



## Peer-Review Statements

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All of the articles in this proceedings volume have been presented at the 8<sup>th</sup> International Conference in Accounting, Management, and Economics (ICAME-2023) on 22 – 23 November 2023 in Makassar, South Sulawesi, Indonesia. These articles have been peer reviewed by the members of the Reviewer Committee and approved by the Editor-in-Chief, who affirms that this document is a truthful description of the conference's review process.

### 1. REVIEW PROCEDURE

The reviews were double-blind, and at least one reviewer examined each submission. The Conference submission management system was Open Journal System (OJS) which can be assessed at this link: <https://icame.events.unhas.ac.id>.

The submissions were first screened for generic quality and suitability with the template. After the initial screening, they were sent for peer review by matching each paper's topic with the reviewers' expertise, taking into account any competing interests. An article could only be considered for acceptance if it had received favourable recommendations from the two reviewers.

Authors of a rejected submission were given the opportunity to revise and resubmit after addressing the reviewers' comments. The acceptance or rejection of a revised manuscript was final.

### 2. QUALITY CRITERIA

Reviewers were instructed to assess the quality of submissions solely based on the academic merit of their content along the following dimensions. There were several criteria to evaluate the qualification of each article, consisting of:

1. Pertinence of the article's content to the scope and themes of the conference;
2. Clear demonstration of originality, novelty, and timeliness of the research;
3. Soundness of the methods, analyses, and results;
4. Adherence to the ethical standards and codes of conduct relevant to the research field;
5. Clarity, cohesion, and accuracy in language and other modes of expression, including figures and tables.

In addition, all of the articles have been checked for textual overlap in an effort to detect possible signs of plagiarism by the publisher. Each author similarity checks before submitting the article, which a maximum similarity score was 20 percent. The committee also checked the similarity score of the final manuscript before sending it to the publisher.

### 3. KEY METRICS

<i>Total submissions</i>	104
<i>Number of articles sent for peer review</i>	100
<i>Number of accepted articles</i>	80
<i>Acceptance rate</i>	80%
<i>Number of reviewers</i>	6

### 4. COMPETING INTERESTS

Some of the Reviewer Committee members were lecturers at the Faculty of Economics and Business, Universitas Hasanuddin, and several authors came from the same Faculty as lecturers or students. However, neither the Editor-in-Chief nor any member of the Reviewer Committee any competing interests regarding their task. All members have reviewed the article objectively. This was also encouraged with the double-blind review method

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