

PUBLICATION ETHICS & MALPRACTICE STATEMENT

AMTJ encourage the best standards of publication ethics and take all possible measures against publication malpractices. In line with the journal policy, the following are summaries of the responsibilities of the editors, reviewers, authors and publisher.

Responsibility of the Editorial Board

In addition to many general duties, such as constantly improving the quality and integrity of the journal, striving to meet the needs of authors and readers and encouraging academic debates, editors shall accept the obligation to apply willingness and best practice to cope with the following responsibilities:

- a) Acknowledge the receipt of submitted manuscripts within two working days of receipt and ensure an efficient, fair, and timely review process;
- b) One of the main responsibility of the editors' is to determine which submissions to the journal will be published. They are to ensure that decisions are made on the basis of the manuscript's merit and that the author's race, gender, religious or political beliefs, ethnicity, or citizenship are not considered.
- c) Information concerning a submitted manuscript should only be revealed to the corresponding author, reviewers, editorial board members, or the publisher as is required or otherwise appropriate.
- d) Without the authors' explicit written consent, editorial board members will not use unpublished information disclosed in a submitted manuscript for their own research purposes.
- e) Editors will recuse themselves from considering manuscripts in which they have conflicts of interest resulting from competitive, collaborative, or other relationships/connections with any of the authors, companies, or institutions connected to the papers.
- f) Respond promptly and take reasonable measures when an ethical complaint arises concerning a submitted manuscript or a published paper, and the editor should immediately contact and consult with the author. In this case, the author will be required to write a formal retraction statement or effect corrections as may be required;
- g) Editors should have no conflict of interest concerning articles they reject or accept;
- h) Adhere to the double-blind review in the peer-review process and preserve the anonymity of reviewers;

Reviewer's Responsibilities

Reviewers shall be expected to evaluate the quality, relevance, and merit of submitted papers. Comments from reviewers are expected to be adequate and as detailed as possible. They shall agree to:

- a) handle all submitted manuscripts confidentially, diligently and objectively;
- b) acknowledge receipt of the manuscript sent for review within seven working days.
- c) be released as a reviewer after two refusals to review, or three late review submissions. Also, reassigned manuscript to a new reviewer arising from lack of response from an earlier reviewer or late acknowledgement shall be communicated to the initial reviewers;
- d) determine scientific merit, originality, and scope of the work; indicating ways to improve it; and recommending acceptance or rejection using the rating scale submitted by the editorial board;
- e) note any ethical concerns, such as any violation of accepted norms of ethical treatment of human subjects or substantial similarity between the reviewed manuscript and any published paper or any manuscript concurrently submitted to another journal which may be known to the reviewer or identified using plagiarism check software;

- f) identify relevant published work that has not been cited by the authors. Also, any statement, observation, derivation, or argument that had been previously reported/published should be accompanied by the relevant citations. A reviewer should also call to the editor's attention any substantial similarity or overlap between the manuscript under consideration and any other published paper of which they have personal knowledge; and
- g) editorial board members shall be obliged to sign a non-disclosure agreement (NDA).

Duties and Responsibilities of Authors

- a) Manuscripts submitted should be original research and should present an accurate account of the work performed as well as an objective discussion of its significance. All underlying data should be presented accurately in the manuscript. Fraudulent or knowingly inaccurate statements constitute unethical behaviour and are unacceptable;
- b) Authorship should be limited to those who have made a significant contribution to the conception, design, execution, or interpretation of the reported study. All those who have made significant contributions should be listed as co-authors. Others who have participated in certain substantive aspects of the research project should be acknowledged or listed as contributors;
- c) Proper acknowledgement of the work of others must always be given. Authors should cite publications that have been influential in determining the nature of the reported work. Information obtained privately, as in conversation, correspondence, or discussion with third parties, must not be used or reported without explicit, written permission from the source. Information obtained in the course of confidential services, such as refereeing manuscripts or grant applications, must not be used without the explicit written permission of the author of the work involved in these services.
- d) Authors should **not** submit the same manuscript simultaneously to more than one publication at a time. This constitutes unethical publishing behaviour and is unacceptable. Redundant publication, and the inappropriate division of study outcomes into more than one article, will result in rejection. Duplicate publication of the same, or a very similar, article may result in the retraction of the later article and the authors may incur sanctions. Similarly, authors whose articles are found to have been simultaneously submitted elsewhere shall be incur sanctions.
- e) Authors must ensure that they have written original works and that any work or words of other authors, contributors or sources have been appropriately credited and referenced. Changes in authorship must be declared to the journal and agreed to by all authors. Anyone who contributed to the research or manuscript preparation, but is not an author, should be acknowledged with their permission. Submissions by anyone other than one of the authors will not be considered.
- f) Authors submitting their works to AMTJ for publication as original articles are to confirm that the submitted manuscripts represent their contributions and have not been copied or plagiarized in whole or in part from other works without clearly citing the source. Authors are expected to cite publications that have been influential in determining the nature of the reported article/work. The authors of submitted manuscripts or published articles that are found to have fabricated or falsified the results, including the manipulation of images, may incur sanctions, and published articles may be retracted.
- g) Plagiarism in all its forms constitutes unethical publishing behaviour and is unacceptable. Manuscripts that are found to have been plagiarized from a manuscript by other authors, whether published or unpublished, will be rejected and the authors may incur sanctions. Any published articles may need to be corrected or retracted.

- h) The corresponding author with the journal should ensure that all appropriate co-authors are included in the author list of the manuscript and that there is a full consensus of all co-authors in approving the final version of the paper and its submission for publication;
- i) Authors should disclose financial or other conflicts of interest that might influence the results or interpretation of their manuscript. All sources of financial support should be disclosed;
- j) When an author discovers a significant error or inaccuracy in his/her published work, it is the author's obligation to promptly notify the journal editors and cooperate with them to retract or correct the manuscript.

SANCTIONS

In the event of any breaches of the African Multidisciplinary Tax Journal publication ethics policies, the following sanctions shall be applied:

- i. The submitted manuscript shall be **“rejected”** and any other manuscripts submitted by the author(s) shall also be rejected.
- ii. Authors shall not be allowed to make submissions for 1–5 years.
- iii. Editorial board members found to have negated the AMTJ publication policies shall be sanctioned and prohibited from acting as an editor or reviewer.
- iv. AMTJ may apply additional sanctions for severe ethical violations.

Responsibility of the Publisher

Handling of unethical publishing behaviour:

In cases of alleged or proven scientific misconduct, fraudulent publication or plagiarism, the publisher, in close collaboration with the editors, will take all appropriate measures to clarify the situation and to amend the article in question. This includes the prompt publication of an erratum, clarification or, in the most severe case, the retraction of the affected work. The publisher, together with the editors, shall take reasonable steps to identify and prevent the publication of papers where research misconduct has occurred, and under no circumstances encourage such misconduct or knowingly allow such misconduct to take place.

Access to journal content

The publisher is committed to the permanent availability and preservation of scholarly research, marketing of the journal, ensuring the availability, accessibility and maintaining the journal digital archive.