



THE NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS

THE ACCOUNTANT JOURNAL

AUTHORS GUIDELINE

The author shall observe the following criteria for his article to be considered for review and publication of article in the AJ.

Submission Checklist

Before submitting the manuscript, author(s) shall check the following list:

- The submission has not been previously published, nor under consideration for publication elsewhere.
- The submission file is in Microsoft Word file (Including figures and tables) with extension doc/docx
- Manuscript has adhered to AJ's author guidelines.
- Author (s) did not mention his or her name and affiliation in the text on the submitted manuscript.
- Adhere to writing and presentation quality.
- Theoretical frameworks and empirical findings be clear, adequate, and well-structured.
- The manuscript be within the scope of the journal.

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The following is the manuscript format:

- The manuscript should be between 5000-7000 words in length, including abstract, tables, figures, references and appendices.

Page Layout

- Paper : Custom Size (Width: 19.21 cm and Height: 26.21 cm)
- Top : 2.25 cm
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Title

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Abstract

- Abstract : not more than 300 words
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Keywords (*Italic*)

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- Maximum of 5 keywords

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- Equation: Use Microsoft Equation 3.0 or above

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- Any word or words to be abbreviated shall be written in full when first mentioned followed by the abbreviation in parentheses.

Pagination

- Numbering should be in Arabic number; major sections should also be numbered accordingly.

Unit of Measure

- The author should use international units of measure such as TZS, USD, Euro, Pound

References

- The referencing style of the manuscript should strictly follow the style adopted by the journal based on American Psychological Association style (APA) 7th edition. The list should be in alphabetical order. Author(s) is to ensure submission of manuscript is according to the format specified.

In Text:

- Narrative citation: Wiskunde et al. (2019) or Lekwa (2025) or Baronda & Sopati (2023).
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Journal Article

- Morshed, A., & Khrais, L. T. (2025). Cybersecurity in Digital Accounting Systems: Challenges and Solutions in the Arab Gulf Region. *Journal of Risk and Financial Management*, 18(1), 41-50

Chapter in Book

- Mhlanga, D., & Shao, D. (2025). Blockchain Technology and Sustainable Supply Chain Finance: A Pathway to Environmental Responsibility and Profitability. In *Financial Inclusion and Sustainable Development in Sub-Saharan Africa* (pp. 215-230). Taylor and Francis

Book

- Okwonko, U.A., Hamze M.K., & Hatope, R. (2021). *Emerging Issues in agriculture finance law and practice in Nigeria*. Chiemeka Publishing Limited.

Working Paper

- Indiga, A.G., Zamaniel, M.H., & Tango, U. (2022). Can agriculture philanthropy increase financial inclusion? (IPSR Working Paper 1560-02). Jese: Agriculture Research and Training Institute.

Website

- Dhahabu Banking – A Game Changer for Agriculture Finance. (2020). *Agriculture Finance*. NBAA website. <https://www.nbaa.go.tz/publications/37>

Language

The language of the manuscript shall be English (British standard).

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