

Journal of Accounting and Finance in Emerging Economies

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INTRODUCTION – ABOUT US

Journal of Accounting and Finance in Emerging Economies (ISSN: 2519-0318 & eISSN: 2518-8488) is a quarterly w.e.f January 2020 open access research journal published by CSRC Publishing, Center for Sustainability Research and Consultancy Pakistan. The journal is independently managed by the advisory board and associate fellows of CSRC comprising of distinguished faculty at higher education institutions. The journal aims to cover topics and issues in various sub-areas of finance and accounting in context of emerging and developing economies. Purpose is to highlight the practical insights on the challenges faced by theorists and practitioners in these economies related to social sciences in general and with focus on issues in accounting and finance. The journal specially welcomes submissions which cover the topical areas related to sustainable accounting, financial policy and issues in social sciences in emerging and developing economies.

REVIEW PROCESS

Review process at JAFEE is an integral part of the publishing process of the scholarly submissions made. All papers published in JAFEE undergo peer-review process by which experts in relevant field of the paper review and give comments to authors regarding suitability of the paper for publication. Objective is to ensure academic quality and rigor of the publication process.

Double Blind Review Policy

All papers submitted to JAFEE undergo various steps of rigorous double blind review process by which both reviewer's and author's identity is not disclosed to each other in order to ensure independent review and avoid any potential conflict of interests.

Duration of Review and Publication

In order to meet growing requirement by authors for an efficient review and publication, the journal has taken appropriate measures to speed up the process yet without compromising on the quality of publication. First step is desk review whereby a paper is screened by the chief editor himself and/or assigned to editorial board. This normally takes 15-20 days after



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submission of the paper in order to check similarity score, appropriateness of the study with journal scope and objectives. Email is sent to the corresponding author regarding decision of this initial screening usually within a month. After a paper goes through initial screening successfully, the paper undergoes review process by the peers, in second step, by which it is sent to two reviewers who are experienced academics in the area of research the paper focuses on. These reviewers make comments on originality, contribution, appropriateness of flow of discussion and references cited in the study. After this step, review reports are sent to all authors of the paper with a letter of acceptance conditioned to fulfilment of revisions in due time or rejection/excuse. This step usually takes another 30-45 days. The third step is about sending revised copy to the copy editors who look at proofreading and editing of the paper and their report is sent to the corresponding author as well. Authors are requested to submit the proofread and edited copy of the paper within 1-3 weeks after which paper is sent for production. Print copy is sent to corresponding author on request after publication. The journal has introduced early online production system by which the advance copy of paper is published and available online before the hard copy publication.

Editorial Role in the Review Process and Conflict of Interest Policy

In order to maintain rigor and independence of review process, the papers are sent to well established scholars in the relevant field. The reviewers are different from the editorial board members. The role of editorial board members is to recommend the potential reviewers for the papers and manage the review process assigned by the managing editor. In order to avoid conflict of interest, when papers are received from any of the editorial members, the chief editor assigns such paper to alternate editorial member to manage the review and publication process in order to maintain independence and neutrality.

Guidelines for Reviewers

Reviewers bear the responsibility for objectivity, professionalism, impartiality, and confidentiality of the assessment of content quality.

Journal of Accounting and Finance in Emerging Economies (JAFEE) follows a double-blind peer-review process. Where the identities of authors and reviewers are hidden from each other. Its purpose is to improve the quality of content and of the scientific material under review that is ultimately published. A conscientious review is a time-consuming effort but is essential to assure the quality of scientific journals. The JAFEE is very grateful for the time and effort reviewers invest in this process. JAFEE adheres to the Committee on Publication Ethics (COPE) guidelines and strives to ensure that the review process is fair, unbiased, and timely. Decisions to accept a manuscript for publication depending on the importance of the investigated issue, originality, clarity, validity, and relevance of the work to the scope of the



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JAFEE. Therefore, reviewers have a major role decision on whether to accept an article for publication.

General Notes

- Reviews should be conducted fairly and objectively. Personal criticism of the author is inappropriate. If the research reported in the manuscript is flawed, criticize the science, not the scientist. Personal criticism is likely to lead an author to ignore useful comments, making your review less useful to your field. Criticisms should be objective, not merely differences of opinion, and intended to help the author improve his or her paper.
- You should decline to review manuscripts in which you 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.
- If your previous or present connection with the author(s) or an author's institution might be construed as creating a conflict of interest, but no actual conflict exists, please include this issue in your confidential comments to the editor. If in doubt, please contact the Editor who requested the review before accepting.
- Respect the confidentiality of the manuscript, which is sent to you in confidence. You should not discuss unpublished manuscripts with colleagues or use the information in your own work. If you feel a colleague is more qualified than you to review the paper, do not pass the manuscript on to that person without first requesting permission to do so from the editor. Your review and your recommendation should also be considered confidential.
- If you choose to remain anonymous, ensure that you avoid comments to the authors that might serve as clues to your identity.

Comments to Editor

Your Comments to the Editor will be submitted to the Managing Editor and the Editor-in-Chief only. These should include any possible conflicts of interest. Comments and constructive criticism of the manuscript should be placed in the Comments to the Author.

Comments to the Author (s)

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Comments should be constructive and designed to enhance the quality of the manuscript. You should consider yourself the authors' mentor. Make your comments as complete and detailed as possible. Express your views clearly with supporting arguments and references, as necessary. Include clear opinions about the strengths, weaknesses, and relevance of the manuscript, its originality, and its importance to the field. Specific comments that cite line numbers are most helpful. If you feel unqualified to address certain aspects of the manuscript, please include a statement to identify these areas.

Begin by identifying the major contributions of the paper. What are its major strengths and weaknesses, and its suitability for publication? Please include both general and specific comments bearing on these questions and emphasize your most significant points.

Support your general comments, positive or negative, with specific evidence.

If you wish to make comments directly on the manuscript pdf using the Note tool, you may do so. However, we do not expect you to copy-edit the manuscript. If you do annotate the pdf, please also include a summary of your general comments. You may also upload other documents (e.g. your review as a document, useful references). The journal editorial assistant will remove your identity from the properties of these documents to maintain your anonymity.

Points to consider in your review include:

- Is the topic of the manuscript appropriate for the JAFEE? Is the information of significant interest to the broad readership of the JAFEE?
- Do the title, abstract, keywords, introduction, and conclusions accurately and consistently reflect the major point(s) of the paper?
- Is the writing concise, easy to follow, and interesting, without repetition?
- Is the aim clearly stated?
- Are the methods appropriate, scientifically sound, current, and described clearly enough that the work could be repeated by someone else?
- Is the research ethical and have the appropriate approvals/consent been obtained?
- Are appropriate statistical/econometric analyses used? Are they sufficiently justified and explained? Are statements of significance justified?
- When results are stated in the text of the paper, are they supported by data? Can you verify them easily by examining tables and figures? Are any of the results counterintuitive?
- Are all tables and figures necessary, clearly labeled, well designed, and readily interpretable? Is the information in the tables and figures redundant? Is it repeated in the text?
- Are the conclusions supported by the data presented?



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- Are the references cited the most appropriate to support the manuscript? Are citations provided for all assertions of fact not supported by the data in this paper? Are any key citations missing?
- Consider the length of the manuscript, relative to the content. Should any portions of the paper be expanded, condensed, combined, or deleted? (Please be specific in your advice, and don't simply advise overall shortening by x%).
- Does the manuscript comply with the Instructions for Authors?

Please also comment on any possible research or publication misconduct, such as:

- Does this manuscript report data or conclusions already published or in the press? If so, please provide details.
- Has the author plagiarised another publication?
- Is there any indication that the data have been fabricated or inappropriately manipulated?
- Have the authors declared all relevant competing interests?

PUBLISHING POLICY

CSRC Publishing is the publisher of JAFEE and assumes responsibility of all processes and activities necessary for print and online publishing of the content copy sent by the editorial board. CSRC Publishing or its management body bears no right to interfere in the nomination of editorial board and their role. Similarly, CSRC Publishing affirms to NO INTERVENTION policy in the editorial process and activities thereof.

EDITORIAL POLICY

Job Description (Terms of Reference) of the Editor in Chief

Aside from providing prestige, the role of the journal's editorial board is to advise and support the editor.

Functions may include:

- To serve as Patron of the journal's editorial board contributing to journal's vision, mission and scope.
- To review the journal's various policies to make those at par with international standards.
- To conduct necessary editorial training for the editorial members to enable them carry out their editorial tasks.
- To guide the editorial board in achieving higher indexing and abstracting at various national and international agencies.
- To facilitate managing editor in attracting editorial members in line with the journal's vision, mission and scope.
- To provide necessary guidelines to managing editor in carrying out its responsibilities.



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Job Description of the Editorial Board

Aside from providing prestige, the role of the editorial board is to advise and support the editor.

Functions may include:

- Identifying new topics for commissioning special issues and advising on direction for the journal—giving feedback on past issues and making suggestions for both subject matter and potential authors.
- Provide content by writing articles and occasional editorials reviews
- Approaching potential contributors
- Help to identify and suggest reviewers with expertise in the relevant area of a research paper and/or provide second opinions on papers (i.e. where there is a conflict between reviewers)
- To ensure the implementation of ethical guidelines envisaged by Committee on Publication Ethics (COPE).
- To identify and resolve conflict of interest using journal's policy thereof.
- Identify appropriate conferences for editors to attend
- Endorse the journal to authors, readers and subscribers and encourage colleagues to submit their best work.
- To handle complaints/grievances by authors, reviewers or any other external and internal party.

COPE'S CODES OF CONDUCT AND BEST PRACTICE GUIDELINES FOR ACADEMIC PUBLISHING

- **COPE's Principles of Transparency and Best Practice in Scholarly Publishing**
- **COPE's Code of Conduct and Best Practice Guidelines for Journal Editors**
- **COPE's Short Guide to Ethical Editing for New Editors**
- **COPE's Code of Conduct for Journal Publishers**
- **COPE's Ethical Guidelines for Peer Reviewers**

ETHICAL GUIDELINES

The JAFEE follows ethical guidelines by Committee on Publication Ethics (COPE). Both the publisher and the editorial board of JAFEE affirm to comply with and ensure ethical considerations in submission, review, conflict of interest, disclosure and publication process as underlined by COPE declaration on publication ethics and conflict of interest.

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- **COPE's Code of Conduct for Journal Publishers**
- **COPE's Ethical Guidelines for Peer Reviewers**
- **HEC's Ethical Guidelines for Journals**

In addition, the JAFEE also follows ethical guidelines suggested by Higher Education Commission Pakistan (HEC) which are considered as necessary benchmark for quality assurance of journals in the category of social and behavioral sciences. The links of COPE's ethical guidelines and HEC's ethical guidelines are mentioned below for the information of editorial, reviewers and authors.

- **HEC's Ethical Guidelines for Journals**

ORIGINALITY AND PLAGIARISM POLICY

- Journal of Accounting and Finance in Emerging Economies (JAFEE) is committed to advance original work of scholarship and strictly NO tolerance for plagiarism.
- It is the author(s) responsibility to ascertain that s/he has submitted an entirely original work, giving due credit, by virtue of proper citations, to the works and/or words of others where they are used.
- Plagiarism in all its forms constitutes unethical publishing behavior and is not acceptable.
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- In case the research paper is part of the research thesis, the author shall make explicit statement to the managing editor at the time of submission that the work is from a research thesis along with other details. However, the thesis shall not be formally published in book form by any academic publisher.
- In case that the paper has been published in the full paper proceedings of a conference or other meeting, the similarity of paper submitted for journal publication with its previous version must not be more than 40%. The author will be required to mention such case to the managing editor during the submission process.

PUBLISHING FEE POLICY

In order to maintain academic independence of JAFEE, the editorial board has decided to charge NO FEE for submission and publication of articles (No Article Processing Charges).



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The journal is independently and voluntarily managed by the editorial board whose members are academic staff from renowned institutions.

FINANCIAL MODEL

In order to meet its financial needs to run the journal smoothly, CSRC Publishing and JAFEE has relied to frame its unique business model which is based on following.

- a) **Volunteer admin staff and editorial board** comprising of PhD scholars and faculty members who render their services without any fixed salary.
- b) **Funding support from Center for Sustainability Research and Consultancy Pakistan** which seeks to promote Green Model of Publishing of its publishing division, CSRC Publishing, with no pay walls and an open access policy.
- c) **Fast Track Review and Publication:** The JAFEE has introduced a fast track review and publication process under which authors are charged a nominal fee of USD 180/equivalent. The reviewers and editorial members are paid remuneration to help give a rigorous yet timely review and publication feedback to the submitting authors under this track.
- d) **The published authors are offered to buy 5 reprints** of the journal issue for a total nominal charge of USD 100 including the courier charges.
- e) **Funding from HEC Pakistan:** The journal has sought recognition and funding from Higher Education Commission Pakistan to cover part of the cost of running the journal.
- f) **Annual Conference Fees:** The Center for Sustainability Research and Consultancy holds annual conferences of its various national and international chapters to further its mission to highlight sustainability issues in emerging and developing economies. The CSRC utilizes the funds generated from conference fee to support its annual conferences and academic activities including support to CSRC Publishing to run its Green Publishing Model.
- g) **Language editing and proofreading** may be required by the journal editorial for the papers accepted for publication after independent review process. The publisher may charge fee for template setting, language editing and proofreading service to cover part of the publication cost. The authors, however, are not restricted to use CSRC Language and Editing Service and rather may opt to use other professional services.

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In order to ensure customer centricity, implementation of ethical guidelines and ensure transparency of editorial and publishing process, the editorial board and CSRC Publishing have taken appropriate measures. In order to ensure that complaints and grievances by authors, reviewers, editorial or any external and internal body are resolved in a transparent manner, two members of the editorial board are nominated to be part of Complaint/Grievances Committee who can be contacted for any complaints or concerns related to submission, review, conflict of interest and publication process. This committee is responsible to acknowledge all such complaints by email and setup the hearing and resolve of the issue within 30-45 days of receipt of the complaint.

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