

SOUTHERN AFRICAN JOURNAL OF ACCOUNTABILITY AND AUDITING RESEARCH



The Editor
*Southern African Journal of Accountability
and Auditing Research (SAJAAR)*
P O Box 36303
Menlo Park 0102
South Africa

Editorial requirements

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A General

The *Southern African Journal of Accountability and Auditing Research* (SAJAAR) is the research journal of the Southern African Institute of Government Auditors (SAIGA).

The Southern African Institute of Government Auditors is an independent Institute which aims to advance accountability and auditing in particular.

The publication of a fully accredited scientific journal in South Africa is one of SAIGA's contributions towards advancing accountability and auditing in our country. It is also designed to assist in the professionalisation of auditors and government auditors in particular. The Institute's premise is that uncensored scholarly debate will contribute towards the development of the disciplines that strengthen accountability and auditing in particular. SAIGA endeavors to ensure that important accountability concepts and the external audit function in particular, are not marginalised.

B Accreditation of the journal (SAJAAR)

The *Southern African Journal of Accountability and Auditing Research* is accredited by the South African Department of Higher Education and Training as a research journal and contributions (articles) qualify for subsidies which the Department of Higher Education and Training grants to tertiary institutions in this regard.

C Fields of interest covered

With this scientific journal it is intended to provide a wide coverage of the issues that are subject to scholarly debate around accountability and auditing preferably with emphasis and focus on the public sector. Preference will be given to contributions that address *accountability* and *auditing* elements and topics directly in a public sector context.

Opportunities to publish scholarly work focusing on the broader accountability framework are limited and related research findings have to compete with material submitted for publishing on subjects such as Economics, Management and Accounting in existing South African journals. The establishment of a research journal focusing on accountability and auditing (with a focus on the public sector) therefore heralds a new age for these key disciplines in Southern Africa. It is also an attempt to ensure that the public sector is not marginalised.

D Sequence of publication

The *Southern African Journal of Accountability and Auditing Research* is published annually. Should sufficient acceptable manuscripts be received to warrant more than one issue, SAIGA will consider publishing more than one issue per year.

The normal publication date is towards the end of a calendar year.

E SAJAAR readership

Every issue of SAJAAR is electronically (selected hardcopies) distributed to a wide audience:

- authors of articles
- SAJAAR reviewers
- South African legal deposit libraries
- libraries of South African tertiary institutions
- other major South African libraries
- libraries of professional bodies in South Africa
- selected staff from the Auditor-General South Africa
- senior role players in South Africa's public sector
- subscribers (individuals and entities).
- SAIGA members

F Authors' responsibilities

The submission of an article for publication in SAJAAR activates a reviewing process that involves expert knowledge and linguistic editors. Although the Institute levies certain charges (for example page fees) this only covers a small percentage of the publication and distribution costs. It is therefore important that authors realise that the editorial requirements set out below are designed to create an effective, efficient and economical reviewing and publishing process. Strict adherence to these basic requirements is therefore essential.

G Fees payable

The following fees are payable at various stages of the process (authors should note that no new manuscripts may be submitted for review and publishing, if any fees, relating to previously published articles by the author/(s) are still outstanding):

South African contributors:

Page fees: of R342.00 per page (R300 plus 14% VAT) [page refers to the actual numbered pages as contained in the published journal] are payable as a condition for the final acceptance of articles (fee valid for 2016). The above fees are subject to a 10% annual increase. The Editor will issue a single invoice to the "representative author" (see definition below), which has to be paid before publication of the journal.

Linguistic editing fees: For every 10 pages (or part thereof) of the original, double spaced manuscript submitted, a fixed fee is payable. This fee is set as follows: 2016: R798.00 (R700 plus 14% VAT). The above fees are subject to a 10% annual increase. The Institute reserves the right to increase this amount, therefore authors are advised to consult the Institute's website for the latest fees. The linguistic fees are calculated based on the number of pages of the manuscript that was submitted originally (typed in double spacing).

H The reviewing and publishing process

- (a) Upon receipt of a submission, the SAIGA Secretariat checks the completeness of the submission and adherence to the editorial requirements as well as topic relevance and communicates with the author(s) in this regard.
- (b) Once the submission is complete and the editorial requirements adhered to, the article is entered into the reviewing process. From this point onward, the author(s) are not allowed to withdraw the article and SAIGA has the right to publish it.
- (c) The Editor will provide the author(s) with feed-back from the reviewers, suggestions to improve the article and necessary changes to get the article in a format for publishing.
- (d) The Institute, through SAJAAR's Editor, may inform the author(s) that the article cannot be published and allow the author(s) to withdraw the article.
- (e) Should the Editor decide that the article is publishable if the necessary changes are made and suggestions for improvement are affected, the article will be sent for linguistic editing and improvements made.
- (f) The author(s) then have to pay the linguistic fees and any administration fees that may have incurred. A single invoice will be made out to the "representative author" if all authors are from the same institution. Alternatively invoices will be made out to all co-authors per institution and per contribution to the article. Proof of payment needs to be e-mailed to the SAIGA Secretariat.
- (g) Based on the outcome of the linguistic process, the response to the reviewers' feed-back and other communications, the Editor will inform the author(s) of the acceptance of the article for publication or other conditions that have to be met before publication.
- (h) The full page fees are then payable.
- (i) All outstanding fees (linguistic and page fees) have to be paid within a month from the date of the invoice and proof of payment presented to the Institute. The journal will then be printed and published, including the articles of all authors whose fees have been paid. Articles related to unpaid fees will not be published in the current edition, but in the following edition.
- (j) The "representative author" has to note that full payment of the invoice is his/her responsibility in the event that co-authors are not meeting their commitment towards the Institute. Where authors submit their invoices to their employers (e.g. universities) for payment, this does not involve SAIGA and it remains the responsibility of the "representative author" to ensure that the invoices are paid and to provide the SAIGA Secretariat with the proof of payment. SAIGA will not follow up invoices with any employer or firm, but will only deal with the "representative author".
- (k) Please also note that no article for publication in future issues of SAJAAR will be accepted if any of the authors of such an article has any fees outstanding.
- (l) The author(s) will be informed of the publication of the journal and their copies sent to them.

I Elements of the submission

A submission consists of the following four elements:

- 1 The covering letter by the authors (pdf format)
- 2 The information sheet (pdf format)
- 3 The actual manuscript (MS WORD & pdf format)
- 4 The signed declaration (pdf format)

Details regarding the above requirements are set out below.

1 The covering letter by the authors (containing normal communications)

This letter is addressed to the Editor of SAJAAR and written on the letterhead of the author/(s) and signed by at least one person. It will contain the normal communications and no specific requirements as to the contents thereof are set.

The covering letter must be submitted as a pdf file and the file name must be constructed as follows: Surname of author – Covering Letter – date of submission (yyyy-mm-dd).
For example: *Smith – Covering Letter – 2016-04-14*.

2 The information sheet

A typed page (in a separate file) on which the following information must be provided:

- 2.1 the full title of the article
- 2.2 the full name(s) and surnames of the author(s)
- 2.3 the title(s) of the author(s)
- 2.4 their academic status
- 2.5 their current place of employment
- 2.6 the name of the institution (for example University) that needs to be disclosed next to their name (for purposes of accreditation of refereed articles)
- 2.7 the name of the “representative author”, the person who will be responsible for receiving and answering any correspondence and who will be responsible to pay the linguistic and page fees (only two invoices will be made out: one for the linguistic fees and one for the page fees)
- 2.8 postal address to which all correspondence may be sent (one elected representative address in the case of multiple authors)
- 2.9 e-mail address (one elected “representative author” and his/her address in the case of multiple authors)
- 2.10 contact telephone numbers and e-mail address of the “representative author”
- 2.11 the details to whom the invoice(s) must be made out and a VAT registration number if available
- 2.12 a list of key words for cataloguing purposes.

The information sheet must be submitted as a pdf file and the file name must be constructed as follows: Surname of author – Information Sheet – date of submission (yyyy-mm-dd).
For example: *Smith – Information Sheet – 2016-04-14*.

3 The actual manuscript

The manuscript submitted for consideration must adhere to the following technical standards:

- 3.1 The manuscript must be typed in Microsoft WORD in *double spacing* and paginated. All submissions must be prepared using MS WORD. Conversions from other word processing packages are not acceptable.
- 3.2 The manuscript must be typed in the Arial font with an 11 point spacing (this applies to both main text and any endnotes that may be used).
- 3.3 No footers or headers or other graphics, lines and blocks sometimes used to enhance documents (blocks around each page, etc.) may be included in the manuscript.
- 3.4 The manuscript must have a first page on which only the title of the article is printed together with an abstract (approximately 100 words) of the article (no names of authors on this page).
- 3.5 The manuscript must be typed in such way that the names of the author/(s) do not appear in the actual manuscript (this does not apply to their names being listed in the bibliography or other references).
- 3.6 The text must be in English.
- 3.7 The use of abbreviations in the manuscript should be avoided as far as possible.
- 3.8 It is strongly recommended that authors have their manuscripts reviewed for language proficiency before submitting them, as excellent submissions sometimes have to be drastically amended or even rejected because of linguistic ineptitude. The editor reserves the right to make *minor* editorial adjustments without consulting the author (also refer to the condition of final linguistic editing as set out under the heading "The reviewing and publishing process").
- 3.9 The manuscript has to be submitted in the following electronic formats: one MS Word file *as well as* one pdf file.
- 3.10 The file name must be designed in the following format: author's surname – short title of the article – date of submission (yyyy-mm-dd). For example: Smith – *Accountability in the public sector – 2015-11-01*. Where a second author is involved, give second author's surname after first separated by a "-". For example: *Smith – Jones – Accountability in the public sector – 2015-11-01*. Where more than two authors are involved use "et al" after first author. For example: *Smith et al – Accountability in the public sector – 2016-04-14*.

The following reference technique must be followed:

- 3.11 References should be inserted into the text by indicating in brackets the name of the author(s) and the year of publication of the quotation for example "...Jones (2013) states that...", or "...that the going concern concept is not applicable for these purposes" (Jones 2013).
- 3.12 If reference is being made to a specific page, a colon follows the year of publication (no spaces), followed by the page number (again, no spaces), for example: "...Jones (2013:18) states that...", or "...that the going concern concept is not applicable for these purposes (Jones 2013:18).
- 3.13 If the specific author has more than one publication in any one year, the articles are distinguished by inserting the letters a, b etc. after the year of publication, for example: "...Jones (2013a:18) states that...".
- 3.14 Footnotes may not be used for reference purposes.

The Bibliography has to be prepared according to the following standards:

- 3.15 Publications referred to in the text are listed alphabetically by surname of the first author.
- 3.16 References to the same author appear in the sequence of publication, and if an author has more than one publication in any one year, the articles are distinguished by adding the letters a, b etc. after the year of publication (see standards for the *reference technique* above).
- 3.17 In the case of articles in journals, details of each article should appear in the bibliography in the following sequence: surname, initials (or names, if used in the original publication),

year of publication, title of article, name of journal (in italics), date or number of journal. In the case of books, details of each book should appear in the bibliography in the following sequence: surname and initials (or names, if used in the original publication), date of publication, title of book (in italics), name of publishers and place of publication.

- 3.18 The bibliography is not subdivided into sections for books, journals, papers, etc.

Examples:

Jones, P. 2017. The Going Concern Concept. *Auditing SA*. January:page number(s).

Jones, P. 2013. *Auditing*. 2nd edition. Pretoria: Unipret Publishers.

Jones, P., James, C. & Johnson, B.C. 2013. The Going Concern Concept. *Auditing SA*. January 2013.

Gay, G., Schelluch, P. & Reid, I. 2011. Users' perceptions of the auditing responsibilities for the prevention, detection and reporting of fraud, other illegal acts and error. *Australian Accounting Review*, 7(1):51-61.

Lawrence, G.M. & Wells, J.T.Y. 2013, *Basic Legal Concept*. [Online].

<http://www.aicpa.org/pubs/jofa/oct2004/lawrence.htm>

(Accessed: 12 December 2013).

Southern African Institute of Government Auditors (SAIGA). 2014. *Common Body of Knowledge and Skills for Registered Government Auditors, CBK 001*. January, SAIGA. Pretoria: Menlo Park.

The following layout standards have to be adhered to:

- 3.19 Each drawing or table must be provided with a concise, unique heading.
- 3.20 Footnotes should be avoided as far as possible. Footnotes are only permissible when it is necessary to clarify a specific point, and it is undesirable to include the explanation in the text, because the logical flow of the argument may be disrupted. Such footnotes appear at the bottom of the page to which they refer. On each page footnotes start with number 1.
- 3.21 Endnotes are permissible.
- 3.22 The use of bold typeface in the text should be avoided as far as possible. Accentuation should be done by using italic typeface. Foreign words (e.g. pro rata, status quo, etc.) should be in italic typeface.
- 3.23 Direct quotations from other publications should be avoided. Such quotations are only permissible in exceptional circumstances when the specific quotation is so succinct and vivid that the text may be materially enhanced by the quotation.
- 3.24 Headings are numbered 1, 2 etc., and sub-headings 1.1, 1.2 etc. More than three characters (points excepted) in a sub-heading (points excepted) are not permissible. All headings and sub-headings appear adjacent to the left margin in bold (not capital letters). If bold typeface is not available, headings and sub-headings are underlined.
- 3.25 Acknowledgements of financial and other assistance should be formulated in an end note.
- 3.26 Acknowledgements of a highly personal nature are not permissible.

Other administrative rules that are applicable:

- 3.27 The submission must be e-mailed to admin@saiga.co.za and addressed to: The Editor, SA Journal of Accountability and Auditing Research. No other e-mail address may be used.
- 3.28 Incomplete or off-standard manuscripts are not returned. Authors are notified by the Secretariat and a new set of manuscripts and/or other elements of the submission must be lodged with the SAJAAR's editor (in chief) or secretariat.
- 3.29 It is a condition of acceptance that, irrespective of any linguistic work already done on the article, each article will be sent to the Institute's linguistic editors before final publication (for details regarding linguistic fees see above).
- 3.30 SAJAAR does not accept manuscripts that are submitted to other journals.
- 3.31 No new manuscripts may be submitted to review and publishing if any fees, relating

- to previously published articles by an author, are still outstanding.
- 3.32 Authors(s) have to undertake not to submit the manuscript to another journal, until such time as SAJAAR's Editor, has informed the author(s) that the article cannot be published and has allowed the author(s) to withdraw the article.
 - 3.33 If the manuscript has previously been submitted to another journal and withdrawn or rejected by that journal, the correspondence in this regard will have to be submitted.
 - 3.34 Manuscripts that have been read at conferences or disclosed at public forums or events, whatever nature, are not appreciated and will only be considered in exceptional circumstances.
 - 3.35 Copyright of published articles is transferred to the *Southern African Journal of Accountability and Auditing Research*.
 - 3.36 Each author will receive five complimentary copies of the *Southern African Journal of Accountability and Auditing Research* (authors can obtain more copies on request at a nominal price).
 - 3.37 SAIGA has instituted an annual *Research Award*. The form of the research award is monetary (accompanied by a certificate) of which the amount will be determined on an *ad hoc* basis by the Executive Committee of SAIGA. Articles published in SAJAAR are automatically considered for the *SAIGA Research Award*. A panel of international experts, comprising of academics and senior government auditors make a recommendation to the SAIGA Council which makes the final decision. The *SAIGA Research Award* aims to encourage and support independent research and discourse. The *SAIGA Research Award* is not an annual event, but its occurrence will be determined by the Executive Committee of SAIGA.

4 The signed declaration

The author(s) have to sign a declaration stating the following (please note that the specimen letter available on our website [in pdf format] has to be used to comply with this requirement):

- 4.1 That the manuscript is submitted to SAIGA with the full intention of having it published in the *Southern African Journal of Accountability and Auditing Research*.
- 4.2 That they understand the reviewing and publishing process followed by SAIGA and that they agree to submit the manuscript under these conditions and rules.
- 4.3 That the article constitutes their original work; that other authors' work has been quoted by applying normal practices in this regard; that they indemnify the Institute from any copy right infringement which may result from the publishing of the manuscript.
- 4.4 That the manuscript has not been submitted to another journal or if it has been submitted to another journal and withdrawn or rejected, they must provide SAIGA with the correspondence in this regard.
- 4.5 That the manuscript has not been read at any conference or disclosed at public forums or events, whatever nature or published in any form whatsoever.
- 4.6 That they understand that the manuscript may not be withdrawn or submitted to another journal whilst the reviewing process is underway, unless the Editor specifically allows the author(s) to withdraw the article.
- 4.7 That they agree to the conditions of payment of the linguistic and page fees.

The signed declaration must be submitted as a pdf file and the file name must be constructed as follows: Surname of author – Signed Declaration – date of submission (yyyy-mm-dd).

For example: *Smith – Signed Declaration – 2016-04-14*.

5 Electronic submissions only

Submissions can only be done electronically. The submission must be e-mailed to admin@saiga.co.za and addressed to: The Editor, SA Journal of Accountability and Auditing Research.

No other e-mail address may be used.

File names must be constructed in the required file format.

Every submission must contain FIVE files: covering letter (pdf); the information sheet (pdf); the manuscript (MS Word and pdf) and the signed declaration (pdf).

