Journal of Acccounting and Investment
Universitas Muhammadiyah Yogyakarta
in collaboration with Association of Accounting Department
of Muhammadiyah Higher Education
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For Research Submitted Without Formal Ethics Approval

Purpose. This form must be completed when a manuscript reports research without a formal ethics approval document from an Institutional Review Board (IRB), Research Ethics Committee (REC), or equivalent body. This declaration does not constitute retrospective ethical clearance and does not replace formal approval where such approval was required by applicable institutional or national rules.

A. MANUSCRIPT AND STUDY INFORMATION

Manuscript Title	
Corresponding Author	
Institution	
Country where the study was conducted	
Data collection period	
Study Type	☐ Archival/secondary data ☐ Survey ☐ Experiment ☐ Interview/FGD ☐ Case/field study ☐ Content/document analysis ☐ Other: _____

B. STATUS OF ETHICS REVIEW

Why is formal ethics approval not available for this study? Select one:

- ☐ Under applicable institutional or national policy, formal ethics review was not required.
- ☐ The study used only public or fully anonymized secondary data with no reasonable possibility of identifying individuals.
- ☐ The study was formally classified as exempt from ethics review by an authorized institution/body.
- ☐ No formal ethics review mechanism was available at the researchers' institution when the study was conducted.
- ☐ Formal ethics approval should have been obtained but was not sought before the study began.
- ☐ Other: _____.

Brief justification / policy basis:

_____

_____

_____

_____

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C. ETHICAL COMPLIANCE CHECKLIST

Please mark Yes, No, or N/A (Not Applicable) for each statement:

No.	Statement	Yes	No	N/A
1	Participation was voluntary and free from coercion or undue pressure.	☐	☐	☐
2	Participants received adequate information about the study purpose, procedures, use of data, and their right to decline or withdraw.	☐	☐	☐
3	Informed consent was obtained before data collection through a written, electronic, or otherwise justifiable process.	☐	☐	☐
4	Where participants were students, employees, junior auditors, subordinates, clients, or others in a dependent or hierarchical relationship, safeguards were used to ensure that refusal would not result in academic, employment, professional, or other disadvantage.	☐	☐	☐
5	Any incentives, compensation, gifts, course credit, or other benefits were reasonable and did not create undue influence to participate.	☐	☐	☐
6	The study did not expose participants to unreasonable risk to employment, career, reputation, finances, professional relationships, or psychological well-being.	☐	☐	☐
7	The identities of respondents, employees, auditors, clients, companies, or organizations were protected through anonymity, pseudonymization, confidentiality, or other appropriate safeguards unless disclosure was authorized or the information was already public.	☐	☐	☐
8	Non-public company information, client data, audit working papers, management reports, financial information, or other organizational records were obtained and used through lawful and authorized access.	☐	☐	☐
9	Research data were used only for legitimate research purposes and stored with appropriate safeguards against unauthorized access or disclosure.	☐	☐	☐
10	If deception, incomplete disclosure, or experimental manipulation was used, it had a clear scientific justification, did not create unreasonable risk, and debriefing was provided where appropriate.	☐	☐	☐
11	Participant recruitment and sampling did not unfairly exploit groups merely because they were easier to access or occupied a weaker organizational position.	☐	☐	☐
12	Any financial, professional, institutional, or sponsor-related conflict of interest that could affect recruitment, data collection, analysis, or reporting was appropriately managed and disclosed.	☐	☐	☐

D. ADDITIONAL QUESTIONS

1. Does the study use non-public company or organizational data?

☐ No ☐ Yes

If Yes, basis of access: ☐ Organizational permission ☐ Research agreement ☐ Official access authority

☐ Data were anonymized before release ☐ Other: _____

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2. Were any participants students, supervisees, subordinates, employees, co-workers, clients, or other persons in a dependent relationship with the researcher?

☐ No ☐ Yes

If Yes, briefly describe the safeguards used to prevent pressure or disadvantage:

_____

_____

_____

_____

3. Did the study use deception, incomplete disclosure, fictitious scenarios, or experimental manipulation?

☐ No ☐ Yes

If Yes, briefly state the justification and debriefing procedure, if applicable:

_____

_____

_____

_____

E. AUTHOR DECLARATION

☐ The information provided in this form is complete and accurate.

☐ The research was conducted with due respect for the rights, dignity, privacy, confidentiality, and legitimate interests of participants and/or organizations providing data.

☐ The authors understand that this form does not constitute retrospective ethics approval and does not replace formal approval where such approval was required.

☐ The authors agree to provide supporting documentation, including informed consent materials, questionnaires, experimental protocols, data-use permissions, or related records if requested by the Editor.

☐ The authors understand that the journal may request clarification, seek independent ethical advice, or reject the manuscript if material ethical concerns remain unresolved.

Name of Corresponding Author	
Date	
Signature / Electronic Confirmation	
Contact Email	

F. FOR EDITORIAL USE ONLY

Editorial Assessment:

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☐ PASS — No material ethical concerns identified.

☐ PASS WITH CLARIFICATION — Additional explanation or documentation is required.

☐ ETHICS REVIEW REQUIRED — Further assessment by the Editor or Ethics Advisor is required.

☐ NOT ELIGIBLE FOR FURTHER REVIEW — Material ethical concerns cannot be resolved through author declaration.

Editor's Notes: