



# University of Thessaly

Department of Economics

Department of Accounting and Finance

INTERDEPARTMENTAL POSTGRADUATE PROGRAMME

In Accounting and Auditing



CODE OF CONDUCT FOR RESEARCH

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**Research Ethics Regulation of the Postgraduate Programme of Studies  
"Accounting and Auditing"**

The Research Ethics Regulations of the Postgraduate Program of Studies "Accounting and Auditing" are in line with the approved Code of Research Ethics, which was passed by the Senate of the University of Thessaly at its 233rd/29-5-2020 meeting (IDA: 6EE1469B7EX), as follows:

**Principles of social research**

*Bioethical Principles for Research Involving Human Subjects*

Those conducting research on human subjects must be aware of the ethical principles and specific ethical rules governing their subject. In particular, any research involving human subjects must be conducted in accordance with fundamental bioethical principles:

- the autonomy of persons
- of the benefit
- of no harm
- of justice

Respect for human dignity and the related principle of the primordial importance ('intrinsic value') of human beings form the core of the principles of bioethics, which are reflected in guidelines, international conventions and declarations (such as the UNESCO Universal Declaration on Bioethics and Human Rights, the Oviedo Convention, the UNESCO Declaration on the Human Genome) and national legislation, including the Constitution of Greece.

Researchers are bound by the universally recognised principles of respect for fundamental freedoms and rights of personality, equality, protection of public health, protection of the child and protection of vulnerable groups.

The interests and welfare of the individuals involved in research always take precedence over the interests of science and society alone. In the event of conflict, the individual must always be given priority.

### **Respect for Dignity and Personality and Non-Discrimination**

The researchers of the University of Thessaly in conducting their research, must show due respect to the dignity, personal autonomy and individual rights of third parties involved in the research activity. They shall respect their private and family life and the beliefs and values they hold. They are required to avoid any discrimination against persons on the basis of their ethnicity, race, national origin, language, gender, religion, private life, physical ability, socioeconomic status, or any other factor not related to scientific competence and integrity.

### **Obligation to Inform Persons Participating in the Survey**

Researchers must inform, in a concise but comprehensible and as complete as possible, honestly and adequately, the persons who are going to take part in their research, about the objectives of the research. The information shall be provided in a transparent, comprehensible and easily accessible form, in a way that can be understood and understood by the research participants. The information shall be provided in writing or by other means, including, where appropriate, electronically. There is also an obligation to inform persons who may not participate in the research but who are directly affected by the conduct of the research.

### **Obligation to Obtain the Consent of Persons Participating in the Research**

No social research on human subjects may be carried out without the prior consent of the person involved, after having been thoroughly informed of the purpose, scope and potential risks, in accordance with the previous article. The consent of the persons who are to participate in the research shall be given in writing. In those cases where written consent cannot be given, or is not appropriate because of the nature of the research or because of the particular cultural and other characteristics of the persons or groups of persons or groups participating in the research, consent may be given, on reasonable grounds, by any clear affirmative action, which is a free, specific, explicit and informed indication of the subject's agreement to the processing of data relating to him or her, for example by a written statement, including by electronic means or by recording. Obtaining informed consent does not always, nor exclusively, guarantee the protection of the persons concerned. An important part of the responsibility for their protection remains with those responsible for the design and conduct of the research in question. Those who are not legally capable of

for legal transactions and minors are allowed to participate in an investigation only if it is carried out in their best interests, with the written consent of their legal representatives, based on the Oviedo Convention and the applicable legislation on the protection of personal data, on the opinion of the minors and the free withdrawal of consent at any time. The written consent of the legal representatives of persons lacking legal capacity and minors does not exempt the researcher from the obligation to obtain consent from minors and persons lacking legal capacity.

### **Duty to Respect Diversity**

In all social research (including that conducted in an interdisciplinary context), researchers must respect cultural and individual differences in roles and positions, including those based on age, gender, race, minority, ethnicity, religion, sexual preference, disability, language and socio-economic level. They shall be sensitive to real or perceived hierarchies and inequalities of relationships between researchers and research participants and shall ensure the necessary theoretical, methodological and research conditions for the emergence of genuine discourse and perspectives of research participants. They shall not take advantage of persons with whom they have a consultancy or similar relationship that inherently creates a relationship of inequality (e.g. patients, clients, etc.) and shall avoid in any way causing harm or exposure of research participants to danger. create, maintain, maintain, distribute, store, preserve and dispose of records and data related to their research in accordance with applicable legislation and this Code of Ethics for Research

### **Respect for Intellectual Property**

In carrying out the research activity, researchers must take into account and in no way infringe the intellectual property rights of third parties. Any person who becomes aware, formally or informally, of the progress or the product of the research before the completion and publication of the results of the research must observe complete confidentiality and refrain from any act of exploitation of the knowledge or the product of the research for his/her own benefit. Researchers and scientists shall acquire the right to the protection of personal attachment (moral right) to the new original, intellectual work they produce, to the subject matter of the research they carry out in proportion to the degree of their contribution to it, and any other rights, claims, powers, to the extent and to the extent provided

in the relevant legal and contractual framework of protection relating to the subject matter, work and research in question.

## **Principles of Scientific Integrity**

### **The Responsibility of Researchers**

Research, basic and applied, individual and collective, promotes scientific knowledge, supports the research and educational process and is linked to the exploitation of research and scientific findings for the benefit of society as a whole. 2. Research must be carried out with a commitment to scientific truth, respect for human dignity, personal autonomy, the biological and intellectual integrity of persons, ethics, intellectual property and personal data, and with concern for life, nature and the environment.

### **Reliability**

All scientific research must be carried out in a way that guarantees its reliability, which is reflected in its design, methodology, analysis and use of resources and the communication of its results, thus ensuring its quality.

### **Impartiality / Honesty**

All members of the research and scientific community are committed to the principle of fair treatment of all persons with whom they cooperate, as well as to the principles of fairness, meritocracy and impartiality. They shall refrain from any activities or actions that might constitute, or imply, favouritism or bias or negative predisposition towards collaborating persons. The development, conduct, monitoring, reporting and provision of information about an investigation shall be conducted in a transparent, fair, complete and impartial manner.

### **Equal treatment**

All members of the research team enjoy the right to equal treatment, but are also obliged to respect the corresponding right of other researchers and their collaborators, without any form of direct or indirect discrimination.

discrimination based on racial, ethnic and cultural characteristics, language, gender and sexual orientation, religious, political and philosophical beliefs, private life, health and physical ability, as well as economic and/or social status.

### **Respect**

In the course of any research activity, all members involved shall behave with due respect for the rights and freedoms of persons with whom they cooperate, rejecting any form of deception, coercion, or harassment. The conduct of researchers shall be guided by respect for the biological and spiritual integrity of human beings, and concern for nature and the environment. In addition, all research activities are governed by due respect for the intellectual property rights of the applicable law in force at the time, the Foundation's Internal Regulations, FORTH's conventions and those of its international and national partners.

### **Accountability and Transparency**

Each researcher, or the team he/she is part of, has an obligation to allow access to the full results of a specific research project. The methodology of the research must be or be made apparent. The research protocols, in those areas of knowledge where they exist, must be followed in any appropriate and demonstrable way so that the results of the research are verifiable. Commitments to accountability and transparency apply to research from conception to publication, management and organisation, training, supervision and mentoring, as well as its wider impact.