To: Graduates, Ph.D. students, and Doctoral Course Researcher of IBA  
From: Takayuki Satake, Chairman of the Association for the Study of Business and Accounting

**Studies in Business and Accounting**  
*Journal by Graduates, Ph.D. Students, and Doctoral Course Researcher of IBA*

This is to announce that *Studies in Business and Accounting* will be published next year again, which will be vol. 15.  
If you wish to have your article published, please refer to the attached "Writing Guidelines" and write your article.

1. **Deadline of submission:** No later than Saturday, May 15, 2021 at 4:50PM  
2. **Submit to:** ibakiyo@kwansei.ac.jp by email  
3. Please receive your advisor's approval before submitting your manuscript. Make sure to meet the submission deadline.  
4. **Manuscript submission fee:** 15,000 yen (In case of exceeding 12 pages, additional fee of 2,500 yen per page should be paid. Upper page limit is 20 pages.)  
   We will inform you the designated due date when you receive the first galley.  
5. “Rules of the journal, Studies in Business and Accounting” were amended in March 2017, so please refrain from referring to the format of back issues. Please write the article based on “Submission Guidelines and Writing Guidelines”. **Articles that failed to comply with “Submission Guidelines and Writing Guidelines” will not be accepted.**