



EDITORIAL ETHICS STATEMENT

Accounting & Management (*Contaduría y Administración*) actively combats plagiarism and fraudulent publication practices. To this end, it presents its Editorial Ethics Statement, which is based on the principles established by the Committee on Publication Ethics (COPE):

Responsibilities of the Editorial Board

- The description of the peer-review processes is defined and communicated by the Editorial Board so that authors are aware of the evaluation criteria. The Editorial Board is always willing to justify any controversy arising during the evaluation process.

Responsibilities of the Editor

- The Editor is responsible for everything published in the journal, striving to meet the needs of readers and authors; continuously improve the journal; ensure the quality of the material published; and promote academic and scientific standards. Furthermore, the Editor will publish corrections, clarifications, retractions, and apologies whenever necessary.
- The Editor's decision to accept or reject a text for publication shall be based solely on the importance of the paper, its originality, clarity, and relevance to the journal.
- The Editor is committed to ensuring the confidentiality of the evaluation process and shall not disclose the identity of authors to reviewers. Likewise, the identity of reviewers shall never be disclosed.
- The Editor assumes responsibility for properly informing authors of the stage of the editorial process reached by the submitted text, as well as the outcome of the review process.
- The Editor evaluates manuscripts and their intellectual content without regard to race, gender, sexual orientation, religious beliefs, ethnic origin, nationality, or the political philosophy of the authors.
- Neither the Editor nor any member of the editorial team may disclose information regarding a submitted manuscript to anyone other than the corresponding author, reviewers, potential reviewers, or other editorial advisers.
- Any unpublished material disclosed in a submitted manuscript shall not be used in the Editor's personal research without the author's express written consent. Privileged information or ideas obtained through peer review shall remain confidential and shall not be used for personal advantage. Editors must make fair and impartial decisions and ensure a fair and appropriate peer-review process.

Responsibilities of Authors

- Authors must ensure that their manuscripts are the product of original work and that the data have been obtained ethically. In addition, they must ensure that their papers have not been previously published and are not under consideration elsewhere. A work shall be considered previously published under any of the following circumstances:
 1. The full text has been published.
 2. Extensive portions of previously published material form part of the text submitted to the Journal and there are no substantial changes in its contributions.
 3. The work submitted to the Journal is contained in full-text published conference proceedings.
 4. These criteria apply to prior publications in either print or electronic form and in any language.
- For the publication of their papers, authors must strictly follow the Guidelines for Authors established on the journal's website and in its print version.
- Authors shall submit their paper to the Journal in accordance with the aforementioned Guidelines for Authors.
- Authors must provide an accurate description of the research conducted, as well as an objective discussion of its significance. The underlying data must be represented accurately in the paper. A manuscript should contain sufficient detail and references to enable others to use the work. Fraudulent or knowingly inaccurate statements constitute unethical behavior and are unacceptable.
- Authors must ensure that they have written entirely original works and, if they have used the work and/or words of others, these must be properly cited. Plagiarism in all its forms constitutes unethical editorial conduct and is unacceptable. Consequently, any manuscript found to contain plagiarism will be rejected and not considered for publication.
- An author should not, in general, publish papers describing essentially the same research in more than one journal or primary publication. Submitting the same manuscript to more than one journal constitutes unethical behavior and is unacceptable.
- Sources must be properly acknowledged. Authors should cite publications that have significantly influenced the nature of the work presented.
- Authorship should be limited to those who have made a significant contribution to the conception, design, execution, or interpretation of the study. All those who have made significant contributions should be listed as co-authors. The lead author(s) must ensure that all co-authors are included in the paper, that all have reviewed and approved the final version of the manuscript, and that all have agreed to its submission for publication from the outset of the process.
- All authors must disclose in their manuscript any financial or other conflicts of interest that could influence the results or interpretation of their manuscript. All sources of financial support for the project must be disclosed.
- When an author discovers a significant error or inaccuracy in a published work, it is the author's obligation to promptly notify the Editor or editorial coordinator and cooperate in retracting or correcting the paper.

Artificial Intelligence (AI)-Generated Papers

Given the growing concern and need for greater scrutiny, regulation, and accountability regarding the ethical risks inherent in the use of AI—including plagiarism, bias, misinformation, and copyright issues—*Accounting & Management (Contaduría y Administración)* adheres to the recommendations of the

Committee on Publication Ethics (COPE) regarding the use and authorship of Artificial Intelligence (AI).

Artificial Intelligence cannot be considered the author of a scientific research paper under any circumstances. The use of AI must follow a strict “assisted driving” approach, whereby the researcher supervises and assumes responsibility for everything that forms part of the academic work generated with the assistance of AI. Authors who use AI tools in the creation of figures, plates, engravings, or other graphical elements, as well as in data collection and analysis, are required to explicitly state in the Materials and Methods section how the AI tool was used and identify the specific tool employed within the paper.

Authors are fully responsible for the content of their manuscript, including any portions produced by an AI tool, and are therefore responsible for any breaches of publication ethics.

Responsibilities of Reviewers

- Reviewers undertake to report any unethical conduct by authors and identify any information that may constitute grounds for rejecting the publication of papers. In addition, they must maintain the confidentiality of all information related to the manuscripts they evaluate.
- For the review of papers, reviewers must be provided with the relevant guidelines for carrying out this task. These guidelines must be supplied by the Journal and must be used as the basis for evaluation.
- Any reviewer selected must notify the Journal within the established time frame whether they are qualified to conduct the review or unable to do so.
- Any manuscript received for review must be treated as a confidential document. It must not be shown to or discussed with other experts except with authorization from the Editor.
- Reviewers must conduct themselves objectively. Personal criticism of the author is inappropriate. Reviewers should express their views clearly and support them with valid arguments.
- Any privileged information or ideas obtained through peer review must remain confidential and must not be used for personal advantage.
- Reviewers must not evaluate manuscripts in which they have conflicts of interest.

Accounting & Management (Contaduría y Administración) intends to adhere to the international ethical standards established by the Committee on Publication Ethics (COPE), with the purpose of guiding authors, reviewers, and editors in the performance of their responsibilities.





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