

Editorial Policy

1. Scope and Objectives:

- *Manthan: Journal of Public Sector Auditing and Accounting of SAI India* is a peer-reviewed journal dedicated to the rigorous advancement of knowledge and practice in public sector auditing, accounting, and accountability.
- The journal aims to:
 - Publish innovative, high-impact research that addresses critical challenges and opportunities in public financial management.
 - Provide a platform for the dissemination of evidence-based insights that inform policy and practice at the national, state, and local levels.
 - Foster interdisciplinary dialogue among academics, practitioners, and policymakers engaged in enhancing public sector governance.
 - Promote the professional development of auditors and accountants within the public sector, with a particular emphasis on the role of the Supreme Audit Institution (SAI) of India.

2. Editorial Board Responsibilities:

- **Strategic Leadership:** Define and champion the journal's strategic direction, ensuring its intellectual rigor, relevance to the evolving public sector landscape, and contribution to global best practices.
- **Quality Assurance:** Uphold the highest standards of academic integrity and methodological rigor through meticulous oversight of the peer review process and adherence to strict ethical guidelines.
- **Knowledge Dissemination:** Actively promote the journal's content and facilitate its accessibility to a broad audience of stakeholders, including researchers, policymakers, auditors, and the general public.
- **Editorial Decision-Making:** Exercise judicious and impartial judgment in the selection of manuscripts for publication, based on their scientific merit, originality, and potential impact on the field.
- **Continuous Improvement:** Regularly evaluate the journal's performance and identify opportunities for enhancement, including refining editorial policies, diversifying content, and expanding its reach.

3. Manuscript Submission and Review:

- **Originality and Significance:** Submissions must present original research that makes a significant contribution to the field of public sector auditing and accounting. We encourage submissions that:
 - Address emerging issues and challenges in public financial management.
 - Offer innovative solutions to improve audit methodologies and accounting practices.
 - Evaluate the effectiveness of government policies and programs.
 - Provide insights into the role of technology in enhancing public sector accountability.
- **Technical Rigor:** Manuscripts must demonstrate a high level of technical competence and methodological rigor. Quantitative studies should employ appropriate statistical techniques and data analysis methods. Qualitative studies should provide a clear and transparent description of the research design and data collection procedures.
- **Peer Review Process:** All submissions undergo a rigorous, double-blind peer review process.
 - **Reviewer Selection:** Reviewers are selected based on their expertise in the specific topic of the manuscript, their publication record, and their commitment to providing constructive feedback.
 - **Review Criteria:** Reviewers assess manuscripts based on:
 - Relevance to the journal's scope
 - Originality and significance of the research question
 - Technical soundness of the methodology
 - Validity and reliability of the findings
 - Clarity of presentation and writing style
 - Policy implications and practical relevance
- **Timeliness:** The journal is committed to providing authors with timely feedback. Reviewers are expected to complete their reviews within 4 weeks, which is also a widely accepted standard.

4. Publication Ethics and Malpractice Statement:

- *Manthan* commits to adhere to the highest standards of publication ethics, aligned with standard guidelines like the COPE (Committee on Publication Ethics).
- **Authorship:** Authorship should be reserved for individuals who have made substantial contributions to the conception, design, execution, or interpretation of the work.
- **Plagiarism:** All submissions are to be screened for plagiarism using advanced software. Any instance of plagiarism will result in immediate rejection.
- **Data Integrity:** Authors are expected to maintain the highest standards of data integrity. Fabrication, falsification, or manipulation of data is strictly prohibited.

- **Conflicts of Interest:** Authors, reviewers, and editors must disclose any potential conflicts of interest that could bias their judgment.
- **Corrections and Retractions:** In cases of unintentional errors or ethical breaches, the journal will publish corrections or retractions as appropriate.
- For primary survey, interview involving human subjects: Formal approval from appropriate Institutional Review Board/Ethics Board is required. The NAAA would dwell on formation of Ethical Boards/Committee within it, in adherence with the Indian Council of Medical Research (ICMR)' detailed guidelines in this regard.
- Authors are also required to sign an Undertaking Form (Annexure-A).

5. Copyright and Open Access:

- While Authors retain copyright (right to attribution) on the article and the journal reserves the publication rights. However, the articles on publication would be treated under Creative Commons Attribution license (CC BY).
- The journal would be an Open Access journal.
- Authors must not submit the manuscript the same article for publication to any other place during the review process.

6. Journal Promotion and Outreach:

- The Editorial Board will actively promote the journal through:
 - Presentations at conferences and workshops
 - Social media campaigns
 - Partnerships with relevant organizations
 - Targeted outreach to key stakeholders

7. Website and Platform Management:

- The journal's website will provide a user-friendly platform for:
 - Manuscript submission and tracking
 - Accessing published articles
 - Reviewing editorial policies and guidelines
 - Contacting the editorial team

8. Archiving and Indexing:

- The journal would be registered for an ISSN (International Standard Serial Number), for both print version and online version.
- The journal will be indexed in leading databases, after few successful publication records.
- The journal will ensure long-term preservation of its content.

9. Amendments to the Editorial Policy:

- This editorial policy will be reviewed and updated periodically by the Editorial Board to ensure its continued relevance and effectiveness.