Information for Authors, Editors and Reviewers on Standards for the ACRN Journal of Finance and Risk Perspectives (ISSN 2305-7394)

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Imprint .......................................................................................................................................................... 1
Journal Policy ................................................................................................................................................. 2
Scope ............................................................................................................................................................... 2
Editorial Board .................................................................................................................................................. 3
Editorial Processes and Quality Control System ......................................................................................... 3
The Process itself .............................................................................................................................................. 3
Ensuring a fair and appropriate peer review process.................................................................................. 4
Decision whether to review .......................................................................................................................... 4
Interaction with peer reviewers .................................................................................................................. 4
Reviewer misconduct .................................................................................................................................... 4
Interaction with authors ............................................................................................................................... 5
Editorial decision-making ............................................................................................................................. 5
Editorial and journal processes ................................................................................................................... 5
Editorial conflicts of interest ....................................................................................................................... 5
Submission Information .............................................................................................................................. 5
First publication ............................................................................................................................................. 6
Anonymization ................................................................................................................................................ 6
Formatting ....................................................................................................................................................... 6
Abstract .......................................................................................................................................................... 6
Length ............................................................................................................................................................. 6
Editing ............................................................................................................................................................ 6
References ...................................................................................................................................................... 6
Author Entitlement and Post-prints ............................................................................................................... 7
Creative Commons License ......................................................................................................................... 7
Privacy ........................................................................................................................................................... 7
Fees ................................................................................................................................................................. 7
Complaints ..................................................................................................................................................... 7
Ethical Standards .......................................................................................................................................... 7
Ethical Considerations for Editors ............................................................................................................... 7
Ethical Considerations for Authors ............................................................................................................. 7
Ethical Considerations for Reviewers ........................................................................................................... 9
Plagiarism ....................................................................................................................................................... 9
Data Protection Information (DPI) ............................................................................................................... 10

Imprint

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Journal Policy

The ACRN Journal of Finance and Risk Perspectives has been first published in 2012, and is a strictly academic, double-blind peer reviewed international e-journal. From 2018 it is published in one annual rolling issue to stay true to its digital nature and reduce publication times for the articles. From 2019 on it follows the open access Gold Standard under the Creative Commons license of CC-BY-SA.

All articles are indexed in EBSCO and are searchable through Google Scholar. It is included in SCOPUS and the h-Index. The journal is also listed in the Cabell Quality Publishing Database, which is typically relevant for tenure track evaluations. It is in the review process of the Web of Science Emerging Sources Citation Index.

This journal is special because it aims to provide an outlet for inter-disciplinary and more in-depth research papers with various methodological approaches from the broad fields of Finance, Risk and Accounting. The target group of this journal are academics who want to get a better understanding of the interconnectedness of their fields by acknowledging the methods and theories used in closely related areas.

The JOFRP thus aims to overcome the self-imposed paradigmatic boundaries and reflexive isomorphisms of the individual, typically rather narrow fields and invites new and combined perspectives from the fields of Finance, Risk and Accounting. Despite its methodological, topical and disciplinary openness - it does so with a strong focus on academic rigour and robustness. Articles can vary in size and approaches but all articles will be strictly double-blind peer reviewed and authors are frequently invited to discuss the ramifications of their articles in the global FRAP and SSSFII conferences.

Scope

- Quantitative Finance and Risk Modeling
- Financial Economics
- Organizational and Enterprise Risk Management
- Investment Management and Portfolio Building
- Corporate Finance
- Behavioral Finance
- Treasury and Cash Management
- Banking and Insurance
- Entrepreneurial Finance, Crowdfunding and Venture Capital
- Social and Sustainable Finance, Impact Investing
- Performance Management and Control
- Accounting, Auditing, Reporting, Corporate Governance
- Digital Accounting and Accounting Information Systems
- Financial Accounting, IFRS and US-GAAP Perspectives
- Islamic Banking and Finance
- Critical Perspectives on Finance and Economics
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Editorial Processes and Quality Control System

The Process itself
All involved parties have read and understood the guidelines below and use them as such in their actions and decision-making processes. The editorial board brings forward ideas and suggestions for reviewers and special issues, and sometimes take over the role of acting editors. The editorial board also will be asked for advice and vote in unclear situations and complaints proceedings.

Step One: The acting editor handles manuscript submission, checks for formal criteria and anonymization, and then reads the manuscript to check for a policy-match with the journal and in case identify suitable reviewers.

Step Two: The reviewers (at least two) are invited with the blind manuscript attached. They are asked for their feedback within 4 weeks. The acting editor is responsible for reminders and keeping time.
Step Three: The acting editor reads the reviewers comments and recommendation. Based on these the editor compiles this information (with blinded reviewers names) together with remarks and the final decision made by the editor, and sends it out to the authors. In case of differing suggestions, the acting editor takes the final decision or asks one of the members of the editorial board. Decisions can be: accepted, minor-revision, major-revision, reject.

Revisions: When a revision is submitted, minor-revisions will be reviewed by the acting editor together with one of the previous reviewers (if possible), major-revisions will be sent out again for a full double-blind review round (if possible same reviewers).

Ensuring a fair and appropriate peer review process
One of the most important responsibilities of editors is organising and using peer review fairly and wisely. Editors should explain their peer review processes in the information for authors and also indicate which parts of the journal are peer reviewed.

Decision whether to review
Editors may reject a paper without peer review when it is deemed unsuitable for the journal’s readers or is of poor quality. This decision should be made in a fair and unbiased way. The criteria used to make this decision should be made explicit. The decision not to send a paper for peer review should only be based on the academic content of the paper, and should not be influenced by the nature of the authors or the host institution.

Interaction with peer reviewers
Editors should use appropriate peer reviewers for papers that are considered for publication by selecting people with sufficient expertise and avoiding those with conflicts of interest. Editors should ensure that reviews are received in a timely manner. Peer reviewers should be told what is expected of them and should be informed about any changes in editorial policies. In particular, peer reviewers should be asked to assess research and publication ethics issues (i.e., whether they think the research was done and reported ethically, or if they have any suspicions of plagiarism, fabrication, falsification, or redundant publication). Editors should have a policy to request a formal conflict of interest declaration from peer reviewers and should ask peer reviewers to inform them about any such conflict of interest at the earliest opportunity so that they can make a decision on whether an unbiased review is possible. Certain conflicts of interest may disqualify a peer reviewer. Editors should stress confidentiality of the material to peer reviewers and should require peer reviewers to inform them when they ask a colleague for help with a review or if they mentor a more junior colleague in conducting peer review. Editors should ideally have a mechanism to monitor the quality and timeliness of peer review and to provide feedback to reviewers.

Reviewer misconduct
Editors must take reviewer misconduct seriously and pursue any allegation of breach of confidentiality, non-declaration of conflicts of interest (financial or non-financial), inappropriate use of confidential material, or delay of peer review for competitive advantage. Allegations of serious reviewer misconduct, such as plagiarism, should be
Interaction with authors
Editors should make it clear to authors what the role of the peer reviewer is because this may vary from journal to journal. Some editors regard peer reviewers as advisors and may not necessarily follow (or even ask for) reviewers’ recommendations on acceptance or rejection. Correspondence from editors is usually with the corresponding author, who should guarantee to involve co-authors at all stages. Communicating with all authors at first submission and at final acceptance stage can be helpful to ensure all authors are aware of the submission and have approved the publication. Normally, editors should pass on all peer reviewers’ comments in their entirety. However, in exceptional cases, it may be necessary to exclude parts of a review, if it, for example, contains libelous or offensive remarks. It is important, however, that such editorial discretion is not inappropriately used to suppress inconvenient comments.
There should always be good reasons, which are clearly communicated to authors, if additional reviewers are sought at a late stage in the process. The final editorial decision and reasons for this should be clearly communicated to authors and reviewers. If a paper is rejected, editors should ideally have an appeals process. Editors, however, are not obliged to overturn their decision.

Editorial decision-making
Editors are in a powerful position by making decisions on publications, which makes it very important that this process is as fair and unbiased as possible, and is in accordance with the academic vision of the particular journal.

Editorial and journal processes
All editorial processes should be made clear in the information for authors. In particular, it should be stated what is expected of authors, which types of papers are published, and how papers are handled by the journal. All editors should be fully familiar with the journal policies, vision, and scope. The final responsibility for all decisions rests with the editor-in-chief.

Editorial conflicts of interest
Editors should not be involved in decisions about papers in which they have a conflict of interest, for example if they work or have worked in the same institution and collaborated with the authors, if they own stock in a particular company, or if they have a personal relationship with the authors. Journals should have a defined process for handling such papers. Journals should also have a process in place to handle papers submitted by editors or editorial board members to ensure unbiased and independent handling of such papers. This process should be stated in the information for authors. Editorial conflicts of interests should be declared, ideally publicly.

Submission Information

Begin by confirming that Journal of Finance and Risk Perspectives is the right journal for your manuscript by reviewing our Policy Statement and note about the kinds of submissions appropriate for Journal of Finance and Risk Perspectives. Then, read through some of the tables of contents and freely available articles in the journal.
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First publication
Submission of a manuscript to Journal of Finance and Risk Perspectives is understood to imply that the manuscript is not under consideration by any other journal and is offered to Journal of Finance and Risk Perspectives for first publication.

Anonymization
Please anonymize your submission for double blind review. In particular, remove your name from the title page, headers and footers; remove any acknowledgments or references to personal communication; remove any references to your own published or unpublished manuscripts; remove references to other authors’ unpublished manuscripts, as references to such manuscripts can potentially reveal your identity or can suggest that you have personal contact with those authors (even if that is not the case).

Formatting
Please use footnotes rather than endnotes for your citations; manuscripts should be in 11-point font Times New Roman with 1-inch margins; everything should be single spaced, including quotations and footnotes. Please use one of the following four formats when preparing your manuscript: any recent version of Microsoft Word (.doc or .docx), PDF (.pdf), WordPerfect (.wpd), or Rich Text Format (.rtf). Please use three headline styles only, (12 bold, 11 italic and 11 non-italic) and use WORD headline formatting if possible. Tables and Figures must be included in the text, at the appropriate position, with Figure and Table numeration. Tables naming above, figures below. Tables need to be formatted with thin single lines only, no colors. Table font: Times New Roman 10pt.

Abstract
Please prepare an abstract of less than 250 words to upload with the manuscript.

Length
Please make sure your submission is the appropriate length for its article type: less than 20,000 words for Original Articles (including notes), and less than 6,000 words (including notes) for Discussions. Although different types of articles require more or less space, the editors generally prefer Original Articles to be between 5,000 and 15,000 words.

Editing
In the interest of expediting the review process and increasing chances of a successful submission, authors are strongly encouraged to submit manuscripts that have been carefully edited with an eye to structure and style. All papers should be written in UK or US English (but consistent).

References
The complete style guidelines are those of the APA 5th edition, please follow style
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precisely!
Avoid footnotes!
Full references should include all author’s names and initials, date of publication, title of paper, title of publication (italics), volume and issue number (of a journal), publisher and location (books, conferences), page numbers.

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An editor should give unbiased consideration to all manuscripts offered for publication, judging each on its merits without regard to race, religion, nationality, sex, seniority, or institutional affiliation of the author(s). An editor may, however,
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take into account relationships of a manuscript immediately under consideration to others previously or concurrently offered by the same author(s).

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**Ethical Considerations for Authors**

An author should cite those publications that have been influential in determining the nature of the reported work and that will guide the reader quickly to the earlier work that is essential for understanding the present investigation. Except in a review, citation of work that will not be referred to in the reported research should be minimized. An author is obligated to perform a literature search to find, and then cite, the original publications that describe closely related work. For critical materials used in the work, proper citation to sources should also be made when these were supplied by a non-author.

In submitting a manuscript for publication, an author should inform the editor of related manuscripts that the author has under editorial consideration or in press. Copies of those manuscripts should be supplied to the editor, and the relationships of such manuscripts to the one submitted should be indicated.

It is improper for an author to submit manuscripts describing essentially the same research to more than one journal of primary publication, unless it is a resubmission of a manuscript rejected for or withdrawn from publication. It is generally permissible to submit a manuscript for a full paper expanding on a previously published brief preliminary account (a “communication” or “letter”) of the same work. However, at the time of submission, the editor should be made aware of the earlier communication, and the preliminary communication should be cited in the manuscript.

An author should identify the source of all information quoted or offered, except that which is common knowledge. Information obtained privately, as in conversation, correspondence, or discussion with third parties, should not be used or reported in the author’s work without explicit permission from the investigator with whom the information originated. Information obtained in the course of confidential services, such as refereeing manuscripts or grant applications, should be treated similarly.
The co-authors of a paper should be all those persons who have made significant scientific contributions to the work reported and who share responsibility and accountability for the results. Authors should appropriately recognize the contributions of technical staff and data professionals. Other contributions should be indicated in a footnote or an “Acknowledgments” section. An administrative relationship to the investigation does not of itself qualify a person for co-authorship (but occasionally it may be appropriate to acknowledge major administrative assistance).

**Ethical Considerations for Reviewers**

A reviewer (or referee) of a manuscript should judge objectively the quality of the complete manuscript and the Supporting Information, including the experimental and theoretical data, the interpretations and exposition, with due regard to the maintenance of high scientific and literary standards. A reviewer should respect the intellectual independence of the authors.

A reviewer should treat a manuscript sent for review as a confidential document. It should neither be shown to nor discussed with others except, in special cases, to persons from whom specific advice may be sought; in that event, the identities of those consulted should be disclosed to the editor.

Reviewers should notify editors of concerns with respect to manuscripts that report research that, based on current understanding, can be reasonably expected to provide knowledge, products, or technologies that could be directly misapplied by others to pose a threat to public health and safety, environment or be used for criminal purposes.

**Plagiarism**

Plagiarism, including self-plagiarism, is a misconduct and an unacceptable action that may lead to serious consequences to the authors of the JOFRP. The journal checks for plagiarism using the software docoloc which includes global sources of all kinds of languages. In addition, we strongly advise the authors to

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- Largely avoid direct quotations and use the appropriate style to mark direct quotations whenever necessary
- Use their own words when summarizing and paraphrasing other works with the corresponding references
- Include page numbers for sources of figures and tables and direct quotations
- Rebuild (!) all figures by your own, as they may be copyrighted even when referenced
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