



## **Submission Guidelines for Authors**

### **Work-in-Progress**

Work-in-Progress papers (extended structured abstracts), are **not published in conference proceedings**. These submissions will be reviewed by a *single reviewer* for acceptance and feedback. This allows authors to take both *feedback received during the review process and feedback received at the regional conference* into account to *improve on their papers before submitting* them to a journal or the SAAA International Biennial Conference for inclusion in conference proceedings.

#### **NUMBER OF SUBMISSIONS PER AUTHOR**

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

#### **GUIDELINES AND POLICIES**

Papers that **do not comply** with the **Guidelines and Policies** as set out below will be **automatically rejected**.

#### **BROAD AUTHOR GUIDELINES**

**Work-in-Progress track papers** should comprise between 750 and 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 or 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 heading should be Arial 16, with the main text Arial 12, using 1.5 spacing throughout the document. The headings in the abstract for the different subheadings should be in Arial 14 caps and bold, with any further headings in bold only, and the headings should not be numbered manually or by using the word functions.
- An approved ethical clearance application should be obtained by the author(s) and included with the paper submission. If ethical clearance was not required by the relevant institution(s), the submitting author should submit a declaration to confirm it from the chair of the Ethics committee.
- A mandatory artificial intelligence (AI) Use Declaration must be completed at the time of submission. Submissions without a completed declaration may be returned.

## **GENERAL GUIDELINES**

- 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.
- Papers must be submitted in MS Word format (No PDF submissions will be accepted).
- Paper submissions must include a cover page, which should be a *separate* file that includes the title of the paper, the names and surnames of the authors, and the respective university the authors are affiliated with, with the email address of the corresponding author. The paper should include the title of the paper, the abstract, and the details of the paper, but should not have any reference to the authors.
- Papers 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.

- Papers 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 paper as co-authors; the corresponding author must be authorised by all co-authors to act as an agent on their behalf in all matters pertaining to publication of the paper, and the order of names should be agreed upon by all authors.
- Please supply all details required by any funding and grant-awarding bodies as an Acknowledgment on the title page of the paper, in a separate paragraph<sup>1</sup>.
- Authors must not embed equations or image files within their papers.

## **STYLE GUIDELINES**

- Paper title: Arial 16 bold, with an initial capital letter for any proper nouns.
- Author(s)' name(s): Names of all contributing authors on the title page exactly as you wish them to appear in the published article/conference program.
- Affiliations: List the affiliation of each author (department, university, city, country).
- Correspondence details: Provide an institutional email address for the corresponding author.
- 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.

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<sup>1</sup> Single agency grants: "This work was supported by the [Funding Agency] under Grant [number xxxx]".  
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]".

- All figures and tables<sup>2</sup> must be numbered in the order in which they appear in the paper (e.g. Figure 1, Figure 2, Table 1, Figure 3, Table 2 etc.), and “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.
- Numbers used in the main text will be typed as follows: One to nine, spell out; 10 onwards, use numbers; no commas, but spaces. Not “20,000” but “20 000”.

## REFERENCING GUIDELINES

- All references should use the Harvard reference method as per the Appendix sent 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 ...”.

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<sup>2</sup> Figure labels should be placed below 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”.

- 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.

## **USE OF ARTIFICIAL INTELLIGENCE (AI) IN SUBMISSIONS POLICY**

This conference recognises that AI tools are increasingly used in research and scholarly writing. We support their responsible and transparent use. However, authors remain fully accountable for the integrity, originality, and accuracy of their work.

**NB:** Non-compliance with this policy may attract rejection, withdrawal, or further action in accordance with conference procedures.

## Permitted Uses

- AI tools may be used to support activities such as language editing, grammar correction, formatting, literature searching, data organisation, or idea structuring.
- Authors may also use AI for coding assistance or analytical support, provided all outputs are carefully reviewed and validated by the author(s).

## Prohibited Uses

- The *use of AI tools to generate substantive intellectual contributions*, for instance, original analysis, interpretation of results, or novel arguments of the study, without meaningful human oversight and verification, *is prohibited*.
- The listing of AI system(s) as author(s) because of their inability to take responsibility for the work is not permitted.
- The use of AI to fabricate data, references, images, results, or citations is strictly prohibited.
- Any use that compromises confidentiality, copyright, data protection, or research ethics standards is unacceptable.

## Transparency and Disclosure

- All authors must *clearly disclose* any use of AI tools in the preparation of their submission.
- Disclosure must indicate the:
  - ◇ name of the AI tool(s) used,
  - ◇ purpose for which the tool was used, and
  - ◇ extent of its contribution.

## Author Responsibility

Authors shall be solely responsible for:

- the verification of the accuracy of all AI-assisted content,
- plagiarism avoidance and ensuring proper citation,
- confidentiality and the maintenance of data integrity,
- upholding applicable ethical and legal standards.

## TURNITIN REPORT

- Turnitin (similarity detection) – corresponding author's responsibility
- Not a plagiarism detection system:  
<https://www.turnitin.com/blog/does-turnitin-detect-plagiarism>
- 0 to 9%: Acceptable
- 10 to 19%: Unconcerning (further investigation maybe required to identify major problems, **for example single source >5%**).
- 20% or more: Warning (exclude false positive; ask author to revise and resubmit or acknowledge dissertation / thesis in paper with footnote page 1)

Where the Turnitin Report is higher than the permitted 20% and there is no disclaimer, the respective subject representative is to confirm with author that the paper is produced from an already completed/submitted Masters or Doctorate study. Where there is no disclaimer, the respective subject representative is to obtain validation that the research is from a study (Masters or Doctorate) and to request the author to provide details in order for the following sentence to be included as a footnote on page 1 after the review of the paper.

**This paper is partially based on the dissertation of XXX (first author), presented for the degree of XXX in XXX at XXX with promotor XXX, available at: XXXX**



## **Work in Progress**

### **AI Use Declaration**

Artificial Intelligence (AI) tools (e.g., language models) were used solely for editorial assistance, including grammar correction and text refinement. No AI system contributed to the conception, design, data collection, analysis, or interpretation of the research. All AI-assisted text was reviewed and approved by the authors, who accept full responsibility for the content of this manuscript.

Additional information

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**Author's Name:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_



## **Work in Progress Submission Checklist**

Please click on the boxes below to confirm submission of each report:

- A Turnitin Report.
  
- Grammarly or a language editor certificate.
  
- An approved ethical clearance application, where ethical clearance was not required by the relevant institution(s), the submitting author should submit a declaration to confirm it.
  
- A mandatory artificial intelligence (AI) Use Declaration. Submissions without a completed declaration may be returned.

I, the undersigned, hereby declare that all required documents have been compiled and submitted in full compliance with the request issued by the South African Association of Accountants (SAAA). The submission has been prepared in accordance with the specified guidelines, ensuring that all supporting materials, forms, and evidence are complete, accurate, and duly provided.

I further confirm that the documents submitted represent a true and correct reflection of the information required, and that no mandatory item has been omitted.

**Author's Name:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_