

AUTHORSHIP STATEMENT & COVER LETTER

Manuscript title: _____

All persons who meet authorship criteria are listed as authors, and all authors certify that they have participated sufficiently in the work to take public responsibility for the content, including participation in the concept, design, analysis, writing, or revision of the manuscript. Furthermore, each author certifies that this material or similar material has not been and will not be submitted to or published in any other publication before its appearance in the *Advances in Applied Accounting Research*.

Authorship contributions

Please indicate the specific contributions made by each author (list the authors' initials followed by their surnames). The name of each author must appear at least once in each of the three categories below.

1. Conception and design of study: _____;
2. acquisition of data: _____;
3. analysis and/or interpretation of data: _____;
4. Drafting the manuscript: _____;
5. revising the manuscript critically for important intellectual content: _____;

Abstract

Please write your abstract

We hereby declare that the manuscripts that we submit to *Advances in Applied Accounting Research* are original works, and there is no conflict of interest. Some of the provisions that have been set by *Advances in Applied Accounting Research*, such as the review process, APC, our Copyright statement, have agreed.

Places, dd/mm/yy

(signature)

Name of Author Correspondence