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**A Publication of the Department of Accounting, Faculty of Administration
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Ondo State, Nigeria.**



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A quarterly publication of the Department of Accounting,
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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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As a way of mending the bridge between theory and practice, IJIRAS accepts papers from both academic and professional authors in the fields of accounting, finance, management, economics or any other field in the social science that relates to maintaining a sustainable economy. The journal however reserves the right to ensure that only original, unpublished, quality, researches and case studies are accepted for publication.

Mission Statement

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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Declaration

International Journal of innovative research in Accounting and sustainability promotes originality and novelty of research. Papers submitted to IJIRAS will be scrutinized to authenticate its originality and protect the integrity of its promoters. However, IJIRAS will not be responsible for violation of existing laws regarding plagiarism on the part of authors.

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2. Submission of Manuscripts

- Manuscripts should be submitted in MS-Word to the journal website <http://www.ijiras.org> or by email to IJIRAS@aaau.edu.ng
- Once manuscript is received, an acknowledgement email stating the paper ID will be sent to corresponding author for further correspondence.

3. Structure of Manuscript

- The cover page should be separated from the manuscript text and should contain the title of the manuscript, author(s) names and affiliation, contact addresses (e-mail and telephone numbers). The manuscript text should begin with abstract on a fresh page.
- Title of manuscript should be concise and informative. Authors are advised to avoid lengthy titles
- 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.
- Five (5) Keywords, JEL classifications and paper classification under any of the following (Research paper; view point; conceptual paper; case study; Literature review; general review; Doctoral Dissertation) should be indicated after the abstract
- The length limit for each manuscript is 20 galley-proof pages including figures, tables and references. A maximum of 25 pages is permitted at extra cost for additional pages.
- Manuscript should be Times New Roman 12 –point font size at 1.5 line spacing (except table with single space) with 1-inch or 2.54cm margin on all sides.
- Tables should be typed on separate pages. Number the illustrations according to the sequence of the appearance in the text where they are to be labeled as “Table 1”, “Table 2”, etc.
- Table titles should be short and self-explanatory. Each table must have an accompanying explanation and its source below it. Descriptions such as table below or above should be avoided.
- A brief title should be given above each table and any footnotes below.

- Manuscript should be written in English (either US or UK spelling is accepted, but not a mixture of both).

4. Organization of the Paper

- The manuscript should be divided into five (5) sections;
- * Introduction
- * Literature review and hypotheses development
- * Data and Methods
- * Data Analysis and Discussions of findings
- * Conclusion and Recommendations

5. Illustrations

- All illustrations should be submitted in a form suitable for reproduction. Number the illustrations according to the sequence of their appearance in the text, where they are to be referred to as “Fig. 1,” “Fig .2”, etc. Each illustration may have a legend if required.
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6. Headings

- The following sequence of headings should be used: 1, 1.1 (then 1.2, 1.3,), 1.1.1 (then 1.1.2, 1.1.3,...)
- Please refrain from using fourth level sections/headers.

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- In the text, footnotes are not permitted. They should be properly included in the context.
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- Please use widely accepted symbols and forms of abbreviation.
- If there is any doubt in your mind about a symbol or abbreviation given the full expression followed by the abbreviation, when it appears in the text for the first time.

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- Mathematical expressions and equations should be properly typewritten, with all symbols aligned as they are to appear in print.
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- Equations or formulae should be numbered serially on the right-hand side by Arabic numerals in parentheses.

- Include DOI of the references whenever available
- Please follow the style below:

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References must follow the current edition of the American Psychological Association (APA) 7th referencing style typed with single line spacing within a reference.

11. Peer Review Policy

IIRAS adheres strictly to an accelerated and thorough double-blind review policy in which the identity of the reviewer and authors is not revealed to each other.

All manuscripts are reviewed as soon as possible, and the editorial decision is reached within 3-4 weeks of submission. There is room for authors to opt for fast-track review of 2 weeks, but it attracts additional charges of N5,000 or USD10 respectively.

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*Accepted;

*Accepted subject to minor corrections;

*Accepted subject to resubmission with significant corrections; or

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Peer Review Charge	5,000 (equivalent of USD10)
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Publishing Charge	20,000 (equivalent of USD40)
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Authors in Nigeria can make payment into the understated account;

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