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ON ACCOUNTING AND FINANCE 2022
MIDDLESEX UNIVERSITY, MAURITIUS

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REQUIREMENTS

Please prepare your manuscript before submission, using the following guidelines:

Format	Article files should be submitted in Microsoft Word format and accompanied by a PDF source file. Tables and figures should be placed in the main body of the article rather than after the reference list or in a separate file. The Microsoft Word and PDF file should not include any information which would compromise the anonymous review.
Article Length	Articles should be between 6 000 and 9 000 words in length including the references and appendices. Longer papers may be published with the consent of the editors
Article Title	A title of not more than ten words should be provided.
Author details	All contributing authors' names should be added to a title page. The title page should be submitted in Microsoft Word and PDF together with the main article files.
Research funding	Authors must declare all sources of external research funding in their article and a statement to this effect should appear in the Acknowledgements section. Authors should describe the role of the funder or financial sponsor in the entire research process, from study design to submission.

<p>Structured Abstract</p>	<p>Authors must supply a structured abstract in their submission, set out under the following sub-headings:</p> <ul style="list-style-type: none"> • Purpose (mandatory) • Design/methodology/approach (mandatory) • Findings (mandatory) • Research limitations/implications (if applicable) • Practical implications (if applicable) • Social implications (if applicable) • Originality/value (mandatory) <p>The abstract should not exceed 400 words. References and the use of personal pronouns should be avoided.</p>
<p>Keywords</p>	<p>Authors should provide appropriate and short keywords which capture the paper's principal topics. The maximum number of keywords is 5.</p>
<p>Article Classification</p>	<p>Authors should categorise their papers as one of the following:</p> <p>Research paper - papers which report the results of an original research project. This includes, for example, constructing or testing an empirical or theoretical model or framework, action research, testing of data, market research, analysis of surveys, empirical testing and any experimental research.</p> <p>Viewpoint – papers summarising an author's opinion and interpretation. This includes any journalistic pieces.</p> <p>Technical papers - describes and evaluates technical products, processes or services. These papers include any reports on or interpretations of technical accounting, auditing and taxation issues.</p> <p>Conceptual paper - these papers develop hypotheses, principles and/or theories. They are likely to be discursive and will include philosophical discussions and comparative studies of others' work and thinking.</p> <p>Case study - case studies describe actual interventions or experiences in organizations. A description of a legal case or a hypothetical case study used as a teaching exercise would also fit into this category.</p>
<p>Headings</p>	<p>Headings must be concise, with a clear indication of the distinction between the hierarchy of headings.</p> <p>The preferred format is for first level headings to be presented in bold format and subsequent sub-headings to be presented in medium italics.</p>

Notes/Endnotes	Footnotes should be used as necessary and must be identified in the text by consecutive numbers. Endnotes should be avoided.
Figures	All figures (charts, diagrams, line drawings, web pages/screenshots, and photographic images) should be of high quality, legible and numbered consecutively with arabic numerals. Graphics may be supplied in colour to facilitate their appearance on the online database. Figures should be included in the main body of the article and not in a separate file or after the reference list.
Tables	Tables should be typed and included in the body of the article. Ensure that any superscripts or asterisks are shown next to the relevant items and have corresponding explanations displayed as footnotes to the table, figure or plate.
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