

PUBLICATION ETHICS AND PUBLICATION MALPRACTICE STATEMENT FOR JOURNAL OF ACCOUNTING AND MANAGEMENT

Our ethic statements are based on the Committee on Publication Ethics Best Practice Guidelines for Journal Editors developed by the Committee on Publication Ethics (COPE).

Duties of Editors

Publication decisions

The editorial board is responsible for deciding which of the articles submitted to the journal should be published.

The editorial board will be guided by the policies of the journal and constrained by legal requirements related to libel, copyright infringement and plagiarism. Members of the editorial board will confer and refer to reviewers recommendations in making this decision.

Equality

An editor, member of the editorial board or reviewer must evaluate manuscripts for their intellectual content without regard to race, gender, political philosophy, sexual orientation, ethnic origin, citizenship, or religious belief of the authors.

Confidentiality

The review process takes place in two stages. In the first stage the editor must not disclose any information about a submitted manuscript to anyone other than the corresponding author, reviewers, potential reviewers, and other editorial advisers. This stage concludes with an agreement between the author and reviewers about the continuation of their cooperation in the open reviewing forum in which issues of confidentiality do not arise.

Disclosure and conflicts of interest

Unpublished materials disclosed in a submitted manuscript must not be used in an editor's, reviewer's or any other reader's own research without the express written consent of the author.

Duties of Reviewers

Contribution to Editorial Decisions

Reviewers assist the editorial board in making editorial decisions and through the editorial communications during the open review process with the author may also assist the author in improving the paper.

Qualification of Reviewers

Any selected referee who feels unqualified to review the research reported in a manuscript or knows that its prompt review will be impossible should notify the editor and excuse himself from the review process. The editorial board is responsible for ensuring the competence of the reviewers

Promptness

Authors will normally receive feedback about the acceptance of his/her paper for the reviewing process within three weeks and in another three weeks s(he) will normally receive the first response from the reviewers.

The editorial board is responsible for ensuring the promptness of responses in the open review process.

Confidentiality

Any manuscripts received for review in the open review process are subjected to the criteria of enhancing their rationality through the mutual rational controls of critical discussion.

Establishing Standards of Objectivity through Critical Discussion

Reviews should be conducted objectively. Authors are encouraged to make explicit the internal criteria they use to evaluate the validity of their contributions to knowledge. Personal criticism of the author is inappropriate. Referees should express their views clearly with supporting arguments in the spirit of enhancing the quality of the paper through the mutual rational controls of critical discussion.

Acknowledgement of Sources

Reviewers should identify relevant published work that has not been cited by the authors. References to the ideas of others should be accompanied by the relevant citation. A reviewer should also call to the editor's attention any substantial similarity or overlap between the manuscript under consideration and any other published paper of which they have personal knowledge.

Disclosure and Conflict of Interest

Information or ideas obtained through peer review must only be used with the explicit agreement of the participants in the peer review. Reviewers

should not consider manuscripts in which they have conflicts of interest resulting from competitive, collaborative, or other relationships or connections with any of the authors, companies, or institutions connected to the papers.

Duties of Authors

Reporting standards

Authors of reports of original research should present an accurate account of the work performed as well as an objective discussion of its significance. Underlying data should be represented accurately in the paper. A paper should contain sufficient detail and references to permit others to judge the validity of the contributions to knowledge. Authors are asked to provide the raw data in connection with a paper for editorial review, and should be prepared to provide public access to such data and should in any event be prepared to retain such data for at least two years after publication.

Fraudulent or knowingly inaccurate statements constitute unethical behavior and are unacceptable.

We believe it is important to emphasise that the editorial board is not responsible for copyrights and for any ethical consequences of the publication of any particular contribution (written or in the form of multimedia). However, we expect that all people providing sources of data for published accounts have been given informed consent and that no one in any way involved in the processes of the research has been coerced into co-operation or is unknowingly being co-opted. Authors should have written permission of parents to include photos or videos of children and juveniles into research accounts.

Originality and Plagiarism

The Editorial Board of JAM recognise different cultural beliefs about the acceptability of quoting the ideas of others as if they were one's own. The documents concerning the submission of papers for JAM review recognise these different cultural beliefs and emphasise the statement that 'authors should ensure that they have written entirely original works, and if the authors have used the work and/or words of others that this has been appropriately cited or quoted.'

Concurrent Publication

Submitting the same manuscript to more than one journal concurrently, constitutes unethical publishing behaviour and is unacceptable.

Authorship of the Paper

Authorship should be limited to those who have made a significant contribution to the conception, design, execution, or interpretation of the reported study. All those who have made significant contributions should be listed as co-authors. Where there are others who have participated in certain substantive aspects of the research project, they should be acknowledged or listed as contributors.

The corresponding author should ensure that all appropriate co-authors and no inappropriate co-authors are included on the paper, and that all co-authors have seen and approved the final version of the paper and have agreed to its submission for publication.

Disclosure and Conflicts of Interest

All authors should disclose in their manuscript any financial or other substantive conflict of interest that might be construed to influence the results or interpretation of their manuscript. All sources of financial support for the project should be disclosed.

Fundamental errors in published works

When an author or reader discovers a significant error or inaccuracy in the published work, it is the author's obligation to promptly notify the journal editor and work with the editor to retract or correct the paper.