

EDITORIAL POLICY

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The primary criterion for publication in the Advancing Business & Accountancy Research is the significance of the contribution an article makes to the body of knowledge. The efficiency and effectiveness of the editorial review process are critically dependent upon the actions of both the research authors and the reviewers. An author accepts the responsibility of preparing the research paper for evaluation by independent reviewers. The responsibility includes subjecting the manuscript to evaluation by peers and revising it prior to submission. The review process is not to be used as a means of obtaining feedback at early stages of developing the research paper and is not an assurance of acceptance for publication. Reviewers and editors are responsible for providing constructive and prompt evaluation of submitted research papers based on the significance of their contribution and on the rigors of analysis and presentation.

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Retraction is an act of the journal publisher to remove a published article from the digital file due to post publication discovery of fraudulent claims by the researcher, plagiarism or serious errors of methodology which escaped detection in the quality assurance process. Complaints by third party researchers on any of the grounds and validated by the editorial office trigger the retraction but only after the writer has been notified and allowed to present his side in compliance to due process.

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Digital Preservation is the process of storing systematically electronic files in multiple formats such as compact discs, cloud computing, Google drive, email accounts, external hard drives, among others. This is to guarantee that in conditions where there are natural calamity, fire and other man-made destructions, virus invasions, and crashing of websites, the files are preserved.

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If the Journal receives a complaint that any contribution to the Journal infringes copyright or other intellectual property rights or contains material inaccuracies, libelous materials or otherwise unlawful materials, the Journal will investigate the complaint. Investigation may include a request that the parties involved substantiate their claims. The Journal will make a good faith decision whether to remove the allegedly wrongful material or not. A decision not to remove the material should represent the Journal's belief that the complaint is without sufficient foundation, or if well-founded, that a legal defense or exemption may apply, such as fair use in the case of copyright infringement or truthfulness of a statement in the case of libel. The journal should document its investigation and decision. If found guilty after investigation, the article shall be subject to retraction policy.

Policy on Conflicts of Interest

The Journal will only publish articles after the author(s) have confirmed that they have disclosed all potential conflicts of interest.

The Peer Review System

Definition. Peer review (also known as refereeing) is the process of subjecting an author's scholarly work, research or ideas to the scrutiny of others who are experts in the same field. Peer review requires a community of experts in a given (and often narrowly defined) field, who are qualified and able to perform impartial review. Peer review refers to the work done during the screening of submitted manuscripts and funding applications. This normative process encourages authors to meet the accepted standards of their discipline and prevents the dissemination of unwarranted claims, unacceptable interpretations, and personal views. Peer review increases the probability that weaknesses will be identified, and, with advice and encouragement, fixed. For both grant-funding and publication in a scholarly journal, it is also normally a requirement that the subject is both novel and substantial.

Type. The double-blind review process is adopted for the journal. The reviewer and the author do not know each other's identity.

Recruiting Referees. The task of picking reviewers is the responsibility of the editorial board. When a manuscript arrives, an editor solicits reviews from scholars or other experts to referee the paper.

Manuscript. In some cases, the authors may suggest the referees' names subject to the Editorial Board's approval. The referees must have an excellent track record as researchers in the field as evidenced by researches published in refereed journals, research-related awards, and an experience in peer review. Referees are not selected from among the author's close colleagues, students, or friends. Referees are to inform the editor of any conflict of interests that may arise. The Editorial Board often invites the research authors to name people whom they consider qualified to referee their work. The author's input in selecting referees is solicited because academic writing typically is very specialized. The identities of the referees selected by the Editorial Board are kept unknown to research authors. However, the reviewer's identity can be disclosed under some special circumstances.

Peer Review Process. Members of the Editorial Board review first the manuscript and, when necessary, require the revision to be complied prior with

the submission of the paper to the external referees. The Editorial Board sends advance copies of an author's work to experts in the field (known as "referees" or "reviewers") through e-mail or a Web-based manuscript processing system. There are two or three referees for a given article. Two are experts of the topic of research and one is an expert in research and statistics who shall review the technical components of the research. These referees return to the board the evaluation of the work that indicates the observed weaknesses or problems along with suggestions for improvement. The board then evaluates the referees' comments and notes opinion of the manuscript before passing the decision with the referees' comments back to the author(s).

Criteria for Acceptance and Rejection. A manuscript is accepted when (1) it is endorsed for publication by 2 or 3 referees; (2) the instructions of the reviewers are substantially complied; (3) the manuscript passes the plagiarism detection test with a score of at least 80 for originality; (4) the manuscript has an English writing readability score of below 60 in the Flesch Reading Ease test and a Gunning Fog Index of at least 12; (5) the entries in the literature cited pass the reference checker software; (6) the formula passes the formula checker software; (7) the spelling and grammar passes the "grammarty" software checker; and (8) passes through a review by a human academic writing expert; otherwise the manuscript is rejected. The referee's evaluations include an explicit recommendation of what to do with the manuscript often chosen from options provided by the journal. Most recommendations are along the following lines:

- to unconditionally accept the manuscript;
- to accept it in the event that its authors improve it based on the referees' recommendation;
- to reject it, but encourage revision and invite resubmission; and
- to reject it outright

In situations where the referees disagree substantially about the quality of a work, there are a number of strategies for reaching a decision. When the editor receives very positive and very negative reviews for the same manuscript, the board will solicit one or more additional reviews as a tie-breaker. In the case of ties, the board may invite authors to reply to a referee's criticisms and permit a compelling rebuttal to break the tie. If the editor does not feel confident to weigh the persuasiveness of a rebuttal, the board may solicit a response from the referee who made the original criticism. In rare instances, the board will convey communications between an author and a referee, in effect allowing them to debate on a point. Even in such case, however, the board does not allow referees

to confer with each other and the goal of the process is explicitly not to reach consensus or to convince anyone to change his/her opinions.

English Writing Readability. Readability tests are designed to indicate comprehension difficulty when reading a passage of contemporary academic English. To guide teachers and researchers in the proper selection of articles that suit the comprehension level of users, contributors are advised to use the Flesch Kincaid readability test particularly the Flesch Reading Ease test. The interpretation of the score is as follows:

Score Notes

90.0 – 100.00 Easily understandable by an average 11 year old student

60.0 – 70.0 Easily understandable by 13 to 15 year old students

0.0 – 30.0 Best understood by university graduates

Moreover, the Gunning Fog Index, developed by Robert Gunning, an American Businessman in 1952, measures the readability of English writing. The index estimates the years of formal education required to understand the text on a first reading. A fog index of 12 requires a reading level of a US high school senior (around 18 years old) or third year universities level in the Philippines.

Plagiarism Detection. Contributors are advised to use software for plagiarism detection to increase the manuscript's chances of acceptance. The editorial office uses licensed software to screen research articles for plagiarism. The standard set is 80 percent original to pass the plagiarism detection test.

Formula Checker. When formulas are included, contributors are advised to subject these to software for formula checker.

Appropriateness of Citation Format. Contributors are advised to use the citation format prescribed by the Council of Science Editors (CSE) and other formats prescribed by the disciplines. Software for the different style formats are utilized for this purpose.

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citation count on the left side of the title line.

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Word Count, Spelling and Grammar Checks. Contributors are encouraged to perform word count for abstract (200) and full text (about 5,000). Spelling and grammar checks (grammarly software) should be performed prior to submission using online software.

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