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**A Publication of the Department of Accounting, Faculty of Administration  
and Management Sciences, Adekunle Ajasin University, Akungba- Akoko,  
Ondo State, Nigeria.**

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Nigeria.

## **Introduction**

International Journal of Innovative Research in Accounting and Sustainability (IJIRAS) is an online and print open access journal published by the Department of Accounting, Faculty of Administration and Management Sciences, Adekunle Ajasin University, Akungba-Akoko, Ondo State, Nigeria. IJIRAS is a replacement for the AAU Annals of Accounting, Educational & Social Research formerly published by the Department in print form only. International Journal of Innovative Research in Accounting and Sustainability (IJIRAS) is a peer reviewed journal that is poised to become a global mouthpiece for delivery of accounting researches that can stand the test of time.

The journal welcomes both theoretical and empirical contributions. Nonetheless, theoretical papers should yield novel testable implications and empirical papers should be theoretically well-motivated. Also, the journal accommodates novel conceptual contributions for relevant and global policy implications.

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To create a converging forum for academia and professionals that will provide research services to an economy that will uphold the drive for sustainable business practices in accounting and finance.

### **Vision Statement**

“To be the global mouthpiece for delivery of accounting researches that can stand the test of time”

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- Abstract of not more than 250 words showing the motivation of the study, methods and conclusion is required. The abstract should be simple and concise without any technical econometric or statistical indices.
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  - \* Literature review and hypotheses development
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