DESCRIPTION

Founded in 1992, the Journal of International Accounting, Auditing and Taxation (JIAAT) publishes research that advances our understanding of international accounting over a diverse range of topics and research methods. JIAAT articles deal with most areas of international accounting, including auditing, financial accounting, taxation, social and environmental accounting, and management accounting. The Journal welcomes research that utilizes a wide range of basic and applied research methods, including archival, experimental, survey, analytical, and case study.

The Journal's founding goal was to bridge the gap between academic researchers and practitioners by publishing papers that are relevant to the development of the field of accounting. Within this context, submissions are expected to make a contribution to the academic accounting literature, including as appropriate the international accounting literature typically found in JIAAT and other primary US-based international accounting journals as well as in leading European, Australian, and Canadian academic accounting journals. Applied research findings, critiques of current accounting practices and the measurement of their effects on business decisions, and research-based essays on world affairs which affect accounting practice are all within the scope of the journal.

Although the Journal welcomes a wide range of topics, papers may be rejected without being sent out for formal review if the paper is deemed outside of the scope of the journal, too narrow in interest or scope, of unacceptable written quality, or as not sufficiently adhering to the style requirements as outlined in the Guide for Authors. We strongly urge all authors interested in JIAAT to carefully read the Guide to Authors and to examine some of its more recently published articles. Examples of topics outside the scope of the journal include accounting education, attitudes about the implementation and use of software programs, and tax papers with an economics or finance focus rather than an accounting-related tax focus. Papers using a US sample must demonstrate a significant international accounting focus.

AUDIENCE

Accounting, auditing, and tax academics, researchers, practitioners, policymakers, and regulators.
ABSTRACTING AND INDEXING

Scopus
RePEc
ABI/Inform

EDITORIAL BOARD

Editor-in-Chief
Robert K. Larson, University of Cincinnati, Cincinnati, Ohio, United States

Founding Editor
James Schweikart, Rhode Island College, Providence, Rhode Island, United States

Associate Editors
Cătălin Albu, Bucharest University of Economic Studies, Bucuresti, Romania
Susan Borkowski, La Salle University, Philadelphia, Pennsylvania, United States
Giorgio Gotti, The University of Texas at El Paso, El Paso, Texas, United States
Mahendra Gujarathi, Bentley University, Waltham, Massachusetts, United States
Thomas Bowe Hansen, Virginia Commonwealth University, Richmond, Virginia, United States
Carl W. Hollingsworth, Clemson University, Clemson, South Carolina, United States
Susan Hughes, University of Vermont, Burlington, Vermont, United States
Helen Kang, University of New South Wales, Sydney, New South Wales, Australia
Victoria Krivogorsky, San Diego State University, San Diego, California, United States
Joyce van der Laan Smith, University of Richmond, Richmond, Virginia, United States
Stergios Leventis, International Hellenic University, Thessaloniki, Greece
Stephen Owusu-Ansah, Kean University, United States & Wenzhou-Kean University, China

Editorial Board
Ajay Adhikari, American University, Washington, District of Columbia, United States
Philmore Alleyne, University of the West Indies at Cave Hill, Bridgetown, Barbados
Judy Beckman, University of Rhode Island, Kingston, Rhode Island, United States
Kriengkrai Boonlert-U-Thai, Chulalongkorn University, Bangkok, Thailand
Gary P. Braun, California State University Chico, Chico, California, United States
Greg F. Burton, Brigham Young University, Provo, Utah, United States
Hughlene Burton, University of North Carolina at Charlotte, Charlotte, North Carolina, United States
Keryn Chalmers, Swinburne University of Technology, Hawthorn, Victoria, Australia
Lucy Chen, Villanova University, Villanova, Pennsylvania, United States
Gia Chevis, Baylor University, Waco, Texas, United States
Karen Cravens, The University of Tulsa, Tulsa, Oklahoma, United States
Bradrick L. Cripe, Northern Illinois University, Dekalb, Illinois, United States
Charles Cullinan, Bryant University, Smithfield, Rhode Island, United States
Chia Derashid, Northern University of Malaysia, Sintok, Malaysia
Tami Dinh, University of St Gallen, St Gallen, Switzerland
Augustine Duru, American University, Washington, District of Columbia, United States
LiLi Eng, Missouri University of Science and Technology, Rolla, Missouri, United States
Gary Entwistle, University of Saskatchewan, Saskatoon, Saskatchewan, Canada
Leonor Ferreira, New University of Lisbon, Lisboa, Portugal
Cristina Florio, University of Verona, Verona, Italy
George Georgiou, University of Birmingham, Birmingham, United Kingdom
Martin Glaum, WHU-Otto Beisheim School of Management, Vallendar, Germany
José A. Gonzalez Angulo, University of Alcala de Henares, Madrid, Spain
Sylwia Gornik-Tomaszewski, Saint John’s University Peter J Tobin College of Business, New York, New York, United States
Ahsan Habib, Massey University, Wellington, New Zealand
Axel Hailer, University of Regensburg, Regensburg, Germany
David C. Hay, The University of Auckland, Auckland, New Zealand
Niclas Hellman, Stockholm School of Economics, Stockholm, Sweden
Elaine Henry, Stevens Institute of Technology, Hoboken, New Jersey, United States
Irene Herremans, University of Calgary, Calgary, Alberta, Canada
Huong Higgins, Worcester Polytechnic Institute, Worcester, Massachusetts, United States
Christopher D. Hodgdon, Quinnipiac University, Hamden, Connecticut, United States
Sebastian Hoffmann, The University of Edinburgh, Edinburgh, United Kingdom
Bryan Howieson, The University of Adelaide, Adelaide, South Australia, Australia
David N. Hurtt, Baylor University, Waco, Texas, United States
Haiyan Jiang, Macquarie University, Sydney, New South Wales, Australia
Inder K. Khurana, University of Missouri, Columbia, Missouri, United States
Cheryl Linthicum, University of Texas at San Antonio, San Antonio, Texas, United States
Jason MacGregor, Baylor University, Waco, Texas, United States
Stacy Mastroli, Bucknell University, Lewisburg, Pennsylvania, United States
Richard Morris, University of New South Wales, Sydney, New South Wales, Australia
Sandeep Nabar, Oklahoma State University Stillwater, Stillwater, Oklahoma, United States
Albert Nagy, John Carroll University Boler College of Business, Cleveland, Ohio, United States
Nancy Nichols, James Madison University, Harrisonburg, Virginia, United States
Raf Orens, KU Leuven Accountancy Finance and Insurance, Antwerpen, Belgium
Mari Paananen, University of Gothenburg, Gothenburg, Sweden
Chris Patel, Macquarie University, Sydney, New South Wales, Australia
Matthias Petutschnig, Vienna University of Economics and Business, Vienna, Austria
Ines Pinto, University of Lisbon, Lisbon, Portugal
Susan Porter, University of Virginia, Charlottesville, Virginia, United States
Hamid Pourjalali, University of Hawai’i at Manoa, Honolulu, Hawaii, United States
Reiner Quick, Darmstadt University of Technology, Darmstadt, Germany
Asheq Rahman, Auckland University of Technology, Auckland, New Zealand
K. K. Raman, University of Texas at San Antonio, San Antonio, Texas, United States
Grant Richardson, The University of Adelaide, Adelaide, South Australia, Australia
Jesse Robertson, University of North Texas, Denton, Texas, United States
Jagjit Saini, Western Michigan University, Kalamazoo, Michigan, United States
Stephen B. Salter, Middle Tennessee State University, Murfreesboro, Tennessee, United States
Kausav Sen, Pace University, New York, New York, United States
Donna L. Street, University of Dayton, Dayton, Ohio, United States
George Tsakumis, University of Delaware, Newark, Delaware, United States
Yannis Tsalavoutas, University of Glasgow, Glasgow, Scotland, United Kingdom
Albert Tsang, The Hong Kong Polytechnic University, Hong Kong, China
Changjiang Wang, University of Cincinnati, Cincinnati, Ohio, United States
Danqing Young, The Chinese University of Hong Kong Business School, Hong Kong, Hong Kong
Hao Zhang, University of Macau, Taipa, Macao
Haiyan Zhou, University of Texas Rio Grande Valley - Edinburg Campus, Edinburg, Texas, United States
Nan Zhou, University of Cincinnati, Cincinnati, Ohio, United States

Former Editors
Anthony H. Catanach, Jr., Villanova University, Villanova, Pennsylvania, United States
Shelley C. Rhoades-Catanach, Villanova University, Pennsylvania, United States
Hans J. Dykxhoorn, Western Michigan University, Kalamazoo, Michigan, United States
Kathleen E. Sinning, Western Michigan University, Kalamazoo, Michigan, United States
James A. Schweikart, Rhode Island College, United States
GUIDE FOR AUTHORS

Submission checklist
You can use this list to carry out a final check of your submission before you send it to the journal for review. Please check the relevant section in this Guide for Authors for more details.

Ensure that the following items are present:

One author has been designated as the corresponding author with contact details:
• E-mail address
• Full postal address

All necessary files have been uploaded:

Manuscript:
• Include keywords
• All figures (include relevant captions)
• All tables (including titles, description, footnotes)
• Ensure all figure and table citations in the text match the files provided
• Indicate clearly if color should be used for any figures in print

Graphical Abstracts / Highlights files (where applicable)
Supplemental files (where applicable)

Further considerations
• Manuscript has been ‘spell checked’ and ‘grammar checked’
• All references mentioned in the Reference List are cited in the text, and vice versa
• Permission has been obtained for use of copyrighted material from other sources (including the Internet)
• A competing interests statement is provided, even if the authors have no competing interests to declare
• Journal policies detailed in this guide have been reviewed
• Text portions should be double spaced

For further information, visit our Support Center.

BEFORE YOU BEGIN

New Submissions
Submission to this journal proceeds totally online and you will be guided stepwise through the creation and uploading of your files. The system automatically converts source files to a single PDF file of the article, which is used in the peer-review process. Please note that even though manuscript source files are converted to PDF files at submission for the review process, these source files are needed for further processing after acceptance. All correspondence, including notification of the Editor’s decision and requests for revision, takes place by e-mail removing the need for a paper trail. Use the "Submit Your Paper" link on the journal homepage (http://www.journals.elsevier.com/journal-of-international-accounting-auditing-and-taxation/) to submit.

Submission Fee
Each new submission must be accompanied by a submission fee of USD 100. Submissions will only be considered after payment of the submission fee via Submission Start. The submission fee is non-refundable. A paper may be rejected by the Editor without being sent for review, should the Editor view the paper as unsuitable for the journal in terms of quality or scope, or should a paper not adhere to the style requirements as outlined in the Guide for Authors.
You may request waiver of the submission fee if one or more of the authors is a JIAAT Editorial Board member or has done two or more reviews for JIAAT in the 36 months prior to submission. The submission fees are used to support journal related activities.

Ethics in publishing
Please see our information pages on Ethics in publishing and Ethical guidelines for journal publication.
Declaration of interest
All authors must disclose any financial and personal relationships with other people or organizations that could inappropriately influence (bias) their work. Examples of potential competing interests include employment, consultancies, stock ownership, honoraria, paid expert testimony, patent applications/registrations, and grants or other funding. Authors must disclose any interests in two places: 1. A summary declaration of interest statement in the title page file (if double-blind) or the manuscript file (if single-blind). If there are no interests to declare then please state this: 'Declarations of interest: none'. This summary statement will be ultimately published if the article is accepted. 2. Detailed disclosures as part of a separate Declaration of Interest form, which forms part of the journal's official records. It is important for potential interests to be declared in both places and that the information matches. More information.

Submission declaration and verification
Submission of an article implies that the work described has not been published previously (except in the form of an abstract, a published lecture or academic thesis, see 'Multiple, redundant or concurrent publication' for more information), that it is not under consideration for publication elsewhere, that its publication is approved by all authors and tacitly or explicitly by the responsible authorities where the work was carried out, and that, if accepted, it will not be published elsewhere in the same form, in English or in any other language, including electronically without the written consent of the copyright-holder. To verify originality, your article may be checked by the originality detection service Crossref Similarity Check.

Use of inclusive language
Inclusive language acknowledges diversity, conveys respect to all people, is sensitive to differences, and promotes equal opportunities. Content should make no assumptions about the beliefs or commitments of any reader; contain nothing which might imply that one individual is superior to another on the grounds of age, gender, race, ethnicity, culture, sexual orientation, disability or health condition; and use inclusive language throughout. Authors should ensure that writing is free from bias, stereotypes, slang, reference to dominant culture and/or cultural assumptions. We advise to seek gender neutrality by using plural nouns ("clinicians, patients/clients") as default/wherever possible to avoid using "he, she," or "he/she." We recommend avoiding the use of descriptors that refer to personal attributes such as age, gender, race, ethnicity, culture, sexual orientation, disability or health condition unless they are relevant and valid. These guidelines are meant as a point of reference to help identify appropriate language but are by no means exhaustive or definitive.

Author contributions
For transparency, we encourage authors to submit an author statement file outlining their individual contributions to the paper using the relevant CRediT roles: Conceptualization; Data curation; Formal analysis; Funding acquisition; Investigation; Methodology; Project administration; Resources; Software; Supervision; Validation; Visualization; Roles/Writing - original draft; Writing - review & editing. Authorship statements should be formatted with the names of authors first and CRediT role(s) following. More details and an example

Changes to authorship
Authors are expected to consider carefully the list and order of authors before submitting their manuscript and provide the definitive list of authors at the time of the original submission. Any addition, deletion or rearrangement of author names in the authorship list should be made only before the manuscript has been accepted and only if approved by the journal Editor. To request such a change, the Editor must receive the following from the corresponding author: (a) the reason for the change in author list and (b) written confirmation (e-mail, letter) from all authors that they agree with the addition, removal or rearrangement. In the case of addition or removal of authors, this includes confirmation from the author being added or removed.

Only in exceptional circumstances will the Editor consider the addition, deletion or rearrangement of authors after the manuscript has been accepted. While the Editor considers the request, publication of the manuscript will be suspended. If the manuscript has already been published in an online issue, any requests approved by the Editor will result in a corrigendum.
Role of the funding source
You are requested to identify who provided financial support for the conduct of the research and/or preparation of the article and to briefly describe the role of the sponsor(s), if any, in study design; in the collection, analysis and interpretation of data; in the writing of the report; and in the decision to submit the article for publication. If the funding source(s) had no such involvement then this should be stated.

Open access
Please visit our Open Access page for more information.

Elsevier Researcher Academy
Researcher Academy is a free e-learning platform designed to support early and mid-career researchers throughout their research journey. The "Learn" environment at Researcher Academy offers several interactive modules, webinars, downloadable guides and resources to guide you through the process of writing for research and going through peer review. Feel free to use these free resources to improve your submission and navigate the publication process with ease.

Language (usage and editing services)
Please write your text in good English (American or British usage is accepted, but not a mixture of these). Authors who feel their English language manuscript may require editing to eliminate possible grammatical or spelling errors and to conform to correct scientific English may wish to use the English Language Editing service available from Elsevier's Author Services.

PREPARATION

Peer review
This journal operates a double blind review process. All contributions will be initially assessed by the editor for suitability for the journal. Papers deemed suitable are then typically sent to a minimum of two independent expert reviewers to assess the scientific quality of the paper. The Editor is responsible for the final decision regarding acceptance or rejection of articles. The Editor's decision is final. More information on types of peer review.

Double-blind review
This journal uses double-blind review, which means the identities of the authors are concealed from the reviewers, and vice versa. More information is available on our website. To facilitate this, please include the following separately:

Title page (with author details): This should include the title, authors' names, affiliations, acknowledgements and any Declaration of Interest statement, and a complete address for the corresponding author including an e-mail address.

Blinded manuscript (no author details): The main body of the paper (including the references, figures and tables) should not include any identifying information, such as the authors' names or affiliations.

Use of wordprocessing software
It is important that the file be saved in the native format of the wordprocessor used. The text should be in single-column format. Keep the layout of the text as simple as possible. Most formatting codes will be removed and replaced on processing the article. In particular, do not use the wordprocessor's options to justify text or to hyphenate words. However, do use bold face, italics, subscripts, superscripts etc. Do not embed "graphically designed" equations or tables, but prepare these using the wordprocessor's facility. When preparing tables, if you are using a table grid, use only one grid for each individual table and not a grid for each row. If no grid is used, use tabs, not spaces, to align columns. The electronic text should be prepared in a way very similar to that of conventional manuscripts (see also the Guide to Publishing with Elsevier: https://www.elsevier.com/guidepublication). Do not import the figures into the text file but, instead, indicate their approximate locations directly in the electronic text and on the manuscript. See also the section on Electronic illustrations.

Article structure
Subdivision - numbered sections
Divide your article into clearly defined and numbered sections. Subsections should be numbered 1.1 (then 1.1.1, 1.1.2, ...), 1.2, etc. (the abstract is not included in section numbering). Use this numbering also for internal cross-referencing: do not just refer to 'the text'. Any subsection may be given a brief heading. Each heading should appear on its own separate line.
Introduction
State the objectives of the work and provide an adequate background, avoiding a detailed literature survey or a summary of the results.

Material and methods
Provide sufficient details to allow the work to be reproduced by an independent researcher. Methods that are already published should be summarized, and indicated by a reference. If quoting directly from a previously published method, use quotation marks and also cite the source. Any modifications to existing methods should also be described.

Theory/calculation
A Theory section should extend, not repeat, the background to the article already dealt with in the Introduction and lay the foundation for further work. In contrast, a Calculation section represents a practical development from a theoretical basis.

Results
Results should be clear and concise.

Discussion
This should explore the significance of the results of the work, not repeat them. A combined Results and Discussion section is often appropriate. Avoid extensive citations and discussion of published literature.

Conclusions
The main conclusions of the study may be presented in a short Conclusions section, which may stand alone or form a subsection of a Discussion or Results and Discussion section.

Appendices
If there is more than one appendix, they should be identified as A, B, etc. Formulae and equations in appendices should be given separate numbering: Eq. (A.1), Eq. (A.2), etc.; in a subsequent appendix, Eq. (B.1) and so on. Similarly for tables and figures: Table A.1; Fig. A.1, etc.

Essential title page information
- **Title.** Concise and informative. Titles are often used in information-retrieval systems. Avoid abbreviations and formulae where possible.
- **Author names and affiliations.** Please clearly indicate the given name(s) and family name(s) of each author and check that all names are accurately spelled. You can add your name between parentheses in your own script behind the English transliteration. Present the authors' affiliation addresses (where the actual work was done) below the names. Indicate all affiliations with a lower-case superscript letter immediately after the author's name and in front of the appropriate address. Provide the full postal address of each affiliation, including the country name and the e-mail address of each author.
- **Corresponding author.** Clearly indicate who will handle correspondence at all stages of refereeing and publication, also post-publication. This responsibility includes answering any future queries about Methodology and Materials. **Ensure that the e-mail address is given and that contact details are kept up to date by the corresponding author.**
- **Present/permanent address.** If an author has moved since the work described in the article was done, or was visiting at the time, a 'Present address' (or 'Permanent address') may be indicated as a footnote to that author’s name. The address at which the author actually did the work must be retained as the main, affiliation address. Superscript Arabic numerals are used for such footnotes.

Highlights
Highlights are optional yet highly encouraged for this journal, as they increase the discoverability of your article via search engines. They consist of a short collection of bullet points that capture the novel results of your research as well as new methods that were used during the study (if any). Please have a look at the examples here: example Highlights.

Highlights should be submitted in a separate editable file in the online submission system. Please use 'Highlights' in the file name and include 3 to 5 bullet points (maximum 85 characters, including spaces, per bullet point).

Abstract
A concise and factual abstract is required (which does not exceed 200 words). The abstract should state briefly the purpose of the research, the principal results and major conclusions. An abstract is often presented separately from the article, so it must be able to stand alone. For this reason,
References should be avoided, but if essential, then cite the author(s) and year(s). Also, non-standard or uncommon abbreviations should be avoided, but if essential they must be defined at their first mention in the abstract itself.

**Keywords**
Immediately after the abstract, provide a maximum of 6 keywords, using American spelling and avoiding general and plural terms and multiple concepts (avoid, for example, ‘and’, ‘of’). Be sparing with abbreviations: only abbreviations firmly established in the field may be eligible. These keywords will be used for indexing purposes.

**Abbreviations**
Define abbreviations when first used in text. Such abbreviations that are unavoidable in the abstract must also be defined at their first mention there. Ensure consistency of abbreviations throughout the article.

**Acknowledgements**
Acknowledgements list those individuals who provided help during the research (e.g., making suggestions, providing language help, writing assistance, or proofreading the article, etc.). Before paper acceptance, include them on the title page. After paper acceptance, put them in a separate section at the end of the article before the references.

**Formatting of funding sources**
List funding sources in this standard way to facilitate compliance to funder's requirements:

Funding: This work was supported by the National Institutes of Health [grant numbers xxxx, yyyy]; the Bill & Melinda Gates Foundation, Seattle, WA [grant number zzzz]; and the United States Institutes of Peace [grant number aaaa].

It is not necessary to include detailed descriptions on the program or type of grants and awards. When funding is from a block grant or other resources available to a university, college, or other research institution, submit the name of the institute or organization that provided the funding.

If no funding has been provided for the research, please include the following sentence:

This research did not receive any specific grant from funding agencies in the public, commercial, or not-for-profit sectors.

**Mathematical notation**
Use typewritten letters, numbers, and symbols wherever possible. Identify boldface, script letters, etc., the first time they occur. Distinguish between Arabic "1" and the letter "l" and between zero and the letter "O", capital or lower case, wherever confusion might result.

Please submit math equations as editable text and not as images. Present simple formulae in line with normal text where possible and use the solidus (/) instead of a horizontal line for small fractional terms, e.g., X/Y. In principle, variables are to be presented in italics. Powers of e are often more conveniently denoted by exp. Number consecutively any equations that have to be displayed separately from the text (if referred to explicitly in the text).

**Footnotes**
Footnotes should be used sparingly. Number them consecutively throughout the article. Many word processors can build footnotes into the text, and this feature may be used. Otherwise, please indicate the position of footnotes in the text and list the footnotes themselves separately at the end of the article. Do not include footnotes in the Reference list.

**References**

**References and Citations**
Every reference cited in the text must also present in the reference list (and vice versa).

**References in the body of the text:**

If single author citation is part of the sentence: Campbell (2003)
If single author citation is not part of the sentence: (Campbell, 2003)
If two author citation is part of the sentence: Jones and Ahearne (2004)
If two author citation is not part of the sentence (Jones & Ahearne, 2004)
If citation has three or more authors and is part of sentence: Brown et al. (2020). If citation has three or more authors and is not part of sentence: (Brown et al., 2020). Groups of references can be listed either first alphabetically and then chronologically, or vice versa. Examples: (Allan, 1999, 2000a, 2000b; Allan and Jones, 1992; Hope et al., 2005) or (Jones, 1999; Allan, 2000; Kramer et al., 2010).

References list:

Only the first word, the first word after a colon or dash, and proper names are capitalized in the title of a cited work. This also applies to the title of the manuscript. Book titles, dissertation titles and other titles are placed in italics as are the names of journals. References must be arranged first alphabetically by author last name and then if necessary, further sorted chronologically. More than one reference from the same author(s) in the same year must be identified by the letters 'a', 'b', 'c', etc., placed after the year of publication. Use of DOI is required if available, and are placed at the end of the journal reference. If no DOI has been assigned and you are accessing the periodical online, use the URL of the website from which you are retrieving the periodical. Do NOT number references listed in the references at the end of the manuscript and do NOT refer to references by number in the text of the manuscript.

Examples
References to journal publications:


Reference to a journal publication with an article number:


Reference to a chapter in an edited book:

Reference to a website [In addition to the author(s), provide the full URL as well as the date it was last accessed.]:

Reference to a dataset:

Reference to a conference paper or poster presentation:

Theses, reports, and other unpublished material: Style as journal article with as much source information as possible. Internet citations: In addition to the author(s), provide the full URL as well as the date it was accessed.
Unpublished results and personal communications are not recommended in the reference list, but may be mentioned in the text. If these references are included in the reference list they should follow the standard reference style of the journal and should include a substitution of the publication date with either 'Unpublished results' or 'Personal communication'. Citation of a reference as 'in press' implies that the item has been accepted for publication.

Citations should follow the referencing style used by the American Psychological Association. You are referred to the Publication Manual of the American Psychological Association, Seventh Edition, ISBN 978-1-4338-3215-4, copies of which may be ordered online.

Reference management software
Most Elsevier journals have their reference template available in many of the most popular reference management software products. These include all products that support Citation Style Language styles, such as Mendeley. Using citation plug-ins from these products, authors only need to select the appropriate journal template when preparing their article, after which citations and bibliographies will be automatically formatted in the journal's style. If no template is yet available for this journal, please follow the format of the sample references and citations as shown in this Guide. If you use reference management software, please ensure that you remove all field codes before submitting the electronic manuscript. More information on how to remove field codes from different reference management software.

Users of Mendeley Desktop can easily install the reference style for this journal by clicking the following link: http://open.mendeley.com/use-citation-style/journal-of-international-accounting-auditing-and-taxation
When preparing your manuscript, you will then be able to select this style using the Mendeley plug-ins for Microsoft Word or LibreOffice.

Artwork

Electronic artwork

General points
- Make sure you use uniform lettering and sizing of your original artwork.
- Embed the used fonts if the application provides that option.
- Aim to use the following fonts in your illustrations: Arial, Courier, Times New Roman, Symbol, or use fonts that look similar.
- Number the illustrations according to their sequence in the text.
- Use a logical naming convention for your artwork files.
- Provide captions to illustrations separately.
- Size the illustrations close to the desired dimensions of the published version.
- Submit each illustration as a separate file.
- Ensure that color images are accessible to all, including those with impaired color vision.

A detailed guide on electronic artwork is available.

You are urged to visit this site; some excerpts from the detailed information are given here.

Formats
If your electronic artwork is created in a Microsoft Office application (Word, PowerPoint, Excel) then please supply 'as is' in the native document format.
Regardless of the application used other than Microsoft Office, when your electronic artwork is finalized, please 'Save as' or convert the images to one of the following formats (note the resolution requirements for line drawings, halftones, and line/halftone combinations given below):
- EPS (or PDF): Vector drawings, embed all used fonts.
- TIFF (or JPEG): Color or grayscale photographs (halftones), keep to a minimum of 300 dpi.
- TIFF (or JPEG): Bitmapped (pure black & white pixels) line drawings, keep to a minimum of 1000 dpi.
- TIFF (or JPEG): Combinations bitmapped line/half-tone (color or grayscale), keep to a minimum of 500 dpi.

Please do not:
- Supply files that are optimized for screen use (e.g., GIF, BMP, PICT, WPG); these typically have a low number of pixels and limited set of colors;
- Supply files that are too low in resolution;
- Submit graphics that are disproportionately large for the content.
Color artwork
Please make sure that artwork files are in an acceptable format (TIFF (or JPEG), EPS (or PDF), or MS Office files) and with the correct resolution. If, together with your accepted article, you submit usable color figures then Elsevier will ensure, at no additional charge, that these figures will appear in color online (e.g., ScienceDirect and other sites) regardless of whether or not these illustrations are reproduced in color in the printed version. **For color reproduction in print, you will receive information regarding the costs from Elsevier after receipt of your accepted article.** Please indicate your preference for color: in print or online only. [Further information on the preparation of electronic artwork.](#)

Figure captions
Ensure that each illustration has a caption. Supply captions separately, not attached to the figure. A caption should comprise a brief title (**not** on the figure itself) and a description of the illustration. Keep text in the illustrations themselves to a minimum but explain all symbols and abbreviations used.

Text graphics
Text graphics may be embedded in the text at the appropriate position. See further under Electronic artwork.

Tables
Please submit tables as editable text and not as images. Tables can be placed either next to the relevant text in the article, or on separate page(s) at the end. Number tables consecutively in accordance with their appearance in the text and place any table notes below the table body. Be sparing in the use of tables and ensure that the data presented in them do not duplicate results described elsewhere in the article. Please avoid using vertical rules and shading in table cells.

Journal abbreviations source
Journal names should be abbreviated according to the [List of Title Word Abbreviations.](#)

Video
Elsevier accepts video material and animation sequences to support and enhance your scientific research. Authors who have video or animation files that they wish to submit with their article are strongly encouraged to include links to these within the body of the article. This can be done in the same way as a figure or table by referring to the video or animation content and noting in the body text where it should be placed. All submitted files should be properly labeled so that they directly relate to the video file's content. In order to ensure that your video or animation material is directly usable, please provide the file in one of our recommended file formats with a preferred maximum size of 150 MB per file, 1 GB in total. Video and animation files supplied will be published online in the electronic version of your article in Elsevier Web products, including ScienceDirect. Please supply 'stills' with your files: you can choose any frame from the video or animation or make a separate image. These will be used instead of standard icons and will personalize the link to your video data. For more detailed instructions please visit our [video instruction pages.](#) Note: since video and animation cannot be embedded in the print version of the journal, please provide text for both the electronic and the print version for the portions of the article that refer to this content.

Supplementary material
Supplementary material such as applications, images and sound clips, can be published with your article to enhance it. Submitted supplementary items are published exactly as they are received (Excel or PowerPoint files will appear as such online). Please submit your material together with the article and supply a concise, descriptive caption for each supplementary file. If you wish to make changes to supplementary material during any stage of the process, please make sure to provide an updated file. Do not annotate any corrections on a previous version. Please switch off the 'Track Changes' option in Microsoft Office files as these will appear in the published version.

Research data
This journal encourages and enables you to share data that supports your research publication where appropriate, and enables you to interlink the data with your published articles. Research data refers to the results of observations or experimentation that validate research findings. To facilitate reproducibility and data reuse, this journal also encourages you to share your software, code, models, algorithms, protocols, methods and other useful materials related to the project.
Below are a number of ways in which you can associate data with your article or make a statement about the availability of your data when submitting your manuscript. If you are sharing data in one of these ways, you are encouraged to cite the data in your manuscript and reference list. Please refer to the "References" section for more information about data citation. For more information on depositing, sharing and using research data and other relevant research materials, visit the research data page.

**Data linking**
If you have made your research data available in a data repository, you can link your article directly to the dataset. Elsevier collaborates with a number of repositories to link articles on ScienceDirect with relevant repositories, giving readers access to underlying data that gives them a better understanding of the research described.

There are different ways to link your datasets to your article. When available, you can directly link your dataset to your article by providing the relevant information in the submission system. For more information, visit the database linking page.

For supported data repositories a repository banner will automatically appear next to your published article on ScienceDirect.

In addition, you can link to relevant data or entities through identifiers within the text of your manuscript, using the following format: Database: xxxx (e.g., TAIR: AT1G01020; CCDC: 734053; PDB: 1XFN).

**Mendeley Data**
This journal supports Mendeley Data, enabling you to deposit any research data (including raw and processed data, video, code, software, algorithms, protocols, and methods) associated with your manuscript in a free-to-use, open access repository. During the submission process, after uploading your manuscript, you will have the opportunity to upload your relevant datasets directly to Mendeley Data. The datasets will be listed and directly accessible to readers next to your published article online.

For more information, visit the Mendeley Data for journals page.

**Data in Brief**
You have the option of converting any or all parts of your supplementary or additional raw data into one or multiple data articles, a new kind of article that houses and describes your data. Data articles ensure that your data is actively reviewed, curated, formatted, indexed, given a DOI and publicly available to all upon publication. You are encouraged to submit your article for Data in Brief as an additional item directly alongside the revised version of your manuscript. If your research article is accepted, your data article will automatically be transferred over to Data in Brief where it will be editorially reviewed and published in the open access data journal, Data in Brief. Please note an open access fee of 600 USD is payable for publication in Data in Brief. Full details can be found on the Data in Brief website. Please use this template to write your Data in Brief.

**Data statement**
To foster transparency, we encourage you to state the availability of your data in your submission. This may be a requirement of your funding body or institution. If your data is unavailable to access or unsuitable to post, you will have the opportunity to indicate why during the submission process, for example by stating that the research data is confidential. The statement will appear with your published article on ScienceDirect. For more information, visit the Data Statement page.

**AFTER ACCEPTANCE**

**Copyright**
Upon acceptance of an article, authors will be asked to complete a 'Journal Publishing Agreement' (see more information on this). An e-mail will be sent to the corresponding author confirming receipt of the manuscript together with a 'Journal Publishing Agreement' form or a link to the online version of this agreement.

Subscribers may reproduce tables of contents or prepare lists of articles including abstracts for internal circulation within their institutions. Permission of the Publisher is required for resale or distribution outside the institution and for all other derivative works, including compilations and translations. If
excerpts from other copyrighted works are included, the author(s) must obtain written permission from the copyright owners and credit the source(s) in the article. Elsevier has preprinted forms for use by authors in these cases.

For gold open access articles: Upon acceptance of an article, authors will be asked to complete an 'Exclusive License Agreement' (more information). Permitted third party reuse of gold open access articles is determined by the author's choice of user license.

**Author rights**
As an author you (or your employer or institution) have certain rights to reuse your work. More information.

Elsevier supports responsible sharing
Find out how you can share your research published in Elsevier journals.

**Online proof correction**
To ensure a fast publication process of the article, we kindly ask authors to provide us with their proof corrections within two days. Corresponding authors will receive an e-mail with a link to our online proofing system, allowing annotation and correction of proofs online. The environment is similar to MS Word: in addition to editing text, you can also comment on figures/tables and answer questions from the Copy Editor. Web-based proofing provides a faster and less error-prone process by allowing you to directly type your corrections, eliminating the potential introduction of errors.
If preferred, you can still choose to annotate and upload your edits on the PDF version. All instructions for proofing will be given in the e-mail we send to authors, including alternative methods to the online version and PDF.
We will do everything possible to get your article published quickly and accurately. Please use this proof only for checking the typesetting, editing, completeness and correctness of the text, tables and figures. Significant changes to the article as accepted for publication will only be considered at this stage with permission from the Editor. It is important to ensure that all corrections are sent back to us in one communication. Please check carefully before replying, as inclusion of any subsequent corrections cannot be guaranteed. Proofreading is solely your responsibility.

**Offprints**
The corresponding author will, at no cost, receive a customized Share Link providing 50 days free access to the final published version of the article on ScienceDirect. The Share Link can be used for sharing the article via any communication channel, including email and social media. For an extra charge, paper offprints can be ordered via the offprint order form which is sent once the article is accepted for publication. Both corresponding and co-authors may order offprints at any time via Elsevier's Author Services. Corresponding authors who have published their article gold open access do not receive a Share Link as their final published version of the article is available open access on ScienceDirect and can be shared through the article DOI link.

**AUTHOR INQUIRIES**
Visit the Elsevier Support Center to find the answers you need. Here you will find everything from Frequently Asked Questions to ways to get in touch.
You can also check the status of your submitted article or find out when your accepted article will be published.

© Copyright 2018 Elsevier | https://www.elsevier.com