



PAN AFRICAN FEDERATION OF ACCOUNTANTS (PAFA)
and
AFRICAN ACCOUNTING & FINANCE ASSOCIATION (AAFA)

2019 AFRICA CALL FOR RESEARCH PAPERS INITIATIVE

1. PREAMBLE

This project builds on the 2017 Africa Call for Research Papers Initiative (ACRPI). This second ACRPI project is borne out of the desire of PAFA and AAFA to sustain the initiative they started in 2017. In furtherance to PAFA's strategic goal to develop [and engage in] global knowledge and solutions on issues that will affect the economy, society and the profession (thought Leadership), this 2019 Initiative is envisioned to deepen the success recorded from the initial 2017 project. PAFA intends to extend its partnership with accountancy academics in African Universities in conducting research on emerging issues. This second collaboration between PAFA and AAFA therefore is to implement the *"2019 Africa call for research papers initiative"*.

The African Accounting and Finance Association (AAFA), as a body of Accounting academics and professionals, is coordinating this initiative as a platform for scholars with a passion for research in Africa to support their research ambition and contribute towards the development and advancement of accounting knowledge. Specifically, this partnership will benefit Academics and the accountancy profession in Africa. It will increase the profile, capacity, and performance of African University academics, as outstanding research papers will be published and used by PAFA at national, regional, and global levels to influence policy and standard setting. In addition, the initiative will enhance the relationship between the accountancy profession and Universities in Africa.

2. OBJECTIVE OF THE INITIATIVE

The objective of the initiative is to develop high-quality empirical, conceptual or theoretical research for use by accountancy profession, to support African economies in actualizing successful public-sector reform and in their quest towards attaining Sustainable Development Goals (SDGs). The initiative seeks to advance knowledge of

accounting and/or financial practices in Africa, and via appropriate dissemination, inform and influence policy and integrated thinking at national and continental levels.

3. AWARDS

The Initiative is open to research in emerging trends in accounting and finance practices aimed at advancing academic knowledge and professional practice of accountancy in Africa. The authors¹ of the top three winning papers will be invited to present their findings to key policymakers at the **5th Africa Congress of Accountants² in Marrakesh, Morocco**, from the **19 – 21 June 2019**. The awards will be extended to the top five winners who will receive financial awards and their research papers published in the Africa Accounting and Finance Journal special issue or other collaborating journals.

4. ELIGIBILITY AND CONDITIONS

To be eligible to participate in the research, the applicants need to meet the following:

- i. The lead author must be resident in Africa;
- ii. Applicant(s) must demonstrate scholarly capabilities to conduct and complete good quality research within the expected timeline.
- iii. One of the authors must be available to attend the **2019 African Congress of Accountants** scheduled for **19-21 June 2019** in Marrakesh, Morocco, to present findings of their paper, if selected among the top three winners.
- iv. Authors must be in a position to submit their complete papers not later than **31 October 2018** if their abstract, referred to in the application process below is selected.

5. APPLICATION PROCESS

Applicants who meet the eligibility criteria and are able to fulfill the conditions stated above can apply by submitting a structured abstract of not more than 500 words not later than **1 June 2018** to conference@aafassociation.com and Cc; olayinkamoses@gmail.com with “**2019 AFRICA CALL FOR RESEARCH PAPERS INITIATIVE**” as the subject of the email. The abstract should focus on one of the thematic areas noted below. For guidance on writing a structured abstract please refer to the resource by Emerald Publishing <http://www.emeraldgrouppublishing.com/authors/guides/write/abstracts.htm?part=2>

The Implementation and Review Committee will review the abstracts and notify the ten successful applicants by **1 July 2018** to enable them to prepare their complete research papers within the stipulated timeline. Authors of the top ten selected abstracts are

¹ Only one author will represent each winning paper, preferably the corresponding author.

² Hosted by Pan African Federation of Accountants: to be attended by over 1,000 delegates to discuss different thought leadership topics.

encouraged to attend the *2018 African Accounting and Finance Association (AAFA) Annual Conference* scheduled for 5-7 September 2018, in Dakar, Senegal, to present their work-in-progress.³

6. THEMATIC AREAS

Research is invited on the following accounting and finance emerging thematic areas:

- Sustainable resource utilisation in Africa for Africans: The place of integrated thinking
- Accountancy professional role in contributing to Sustainable Development Goals
- Natural resource revenue accountability and sustainability
- Impact of Illicit financial flows on Africa economies
- Illicit financial flows: Role of African Professional Accountancy Organisations (PAOs)
- African Investment Models and resource wealth maximization
- Optimizing natural resource endowment for African development
- Climate change: the role of the accountancy profession
- Tax heavens impact on Direct Foreign Investment in Africa
- Domestic resources mobilization: role of accountancy profession
- Artificial intelligence and Technological disruption in accountancy profession
- Corporate reporting in monitoring Sustainable Development Goals
- Accounting education in Africa
- Financial Disruptions – challenges and opportunities for the accountancy profession
- Intra-trade in accountancy profession services in Africa – barriers and opportunities
- Impact of Government Accounting Reforms
- International Audit Reviews and Controls
- Professional Ethics and Standards
- Public Sector Accounting Practices
- Sustainability Accounting and Reporting
- International Public-Sector Accounting Standards adoption and implementation issues in Africa
- Regulation of Accounting and Financial Services.
- Management Accounting practice in Africa
- Public interest Accounting and Accountability in service delivery
- Professional Accountancy contribution to Africa's economic development with specific focus on identified need, regional capacity demand, and established opportunities.

³ Authors attending the AAFA conference in Senegal will be expected to pay their expenses.

- Women and diversity inclusion as drivers of enhanced professional governance, quality financial reporting and improved productivity.

7. DEADLINE AND IMPORTANT DATES

Date	Activity
16 April 2018	Announcement and call for submission of abstracts
1 June 2018	Deadline for submission of abstracts
11 -25 June 2018	Reviewers - first assessment of abstract submissions
1 July 2018	Announcement of top ten successful applicants
5-7 September 2018	Presentation of top ten applicants' papers at AAFC in Senegal
31 October 2018	Submission of completed papers by the top ten applicants
1 – 30 November 2018	Reviewers- second assessment of full papers
10 December 2018	Announcement of five top prize papers
1 February 2019	Submission of correction for top papers
1 April 2019	Feedback to top prize winner- additional correction
3 June 2019	Submission of the final corrected version of the top five papers for journal publication ⁴ , and the submission of presentation slides by top three paper presenters.
19-21 June 2019	Presentation of top three papers and Award ceremony at ACOA 2019 in Morocco
1 August – 31 December 2019	Publication and dissemination of top five papers by AAFA

NOTE

There will be no extension of deadlines and late submissions will not be allowed.

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⁴ Authors of the top five papers will receive their prize money *only* after submission of the corrected version of their papers- which must not be later than **3 June 2019**.