

International Financial Reporting Standards (IFRS) Conference - Challenges &
Opportunities
International Refereed Conference
1st – 2nd May, 2012

Organized by

College of Business & Economics

Qassim University -

Saudi Arabia

Guidelines for SUBMISSION of Full Papers

Full Papers will be due by ~~FEBRUARY 1ST, 2012~~ February 15, 2012.

Guidelines for LAYOUT of Full Papers

The First Page of Full Paper should contain;

- Title
- Name of author(s), specifying corresponding author.
- Affiliated institution(s)
- Contact address, phone number, fax number, and e-mail address.

Paper Maximum Length: 10.000 words, including tables, figures, notes and references.

Font: Times New Roman, 12 point, regular

Layout: Line Spacing: 1.5 line

File Format : PDF

Title of the Paper:

- **Font:** Times New Roman, 14 point, bold, centre aligned.
Line Spacing: Leave 2 blank lines below the title.
- **Author(s)**
Font: Times New Roman, 12 point, centre aligned.
Order: given name(s) then surname.

Abstract

- The abstract of your paper should be written in a single paragraph no more than 300 words. A good abstract should give a brief overview of the paper including the background and/or rationale, the research methodology, and the findings from the research at the current stage. It is also a good practice to explain how the findings from the research can help or at least useful in exploring challenges and opportunities of adopting IFRS. The **format of the abstract** should be as follow:

- Purpose:
- Design/methodology/approach:
- Findings:.....
- Originality/value:.....

- For papers in Arabic language, two abstracts must be written, in Arabic and English.

Keywords:

- Up to 5 keywords should be provided in alphabetical order separated by commas.

Literature Review

- There is no strict set of rules that prescribes the numbers of references that should be presented. However, as a rule of thumbs, every claims or important statement in the paper should be supported by at least one reference (can be academic or more industry related articles). References should be reasonably recent, key references and seminal works relevant to the field of study should be included.

Research Methodology

- The research methodology should clearly discuss the approach and/or the research design, data collection, and data analysis adapted or to be adapted in the research. One of the most important issues to be discussed here is the appropriateness of the selected methodology, i.e. the justification of why this particular methodology (consists of research approaches, tools, and so on), is the most appropriate choice compared to other alternatives. This is the opportunity for the authors to demonstrate their awareness and understanding (appropriate for the level of study) of the research tools commonly used in their field and how this knowledge is used to inform them in constructing a robust methodology to tackle the research problems/questions.

Findings and Discussion

- In this section, authors should discuss all the findings emerging from conducting the investigation so far. Even for early stages of research (e.g. the paper may only aim to report an initial literature study), what have been synthesised from the literature should be discussed.
- In the case of papers reporting further stages of research, findings from the investigation should be clearly presented followed by an analytical discussion of the findings. This can be done, for instance, by critically demonstrating how the findings relate to the current body of knowledge in or relevant to the field of investigation. For papers reporting completed investigation (or very close to completion), recommendations (for improvement) should be offered by the authors based on the data analysis and discussion of the findings. By all means, this section represents one of the most important part of the discussion which presents main contributions of the paper.
- For tables, the table caption should be numbered and positioned before the table as follows. One space should be added after the table.
- For figures, the figure caption should be numbered and positioned below the figure.

Conclusion and Further Research

- In this section, the author should summarise the whole discussion presented in the paper. This can be done by briefly reminding the reader about the origin of the investigation and how the research has been designed and conducted, followed by the findings so far and who can

benefit from the results. However, repetition (cut and paste) from previous sections of this paper should be avoided. Thus this section should provide a holistic view that summarises those items rather than repetitively describing them as before. New materials should not be introduced in this section, except for the further research as explained below.

- The summary should then followed by flagging potential of further research emerging from the investigation. For ongoing research this may include the next stages of the research that will be conducted by the researcher to complete the research, whilst for completed research this may include emerging new possibilities revealed during the course of the research and/or potential for expansion based on the scope and limitation of the research set earlier.
- Ideally, this section should demonstrate the contribution of the research and also this paper (as summarised) as well as inspiring other researchers to further develop the body of knowledge in the relevant field.

References

Author1, Initials., Author2, Initials. and Author3, Initials. (Year), '**Article Title**', Journal Title, Volume (issue no.), pp ...-

Author1, Initials., Author2, Initials. and Author3, Initials. (Year), **Book title**, Publisher, Place.

Author1, Initials., Author2, Initials. and Author3, Initials. (Year), '**Article Title**', In: **Editor(s), Book Title**, Publisher, Place, pp 34-45.

Author1, Initials., Author2, Initials. and Author3, Initials. (Year), '**Article Title**', In: **Editor(s), Conference Proceeding**, Publisher, Place, Dates of Conference, pp 34-45

Author1, Initials., Author2, Initials. and Author3, Initials. (Year), '**Article Title**', **Publication/Publisher**, http://www.url_address.co/article1.htm , viewed: .././2011.

Font: Times New Roman, 12 point, left justified.

Footnotes:

- If you use footnotes (ie notes at the bottom of each page) the reference numbers should be superscript 10 point.

Peer-Reviewed

- Full papers will be peer-reviewed by at least two reviewers. The purpose of the review will be to check for completeness and accuracy of the work.
- **Authors will be notified of peer review results by March 1, 2012.**
- **Modified papers will be due by March 20, 2012.**

Criteria for 3 Best Paper Award

Awards:

- ONLY FULL PAPERS are eligible for the conference best paper award.
- Three papers will receive awards based on their quality of research. The first place award winner will receive SR 20,000; second place SR 15,000; and third place SR 10,000. The awards will be announced at the conference, and the winners of the awards are required to attend the conference.

Criteria:

The best paper award will consider the following criteria when assessing the papers for the award. The final criteria will be based on what basic category best describes a given paper.

- To what extent are the research questions clearly stated?

- How does the paper connect its objective to prior research?
 - How is the methodology appropriate for the research questions?
 - To what extent are the practices described in the paper innovative?
 - To what extent is the paper professionally written and presented?
 - How does the paper serve the conference objectives?
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