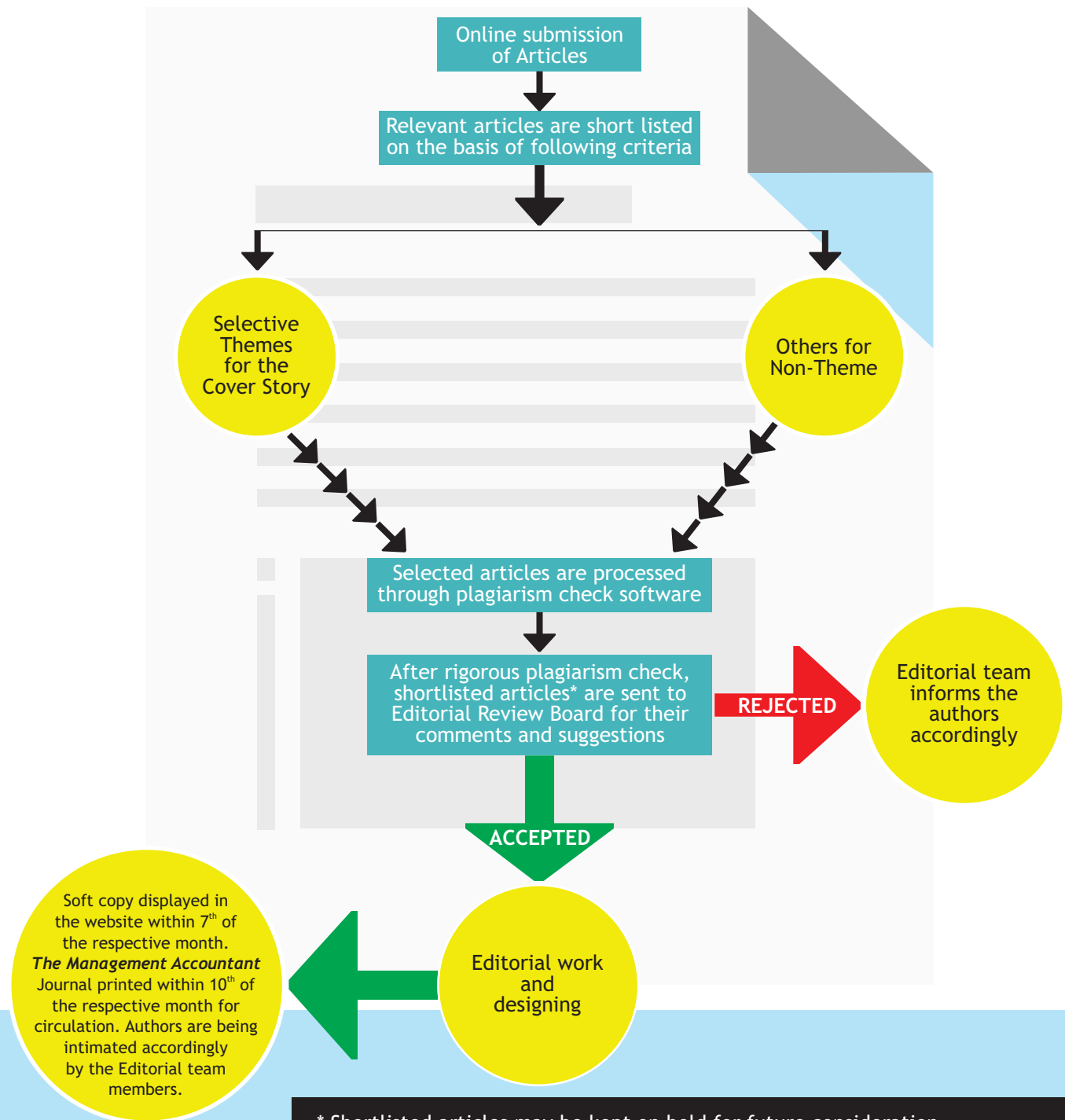


FLOW CHART for Article publication in 'THE MANAGEMENT ACCOUNTANT' JOURNAL



* Shortlisted articles may be kept on hold for future consideration.

The decision of the Editor is final regarding publication of any article.

Publishing Ethics for Journals of the Institute

Researchers should conduct their research - from research proposal to publication - in line with best practices and codes of conduct of relevant professional bodies and/or national and international regulatory bodies. Almost every step in the publishing process involves important ethical principles. Having clear statements on these issues can encourage responsible publication practices. A clear description of ethical principles will help manage author expectations and will help manage situations that may arise if these statements have not been adhered to by authors. Below you will find a few of the most important ethical principles:

Clear guidelines on submission of the work –

- that the work has not been published before (except in the form of an abstract or as part of a published lecture, review or thesis)
- that the work is not under consideration elsewhere
- that copyright has not been breached in seeking its publication
- that the publication has been approved by all co-authors and responsible authorities at the institute or organization where the work has been carried out

What type of content is or is not acceptable for publication –

For example:

- are translations of previously published articles acceptable?
- are extended versions of conference proceedings acceptable?

In these cases the author is expected to give full disclosure for transparency reasons but it could also be necessary for the author to seek approval from the original publisher.

It should also be noted that different disciplines have different expectations. When authors cross over to other disciplines, make sure they are aware of the explicit policies of the journal in order to manage their expectations. Please note there are no universally agreed rules or regulations.

Description of the peer review process –

Peer review is fundamental in ensuring the integrity of the scientific publication process and can flag potential misconduct at an early stage.

Data fabrication / data falsification

Data fabrication: This concerns the making up of research findings.

Data falsification: Manipulating research data with the intention of giving a false impression. This includes manipulating data tables, reports, removing outliers or “inconvenient” results, changing, adding or omitting data points, etc.

Any technical manipulation by the author should be notified in the cover letter/mail to the Journal Editor upon submission. Improper technical manipulation refers to obscuring, enhancing, deleting and/or introducing new elements into an image. Generally, if an author's figures are questionable, it is suggested to request the original data from the authors.

Duplication of text and/or figures (plagiarism)

Plagiarism occurs when someone presents the work of others (data, text, or theories) as if it was his/her own without proper acknowledgment. There are different degrees of plagiarism. The severity is dependent on various factors: extent of copied material, originality of copied material, position/context/type of material and referencing/attribution of the material used. Every case is different and therefore decisions will vary per case. Ask yourself the following question: Does it concern an honest mistake or is there an intentional deviation from the scientific norm? Please note there are many grey areas between honest, questionable and fraudulent practices.