

A publication ethics and publication malpractice statement

Corporate Governance and Sustainability Review

(based on COPE's Best Practice Guidelines for Journal Editors)

1. Ethical guidelines for journal publication

The publication of an article in a peer-reviewed journal "Corporate Governance and Sustainability Review" is an essential building block in the development of a coherent and respected network of knowledge. It is a direct reflection of the quality of the work of the authors and the institutions that support them. Peer-reviewed articles support and embody the scientific method.

It is therefore important to agree upon standards of expected ethical behaviour for all parties involved in the act of publishing: the author, the journal editor, the peer reviewer, the publisher and the society. Virtus Interpress as publisher of the journal takes its duties of guardianship over all stages of publishing extremely seriously and we recognise our ethical and other responsibilities. We are committed to ensuring that advertising, reprint or other commercial revenue has no impact or influence on editorial decisions. In addition, Virtus Interpress and Editorial Board will assist in communications with other journals and/or publishers where this is useful and necessary.

2. 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 replicate the work. Fraudulent or knowingly inaccurate statements constitute unethical behavior and are unacceptable. Review and professional publication articles should also be accurate and objective, and editorial 'opinion' works should be clearly identified as such.

– Originality and plagiarism

The 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. Plagiarism takes many forms, from 'passing off another's paper as the author's own paper, to copying or paraphrasing substantial parts of another's paper (without attribution), to claiming results from research conducted by others. Plagiarism in all its forms constitutes unethical publishing behavior and is unacceptable.

– Acknowledgement of sources

Proper acknowledgment of the work of others must always be given. Authors should cite publications that have been influential in determining the nature of the reported work. Information obtained privately, as in conversation, correspondence, or discussion with third parties, must not be used or reported without explicit, written permission from the source. Information obtained in the course of confidential services, such as refereeing manuscripts or grant applications, must not be used without the explicit written permission of the author of the work involved in these services.

– 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.

Examples of potential conflicts of interest which should be disclosed include employment, consultancies, stock ownership, honoraria, paid expert testimony, patent applications/registrations, and grants or other funding. Potential conflicts of interest should be disclosed at the earliest stage possible.

– ***Fundamental errors in published works***

When an author discovers a significant error or inaccuracy in his/her own published work, it is the author's obligation to promptly notify the journal editor or publisher and cooperate with the editor to retract or correct the paper. If the editor or the publisher learns from a third party that a published work contains a significant error, it is the obligation of the author to promptly retract or correct the paper or provide evidence to the editor of the correctness of the original paper.

– ***Data access and retention***

Authors may be 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, if practicable, and should in any event be prepared to retain such data for a reasonable time after publication.

3. Duties of the Editorial Board

– ***Publication decisions***

The editor of a peer-reviewed journal "Corporate Governance and Sustainability Review" is responsible for deciding which of the articles submitted to the journal should be published. The validation of the work in question and its importance to researchers and readers must always drive such decisions. The editor may be guided by the policies of the journal's editorial board and constrained by such legal requirements as shall then be in force regarding libel, copyright infringement and plagiarism. The editor may confer with other editors or reviewers in making this decision.

– ***Fair play***

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

– ***Confidentiality***

The editor and any editorial staff must not disclose any information about a submitted manuscript to anyone other than the corresponding author, reviewers, potential reviewers, other editorial advisers, and the publisher, as appropriate.

– ***Disclosure and conflicts of interest***

Unpublished materials disclosed in a submitted manuscript must not be used in an editor's own research without the express written consent of the author. Privileged information or ideas obtained through peer review must be kept confidential and not used for personal advantage. Editors should recuse themselves (i.e. should ask a co-editor, associate editor or other member of the editorial board instead to review and consider) from considering

manuscripts in which they have conflicts of interest resulting from competitive, collaborative, or other relationships or connections with any of the authors, companies, or (possibly) institutions connected to the papers.

Editors should require all contributors to disclose relevant competing interests and publish corrections if competing interests are revealed after publication. If needed, other appropriate action should be taken, such as the publication of a retraction or expression of concern.

– Involvement and cooperation in investigations

An editor should take reasonably responsive measures when ethical complaints have been presented concerning a submitted manuscript or published paper, in conjunction with the publisher (or society). Such measures will generally include contacting the author of the manuscript or paper and giving due consideration of the respective complaint or claims made, but may also include further communications to the relevant institutions and research bodies, and if the complaint is upheld, the publication of a correction, retraction, expression of concern, or other note, as may be relevant. Every reported act of unethical publishing behavior must be looked into, even if it is discovered years after publication.

4. Duties of reviewers

– Contribution to editorial decisions

Peer review assists the editor in making editorial decisions and through the editorial communications with the author may also assist the author in improving the paper. Peer review is an essential component of formal scholarly communication, and lies at the heart of the scientific method. All scholars who wish to contribute to publications have an obligation to do a fair share of reviewing.

– Promptness

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.

– Confidentiality

Any manuscripts received for review must be treated as confidential documents. They must not be shown to or discussed with others except as authorized by the editor.

– Standards of objectivity

Reviews should be conducted objectively. Personal criticism of the author is inappropriate. Referees should express their views clearly with supporting arguments.

– Acknowledgement of sources

Reviewers should identify relevant published work that has not been cited by the authors. Any statement that an observation, derivation, or argument had been previously reported 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

Unpublished materials disclosed in a submitted manuscript must not be used in a reviewer's own research without the express written consent of the author. Privileged information or ideas obtained through peer review must be kept confidential and not used for personal advantage. 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.