

**The publishing ethics and malpractice statement of the ITALIAN ACCOUNTING REVIEW
(Rivista Italiana di Ragioneria e di Economia Aziendale - RIREA Publisher)**

The Italian Accounting Review is a double blind peer reviewed journal that adheres to certain ethical standards in order to guarantee the originality and the innovativeness of their published articles. All parties involved in the publication process must agree on the following ethical standards based on COPE's Best Practice Guidelines for Journal Editors

A. Authors

- **Authorship.** Authorship should be limited to those who have made a significant contribution to the submitted paper.
- **Reporting standards.** Authors should present an accurate account of the original research performed as well as an objective discussion of its significance. A manuscript should contain sufficient detail and references to permit others to replicate the work. Manuscripts should follow the submission guidelines of the journal.
- **Data access and retention.** Authors may be asked to provide public access to raw data used in their study.
- **Multiple, redundant or concurrent publication.** The same research should not be published in more than one journal. Preliminary uses of the research (abstract, academic thesis, electronic preprint) should be reported at the act of submission.
- **Originality and plagiarism.** Submitted manuscripts must be the original work of the authors. Relevant previous work and publications should be appropriately acknowledged and referenced.
- **Acknowledgement of sources.** All sources of data, the ideas, the work and the words of others authors used in the research study must be properly acknowledged.
- **Disclosure and conflicts of interest.** All conflict of interests around the construction and the interpretation of the results of the research must be clearly disclosed at the act of submission.
- **Fundamental errors in published works.** Significant errors or inaccuracies in published works must be promptly notified to the journal editor in order to retract or correct the paper.

B. Reviewers

- **Confidentiality.** All information regarding manuscripts submitted must be kept confidential and not used for personal advantage by the reviewers.
- **Disclosure and conflict of interest.** Reviewers should not consider manuscripts in which they have conflicts of interest. Any conflict of interest must be disclosed to the Editor.
- **Acknowledgment of sources.** Reviewers must ensure that all relevant published work has been cited by the authors. All irregularities must be immediately notified to the Editor.
- **Standards of Objectivity.** All manuscripts must be reviewed objectively and fairly. The reviewers must be constructive and clear in their reviews.
- **Promptness.** The reviewers should complete their work in a reasonable time-frame. They must promptly inform the Editor if they can't complete the review within the agreed time.

C. Editor

- **Fair play.** Editor must ensure that all submitted manuscripts are evaluated in fairness based on the intellectual content of the paper regardless of gender, race, ethnicity, religion, citizenry nor political values of authors
- **Confidentiality.** Editor must ensure that all information regarding manuscripts is kept confidential.
- **Disclosure and conflicts of interest.** Editor must ensure that all conflicts of interest regarding the review process and the publication decision must be disclosed. The Editor should not be involved in decisions in which he has a conflict of interest.
- **Review of manuscript.** Editor must ensure that all submitted manuscripts are evaluated for their originality and innovativeness and that peer reviewers are selected people, not involved in conflicts of interest, with sufficient expertise.
- **Publication decision.** Editor must ensure that the responsibility for making publication decisions for submitted manuscripts is based on the reviewer's evaluation of the manuscript, on the policies of the journal editorial board and legal restraint acting against libel, copyright infringement and plagiarism.