Ⅰ. Business & Accounting Review is an academic journal to support the research activities of the Association for the Study of Business and Accounting members, who are IBA Kyojyu (professor), Jyun Kyojyu (associate professor), Jyokyo (assistant professor), and Sennin Koshi (assistant professor). In principle, B & A is published twice a year. Copyright of the articles, including the right of public transmission, belongs to the Association for the Study of Business and Accounting, Kwansei Gakuin University. The electronic version of the articles shall be open to the public in KGU repository.

Ⅱ. Qualifications for submission

1. Qualifications are as below.
   (1) Qualification Category I: Kyojyu (professor), Jyun Kyojyu (associate professor), Jyokyo (assistant professor), and Sennin Koshi (assistant professor) of IBA
   (2) Qualification Category II: Ph.D. students or research fellows of IBA
   (3) Qualification Category III: Others

2. Peer-review
   (1) In principle, articles from the authors in Qualification Category I shall be published without peer-review.
   (2) In principle, articles submitted by the authors in Qualification Category II and III shall be peer-reviewed. Journal Editorial Committee shall decide whether or not the article is accepted to be published in Business & Accounting Review, based on the peer-review reports submitted by the referees who are chosen by
Journal Editorial Committee; however, the Committee shall decide which articles to be peer-reviewed.

Ⅲ. Submission of manuscripts
1. Articles should be categorized in either of the following.
   Academic article, research note, case note, book review, or translation
   The number of pages should be limited within 20 pages.
2. Co-writing with outside-of-university persons is also accepted.
3. Document page setting should comply with the following.
   Style: Microsoft Word, text data, or TeX (mathematical formula)
   B5 paper, 80 one-byte characters per line, 33 lines per page
   Font size
   Title: 16 points
   Sub title: 11 points
   Author’s name: 10 points (Title and author’s name: 7-line)
   Abstract: 8 points 74 one-byte characters per line
   Numbers (Ⅰ,Ⅱ…): 10 points (two-line)
   Body text: 9 points
   Note, Reference: 8 points, 86 one-byte characters per line, 39 lines per page
4. The maximum number of pages per article is 20 pages. Mathematical formulas, figures, tables, and notes should also be counted to fit in maximum number of pages.
5. Write the abstract within 120 words in addition to the body text. Submit Application Form for Business & Accounting Review with the article.
6. Article content should be organized using the following numbers.
   I
   II
   1
   2
   (1)
   (2)
   (a)
   (b)
7. Notes and references should be written after the body text collectively; however, there’s no rule for citing the reference. It should comply with the rules of the academic society that the author belongs to.
8. Fulfill the conditions set forth above and submit the electronic version of the article to IBA Library (ibalibrary@kwansei.ac.jp).

9. Articles should be completed at the time of submission so that there will not be amendment or insertion at the time of proofreading. There shall be twice of proofreading for the articles submitted by the authors in Qualification Category I. There shall be one proofreading for the articles submitted by the authors in the Qualification Category II.

10. Authors should be responsible for proofreading the articles (including the author’s name and the title of the content page). Editorial committee and administrative assistant are in charge of proofreading the cover, page number, author introduction, and publication data.

11. Submission deadline shall be as follows.

- In case the authors are in Qualification Category I: Kyoju (professor), Jyun Kyoju (associate professor), Jyokyo (assistant professor), and Sennin Koshi (assistant professor) of IBA:

<table>
<thead>
<tr>
<th>Application deadline</th>
<th>Submission deadline</th>
<th>Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30th</td>
<td>September 15th</td>
<td>December 30th</td>
</tr>
<tr>
<td>January 10th</td>
<td>March 15th</td>
<td>June 30th</td>
</tr>
</tbody>
</table>

- In case the authors are in Qualification Category II: Ph.D. students, research fellows of IBA, or Qualification Category III: Others:

<table>
<thead>
<tr>
<th>Application deadline</th>
<th>Submission deadline</th>
<th>Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>End of April</td>
<td>June 15th</td>
<td>December 30th</td>
</tr>
<tr>
<td>October 30th</td>
<td>December 15th</td>
<td>June 30th</td>
</tr>
</tbody>
</table>

[Where to Submit / Contact]

Email: ibalibrary@kwansei.ac.jp
TEL: 0798-54-6763
FAX: 0798-54-6581

〒662-8501 Hyogo-ken, Nishinomiya-shi, Uegahara 1ban-cho, 1-155
IBA Library, Institute of Business and Accounting
Kwansei Gakuin University, professional graduate school
（〒662-8501 兵庫県西宮市上ヶ原一番町 1-155
関西学院大学 専門職大学院 経営戦略研究科 図書資料室)