

CODE OF ETHICS AND DECLARATION OF GOOD PRACTICES

Costos y Gestión is an academic journal, belonging to the Argentine Institute of University Professors of Costs (IAPUCo), dedicated to the publication of scientific research committed to compliance with ethical standards and good editorial practices.

The following Code of Ethics and Declaration of good practices is based on the Committee on Publication Ethics (COPE) Best Practice Guidelines for Journal Editors. The participants in the process of preparing and publishing an article (Editorial Team, Scientific Committee and authors) must respect the principles indicated in this document.

Duties, responsibilities of the Editor and the Editorial Team

- The editorial process must remain consistent for all articles submitted to the journal, regardless of the authors' race, gender, sexual orientation, religious beliefs, ethnic origin, nationality, or political philosophy.
- Ensure adherence to the double-blind characteristic during the evaluation process. That is, to ensure the confidentiality of the authors' data throughout the review process.
- A detailed description of the review process and the criteria for acceptance of the articles must be published and informed to the authors.
- Acceptance or rejection of an article should not be influenced by conflicts of interest related to the authors, the manuscript or its funders.
- Manuscripts or the data within them should not be used beyond the purposes of journal publication.
- Review criteria must be clearly and objectively defined in order to eliminate any subjectivity among the reviewers.
- Establish and communicate deadlines for authors to receive decisions on the acceptance or rejection of their articles.
- Review and resolve any possible situations of plagiarism or conflict of interest that may arise.

The final decisions regarding the articles that are published, the number in which they will be published, and the order of said articles within the number are the responsibility of the Editorial Team.

Duties, responsibilities of authors

Upon submitting an article, the authors agree to:

- Guarantee that their works are unpublished, that is, that they have not been previously published; and they are not simultaneously under evaluation in another journal.
- Guarantee that all data and information used in its preparation have been obtained ethically, are truthful data and collected in a technically correct manner.
- Confirm that the authorship of the article belongs to the individuals who sign them. Understanding that the status of author implies having a collaborative role during the process followed to carry it out, to do so the [Originality statement](#) form must be completed.
- Prepare the article following the guidelines or presentation standards defined by the Editorial Team of the journal.
- Include all bibliographic references used in the manuscript. Plagiarism in all its forms is an unacceptable practice. Therefore, the detection of partial or total plagiarism will mean the automatic rejection of the article.
- Indicate the sources of information used to prepare the article directly or indirectly. take responsibility for any litigation or claim related to their Intellectual Property Rights.
- Disclose any conflict of interest that may arise linked to the article.

- Commit to making modifications within the deadline set by the Editorial Team if the article is accepted.

Duties, responsibilities of reviewers

Reviewers must:

- Conduct a fair, clear, and objective review of the article following the review criteria set by the Editorial Team.
- Inform the Editorial Team promptly if they feel insufficiently expert in the addressed topic as soon as possible.
- Refuse articles for review in which there may be a conflict of interest that limits its objectivity.
- Ensure compliance with confidentiality and the double-blind nature of the evaluation process. Likewise, the information contained in the article cannot be disclosed during said process. Nor should you use all or part of the information contained in articles that are under evaluation or have been rejected.
- Evaluate the article for its intellectual content, regardless of race, gender, sexual orientation, religious beliefs, ethnic origin, nationality, or political philosophy of the authors.
- Report to the Editorial Team if they detect that the article under evaluation has already been published. As well as cases where they have detected any possibility of plagiarism.