



## ASIAN ACADEMY OF MANAGEMENT JOURNAL OF ACCOUNTING & FINANCE



### Guideline for Authors

The **Asian Academy of Management Journal of Accounting and Finance (AAMJAF)** is a peer reviewed journal published twice a year (May and October) by the Asian Academy of Management (AAM) and Penerbit Universiti Sains Malaysia. It is a specialized journal focusing on research in Accounting and Finance. The editorial committee of AAMJAF is committed towards ensuring publication of articles that meet high quality standards through its blind review process. AAMJAF is carried in the databases of Emerging Sources Citation Index (ESCI), SCOPUS, RePEc (Research Papers in Economics), Asean Citation Index (ACI), EBSCOHOST, and is included under the Australian Excellence in Research (ERA) Ranked Journal List.

### Aims and Scope

To provide a forum for the exchange of ideas and dissemination of empirical findings and analytical research in the specialized areas of accounting and finance with special emphasis on scholarly works with policy implications for countries in the Asia Pacific. The following are some of the topical subject areas relevant to the journal (but are not limited to):

#### Accounting

- Financial reporting and accounting standards
- Auditing issues
- Value based accounting and its relevance
- Theory of accounting firm
- Environmental auditing
- Corporate governance issues
- Public sector accounting

#### Finance

- Valuation of financial assets
- International capital flows
- Ownership and agency theory
- Stock market behaviour
- Investment and portfolio management
- Islamic banking and finance
- Microstructures of financial markets

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Articles must be originally written by the author. Work/words of others have to be appropriately cited or quoted.

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Authors attest that all persons designated as authors qualify for authorship and all those who qualify are listed. All appropriate co-authors and no inappropriate co-authors must be included on the paper, and all co-authors have seen and approved the final version of the paper and agreed to its submission for publication.

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Manuscripts that has been accepted for publication will be uploaded on the journal's website. This will occur in advance of the cover date of the published issue. Authors should take this into account when planning their intellectual and patent activities related to a manuscript.

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Manuscripts should be prepared according to the following style rules. Failure to comply these rules may result in manuscripts not accepted for consideration for publication.

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Full-length article submissions should be approximately 6,000 to 8,000 words. Manuscript must be written in English.

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Please separate title page with main article. Title page consists of Title, Authors, Affiliation, Corresponding Author and Acknowledgements.

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**Abstracts** The abstract should be no longer than 250 words. The abstract should be a concise and factual description of the contents and conclusions as well as an indication of any new findings. Please omit references in abstract.

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**Acknowledgement** The acknowledgement gives an opportunity for the author to thank people with the study or preparation of the paper. This is also where the author should indicate that the results of this study were presented in another form such as a poster or abstract or at a symposium.

All the contributors who do not meet the criteria for authorship should be listed in acknowledgement. Examples are people who provided purely technical help or writing assistance.

All research articles should have a funding acknowledgement in the form of a sentence as follows, with the funding agency written out in full, followed by the grant number. Multiple grant number should be separated by comma and space.

E.g.: This work was supported by World Health Organisation [grant number xxxx].

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**Notes** Authors are **discouraged** to use footnotes. Authors are allowed to include notes at the end of their article. Notes should be separated from the content of the article and only be used if absolutely essential.

If used, they should be indicated in the text by superscript numbers, and kept as short as possible.

Full citation/bibliographic details must be put in References and not in Notes.

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**References** **Citation style**

The citation style used follows the American Psychological Association (APA) reference style. References in the text should include surnames of author followed by year of publication. References arranged in alphabetical order should be given at the end of the article. Where more than one publication by the author in one year is referred, the year should be followed by a suffix a, b or c, etc. The same suffix should be quoted in the reference list.

**In-Text citation**

-Single author According to Zuckerman (2000)...  
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-Two authors According to Zuckerman and Kiffer (2000)...  
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-3 to 5 authors

*First time the reference occurs* (Haque, Wadud, John, & Rahman, 1988)

*Subsequent citation:* (Haque et al., 1988)

-More than 5 authors Referring to Bruton et al. (2001)...  
OR ...(Bruton et al., 2001).

**Reference Style**

**Book**

Rosenthal, R. (1987). *Meta-analytic procedures for social research*. Newbury Park, CA: Sage.

**Multi authored book**

Monks, R. A. G., & Minow, N. (2003). *Corporate governance*. United Kingdom: Blackwell Publishing.

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#### Chapter in book

Anand, P. B. (1999). Issues of inequality in managing water supply in Asian Cities. In M. Mattingly, J. Davila, A. Atkinson, & E. Fernandes (Eds.), *The challenge of an environmental management in urban areas* (pp. 1–31). London: Ashgate.

#### Edition

American Psychiatric Association. (1994). *Diagnostic and statistical manual of mental disorders* (4th ed.). Washington, DC: Author.

#### Multivolume edited work

Koch, S. (Ed.). (1959-1963). *Psychology: A study of science* (Vols. 1–6). New York: McGraw Hills.

#### Journal article

Chang, S. (1998). Takeovers of privately held targets, methods of payment and bidder returns. *Journal of Finance*, 53(2), 773-784. <https://doi.org/10.1111/0022-1082.315138>

#### Journal article (more than six authors)

Wolchik, S. A., West, S. G., Sandler, I. N., Tein, J., Coatsworth, D., Lengua, L., et al. (2000). An experimental evaluation of theory-based mother and mother-child programs for children of divorce. *Journal of Constructing and Clinical Psychology*, 68, 843–856.

#### Forthcoming

Zuckerman, M., & Kieffer, S. C. (in press). Race differences in face-ism: Does facial prominence imply dominance? *Journal of Personality and Social Psychology*.

#### Special issue journal

Entire issue:

Ramli Mohamed, & Adnan Hussein. (Eds.). (2006). Media in Malaysia: Aspirations, Choices and Realities [Special issue]. *Kajian Malaysia*, XXIV(1&2).

Article in an issue:

Ahmad Murad Merican (2006). Telling tales, print and the extension of media: Malay media studies beginning with Abdullah Munsyi through Syed Shaykh Al-Hady and Mahathir Mohamad. In Ramli Mohamed & Adnan Hussein (Eds). Media in Malaysia: Aspiration, Choices and Realities[Special Issue], *Kajian Malaysia*, XXIV (1&2), 151–170.

#### Conference/Proceedings

Published Proceeding:

Chow, W. L., & Susela Devi, S. (2001, October). *Accounting Disclosure Practices and Firm Characteristics: Evidence From Malaysia Based On Segment Information Disclosure*. Rio De Janeiro, Brazil: Editora Autores Associados.

Unpublished Proceeding:

Chow, W. L., & Susela Devi, S. (2001, October). *Accounting Disclosure Practices and Firm Characteristics: Evidence From Malaysia Based On Segment Information Disclosure*. Paper presented at the 13<sup>th</sup> Asia Pacific Conference on International Accounting Issues, Rio De Janeiro, Brazil.

#### Newspaper

no author:

*New drug appears to sharply cut risk of death from heart failure. (1993, July 5). The Washington Post*, p. A12.

\*in text, use a short title for the parenthetical citation: (“New Drug,” 1993)

with author:

Schwartz, J. (1993, September 30). Obesity affects economic, social status. *The Washington Post*, pp. A1, A4.

#### Theses and dissertations

Wilfley, D. E. (1989). *Interpersonal analyses of bulimia: Normal weight and obese*. Unpublished doctoral dissertation, University of Missouri, Colombia.

#### Monograph

Harris, P. L. (1993). Young children’s understanding of pretense. *Monograph of the society for Research in Child Development*, 58(1, Serial No. 231).

Shuker, R., Openshaw, R., & Soler, J. (Eds.). (1990). *Youth, media, and moral panic in New*

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*Zealand: From hooligans to video nasties* (Delta Research Monograph No. 11). Palmerston North, New Zealand: Massey University, Department of Education.

#### Lectures, papers presented at meeting and the like

Lanktree, C., & Biere, J. (1991, January). *Early data on the Trauma Symptom Checklist for Children (TSC-C)*. Paper presented at the meeting of the American Professional Society on the Abuse of Children, San Diego, CA.

#### Working papers and the other unpublished works

Employee Benefit Research Institute. (1992, February). *Sources of health insurance and characteristics of the uninsured* (Working Paper No. 123). Washington, DC: Author.

#### Technical and Research Report

Mazzeo, J., Druesne, B., Raffeld, P.C., Checketts, K.T., & Muhlstein, A. (1991). *Comparability of computer and paper-and-pencil scores for two CELF general examinations* (College Board Rep. No. 91-95). Princeton, NJ: Educational Testing Service.

#### Organisation as Author

Australian Bureau of Statistics. (1991). Estimated resident population by age and sex in statistical local areas, *New South Wales, June 1990*(No. 3209.1). Canberra, Australia: Author.

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## References

### Online/electronic resources

As a minimum, the full URL should be given and the date when the reference was last accessed. Any further information, if known (DOI, author names, dates, reference to a source publication, etc.), should also be given.

### Book

VandenBos, G., Knapp, S., & Doe, J. (2001). Role of reference elements in the selection of resources by psychology undergraduates [Electronic version]. *Journal of Bibliographic Research*, 5, 117-123.

### Article in a journal

Delbert, C., Montada, L., & Schmitt, M. (1987). General belief in just world scale. *Journal of Management*, 10(2), 1-3. Retrieved 12 December 2001 from <http://erzwiss.unihalle.de/gliederung/paed/psych/segbjw.pdf>

### Multipage document created by private organization, no date

Greater New Milford Area Healthy Community 2000. Task Force on Teen and Adolescent Issues. (n.d.). *Who has time for a family meal? You do!* Retrieved 5 October 2000 from <http://www.familymealtime.org>

### Newspaper

Hilts, P. J. (1999, February 16). In forecasting their emotions, most people flunk out. *New York Times*. Retrieved 21 November 2000, from <http://www.nytimes.com>

### Computer software

Miller, M. E. (1993). *The Interactive Tester (Version 4.0)* [Computer software]. Westminster, CA: Psytek Services.

### Article with D.O.I

Brownlie, D. (2007). Toward effective poster presentations: An annotated bibliography. *European Journal of Marketing*, 41(11/12), 1245-1283. <https://doi.org/10.1108/03090560710821161>

### Article from databases

Smyth, A. M., Parker, A. L., & Pease, D. L. (2002). A study of enjoyment of peas. *Journal of Abnormal Eating*, 8(3), 120-125. Retrieved from <http://www.articlehomepage.com/full/url/>

### Online lecture notes/presentation slides

Roberts, K. F. (1998). *Federal regulations of chemicals in the environment* [PowerPoint slides]. Retrieved from <http://siri.uvm.edu/ppt/40henv/index.html>

### E-book

Davis, J. (n.d.). *Familiar birdsongs of the Northwest*. Available from <http://www.powells.com/cgi-bin/biblio?inkey=1-9780931686108-0>

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#### Blog

J Dean. (2008, May 7). When the self emerges: Is that me in the mirror? [Web log comment]. Retrieved from <http://www.spring.org.uk/the1sttransport>

#### Facebook/twitter

Nonja. (n.d.). In *Facebook* [Fan page]. Retrieved March 17, 2010, from <http://www.facebook.com/pages/Nonja/190010092116>

#### Wikipedia

OLPC Peru/Arahuay. (n.d.). Retrieved April 29, 2011 from the OLPC Wiki: [http://wiki.laptop.org/go/OLPC\\_Peru/Arahuay](http://wiki.laptop.org/go/OLPC_Peru/Arahuay)

#### Report from a university, available on private organization Web site

University of California, San Francisco, Institute for Health and Aging. (1996, November). *Chronic care in America: A 21<sup>st</sup> century challenge*. Retrieved September 9, 2000, from the Robert Wood Johnson Foundation Web site.

#### Daily newspaper article, electronic version available

Hilts, P. J. (1999, February 16). In forecasting their emotions, most people flunk out. *New York Times*. Retrieved 21 November 2000, from <http://www.nytimes.com>

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#### Appendices

If there is more than one appendix, please label each one with a capital letter (eg. Appendix A, Appendix B). Each appendix must have title.

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#### Tables

Number tables consecutively in accordance with their appearance in the text and assigned in Arabic numerals. Be sparing in the use of tables and ensure that the data presented in tables do not duplicate described elsewhere in the article.

Place footnotes to table **below the table body** and indicate them with superscript lowercase letters.

Please provide source (author name and date) if the table was cited from other publication.

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- Please do not provide tab-delimited tables. Tables should consist of rows and columns. Data must be typed inside the table cells using font and font size as specified below.
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#### Figures

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**FIRST LEVEL HEADING** (uppercase, bold, flush left)

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*Fourth level heading* (sentence case, italic, flush left)

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#### Listing

For elements within a paragraph or sentence, identify elements in a series by lowercase letters (not italicized) in parentheses.

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*Example:*

The participant's three choices were (a) working with another participant, (b) working with a team, and (c) working alone.

For separate paragraphs in a series, such as itemized conclusions or steps in a procedure, are identified by an Arabic numeral followed by a period but not enclosed in or followed by parentheses.

*Example:*

The human resource development objectives can be summarized as follows:

1. To enhance organizational performance by institutionalizing an objective and open performance management system.
2. To align individual and organizational needs and to develop business leaders by implementing a career development system.

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Example:  $A = [(ab/c)^{1/2}]^2$

For equation that cannot be set in line of text, display it on a new line, and double space above and below the equation.

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Example:

$$y = \frac{ab}{5} + \sqrt[3]{4x} \quad (1)$$

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