

2025 SAAA/IAAER BIENNIAL INTERNATIONAL CONFERENCE

FIRST CALL FOR PAPERS



25 to 27 June | Century City Conference Centre, Cape Town|

In person

“Shaping Tomorrow: Sustainable Innovation through Accountancy Research in Africa”

The SAAA in collaboration with the IAAER invites submissions for both a Journal Work-in-Progress and a Peer Reviewed track on the following areas of Accountancy and its related disciplines (but not limited to):

- Auditing (including Internal Auditing, Corporate Governance, Information Systems, Computer Auditing and Ethics)
- Financial Accounting (including Financial Reporting, Integrated Reporting, and Social and Environmental Accounting)
- Financial Management (including Management Accounting and Finance, and Sustainability and Risk Management)
- Taxation (including Social, Environment and International Taxation)
- Accounting Education
- Accounting History
- Public Sector Accounting and Non-Profit Accounting

All SAAA members and colleagues are invited to submit papers for conference proceedings on the Peer Reviewed track and presentation on the Journal Work-in-Progress track and poster presentations at this conference. The conference has strong interdisciplinary roots and encourages innovative and interdisciplinary approaches covering a broad range of topic areas in accountancy. The conference endeavours to maximise the learning and feedback opportunities for all attendees, from early-career academics to experienced researchers.

IMPORTANT MAIN CONFERENCE DATES

30 November 2024

First submission date

31 January 2025

Deadline for Peer Reviewed and Journal Work-in-Progress track submissions

1 February 2025

Registration for conference opens

16 May 2025

Confirmation of presentation acceptance

23 May 2025

Deadline for submission of corrections (all tracks)

24 May 2025

Registration close

25 to 27 June 2025

SAAA Biennial International Conference

OTHER INFORMATION

Conference attendance fee (approximately):

- SAAA members: R4 500 - R5 500 per person
- Non-SAAA members: R5 500 - R6 500 per person

Recommended accommodation: details to be shared in January 2025

As in previous years, a PhD colloquium will be hosted the day before the main conference i.e. on **24 June 2025**. In addition, a Teaching and Learning Special Interest Group, will also be hosted on **24 June 2025** which will consist of various Teaching and Learning related workshops, short presentations and demonstrations on innovative teaching tools and methods i.e. Show and Tell, and poster presentations, of which details will be communicated early in 2025.

PhD Colloquium - 24 June 2025

- The colloquium will be held on the morning of 24 June 2025 between 11:00 and 16.00.
- At the colloquium experienced researchers will provide feedback to the participants after they have presented their research.
- Potential participants are asked to prepare a 5-page summary of their research in Arial 12, including three specific questions that they need feedback/guidance on. This is to be emailed to phillip.dejager@uct.ac.za with "SAAA colloquium" in the subject line before 1 May 2025.
- Additional information pertaining to the colloquium will be shared by the organiser, Prof Phillip de Jager.
- Attendance at the colloquium is complimentary for individuals registered for the main conference.

Accounting Education Special Interest Group - 24 June 2025

- The Special Interest Group will be held on 24 June 2025 and will start at approximately 08:30.
- Teaching and learning related workshops will be presented by specialist in the Teaching and Learning field.
- A poster track and short presentations and demonstrations on innovative teaching tools and methods will also be hosted i.e. Show and Tell, of which details will be communicated early in 2025.
- Teaching and learning research conference papers (refereed papers or work-in-progress papers) will be presented at the main conference.
- Additional information pertaining to the SIG will be shared by the organiser, Dr V. Pelsler-Carstens.
- Attendance at the SIG is complimentary for individuals registered for the main conference.

Submissions are called for one of the following two tracks for the main conference:

Peer Reviewed track: Refereed papers for conference proceedings (full-length papers)
Journal Work-in-Progress track: Work-in-Progress papers (extended structured abstract)

Peer Reviewed track papers submitted for inclusion in the refereed conference proceedings are subject to a double-blind review process. The Journal Work-in-Progress track is targeted towards work-in-progress papers and will **not be published in the conference proceedings** but will be reviewed by one reviewer for acceptance. An important benefit of the Journal Work-in-Progress track submissions is therefore the opportunity it allows participants to consider both the comments received during the review process, as well as comments received at the conference, in improving their manuscripts before submitting to a journal. Please note that for a Journal Work-in-Progress paper should include, as a minimum, preliminary findings.

An author can submit a **maximum of three (3) papers** (either as main or co-author) **in total** to the conference. No changes are allowed with regards to the names of contributing authors after papers are submitted.

Papers that do not comply with the required criteria and author guidelines will not be considered. Author guidelines for the Journal Work-in-Progress and the Peer Reviewed tracks are available below. Important, refer to the Policy regarding SAAA biennial conference papers for inclusion in the SAAA bi-annually compiled accredited conference proceedings regarding any other requirements. The Policy will be made available as soon as possible.

**Author guidelines: Peer Reviewed track - Refereed papers for conference proceedings
(Full-length papers)**

Refereed papers for conference proceedings should be limited to **5 000 words** in length, with a structured abstract and keywords. This includes all text, for example, the structured abstract, all text in tables, and figures but excluding the reference list and appendices.

- The maximum length of the abstract should be 250 words in total, including 6-8 keywords. The following four subheadings should be included in the abstract: Purpose, Design/methodology/approach, Findings and Originality/Contribution. The following three subheadings are optional and could be included if applicable: Research limitations/implications, Practical implications and Social implications.
- Papers must be submitted in MS Word format (No PDF submissions will be accepted).
- Paper headings should be Arial 16 with text Arial 12 using 1.5 spacing throughout the document. The headings in the paper for the different sub-sections such as abstract and introduction should be in caps and bold with any further headings only in bold.
- There should be no numbering of headings.
- All references should use the Harvard reference method as per Appendix A below.
- 2.5cm margins should be used on all sides.
- Paper submissions must include a cover page and the paper. The cover page should be a *separate* file that includes the title of the paper, the name and surname of the authors and the respective university the authors are affiliated to, with the email address of the corresponding author. The paper should include the title of the paper, the abstract with and the details of the paper but should not have any reference to the authors.
- Papers submitted under this track will be considered for Best Paper Awards.
- What happens if Peer Reviewed track papers are rejected? These papers can still be presented at the conference as part of the Journal Work-in-Progress track.
- A paper cannot be submitted to the Peer Reviewed track if the paper is under consideration at a journal, alternatively, such papers should be submitted to the Journal Work-in-Progress track.
- **NB:** A maximum of 40% of papers from a single institution will be allowed for publication in the conference proceedings, as part of the Peer reviewed track. This will be proactively monitored and communicated to authors and/or institutions as required.
- A Turnitin Report is to be included with the submission of all Peer Reviewed track papers. This report is to be obtained by the authors and submitted with their paper.
- Grammarly or a language editor certificate is to be included with the submission of Peer Reviewed track submissions.
- An approved ethical clearance application to be included, where ethical clearance was not required by the relevant institution/s a declaration thereof by the submitting author must be provided.

Author guidelines: Journal Work-in-Progress Track (Extended Structured Abstract)

The extended structured abstract should comprise of **between 750 to no more than 1 000 words** and include as a minimum, preliminary findings. This includes all text including the reference list.

- The following four subheadings should be included in the abstract: Purpose, Design/methodology/approach, Preliminary findings and Originality/Contribution. The following three sub-headings are optional and could be included if applicable: Research limitations/implications, Practical implications and Social implications.
- The extended abstract needs to be submitted in MS Word format (No PDF submissions will be accepted).
- The extended abstract heading should be Arial 14 with text Arial 12 using 1.5 spacing throughout the document. The headings in the abstract for the different subheadings should be in caps and bold with any further headings only in bold.
- There should be no numbering of the headings.
- 2.5cm margins should be used on all sides.
- Journal Work-in-Progress submissions must include a cover page and the abstract. The cover page should be a *separate* file that includes the title of the abstract, the name and surname of the authors and the respective university the authors are affiliated to with the email address of the corresponding author. The abstract should include the title of the paper but should not have any reference to the authors.
- Please note that Journal Work-in-Progress submissions will not be published.
- An approved ethical clearance application to be included, where ethical clearance was not required by the relevant institution/s a declaration thereof by the submitting author must be provided.

Supporting Journals

The conference is supported by a number of South African and international journals. The journals will have editors at the conference who will be introduced at a meet the editors session. Authors of Journal Work-in-Progress papers should consider these journals as possible homes for their papers and discussion with the editors are encouraged. No papers will automatically be submitted to any journals. The list of supporting journals is:

- British Accounting Review (BAR).
- Journal of Accounting in Emerging Economies (JAEE).
- Journal of Chinese Economics and Business Studies (JCEBS).
- Journal of International Financial Management & Accounting (JIFMA).
- Meditari Accountancy Research Journal (MEDAR).
- South African Journal of Accounting Research (SAJAR).
- South African Journal of Science (SAJS).
- Southern African Journal of Accountability and Auditing Research (SAJAAR).

AUTHOR GUIDELINES FOR PEER REVIEWED TRACK REFEREED PAPERS FOR CONFERENCE PROCEEDINGS

NB: Papers that do not comply with the required criteria and author guidelines will not be considered.

NB: An author can submit a **maximum of three (3) papers** (either is main or co-author) **in total for inclusion in the conference proceedings**. If the conference proceedings are combined proceedings from a Biennial Conference as well as Regional Conferences, the maximum remains three (3) papers per author. Also refer to the Policy regarding SAAA biennial conference papers for inclusion in the SAAA bi-annually compiled accredited conference proceedings regarding any other requirements.

1. General guidelines
2. Style guidelines
3. Referencing guidelines

1. General guidelines

- A manuscript cannot be submitted to the Peer Reviewed track if the paper is under consideration at another journal, alternatively such manuscripts should be submitted to the Journal Work-in-Progress track.
- An author can only be a lead author and present one paper. If the same author is a co-author of another paper, then the other co-author must present.
- Manuscripts **MUST** be submitted in MS Word format (No PDF submissions will be accepted).
- Manuscripts are accepted in English. British English spelling and punctuation are preferred. Please use double quotation marks, except where “a quotation is ‘within’ a quotation”. Long quotations of 40 words or more should be indented with quotation marks. Recommended indentation is 1cm to the left and right margins.
- Manuscripts should be compiled in the following order: title page (including title of the paper, name(s) and surname(s) of the author(s) and the respective university the author(s) are affiliated to, with the email address of the corresponding author, Acknowledgements, Funding and grant-awarding bodies); abstract; keywords; main text; acknowledgements; references; appendices (as appropriate).
- All persons who have a reasonable claim to authorship must be named in the manuscript as co-authors; the corresponding author must be authorized by all co-authors to act as an agent on their behalf in all matters pertaining to publication of the manuscript, and the order of names should be agreed by all authors.
- Please supply all details required by any funding and grant-awarding bodies as an Acknowledgement on the title page of the manuscript, in a separate paragraph, as follows:
 - For single agency grants: "This work was supported by the [Funding Agency] under Grant [number xxxx]".
 - For multiple agency grants: "This work was supported by the [Funding Agency 1] under Grant [number xxxx]; [Funding Agency 2] under Grant [number xxxx]; and [Funding Agency 3] under Grant [number xxxx]".
- Peer Reviewed manuscripts should be limited to 5 000 words (including the reference list).

- Each manuscript should have up to 8 keywords included:
 - in alphabetical order,
 - with semicolons (;) between them; and
 - with the first one starting with a capital letter.
- Authors must not embed equations or image files within their manuscripts.
- Manuscripts submitted under the Peer Reviewed Track which are rejected, thus not accepted for inclusion in the published conference proceedings, can still be presented at the conference and will then be treated as a Journal Work-in-Progress track paper (non-refereed).

2. Style guidelines

- Use margins of at least 2.5 cm on all sides of the manuscript.
- Manuscript title: Use Arial 16 bold for your manuscript title, with an initial capital letter for any proper nouns.
- Authors' names: Give the names of all contributing authors on the title page exactly as you wish them to appear in the published article.
- Affiliations: List the affiliation of each author (department, university, city, country).
- Correspondence details: Please provide an institutional email address for the corresponding author.
- Manuscript main headings, Arial 14, all text in capital letters, and in bold.
- Main text font: Arial 12 (except where indicated otherwise e.g. manuscript title, headings, etc.) with 1.5 spacing throughout the document.
- Do NOT number the headings manually or by using the word functions. The headings in the paper for the different sub-sections should be as follows:
 - First-level headings such as abstract, introduction, methodology, conclusion, etc. should be Arial 14, all caps and bold.
 - Second-level headings should be in Arial 12, bold and sentence case.
 - Third-level headings should be in Arial 12, bold, italics and sentence case.
- All figures and tables must be numbered in the order in which they appear in the manuscript (e.g. Figure 1, Figure 2, Table 1, Figure 3, Table 2 etc.).
- Figure labels should be placed beneath the respective figures, while Table headings should be placed above the respective tables, both using Arial 12 bold as follows: **“Figure 1: Factors to be considered”** or **“Table 1: An example of what a table heading should look like”**. Please note, the terms “Figure” or “Table” is written with a capital letter, followed by the figure/table number and a colon, followed by sentence case.
- The content in your tables and figures should not include colour/shading as opposed to patterns as the conference proceedings are distributed in black and white.
- The use of numbers in the main text:
 - One to nine, spell out; 10 onwards, use numbers.
 - No commas, but spaces. Not “20,000” but “20 000”.

3. Referencing guidelines

- All references should use the Harvard reference method as per the Appendix send out with the Call for Papers and as set out below.
 - References should be inserted into the text by indicating in brackets the name of the author(s) and the year of publication of the text from which the quotation or reference is taken, for example, “Smith (2021) states that ...”, or “the matching concept is not applicable for these purposes (Smith, 2021)”. If more than one author is cited the authors should be presented in alphabetical order e.g. (Gouws & Van der Linde, 2018; Smith, 2021).
 - If the article refers to a particular page, a colon follows the year of publication (no spaces), followed by the page number (again, no spaces), for example, “Smith (1991:14) states that ...”, or “the matching concept is not applicable for these purposes” (Smith, 2021:14).
 - If a cited author has more than one publication in any one year, the articles/other works are distinguished by inserting the letters a, b, etc. after the year of publication, for example, “Smith (2021a:14) states that ...”.
 - If two authors have contributed to an article, the reference is shown as Smith and Shaw (2021) in the text, or as (Smith & Shaw, 2021) in brackets.
 - For three or more authors, the first reference refers to Smith, Shaw and Brink (2021) or (Smith, Shaw & Brink, 2021) and thereafter *et al.* are used as follows: “Smith *et al.* (2021) state ...” or (Smith *et al.*, 2021).
 - Note that the ampersand (&) is used inside the brackets and in the reference list/bibliography.
 - Footnotes are not used for reference purposes.
 - References to **journal articles** should be referenced as follows under the heading “**REFERENCES**” at the end of the manuscript (but before appendices). (Please take note of the indent and the way article names, journal names (indicated in *Italics*), volumes and page numbers, etc. are included):
 - **One author:**
Rudnicki, M. 2015. Asset-for-share and amalgamation roll-over relief provisions: A comparison. *Business Tax & Company Law Quarterly*, 6(1):22-29.
 - **Two authors:**
Van der Zwan, P. & Viviers, H.A. 2021. Value mismatches in asset-for-share transactions. *Tax Chronicles*, 31:3-25.
 - **Three authors:**
Rim, H., Kim, J., & Dong, C. 2019. A cross-national comparison of transparency signalling in corporate social responsibility reporting: The United States, South Korea, and China cases. *Corporate Social Responsibility and Environmental Management*, 26(6):1517-1529.