

Policy on Plagiarism: For *The Chartered Accountant Journal*

CONTENTS

1. INTRODUCTION
2. UNDERSTANDING AND AVOIDING PLAGIARISM
3. CLAIM OF PLAGIARISM
3.1 INVESTIGATION
3.2 CONFIDENTIALITY
3.3 RESULTS OF INVESTIGATION
4. PENALTY

1. INTRODUCTION

Plagiarism is an intellectual misconduct in which authors submit for publication contents, i.e. words or sentences, of other authors presenting as their own. They knowingly do not use quotation marks for the borrowed text. Sometimes, they present others' ideas as their own violating the original authors' intellectual rights. Office of Research Integrity of the US Department of Health and Human Services defines plagiarism as *theft or misappropriation of intellectual property and the substantial un-attributed textual copying of another's work*. All locations of the information/matter, whether internet, book, journal, or, magazine, are equally valid and authorising.

Editorial Board of The Institute of Chartered Accountants of India does not approve, in principle, and discourages such practices in its official publication, *The Chartered Accountant*, as such practices raise questions over authors' academic and intellectual integrity and credentials, and bring disrepute to the Journal. The Board considers such practices an intellectual crime, i.e. infringement of others' intellectual property rights. Respecting intellectual property rights is a fundamental assumption for the journal.

Thus, in the Indian context, plagiarism is a violation of the Indian Copyright Act, 1957 ('the Act'), which is a punishable offense. In view of Section 13 of the Act, copyright subsists in 'Original literary work'. *Copying or reproduction of any paragraph(s) or portion(s) of the writings of a person by any other person is an infringement of the copyright within the meaning of Section 51 of the Act*. Section 57 which define 'Author's special rights' that includes within its scope the right of an author to be attributed for his work. Sub-section (1) of Section 57 which lays down that independently of the author's copyright and even after the assignment either wholly or partially of the said copyright, the author of a work shall have the right- (a) to claim authorship of the work; and (b) to restrain or claim damages in respect of any distortion, mutilation, modification or other act in relation to the said work which is done before the expiration of the term of

copyright if such distortion, mutilation, modification or other act would be prejudicial to his honour or reputation. The right to attribution can be considered analogous to the right not to be plagiarised.

Copyright as provided by the Act is valid only within the borders of the country. Since India is a member of the following international conventions on copyright and neighbouring (related) rights, our works are also secured and protected in foreign countries too:

- i. Berne Convention for the Protection of Literary and Artistic works
- ii. Universal Copyright Convention
- iii. Convention for the Protection of Producers of Phonograms against Unauthorised Duplication of their Phonograms
- iv. Multilateral Convention for the Avoidance of Double Taxation of Copyright Royalties
- v. Trade Related Aspects of Intellectual Property Rights (TRIPS) Agreement

2. UNDERSTANDING AND AVOIDING PLAGIARISM

Plagiarism includes a variety of forms that are:

- *Verbatim copying* (using authors' exact written/spoken words without quotation marks), *near-verbatim copying*, or purposely paraphrasing portions of other authors' writings, e.g. papers, articles, etc. (paraphrasing words of other authors without citation/reference of the source);
- Copying other authors' writings, such as equations or illustrations, or copying or *purposely paraphrasing sentences* without citing the source; and
- Verbatim copying of portions of other authors' writings with citing but not clearly indicating what text has been copied, e.g., not applying quotation marks correctly, and/or not citing the source correctly.

Self-plagiarism is another connected issue of equally serious concern, which is a verbatim or near-verbatim/non-verbatim reuse of significant portions of one's own copyrighted work without citing the original source. This does not apply to publications based on the author's own previously-copyrighted work, e.g. appearing in a conference proceeding, where an explicit reference is made to that prior publication. Such reuse does not require quotation marks but does require the source to be cited.

All authors will be held individually and collectively responsible for the content of their papers, articles, etc., published by the Journal of the ICAI, therefore, it is the responsibility of the authors to ensure that their papers, articles, etc., as submitted to the Journal of the Institute, do not violate others' intellectual property rights.

However, avoiding plagiarism is not a complicated process. We just have to keep in mind: to cite sources and their authors every time we use their ideas or written/spoken words. In case, we carry their exact words, we must enclose them within quotation marks. Even if we try to paraphrase others' written/spoken words or use facts provided by others that are not common knowledge, we must refer to the origin (the source) to acknowledge the real authors/speakers. Plagiarism is also to pay a person or Internet services for a paper, and to hand in someone else's paper as your own, or cut and paste text from the Internet to your paper without citing the source.

3. CLAIMS/ALLEGATIONS OF PLAGIARISM

Editorial Board of the Institute places the investigation of all claims of plagiarism at high priority for action. Appeals regarding claims/allegations of plagiarism can be made in writing to the Board either through e-mail with details, e.g. citation to the original paper, article, etc., author(s), publication title, month and year of publication, if available with them, at either eboard@icai.org or eboard@icai.in, or through snail mail at Editorial Board, The Institute of Chartered Accountants of India, ICAI Bhawan, III Floor, Research Block, A-29, Sector-62, Noida 201309, NCR of India. In case, the source (original paper/article, etc.) is unpublished, e.g., an institutional or organizational report, online paper, etc., all associated (possible) information may be sent to the Board.

3.1 INVESTIGATION

There will be essentially two conditions for an investigation to begin:

1. Upon receiving the approved list of articles from the members of the Board, the Office will conduct a screening on all approved writings including papers, articles, etc., with the help of the anti-plagiarism software available with the Office. The Office will take the results to the Board with the applicable penalty as suggested in the *Policy*.
2. Upon receipt of an allegation/claim of plagiarism on a published writing that escapes the Office's attention with regard to plagiarism, the Office will start the required investigation on the allegation/claim and submit its findings to the Board along with the applicable penalty as per the recorded norms of the Board.

Upon reaching a decision, the Board, through the Office, will intimate the same to the offending authors involved in plagiarism, the appellant/claimant and the original author concerned¹. Additionally, penalty as given in the section ahead, i.e. **4. Penalty**, will be applicable to those offending authors.

¹ The decision to inform the original author is to build and improving trust in the ICAI publications of all stakeholders and the author community across the world. The Board considers this its duty and a much-needed social responsibility in this regard.

3.2 CONFIDENTIALITY

Investigation process will be confidential. As part of the investigation, it may be necessary for the Board to contact current and/or past employers of the authors, as it is a possibility that authors normally take monetary, positional, etc., benefits out of their professional publications, and some organizations may have specific requirements for their employees to disclose any pending legal/ethical matters.

However, during the investigation, under no circumstances, the Office will reveal any matter related to the investigation, or any other personal or specific information regarding plagiarism to anybody.

3.3 RESULTS OF INVESTIGATION

Once the Board reaches a conclusion in a plagiarism case/claim, it will communicate the information, along with the applicable penalty to all concerned parties immediately². Upon notification, the investigation process will end, and there wouldn't be any communication with any party by the Board, unless the Board receives an appeal or a claim from a party. Once the case of plagiarism is confirmed by the Board, the offending authors' names and their writings will not be kept confidential and will be suitably exposed.

4. PENALTY

When the act of plagiarism is found to have occurred in the writings of the Journal, the Board will take the actions as listed below. **Unless determined otherwise during the investigation, all concerned authors are deemed to be individually and collectively responsible for the content of their plagiarizing paper.**

Following actions may be initiated in cases of plagiarism:

1. Organisations, current and/or past, and funding agencies of such authors will be duly informed, as the Board is quite sure of the advantages that authors claim from their professional publications. Results of investigation in plagiarism will be communicated to the plagiarized authors and the publications including journals/magazines from where the plagiarized matter has been taken, so that the plagiarized authors or the publishers want to take action against offending authors.
2. Such (offending) authors will be asked to write a formal letter of apology to the Board as well as to the original authors, including an admission of plagiarism.

² The party will include the plagiarized author, the present authors' current and/or previous organizations.

3. In future, no writing will be accepted from the offending authors.
4. The Board in addition to the above and in rare circumstances depending on the degree of plagiarism may also recommend such cases to the Legal Section of the Institute for a proper action in accordance with law. If such a case is discovered after publication, in addition to the above, the Board, considering its professional and social responsibility, will publish a notification on the Institute website as well as in the very next issue of the Journal, giving details of the offending authors and original authors and their respective writings based on the investigation. Access to that published text from the Archive will be removed and the text would be kept in a database for future/legal references.
5. In case of near-verbatim/non-verbatim plagiarism, the offending authors may be asked to revise their papers pertaining to citation and references, and a letter of warning will be issued to them with a copy of the *Policy on Plagiarism*.

If such a paper is under submission and found to be plagiarised on the editing table, the paper will be automatically rejected. Actions as listed in the above-mentioned points 1, 2, 3, 4 and 5 would be applicable to the authors of the work of plagiarism.

Cases of self plagiarism will be treated with equal gravity and seriousness. In case of self-plagiarism, there might be two conditions applying to the offending authors:

- If the case is discovered post-publication in the Journal, actions as listed in the abovementioned points 1, 2, 3, 4 and 5 would be applicable to the authors of the work of plagiarism.
 - If the case is discovered on the editing table, the paper will be automatically rejected. If it is a case of near-verbatim/non-verbatim plagiarism only, the offending authors may be asked to revise their papers pertaining to citation and references. In addition, a letter of warning will be issued to the authors with a copy of the Editorial Board's *Policy on Plagiarism*.
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