

## Writing Guidelines for Business & Accounting Review

Journal Editorial Committee

July 1<sup>st</sup>, 2009

(Partial amendment on September 29<sup>th</sup>, 2009)

(Partial amendment on April 28<sup>th</sup>, 2010)

(Partial amendment on March 16<sup>th</sup>, 2011)

(Partial amendment on April 4<sup>th</sup>, 2012)

(Partial amendment on August 27<sup>th</sup>, 2012)

(Partial amendment on December 17<sup>th</sup>, 2012)

(Partial amendment on March 13<sup>th</sup> 2013)

(Partial amendment on June 12<sup>th</sup> 2013)

(Partial amendment on November 27<sup>th</sup> 2013)

(Partial amendment on October 24<sup>th</sup> 2019)

(Partial amendment on March 9<sup>th</sup> 2022)

I . Business & Accounting Review is an academic journal to support the research activities of the Association for the Study of Business and Accounting members, who are IBA Kyojyu (professor), Jyun Kyojyu (associate professor), Jyokyo (assistant professor), and Sennin Koshi (assistant professor). In principle, B & A is published twice a year. Copyright of the articles, including the right of public transmission, belongs to the Association for the Study of Business and Accounting, Kwansei Gakuin University. The electronic version of the articles shall be open to the public in KGU repository.

### II . Qualifications for submission

#### 1. Qualifications are as below.

- (1) Qualification Category I : Kyojyu (professor), Jyun Kyojyu (associate professor), Jyokyo (assistant professor), and Sennin Koshi (assistant professor) of IBA
- (2) Qualification Category II : Ph.D. students or research fellows of IBA
- (3) Qualification Category III: Others

#### 2. Peer-review

- (1) In principle, articles from the authors in Qualification Category I shall be published without peer-review.
- (2) In principle, articles submitted by the authors in Qualification Category II and III shall be peer-reviewed. Journal Editorial Committee shall decide whether or not the article is accepted to be published in Business & Accounting Review, based on the peer-review reports submitted by the referees who are chosen by Journal

Editorial Committee; however, the Committee shall decide which articles to be peer-reviewed.

### III. Submission of manuscripts

1. Articles should be categorized in either of the following.  
Academic article, research note, case note, book review, or translation  
The number of pages should be around 20 pages.  
\*In the event that there is a concern about exceeding the annual budget, the author(s) of manuscript in excess of 20 pages will be charged up to a ceiling of 5000 yen per each page in excess of the first 20 pages. (The same applies to multiple articles submitted by a single author.)
2. Co-writing with outside-of-university persons is also accepted.
3. Document page setting should comply with the following.  
Style: Microsoft Word, text data, or TeX (mathematical formula)  
B5 paper, 80 one-byte characters per line, 33 lines per page  
Font size  
Title: 16 points  
Sub title: 11 points  
Author's name: 10 points (Title and author's name: 7-line)  
Abstract: 8 points 74 one-byte characters per line  
Numbers ( I , II ...): 10 points (two-line)  
Body text: 9 points  
Note, Reference: 8 points, 86 one-byte characters per line, 39 lines per page
4. The recommended number of pages per article is 20 pages. Mathematical formulas, figures, tables, and notes should also be counted to fit in the number of pages.
5. Write the abstract within 120 words in addition to the body text. Submit Application Form for Business & Accounting Review with the article.
6. Article content should be organized using the following numbers.  
I  
II  
1  
2  
(1)  
(2)  
(a)  
(b)
7. Notes and references should be written after the body text collectively; however, there's no rule for citing the reference. It should comply with the rules of the academic society that the author belongs to.

8. Fulfill the conditions set forth above and submit the electronic version of the article to IBA Library (ibalibrary@kwansei.ac.jp).
9. Articles should be completed at the time of submission so that there will not be amendment or insertion at the time of proofreading. There shall be twice of proofreading for the articles submitted by the authors in Qualification Category I . There shall be one proofreading for the articles submitted by the authors in the Qualification Category II .
10. Authors should be responsible for proofreading the articles (including the author's name and the title of the content page). Editorial committee and administrative assistant are in charge of proofreading the cover, page number, author introduction, and publication data.
11. Submission deadline shall be as follows.

- In case the authors are in Qualification Category I : Kyojyu (professor), Jyun Kyojyu (associate professor), Jyokyo (assistant professor), and Sennin Koshi (assistant professor) of IBA:

Application deadline	Submission deadline	Publication
June 30 <sup>th</sup>	September 15 <sup>th</sup>	December 30 <sup>th</sup>
January 10 <sup>th</sup>	March 15 <sup>th</sup>	June 30 <sup>th</sup>

- In case the authors are in Qualification Category II : Ph.D. students, research fellows of IBA, or Qualification Category III : Others:

Application deadline	Submission deadline	Publication
End of April	June 15 <sup>th</sup>	December 30 <sup>th</sup>
October 30 <sup>th</sup>	December 15 <sup>th</sup>	June 30 <sup>th</sup>

**[Where to Submit / Contact]**

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