

## Information to authors

The Institute of Cost Accountants of India (ICAI), formerly 'The Institute of Cost & Works Accountants of India', is a statutory body set up under an Act of Parliament in the year 1959. The Institute, as part of its obligations, regulates the profession of Cost and Management Accountancy in the Country. The Institution operates through four regional councils in Kolkata, Delhi, Mumbai and Chennai and 94 Chapters situated in important cities in the country as well as 9 Overseas Centres. The Institute is head-quartered in Kolkata. It is under the administrative control of the Ministry of Corporate Affairs, Government of India. The Institute, apart from being a member of the International Federation of Accountants (IFAC), South-Asian Federation of Accountants (SAFA), Confederation of Asian & Pacific Accountants (CAPA), National Advisory Committee on Accounting Standards (NACAS), and National Foundation for Corporate Governance (NFCG) is also a member of the Government Accounting Standards Advisory Board (GASAB). The Institute is the 2<sup>nd</sup> largest Cost & Management Accounting body in the world and the largest in Asia, having approximately 5,00,000 students and 70,000 members all over the globe.

The Institute has two regular journal publications:

***"The Management Accountant"* (ISSN 0972-3528)**, is the pioneering journal for professionals, published by **The Institute of Cost Accountants of India** (*Statutory Body under an Act of Parliament*). It is being published for more than fifty golden years containing thought provoking articles on emerging issues of finance and economics from leading professionals in the Corporate World and Academicians, interview from industry stalwarts, and various economy updates across the world. The journal is highly rated by the Academicians, Corporate and Accounting professionals.

***"Research Bulletin"* (ISSN 2230 9241)** is a quarterly academic and research-oriented Journal of the Institute. The aim of this bulletin is to share innovative achievements and practical experiences from diverse domains of management, from researchers, practitioners, academicians and professionals. This bulletin is dedicated to publish high quality research papers providing meaningful insights into the management content both in Indian as well as global context.

Eminent writers are invited to send their articles as per the 'article submission guidelines' provided in our website [www.icmai.in](http://www.icmai.in). **Authors may kindly note that the articles are passed through rigorous plagiarism checking software and thereafter strict peer review to maintain originality of research papers / views from both the academic world as well as industries.** It is compulsory that you send a signed copy of declaration that the article is an original one and has not been considered for publishing elsewhere.

Once your article is shortlisted for publication by our esteemed Editorial Review Board followed by the rigorous plagiarism check procedures, our editorial team will contact you accordingly. Kindly note that once an article is selected for publication, the editor would have the right to modify the title, subtitle or any other content of the article to suit the need of the Journal, without affecting the spirit of the article.

We may hold an article for a period of 4 months as per our requirement. In case the article is not published / you do not receive any communication from our end even after 4 months from the date of your submission, you may please contact us at [editor@icmai.in](mailto:editor@icmai.in) for the present status of your article.

## **Detailed Guidelines for Contribution in 'Research Bulletin'**

- ▶ The Research Bulletin (ISSN No. 2230-9241) is an official research publication of The Institute of Cost Accountants of India.
- ▶ The authors must declare that the article is the result of their faithful work.
- ▶ The article should preferably be relating to the original research work carried out during the last five years and not being considered for publication in any other research publication or journal.
- ▶ The manuscript including figures, table & references should be preferably within 5000 words for Research Papers including an abstract, 2000 words for Case Studies and 1000 words for Book Reviews.
- ▶ Soft Copy of the full paper should be submitted in double space, 12 fonts, Times New Roman, keeping a margin of 1 inch in four sides, MS Word (.doc) format.
- ▶ The Cover Page should contain the title of the paper, author's name, designation, official address, contact phone numbers, e-mail address.
- ▶ An abstract of not more than 150 words should highlight the findings of the research work. It should be in clean, unambiguous and concise English. Abbreviations should be avoided in the abstract.
- ▶ Title should be short, specific and informative.
- ▶ The main text should not contain name of the author and footnotes. References should be given at the end of the manuscript and should contain only those cited in the text of the manuscript.
- ▶ 5-6 key words suitable for indexing should be given in the alphabetical order.
- ▶ Figures and tables should be numbered consecutively and should appear near the text where they are first cited. The figures should be accommodated within two thirds of A4 size paper. Captions of the tables/figures/charts at the top and sources at the bottom are to be given. The heading of sections and sub-sections should start from the left hand margin.
- ▶ Two hard copies and one soft copy (in MS Word format) of the manuscript are to be sent.
- ▶ The contributions sent for publication are referred for blind review. Correspondence and proofs for correction, if required, will be sent to the first named author unless otherwise indicated. Corrected proofs should be returned within the specified days as may be communicated from Editorial Desk.
- ▶ The final decision on the acceptance or otherwise of the paper rests with the Editorial Board and it depends entirely on its standard and relevance. The final draft may be subjected to editorial amendment to suit the bulletin's requirement.
- ▶ No reprints of the published article will be supplied to the authors. However the authors will get a copy of the bulletin free of cost immediately after the publication.
- ▶ The contributors will receive the structured honorarium fixed by the Institute.
- ▶ The copy rights of the articles published in the bulletin lie with The Institute of Cost Accountants of India.
- ▶ All communications are to be sent at *research.bulletin@icmai.in*.

# 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.