



1. Introduction

The FRC Journal of Financial Reporting and Corporate Governance aims to publish high-quality research that contributes to the development of financial reporting and corporate governance. This editorial policy document serves as a guideline for authors and reviewers involved with the FRC Journal of Financial Reporting and Corporate Governance, ensuring a transparent and rigorous publication process.

2. Scope of the Journal

The journal welcomes submissions that address a wide range of topics related to financial reporting and corporate governance, including cross cutting and interconnected areas of Financial Reporting and corporate governance, but not limited to corporate and public sector financial reporting, sustainability reporting, auditing and assurance, valuation and actuarial, corporate governance, and regulatory and legal environments.

3. Submission Guidelines

- (i) **Manuscript Submission:** Authors must submit their manuscripts through the journal's online submission system. Detailed instructions for manuscript preparation can be found on the journal's website. Alternatively, submissions can be made through email to journal@frcnigeria.gov.ng
- (ii) **Formatting:** Manuscripts should adhere to the following specified formatting guidelines, including:
- **Citation style** –APA 7th Edition
 - **Similarity Index** – 15%
 - **Length** –Not more than 20 pages, double spacing, Times New Roman 12”
 - **Structure: Preliminary:** Title, Author's Affiliations (With email and Phone No.), Abstract (Maximum 250 words) and key words (maximum 5); **Body:** (1) Introduction, (2) Literature Review, (3) Methodology, 4) Results and Discussion, (5) Conclusion and Recommendations, References, Appendices.
 - Authors are encouraged to use clear and concise language.
- (iii) **Conflict of Interest:** Authors must disclose any potential conflicts of interest in their cover letter. This includes financial interests, personal relationships, or any other factors that could influence the impartiality of the research.

Ethical Considerations: All submissions must comply with ethical standards in research, including proper citation of sources and avoidance of plagiarism, duplicate publication while being peer reviewed. Authors are responsible for obtaining permissions for any copyrighted material used in their work.

4. Publication Ethics

The journal adheres to strict publication ethics, including:

- (i) **Plagiarism Detection:** All submissions will be screened for plagiarism using appropriate software. Any instances of plagiarism will result in immediate rejection of the manuscript.
- (ii) **Data Transparency:** Authors are encouraged to share their data and materials upon publication to promote transparency and reproducibility in research.
- (iii) **Corrections and Retractions:** The journal will publish corrections for any errors identified post-publication and will retract articles if significant ethical breaches are discovered.

5. Additional Information

- (i) **Editorial Board:** The journal's editorial board consists of experts in the fields of financial reporting and corporate governance. The board is responsible for maintaining the quality and integrity of the journal.
- (ii) **Publication Frequency:** The journal will publish issues **quarterly**, with the possibility of special issues dedicated to specific themes or topics.
- (iii) **Open Access Policy:** The journal supports open access to research findings, allowing for wider dissemination and impact of published work.
- (iv) **Authorship:** All authors whose names appear on the submission must have:
- a) made substantial contributions to the conception or design of the work; or the acquisition, analysis, or interpretation of data; or the creation of new software used in the work;
 - b) drafted the work or revised it critically for important intellectual content;
 - c) approved the version to be published; and
 - d) agree to be accountable for all aspects of the work in ensuring that questions related to the accuracy or integrity of any part of the work are appropriately investigated and resolved.

Affiliation: The primary affiliation for each author should be the institution where the majority of their work was done. If an author has subsequently moved, the current address may additionally be stated. Addresses will not be updated or changed after publication of the article.