

Proceedings of the International Workshop
Accounting and Taxation

Publication Ethics & Malpractice Statement



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Introduction

The International Workshop Accounting and Taxation (IWAT) is a series of scientific workshops, created and organized by the ISAG – European Business School and Research Center in Business Sciences and Tourism (CICET-FCVC), with the purpose of developing scientific outputs and sharing knowledge in the topics of Accounting and Taxation. The book series *Proceedings of the International Workshop Accounting and Taxation* is the official book of proceedings of the Workshop, containing peer-reviewed content accepted in the Workshop.

The *Proceedings of the International Workshop Accounting and Taxation* is published every two years, specifically, after the date of each Workshop (which takes place on every two years as well).

The IWAT is committed to encourage and foster the highest standards of scientific procedures, specifically the higher standards of communication and publication ethics. This statement is based on Elsevier recommendations and on the Committee on Publication Ethics (COPE) Best Practice Guidelines for Journal Editors.

Ethical Guidelines for publication

The ISAG – European Business School and the CICET-FCVC, as organizers of the IWAT take responsibility and duties of guardianship over all stages of publishing the *Proceedings of the International Workshop Accounting and Taxation*. ISAG – European Business School, as publisher of the book series, is committed to ensuring that the associated revenue (such as advertising, reprint or commercial rights) do not influence editorial decisions.

Concerning the IWAT, all submitted papers that are to be presented in the Workshop and published in the *Proceedings of the International Workshop Accounting and Taxation* are subject to a double-blind peer-review system, with rules and review forms previously approved by the Organizing Committee. The review process is objective and clear. The IWAT guarantees the confidentiality of submitted manuscripts, ensuring blind reviews. Manuscript acceptance is constrained by legal requirements. Copyright infringement and/or plagiarism will not be tolerated.

Editorial Board Responsibilities

The Editorial Board is composed by the co-chairs of the Workshop, namely Prof. Ana Pinto Borges, PhD, Prof. Elvira Vieira, PhD and Prof. Susana Aldeia, PhD. The Editorial Board is responsible for deciding which of the submitted manuscripts should be accepted and published in the *Proceedings of the International Workshop Accounting and Taxation*. The Editorial Board is also responsible to develop and approve the review forms used by reviewers.

The following guidelines apply to the Editorial Board:

1. The Editor decides about each manuscript regarding the review reports from at least two independent experts.
2. The Editor can decide to reject a submission before review if it is clearly out of scope of the Workshop, or if the scientific quality is too low for being accepted to the Workshop. Other reasons to rejection before review are: (i) undisclosed conflict of interests (by the authors); (ii) duplicate or simultaneous submissions; (iii) scientific standards not met by the authors; (iv) plagiarism or fraud.
3. After the review process, the Editor can decide to accept, reject, or request revisions to the manuscript.
4. The Editor must ensure confidentiality of the authorship of submissions (blind review).
5. The Editor will not use any unpublished and submitted material to its own research activities without specific written content of the authors.
6. The Editor decision cannot be influenced by author's race, gender, sexual orientation, religious belief, ethnic origin, citizenship or by the political activity of the authors.

Authors Responsibilities

Authors of submitted manuscripts are responsible for keeping high standards of scientific work, namely originality, replication, acknowledgment of sources and authorship. Any form of plagiarism (such as not referencing third party work, copying, paraphrasing without citing, or taking credit for third party results) is violating the rules and norms of IWAT, being unethical, unacceptable behavior. IWAT will take action against any form of plagiarism.

The following responsibilities apply to all authors who intend to submit their manuscripts to the IWAT and to the *Proceedings of the International Workshop Accounting and Taxation*:

1. Authors should reflect in their manuscripts an accurate reporting of their research, interpretations and conclusions.
2. The manuscripts should be concise, clear and objective, providing enough information that allows the replication of the work.
3. The authors ought to follow the IWAT submission guidelines.
4. Authors must certify that their manuscripts consist of entirely original work.
5. Manuscripts submitted to the IWAT and to the *Proceedings of the International Workshop Accounting and Taxation* should not be submitted to any other conference simultaneously. Authors must certify that the manuscript is not submitted elsewhere.
6. Authors should engage in the peer-review process, considering reviewers comments and act accordingly, namely through the revision process of the manuscript.
7. Each named author must have significantly contributed to the research and to the final manuscript, having agreed with the submitted version.

8. All sources of data must be credited and acknowledged. Authors must ensure that all references in the manuscript are cited in the reference section and that all third parties work is properly referenced.
9. The IWAT must be informed of any conflict of interest that may apply as well as the sources of financial support, if any, should be clearly specified.
10. During the process of review, authors may be asked to provide raw data. All authors are responsible to provide requested data.

Peer-review Process and Reviewers Responsibilities

All submitted manuscripts to be presented in the IWAT and published in the *Proceedings of the International Workshop Accountability and Taxation* are subject to a double-blind peer-review system, ensuring high standards of scientific quality.

The review process consists in an objective evaluation of the following aspects of the manuscript:

- a) Relevance for the Workshop;
- b) Importance of the topic;
- c) Quality of analysis and evidence;
- d) Organization and presentation quality;
- e) Contribution to theory or practice;
- f) Overall quality.

The reviewer's team is composed by independent field experts that are members of the Scientific Committee of the IWAT. The editor sends the blind manuscript to at least two reviewers. The reviewers make their recommendations according to the review form previously received. The editor decides upon acceptance, rejection or to request revisions to the manuscript. The editor's decision is final and forwarded to the author alongside with the recommendations/comments made by reviewers.

The reviewers must contribute to ensuring the highest standards of ethical and scientific procedures. The following guidelines apply to reviewers:

1. Reviewers should keep private and treat with confidentiality all information regarding the manuscript;
2. The reviews shall be objective and accordingly to the review form received. Personal views or personal criticism are inappropriate and unethical behavior.
3. Reviewers should guarantee that the authors acknowledge all sources of data, and that all third-party work is properly cited.
4. Reviewers should report to the editor whenever they find any hint of misconduct (such as any form of plagiarism).
5. The reviewer will not use any unpublished and submitted material to its own research activities without specific written content of the authors.
6. All possible conflict of interest by reviewers must be disclosed. Reviewers must not consider manuscripts if they have any conflict of interest (whether financial or personal) associated to the authors or institutions.

Publication Ethics

The IWAT is committed to encourage and foster the highest standards of scientific procedures, specifically the higher standards of communication and publication ethics. The IWAT will not tolerate any form of misconduct (such as plagiarism, conflict of interest, concurrently submissions or data adulteration for example).

Upon any hint of misconduct, the IWAT will take action against those involved. Amongst the measures, the IWAT reserves the right to withdrawn manuscripts, substitute reviewers or editors.

The IWAT will always listen to all involved parties, and will be available to publish corrections, clarifications, retractions, acknowledgments or public apologies whenever needed.

Copyright and Access

The copyright of the *Proceedings of the International Workshop Accounting and Taxation* belongs to the publisher, i.e., the ISAG – European Business School.

The *Proceedings of the International Workshop Accounting and Taxation* have an official international ISSN number which identifies the book-series (2184-9730). Moreover, each year edition will have an official international ISBN number, identifying the edition of the IWAT Workshop.

Access to the *Proceedings of the International Workshop Accounting and Taxation* is available at the official IWAT website. Moreover, the book is made available in PDF. format. Additionally, all participants in IWAT receive an e-book format version (PDF.) of the *Proceedings of the International Workshop Accounting and Taxation* of the current edition.

Ownership and Management

The IWAT and the *Proceedings of the International Workshop Accounting and Taxation* are owned by the ISAG – European Business School. The Research Center in Business Sciences and Tourism (CICET-FCVC) is responsible for organizing the IWAT and produce the book associated to each edition.

Official Website

The official website of the IWAT is hosted in ISAG – European Business School official domain (.isag.pt). IWAT website contain the initials abbreviations of the event, <https://iwat.isag.pt/>.

