



University of Thessaly

**Department of Economics
Department of Accounting and Finance**

**INTERDEPARTMENTAL POSTGRADUATE PROGRAMME
in Accounting and Auditing**



RESEARCH ETHICS REGULATION

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Research Ethics Regulation of the Postgraduate Programme in 'Accounting and Auditing'

The Research Ethics Regulation of the Postgraduate Programme in 'Accounting and Auditing' is aligned with the approved Research Ethics Code adopted by the Senate of the University of Thessaly at its 233rd meeting on 29-5-2020 (ADA: 6EE1469B7ΞΞ), as follows:

Principles of Social Research

Bioethical Principles for Human Research

Those who conduct research involving human beings must be aware of the ethical principles and the more specific rules of ethics governing their field. In particular, every study involving human beings must be conducted in accordance with the fundamental bioethical principles:

- the autonomy of persons
- beneficence
- non-maleficence
- justice

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

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

The interests and welfare of individuals participating in research always take precedence over the sole interest of science and society. If a conflict arises, priority must always be given to the individual.

Respect for Dignity and Personality and Non-discrimination

When conducting their research, researchers at the University of Thessaly must show due respect for the dignity, personal autonomy and individual rights of third parties involved in the research activity. They must respect their private and family life and the beliefs and values they hold. They are required to avoid any adverse discrimination against persons on the grounds of nationality, race, national origin, language, sex, religion, private life, physical ability, socioeconomic status, or any other factor unrelated to scientific ability and integrity.

Duty to Inform Individuals Participating in Research

Researchers must inform the individuals who are to take part in their studies about the studies' aims, briefly yet intelligibly and as fully as possible, with honesty and adequacy. The information must be provided in a transparent, understandable and easily accessible form, in a manner that can be perceived and understood by the research participants. It must be provided in writing or by other means, including electronically where appropriate. The duty to inform also applies in relation to persons who may not participate in the research but are directly affected by its conduct.

Duty to Obtain the Consent of Persons Participating in Research

No social research involving a human being may be conducted without prior consent following thorough information of the participant about the purpose, scope and potential risks, in accordance with the preceding article. The consent of persons who are to participate in the research must be given in writing. Where written consent is not possible or is inappropriate because of the type of research or particular cultural or other characteristics of the persons or groups participating in the research, consent may, with justification, be given through any clear affirmative action that constitutes a freely given, specific, explicit and fully informed indication of the data subject's agreement to the processing of data concerning them, for example by a written declaration, including by electronic means, or by audio recording. Obtaining consent after informing the participants does not always, or exclusively, guarantee the protection of the persons concerned. A significant part of the responsibility for their protection remains with those responsible for the design and conduct of the specific research. Persons who are not legally capable of entering into legal transactions and minors may participate in research only

if it is also conducted in their interest, following the written consent of their legal representatives, taking into account, on the basis of the Oviedo Convention and the applicable legislation on the protection of personal data, the persons' own opinion and the free withdrawal of consent at any time. The written consent of the legal representatives of persons who are not legally capable of entering into legal transactions and of minors does not release the researcher from the obligation to obtain consent from the minors and from persons who are not legally capable of entering into legal transactions.

Duty to Respect Diversity

In all social research (including research conducted in an interdisciplinary context), researchers must respect cultural and individual differences in roles and positions, including those attributable to age, sex, race, minority status, ethnic origin, religion, sexual preferences, disability, language and socioeconomic level. They must be sensitive to actual or perceived hierarchies and inequalities in the relationships between researchers and research participants and ensure the necessary theoretical, methodological and research conditions for bringing out the authentic voice and perspective of research participants. They must not exploit persons with whom they have an advisory or similar relationship that objectively creates an unequal relationship (e.g. patients, clients, etc.), and they must avoid causing harm to research participants or exposing them to risk in any way. They must create, maintain, distribute, store, preserve and make available records and data related to their research in accordance with applicable legislation and this Research Ethics Code.

Respect for Intellectual Property

When conducting research activities, researchers must take account of and in no way infringe the intellectual property rights of third parties. Any person who, officially or unofficially, becomes aware of the progress or product of research before its completion and the publication of its results must maintain complete confidentiality and refrain from any action exploiting the knowledge or product of the research for their own benefit. Researchers and scientists acquire the right to protection of the personal bond (moral right) with the new, original intellectual work they produce, in relation to the subject matter of the research they conduct according to the degree of their contribution to it, and any other rights, claims and powers, to the degree and extent provided for

by the applicable 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, whether basic or applied, individual or collective, advances scientific knowledge, supports the research and educational process, and is connected with the use of research and scientific findings for the benefit of society as a whole. 2. Research must be conducted with commitment to scientific truth; respect for human dignity, personal autonomy, the biological and intellectual integrity of persons, ethics, intellectual property and personal data; and care for life, nature and the environment.

Reliability

Every scientific study must be conducted in a manner that guarantees its reliability, as reflected in its design, methodology, analysis and use of resources and in the communication of its results, thereby 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 work, as well as to observing the principles of justice, meritocracy and impartiality. They must refrain from any activities or actions that could constitute or suggest favouritism, bias or a negative predisposition towards persons with whom they collaborate. The development, conduct, monitoring and reporting of research, and the provision of information relating to it, must be carried out in a transparent, fair, complete and impartial manner.

Equal Treatment

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

discrimination based on racial, national and cultural characteristics, language, sex and sexual orientation, religious, political and philosophical beliefs, private life, health and physical ability, and the economic and/or social status of individuals.

Respect

During any research activity, all members involved must behave with due respect for the rights and freedoms of the persons with whom they work, rejecting any form of deception, coercion or harassment. Researchers' conduct must be governed by respect for the biological and intellectual integrity of human beings and care for nature and the environment. In addition, all research activities must be governed by due respect for intellectual property rights under the applicable law in force, the Institution's Internal Regulation, the contracts of the Foundation for Research and Technology - Hellas (FORTH) and those of collaborating bodies at international and national level.

Accountability and Transparency

Every researcher, or the team in which they participate, has an obligation to permit access to the full results arising from a specific research programme. The research methodology must be, or be made, evident. Research protocols, in the fields in which they exist, must be followed in any appropriate and demonstrable manner so that the research results are verifiable. Commitments to accountability and transparency concern research from the conception of the idea through publication, management and organisation, training, supervision and guidance, as well as its broader impacts.