, order them according to their publication date - newest to oldest (i.e., a 2009 publication comes before a 2008 publication).
 - c) For multiple authors of a source, use "&" instead of "and".
 - d) Capitalize only the first word of the heading and the subheading if there are one, and any proper names. For example, only those words that are usually capitalized.
 - e) Italicize the title of the book, the title of the journal/serial and the title of the web document.
 - f) Manuscripts submitted to ABC should strictly follow the ABC guide (Xth edition).
 - g) Every citation in the text must have the detailed reference in the References section.
 - h) Every reference listed in the References section must be cited in the text.
 - i) Avoid the use of "et al." at the end of the authors' names in the References.

Illustrative Examples:

Books

Book with the place of publication - Airey, D. (2014). *Logo design love: A guide to creating iconic brand identities*. Berkeley, CA: New Riders.

Book with editors & edition - Collins, C., & Jackson, S. (Eds.). (2010). *Sport in Aotearoa/New Zealand society*. South Melbourne, Australia: Thomson.

Book with same author & publisher - MidCentral District Health Board. (2009). District annual plan 2008/09. Palmerston North, New Zealand: Author.

Chapter in an edited book - Dear, J., & Underwood, M. (2006). What is the role of exercise in the prevention of back pain? In D. MacAuley & T. Best (Eds.), *Evidence-based sports medicine* (2nd ed., pp. 257-280). Malden, MA: Blackwell.

Periodicals

Journal article with more than one author (print) - Gabbett, T., Jenkins, D., & Abernethy, B. (2010). Physical collisions and injury during professional rugby league skills training. *Journal of Science and Medicine in Sport*, 13(6), 578-583.

Journal article - 8 or more authors - Crooks, C., Ameratunga, R., Brewerton, M., Torok, M., Buetow, S., Brothers, S., ... Jorgensen, P. (2010). Adverse reactions to food in New Zealand children aged 0-5 years. *New Zealand Medical Journal*, 123(1327). Retrieved from <http://www.nzma.org.nz/journal/123-1327/4469/>

Internet Sources

Internet - no author, no date--Pet therapy. (n.d.). Retrieved from http://www.holisticonline.com/stress/stress_pet-therapy.htm

Internet - Organisation / Corporate author-- SPCA New Zealand. (2012). *Your dog may be dying from the heat* [Press release]. Retrieved from <http://www.rnzspca.org.nz/news/press-releases/360-your-dog-may-be-dying-from-the-heat>

Information Sources

Act (statute / legislation) -- Copyright Act 1994. (2011, October 7). Retrieved from <http://www.legislation.govt.nz>

Blog post -- Liz and Ellory. (2011, January 19). The day of dread(s) [Web log post]. Retrieved from <http://www.travelblog.org/Oceania/Australia/Victoria/Melbourne/St-Kilda/blog-669396.html>

Brochure / Pamphlet (no author) - *Ageing well: How to be the best you can be* [Brochure]. (2009). Wellington, New Zealand: Ministry of Health.

Conference Paper - Williams, J., & Seary, K. (2010). Bridging the divide: Scaffolding the learning experiences of the mature age student. In J. Terrell (Ed.), *Making the Links: Learning, teaching and high-quality student outcomes*. Proceedings of the 9th Conference of the New Zealand Association of Bridging Educators (p. 104-116). Wellington, New Zealand.

DVD / Video / Motion Picture (including Clickview&Youtube)--Gardiner, A., Curtis, C., & Michael, E. (Producers), & Waititi, T. (Director). (2010). *Boy, Welcome to my interesting world* [DVD]. New Zealand: Transmission.

Magazine - Ng, A. (2011, October-December). Brush with history. *Habitus*, 13, 83-87.

Newspaper article (no author)--Little blue penguins homeward bound. (2011, November 23). *Manawatu Standard*, p. 5

Podcast (audio or video) -- Rozaieski, B. (2011). *Logan cabinet shoppe: Episode 37: Entertainment center molding* [Video podcast]. Retrieved from <http://blip.tv/xxx>

Software (including apps - UBM Medica.(2010). iMIMS (Version1.2.0) [Mobile application software].Retrieved from <http://itunes.apple.com>

Television programme - Flanagan, A., &Philipson, A. (Series producers & directors).(2011). *24 hours in A & E* [Television series]. Belfast, Ireland: Channel 4.

Thesis (print) - Smith, T. L. (2008). *Change, choice and difference: The case of RN to BN degree programmes for registered nurses* (Master's thesis). The Victoria University of Wellington, Wellington, New Zealand.

Thesis (online) - Mann, D. L. (2010). *Vision and expertise for interceptive actions in sport* (Doctoral dissertation, The University of New South Wales, Sydney, Australia). Retrieved from <http://handle.unsw.edu.au/1959.4/44704>.

Non- English reference book, title translated in English

Real Academia Espanola. (2001). *Diccionario de la lengua Espanola* [Dictionary of the Spanish Language] (22nd ed.). Madrid, Spain: Author.

Authors must save copies of the manuscript's reviews and decision letters outside of *IJAF's* electronic Editorial Management System (EMS). Records will remain available on the EMS only for 12 months after the final decision. All files older than 12 months will be archived in the EMS. EMS's archived files are inaccessible for *IJAF* authors and the *IJAF* office.

Disclosure

Together with the paper being submitted, authors are requested to enclose a copy of any other paper, whether or not published elsewhere, which shares data or modelling analysis with the proposed manuscript. The implications of the submitted manuscript must be clearly distinguishable from other such papers. If the proposed paper is founded on an experiment, survey, or other data manipulations, participants/respondents, or variables involved in that collection are reflected in the paper, authors are required to include a document defining and clarifying the circumstances and estimating any impact on the results. The instrument may be sent to reviewers. All reviews are blind.

Revised Submissions

Please note that *IJAF's* policy entails revisions to be submitted within six months of the date of the review letter. Otherwise, the manuscript will automatically be withdrawn from *IJAF's* lively files.

Papers Accepted for Publication

Authors whose papers have been accepted for publication must ensure its conformity to *IJAF's* requirements as detailed in the ICAN Journal of Accounting and Finance (*IJAF*) Author Guidelines.