

Publication Ethics and Malpractice Statement

This statement regulates the obligations of authors, reviewers, and editors of ACTA VŠFS and shall be binding on such individuals. All subjects publishing, reviewing, deciding in the journal, or doing any other collaboration with the journal must follow high academic and scientific standards, such as those advised by the reputable publication ethics body Committee on Publication Ethics ([COPE](#)). The subsequent statement represents and defines the core values, rules, and principles guiding the journal's editorial team, reviewers, and authors in their interactions with each other and the wider academic community.

1. Responsibilities and duties of the authors

By presenting a manuscript to the journal, authors agree and hereby confirm that they:

- Only submit manuscripts representing their original work, and they may prove this fact upon request at any time. If the manuscript contains any other works, these are clearly marked, and the necessary consents by the copyright owners are given (it is the author's responsibility to clear all rights).
- Only submit manuscripts that have not been (even in part) previously published elsewhere.
- Only submit manuscripts that they— currently and until the completion of the review process – do not intend to publish elsewhere.
- Are the sole owners of copyright in respect of any submitted manuscripts. The author retains copyright and publishes the work using a Creative Commons BY-NC-ND 4.0 license (Attribution-NonCommercial-NoDerivatives 4.0 International, full license description available [here](#)). In case of manuscripts having several authors, there shall be specified and verified that all co-authors agree with the manuscript publication under this Creative Commons licence.
- Shall notify the Editor of any conflict of interest related to the submitted manuscript.
- Clearly, precisely, and explicitly acknowledge all sources used in preparing such a manuscript.
- Agree with the editorial procedures of the journal.
- Submit articles for double-blind review procedure and other evaluations by the journal.
- Shall inform the Editor about any mistakes discovered in their manuscripts before and after possible publishing, including any errors in the research results described in such manuscripts.
- Provide the publisher with a free right to publish the manuscript in printed and/or electronic form, and include the article in any databases, where ACTA VŠFS is or might be included.
- Disclosed all sources of funding and potential conflicts of interest in the manuscript.
- Obtained all data presented in the manuscript through ethical means and statistically correct ways.
- Wrote the manuscript in clear, concise, and grammatically correct English and in line with the journal's submission guidelines.

2. Responsibilities and duties of the editors

The Editor-in-chief and Executive Editor serve as the responsible editors of the journal. They are advised by the journal's Executive Board in their editorial work as needed. The Executive Board provides a high degree of expertise in the initial evaluation of the submissions and recommends suitable reviewers, also in case of complicated or highly specialized topics.

The Editor shall ensure that:

- The review of manuscripts is impartial and unbiased, based solely on its scientific content.
- The manuscripts are accepted from all authors without discrimination based on race, ethnicity, gender, sexual orientation, religion or belief, nationality, or political beliefs.
- All submitted manuscripts are reviewed in a timely and confidential manner.
- Reviewers are selected based on their scientific expertise and without any conflict of interest with the authors or the manuscript being reviewed.
- The review process is double-blind, with neither the authors nor the reviewers knowing each other's identities.
- Reviewers are asked to provide objective and constructive feedback to the authors to help improve the quality of the manuscript.
- The Editors are responsible for conducting an initial internal review of manuscripts to assess their formal aspects and ensure they comply with the journal's specialization. In case of a negative assessment, the Editor must immediately notify the authors.
- The Editors should also publish corrections, explanations, errata or apologies when necessary to maintain the publication's integrity.
- The Editors reserve the right to reject or accept a manuscript based on the reviews and editorial judgment of its suitability for publication.
- The Editors will not disclose any information about a manuscript to anyone other than the authors, reviewers, and Executive Board and Editorial Scientific Board members involved in the review process.
- The Editors will take prompt action to correct any errors or omissions in published articles and to retract or correct any articles found to be fraudulent, unethical, or contain errors that could affect the interpretation of the data.
- Moreover, the Editors must retract any article that is confirmed to contain false findings or seriously incorrect statements. The Editorial Scientific Board always discusses and agrees upon the decision to retract an article. After the decision, the retraction is noted in the printed version of the following journal issue and the relevant electronic version.

3. Responsibilities and duties of the reviewers

Reviewers are asked to provide their expert opinion on the quality and originality of the research presented in the manuscript. By accepting a manuscript for review, reviewers shall ensure that:

- They inform the Editor in case they do not feel to be sufficiently qualified for a professional review of a manuscript or in case they cannot, for any valid reason whatsoever, prepare their review.
- They prepare their review opinion in person, to the best of their scientific knowledge and belief.
- The review process remains double-blind, and they will not in any way reveal their identity related to the review they make.
- They provide objective and constructive feedback to the authors to help improve the quality of the manuscript.
- They alert the Editor to any potential ethical concerns, such as plagiarism or the use of fraudulent data.
- They do not use any information obtained during the review process for their own personal advantage.

- Any information relating to or included in the manuscript remains confidential throughout the review process.
- They notify the Editor immediately if any conflicts of interest are identified regarding the manuscript.

4. Responsibilities and duties of the Editorial Scientific Board

The Editorial Scientific Board is responsible for overseeing the scientific quality of ACTA VŠFS journal and ensuring that its content meets the required research and publication standards. Overall, the Editorial Scientific Board plays a critical role in ensuring the quality and integrity of the journal and its published content. The primary ethical responsibility of the Editorial Scientific Board includes:

- Overseeing the peer-review process: the Editorial Scientific Board oversees the peer-review process to ensure it is rigorous, fair, and impartial.
- Verifying scientific integrity: the Editorial Scientific Board verifies that all published research is conducted with the highest scientific integrity and that any ethical concerns are addressed appropriately.
- Maintaining the journal's reputation: the Editorial Scientific Board helps to maintain the reputation of the journal and promote its visibility and impact within the scientific community.
- Supervising journal policies and guidelines: the Editorial Scientific Board is responsible for supervising the journal's policies and guidelines as necessary to ensure that they align with the latest scientific and ethical standards.

5. Plagiarism and publication malpractice

ACTA VŠFS takes allegations of plagiarism and publication malpractice very seriously at all stages of the publication process. The journal uses plagiarism detection tools to screen all submitted manuscripts for potential plagiarism. In cases where plagiarism or other forms of publication malpractice, including the intentions or attempts, are identified or suspected, the journal will take appropriate actions, including possible retracting the article and informing the relevant authorities and scientific community. The journal recognizes and utilizes principles and advice contained in Committee on Publication Ethics (COPE) [Guidelines on good publication practice](#). In more complicated cases, the journal follows the applicable decision trees, template letters and tools contained in [Publishing Ethics Resource Kit](#).

6. Confidentiality and data protection

ACTA VŠFS takes the protection of personal information and data privacy very responsibly. All personal information and data collected during the submission, review, and publication processes will be kept confidential and will not be disclosed to third parties without the explicit consent of the individuals concerned.

7. Ethical aspects of journal's financing

The owner and the publisher of the journal is the University of Finance and Administration. The publishing of the journal is financed from the budget of the university; the journal does not currently use any other sources of financing (e.g., submission or publication fee, subscription from readers, advertising including direct marketing, etc.). Journal ACTA VŠFS operates on non-profit principles, and there are no ethical issues raised by money flows regarding the

journal. Therefore, commercial interests haven't got any influence on editorial decisions and the journal's operation.

8. Open Access Policy

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