**Publisher:**

### European Journal of Accounting, Finance & Business, ROMANIA, Web: http://www.accounting-management.ro, Email: <ejafbusv@gmail.com>

**ISSN: 2344 - 102X**

**AUTHOR‘S GUARANTEE AND COPYRIGHT TRANSFER FORM**

 **CONCERNING THE WORK PRESENTED FOR PUBLICATION**

Indicate your acceptance of EJAFB Publishing Terms

Please submit the completed and scanned copy of the signed original, retaining a copy for your files.

**AUTHOR(S): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

guarantee(s) that the article **­­­­­­­­­­­­­­­­­­\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

(hereinafter referred to as „Work“), presented for the publication in „EJAFB” (**accounting-management.ro**), I**SSN: 2344 - 102X**,(here in after referred to as „Publication“), **is an original work** and:

1. It represents a valid work and it was written by the Author(s) indicated in the Work, undersigned here;
2. The material and the main idea(s) of the Work was/were not published in any other publications before, in any language;
3. The material and the main idea(s) of the Work is/are not under simultaneous consideration by any journal, in any language, and will not be presented for publication to any other publications, in any language;
4. The Work does not contain statements, which do not correspond to reality, or material, which may infringe upon the intellectual property rights of another person or legal entity, and upon the conditions and requirements of sponsors or providers of financial support. The authors will produce the data upon which the manuscript is based for examination by the editors or their assignees, if requested;
5. All references used in the Work are indicated and, to the extent the Work incorporates text passages, figures, data or other material from the works of others, the undersigned has obtained any necessary permissions;
6. Undertakes to indemnify and hold harmless EJAFB Editorial Team from any damage or expense that may arise in the event of a breach of any of the guarantees set forth above;
7. I affirm the Author Representations noted, and confirm that I have reviewed and complied with the relevant Instructions to Authors, the Ethics in Publishing policy, and Conflicts of Interest disclosure.

Copyright terms are indicated in the Romania Copyright Law with subsequent modifications. Author(s) rights are on the back of this page.

In the event the above Work is accepted for publication and the Publication editors detects originality problems (see 2 and 3) the Work is definitely rejected.

In the event the above Work is not accepted and is not published in the Publication or is withdrawn by the Author(s) before acceptance by the Publication, this guarantee form becomes null and void, and the submitted Work is not be returned to the Author(s).

By submitting your Work to the Publication, you understand that you had transferred the copyright of this article to “European Journal of Accounting, Finance & Business”, Romania. The copyright transfer covers all rights to referee, translate, publish, digitize, archive, reproduce and distribute, including reprints, photographic reproduction, microform, or any other reproductions of similar nature.

**Hereby signing this form the Author(s) confirm(s) that the information presented above is correct and undertake(s)**

**to abide by the guarantees and obligations given above:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Name, Surname** |  | **Signature** |  | **Date** |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

European Journal of Accounting, Finance & Business accounting-management.ro

**Publisher:**



European Journal of Accounting, Finance & Business, ROMANIA Web: http://www.accounting-management.ro, Email: <ejafbusv@gmail.com>

**ISSN: 2344 - 102X**

**AUTHOR RIGHTS AND OPEN ACCESS POLICY**

As an author, you are granted rights for a large number of author uses, including use by your employer (institution or company). These rights are granted and permitted without the need to obtain specific permission from the “ European Journal of Accounting, Finance & Business” Editor, provided a full credit line is prominently placed (the citation information for your paper and copyright holder). These author rights are granted and apply only to articles for which you are named as the author or co-author.

**The author rights INCLUDE:**

* The right to make printed copies of the article for own personal use, including for own classroom teaching use;
* The right to make printed copies and distribute copies of the article to research colleagues, for the personal use by such colleagues (but not commercially or systematically, e.g., via an e-mail list or listserv);
* The right to present the article at a meeting or conference and to distribute printed copies of such paper or article to the delegates attending the meeting;
* Patent and trademark rights and rights to any process or procedure described in the article;
* The right to include the article in full or in part in a thesis or dissertation (provided that this is not to be published commercially);
* The right to use the article or any part thereof in a printed compilation of works of the author, such as collected writings or lecture notes (subsequent to publication of the article in “European Journal of Accounting, Finance & Business”);
* The right to prepare other derivative works, to extend the article into book-length form, or to otherwise reuse portions or excerpts in other works, with full acknowledgment of its original publication in “European Journal of Accounting, Finance & Business”;
* The right to self-archive the work by posting the work as the final peer-reviewed author's manuscript (but not the published layout) on their own website and their institution's website (website only, NOT repository) no earlier than 6 months after print publication EJAFB.
* Prior versions of the article published on non-commercial pre-print servers like arXiv.org can remain on these servers

and/or can be updated with the author’s accepted version. The final published version (in pdf or any other format) cannot be used for this purpose. Acknowledgement needs to be given to the final publication and a link should be inserted to the published article on EJAFB website, accompanied by the text “The final publication is available at www. accounting-management.ro”

**What you are expressly NOT ALLOWED to do:**

* Do not post the full article PDF file downloaded from the EJAFB Journal website to any other website(s).
* Do not publish the same paper, or papers including significant portions of it, in any other journal (see the first page of this form).

**DO NOT PRINT/SCAN THIS PAGE - IT IS FOR AUTHOR(S) INFORMATION ONLY!**

European Journal of Accounting, Finance & Business accounting-management.ro