# European Accounting and Management Review

# PUBLICATION ETHICS AND MALPRACTICE STATEMENT

EAMR is committed to meeting and upholding standards of ethical behaviour at all stages of the publication process.

We follow closely the industry associations, such as the Committee on Publication Ethics (COPE), that set standards and provide guidelines for best practices in order to meet these requirements.

This is a summary of our expectations of editors, peer-reviewers, and authors.

#### RESPONSABILITIES

#### **EDITORS**

- Editors will never discriminate authors by gender, sexual orientation, religious or political beliefs, ethnic or geographical origin. They will maintain always an objective figure.
- All articles will only be accepted due to their academic merit. Any kind of press, gifts or other actions will be forbidden and will not influence in the decision.
- Authors have the right to complain and to be satisfied of all their pretensions. The acceptance or rejection of one article, can not remove the editor's responsibility of answering all the complaints in a reasonable procedure.
- Editorial team/reviewers/editor can not disclose any information about the articles received by the journal, just to the people of the editorial team who have access, reviewers and the editor.

#### **AUTHORS**

- Data used by authors in manuscripts, must have access under a reasonable request. Also might be in a suitable repository or storage location, for sharing with others, always under request.
- It is necessary to inform that the manuscript as submitted is not under consideration or accepted for publication in other journal.
- All content, included figures in the manuscript must be original. All content from other sources have to be cited or the author must have explicit permission to reproduce it.
- Authors has to declare any kind of real or apparent conflict of interest at any stage during the publication process.
- Authors have to notify as soon as possible if their find any significant error in the manuscript, even though it has been submitted. They also have to cooperate with editors and publishers to correct or retract any paper, if it is requested.
- Authors must cite all the publications that have been relevant to the investigation of their article. All private or confidential information may not be published unless explicit permission is obtained from the source.
- The author of the article will be those who, besides the author, have made significant contributions in the investigation. All other contributions will appear in collaborations and acknowledgments.

# REVIEWERS

- Reviewers will take an active part in decision-making process and will assist in improving the quality of the paper, in a objective way.
- All information included in the manuscript is confidential. It can not be retained or copied without the explicit agreement of the other part.
- If reviewers detect that exists any other published or submitted content that is substantially similar to that one under review, will immediately notify the editor.
- If exists any kind of conflicts of interest, real or apparent, between reviewers and any other actor of the manuscript, must immediately notify the editor, who will decide if it is necessary to withdraw of the review.

#### **PUBLISHER**

• ACCID and European Accounting and Management Review on behalf of which it publishes shall ensure that good practice is maintained to the standards outlined above.

# PEER-REVIEW PROCESS

The peer-reviewed journal evaluation system is used to avoid bias in the evaluation process. Reviewers do not know the identity of the author and the author does not know the identity of the reviewer. In this way it is possible to evaluate the scientific content without falling into any kind of bias.

All reviews must be objective, clear and with arguments. There can never be personal criticism of the author.

To guarantee this peer-review we work with the platform **Scholarone** of Clarivate Analytics.

# **PUBLICATION ETHICS**

Empirical articles should contain procedures and calculations within it. In scientific publications we do not accept inaccurate or fraudulent calculations and this will be considered a violation of the ethical code, and the non-publication of the article. For this reason, the data must always be in the article next to its sources in order to be easily replicated for other investigations.

Any error detected by the author or a third party must be reported to the publisher. The author will have to retract or correct the article as briefly as possible.

The article must be original and must not be published in other journals. In addition, it must contain correctly quoted all sources of information in order to verify that there is no plagiarism. Non-originality and plagiarism will mean a violation of the ethical code, which will lead to non-publication of the article.

Conflicts of interest should be communicated to the publisher as soon as possible, so it is recommended to attach this information in the cover letter when sending the article.

# **UNETHICAL BEHAVIOUR**

#### Identification of unethical behaviour

- If is identified any misconduct or unethical behaviour, the editor and publisher must be immediately notified.
- Misconduct and unethical behaviour may include, but need not be limited to, examples as outlined above.
- The notification has to include all sufficient information and evidence in order to initiate an investigation. All information which is presented during the process should be treated in the same way.

# **Investigation**

- The final decision of opening an investigation should be taken by the editor, who can consult with the publisher, if appropriate. In any event, the author has the right to respond to any allegations or complaints.
- In case of minor misconduct might be dealt without the consult of any other part.

#### Minor breaches

• In case of minor misconduct, the author should be given the opportunity to respond to any allegations of editor.

#### **Serious breaches**

• In case of serious misconduct, the editor in accordance with the publisher or a limited group of experts, should take the decision of involving or not the employers of the accused.

#### **Outcomes**

- Informing the author or reviewer where there appears to be a misunderstanding or misapplication of acceptable standards.
- A more strongly worded letter to the author or reviewer explaining the misconduct and as a warning to future behaviour.
- Publication of a formal notice detailing the misconduct.
- Publication of an editorial detailing the misconduct.

- A formal letter to the head of the author's or reviewer's department or funding agency.
- Formal retraction or withdrawal of a publication from the journal.
- Imposition of a formal embargo on contributions from an individual for a defined period.
- Reporting the case and outcome to a professional organisation or higher authority for further investigation and action.

# **OTHER ITEMS**

# **Copyright and access**

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#### **Available formats**

Our content is all available in PDF and web version. Also, is possible to download all the content in these formats.

# **Browser support**

European Accounting and Management Review is optimised and supported for the most used and modern browsers; Microsoft Internet Explorer 11, Microsoft Edge, Mozilla Firefox, Apple Safari, Google Chrome.

# Mobile device support

European Accounting and Management Review is responsive, we test the web experience on various devices of smartphones and tablets.

#### **Author fees**

European Accounting and Management Review no such fees charged for manuscript processing and publishing. If any fees or charges are required, this would be appear clearly.

# **Archiving**

European Accounting and Management Review have an electronic backup of all the journal, in order to preservation the access to the content. Also, the journal work with <u>CrossRef</u> and Social Science Research Network (<u>SSRN</u>) to preserve the electronic content on internet.

#### **Schedule**

The EAMR publishes two issues per year. The first submission period is between 1st April and 30st April and this papers will be published by the end of May. The second submission period is between 1st May and 30st September and this papers will be published by the end of November.

Manuscripts should be prepared and submitted in accordance with EAMR authors guidelines and will be subject to EAMR regular double-bind review process. All submissions should be made through the EAMR online system.



Associació Catalana de Comptabilitat i Direcció