

AUTHOR'S GUIDELINES

The African Journal of Finance, Taxation, and Fiscal Policy is a Quarterly academic journal published in January, April, July, and October by the Department of Taxation, Faculty of Management Sciences, Federal University Dutse, Jigawa. The journal publishes original research papers and review articles, all of which are referred. The papers range across the entire realm of the field of Management Sciences, Social Sciences, Art, and Humanities.

Editorial Review and Acceptance

The criteria for the acceptance of all papers are the quality and originality of the research and its significance to the readership and the field of Accounting and Finance, Taxation and Fiscal Policy, Management and Social Sciences, and Art and Humanities. Manuscripts are subjected to double peer review. Final acceptance or rejection rests with the Editorial Board.

Manuscripts should be written in a clear, direct style. Where contributions are judged as acceptable for publication on the basis of the content, the Editor and the Publisher reserve the right to modify typescripts to ensure clarity. Manuscripts requiring major alterations will be returned to the author(s).

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All articles submitted to the Journal must comply with all the Journal's instructions. Failure to do so will result in return of the manuscript and possible delay in publication. The original manuscript should be submitted electronically to:

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The Journal has a policy of "Zero Tolerance on Plagiarism". It checks the plagiarism issue through two methods: reviewer check and plagiarism prevention tool (<https://www.turnitin.com>). Authors are expected to send their papers together with similarity test report before submissions will be sent to reviewers. Authors are expected to *keep a Similarity Index less than 15% and single-source matches are not more than 3%, based on international best practice.*

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- title page,
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- text,
- acknowledgments,
- references,
- tables
- figures.

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Material that might identify authorship of the paper should be placed on a cover sheet.

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All articles must have a brief abstract that states, in 250 words or fewer, the major points made and the principal conclusions reached. The abstract should not contain abbreviations or references. Six key words (for the purposes of indexing) should be supplied below the abstract in alphabetical order.

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The text should be organized into an introductory section, conveying the background and purpose of the paper, and then into sections identified with subheadings.

Acknowledgments

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References

The APA system of referencing should be used. (For example)

Books

Abigail, S.S. (2015), *Energy Finance and Strategy*, Fourth Edition, Green Publisher Ltd. Lagos P. 234

Babandi, R. and Kingston, P. (2017), *Oil Curse in Nigeria; An Analysis of the American Role*; Washington, Michael Cain and Darwin.

Chapter in Edited Books

Abdulsalam, N. K. (2017), *Contemporary Issues in Oil and Gas Accounting and Finance in Nigeria*. In Kareem, A. Olaniyi, I. K. Garba, H. and Usman, I. J. (eds) *40 years of Nigeria's Oil and Gas Industry. Issues and Challenges for Sustainable Development*. P.200-305 James, G. Publishers Lagos.

Journal

Kaoje, N. A., Danrimi M. L. & Sani I. (2020), Human Resource Accounting and Performance of Petroleum Marketing Companies in Nigeria. *UMYU Research Publication in Accounting*; Vol. 11. No 1. P. 30-40. (Print version)

E-Journal

John, N., & Homes, J. (n.d.), The Nature of Sustainability Reports in the Oil and Gas Sector, Nigeria. *Nabila Ki, I*. Retrieved from <http://www.waikato.ac.nz/wfass/tkka>

Conference Proceeding

Shobhadevi, Y. J., & Bidarakoppa, G. S. (1994). Possession phenomena: As a coping behaviour. In G. Davidson (Ed.), *Applying psychology: Lessons from Asia-Oceania* (pp. 90-95). Carlton, Vic., Australia: Australian Accounting Association.

Thesis or Dissertation

BELLO, N. T. (2018). Human Resource Accounting in Nigeria: An Analysis of its Practicability. An Unpublished PhD Thesis in the Department of Accounting, Bayero University, Kano

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