



FIRST CALL FOR PAPERS

2023 SAAA BIENNIAL INTERNATIONAL CONFERENCE

28 – 30 June 2023 | Sun City Resort South Africa | In person

“In pursuit of accountability in an integrated world”

We invite submissions for both a refereed- and non-refereed 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.

In addition to refereed- and non-refereed tracks, the conference will feature sessions for Show & Tell demonstrations where participants will have the opportunity to showcase innovative teaching initiatives. As in previous years, a PhD / Early career colloquium will be held on 28 June 2023.

Important dates

13 February 2023

Deadline for refereed track submissions

27 February 2023

Deadline for non-refereed track and show & tell submissions

27 March 2023

Confirmation of presentation acceptance

26 May 2023

Deadline for final submissions (all tracks)

27 May 2023

Registration close

Other important information

Details regarding the submission process, registration fee and accommodation will be communicated, at the latest, by the end of January 2023. For additional information about the 3 tracks, the PhD colloquium and the author guidelines please refer to the rest of this document. For any further enquiries, e-mail the conference technical committee at saaasarv@gmail.com

All SAAA members and colleagues are invited to submit papers for conference proceedings and presentation 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.

Submissions are called for one of the following three tracks:

Track 1: Refereed papers for conference proceedings (Full-length papers)

Track 2: Non-refereed papers (Extended abstract)

Track 3: Show and tell – Innovative teaching initiatives in accountancy education for an integrated world view

Track 1 papers submitted for inclusion in the refereed conference proceedings are subject to the double blind-review process. Track 2 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 track 2 submissions is therefore the opportunity it allows participants to consider both the comments received by the review process, as well as comments received at the conference, in improving their manuscripts before submitting to an accredited journal. Please note that although **only** an extended abstract is required for track 2, as a minimum, preliminary findings should be included in the abstract.

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 in the names of contributing authors after papers are submitted. If the author that is presenting the paper is also the co-author of another paper, the other author must also be present at the conference as either the sole or co-presenter.

Papers that do not comply with the required criteria and author guidelines will not be considered. Author guidelines for all three tracks are available below. 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. The Policy is available as Appendix A to this document.

Author guidelines: Track 1 Refereed papers for conference proceedings (Full-length papers)

Papers for the conference proceedings should be limited to 9 000 words in length, with a structured abstract and keywords. This includes all text, for example, the structured abstract, references, all text in tables, and figures and appendices.

- The maximum length of the abstract should be 250 words in total, including 6-8 keywords. The following four-sub headings should be included in the abstract: Purpose, Design/methodology/approach, 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.
- Paper needs to be submitted in MS Word format (No PDF submissions will be accepted).
- Paper heading 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 the headings.
- All references should use the Harvard reference method as per Appendix B.
- 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.
- Track 1 papers will be considered for Best Paper Awards.
- What happened if Track 1 papers are rejected? These papers can be presented at the conference and be treated as Track 2 papers.
- A paper cannot be submitted to Track 1 if the paper is under consideration at another journal, alternatively such papers should be submitted to Track 2.

- **NB:** A maximum of 40% of papers from a single institution will be allowed in Track 1 for publication in the conference proceedings. This will be proactively monitored and communicated to authors and/or institutions as required.

Author guidelines: Track 2 Non-refereed papers (Extended abstract)

Only an extended abstract is required for this track. The abstract should be a structured abstract, comprising of no more than **1 000 words** and include as a minimum, preliminary findings. Besides the abstract, a title and 6-8 keywords should also be provided.

- The following four-subheadings should be included in the abstract: Purpose, Design/methodology/approach, 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.
- Abstracts needs to be submitted in MS Word format (No PDF submissions will be accepted).
- 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 sub-subheadings should be in caps and bold with any further headings only in bold.
- There should be no numbering of the headings.
- All references should use the Harvard reference method as per Appendix B.
- 2.5cm margins should be used on all sides.
- Abstract 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 abstract and the extended abstract but should not have any reference to the authors.

Author guidelines: Track 3 Show and tell – Innovative teaching initiatives in accountancy education for an integrated world view

- Show & tell is a special event organized during the conference. Participants are given the opportunity to demonstrate their most recent progress of developments and interact with the conference attendees in an informal way, such as a demo, mock-up, or any adapted format of their own choice. The contributions must highlight the innovative side of the concept. Demonstrations should be based on innovations and fundamental research in areas of accountancy education for an integrated world view.
- Selection of the show & tell demonstrations will be based on an abstract submission.
- Abstract submissions should include the title, the authors' details and a detailed summary of the teaching innovation, comprising of no more than **1 000 words** under the following headings:
 - Brief description of the innovation
 - Motivation/purpose
 - Academics'/educators' experience and reflection
 - Students' experience
 - Results/practical implications
 - Challenges and limitations
 - Contribution/value of innovative teaching initiative
 - Photos, illustrations and videos can also be added as a supplement to the submission, where applicable

PhD/ Early career Colloquium on 28 June 2023

- The colloquium will held on the morning of 28 June 2023 between 8:30 and 12:30.
- At the colloquium experienced researchers will provide feedback to the participants after they have presented on their research.
- Potential participants are asked to prepare a 5-page summary of their research in Arial 12, including three specific questions that you need feedback/guidance on. This is to be emailed to phillip.dejager@uct.ac.za with "SAAA colloquium" in the subject line before 30 April 2023.
- Colloquium attendees are expected to attend the main conference as well.

Appendix A

The following information (both sections A & B) must form part of all call for paper documents distributed by the SAAA for national/international conferences:



POLICY REGARDING SAAA NATIONAL CONFERENCE PAPERS FOR INCLUSION IN THE SAAA COMPILED NATIONAL ACCREDITED CONFERENCE PROCEEDINGS

Section A

The following criteria must be met for papers to be presented at SAAA National Conferences:

1. In aggregate, no more than three (3) papers from the same author may be submitted for presentation at a SAAA National/International Conference, irrespective of whether the author's name is indicated as the first author or not.
2. In addition, 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 the National/International Conference as well as Regional Conferences, the maximum remains three (3) papers per author, irrespective of whether the author's name is indicated as the first author or not.
3. Authors are not allowed to submit a paper that is under review at any other journal or conference, the paper must be an original paper and not published before.
4. Track 1 Papers (Refereed full papers for conference proceedings) are subject to the double blind-review process and must be accepted by both reviewers for presentation as a Track 1 paper.
5. Track 2 Papers (Non-refereed full papers) will be reviewed by one reviewer (blind-review) for acceptance.
6. In addition, each reviewer must indicate if the paper should be considered for an overall best paper award relating to the track under which it was submitted.
7. Accepted Track 1 Papers will be published in the Conference Proceedings subject to the criteria indicated under section B below.
8. Accepted Track 2 Papers will not be published in the Conference Proceedings.
9. In order to encourage and promote the exposure to and the development of the skill to act as a reviewer for a paper, authors who submits a paper to a SAAA National/International Conference must also be willing to act as an independent and anonymous reviewer of another paper submitted to the same conference.
10. All authors must address or respond to the reviewer comments received from both the reviewers by means of a "reviewer response report" (in a two-column format, whereby the reviewer's comment(s) needs to be indicated in the first column and the response/explanation on how the comment(s) was addressed by the author, or a motivation why it was not addressed, indicated in the second column). Only papers of which the "reviewer response report", together with the adjusted paper, have been received are allowed to be considered for inclusion in the accredited SAAA regional conference proceedings.
11. The reviewers' reports as well as the "reviewer response report" compiled by the author(s) must be kept secure and must be presented upon request from the SAAA Executive Committee.

12. If an author submits a paper(s) and is unable to present the paper in person, virtual or contact, the paper will not be published in the accredited conference proceedings. The author can be replaced by another author or another person, but the paper must be presented.
13. The SAAA Conference organising committee reserve the right to reject any paper submitted that do not adhere to the length, formatting, referencing and style requirements as communicated to authors in the authors guidelines document.

Section B

Upon receipt of the papers accepted for inclusion in the compiled accredited conference proceedings, the following criteria will be applied:

1. The Department of Higher Education's criteria for accredited conference proceedings.
2. No more than 40% of papers from a single institution will be included in the compiled accredited conference proceedings.
NB: It is advised that institutions collaborate and monitor their submissions in order to ensure that the above criteria is met and to prevent the non-inclusion of accepted papers in the accredited conference proceedings due to the allowable maximum percentage per institution being exceeded.
3. In the event of the criteria not being met e.g. more papers being submitted and accepted for inclusion from one (a single) institution, the papers will be referred back to the authors from the specific institution to decide which papers to exclude from the compiled accredited conference proceedings.
4. If no feedback is provided by the authors from the specific institution within the timeframe provided, the SAAA Executive Committee reserves the right to apply its discretion to decide which papers to omit from the compiled accredited conference proceedings.

*****END*****

Appendix B

AUTHOR GUIDELINES FOR TRACK 1 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 the National/International 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 Track 1 if the paper is under consideration at another journal, alternatively such manuscripts should be submitted to Track 2.
- An author can only be a lead author and present one paper, if the same author is a co-author of another paper 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]."
- Track 1 manuscripts should be limited to 9 000 words (including the reference list) and track 2 manuscripts to 1 000 words.
- 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 Track 1 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 Track 2 papers (non-refereed).

2. Style guidelines

- Use margins of at least 2.5 cm on all sides of the manuscript.
- Manuscript title: Use Arial 14 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.