EXECUTIVE SUMMARY

1. **Purpose and Scope**: The AIB Code of Ethics (the “Code”) outlines ethical standards of professional conduct and procedures for handling violations of those standards. The Code applies to AIB members and employees, and to matters, activities, and structures of the AIB, including but not limited to the AIB Secretariat and Board, Chapters, committees, conferences, and publications. The Code should be read together with AIB’s Mission, Vision and Values.

2. **Relation to other AIB Ethics Codes**: The three AIB ethics codes are designed to be complementary, each focused on a different issue area (members, leaders, journals). The Code of Ethics for the AIB Leadership applies to individuals in leadership roles within the AIB. The AIB Journals Code of Ethics applies to AIB scholarly journals.

3. **Acknowledgement**: AIB members must formally acknowledge and agree to adhere to the AIB Code of Ethics when they first join the AIB and when they renew their membership.

4. **Core Components**
   a. **Competence and Expertise**: Adherence to the highest professional standards in research, education and service.
   b. **Professional Activities**: Respect for civil and human rights as outlined in UN Human Rights Conventions.
   c. **Conflicts of Interest**: Avoidance and declaration of actual or potential conflicts of interest.
   d. **Public Communication**: Adherence to the highest standards in public communications about one’s research, teaching and professional activities, and avoidance of public communications that could negatively affect AIB’s tax-exempt status or imply that one’s personal views represent AIB.
   e. **Stewardship**: Adherence to the highest standards of conduct when participating in AIB-sponsored events, acting as a representative or working on behalf of the AIB, and holding a leadership position in the AIB or some other position of trust associated with the AIB.
   f. **Research and Publication**: Adherence to the highest professional standards in research and publication, in particular, with respect to cross-border and cross-cultural research activities.
g. **Teaching and Education**: Adherence to the highest professional standards, both as role models for students and as members of the higher education profession, in teaching, mentoring and evaluation.

5. **Enforcement**

a. **Structure**: AIB Executive Board is responsible for interpretation, application, and enforcement of AIB ethics codes.

b. **Standing Committees**
   - **Ethics Policy Committee (EPC)**: responsible for implementation, interpretation, advice, communication, review and updating of the ethics codes.
   - **Ethics Review Committee (ERC)**: responsible for dispute resolution and enforcement of the codes.

c. **Fair and Just Procedures**: The process for handling ethical complaints must follow best practices including confidentiality, due process, fair treatment, presumption of innocence, and whistle blower protection.

d. **Ethical Violations**
   - **Reporting Violations**: AIB members are expected to report ethical violations to the ERC. Procedures for reporting violations are available on the AIB website.
   - **Jurisdiction**: The ERC may decline to handle an ethical complaint if it is tangential to the AIB or would be more appropriately handled elsewhere. Procedures for assessing jurisdiction are available on the AIB website.
   - **Characteristics**: Ethical violations can vary in terms of level of harm, visibility, and frequency.

e. **Penalties**: Depend on the severity of the violation. Possible penalties can include (i) private reprimand, (ii) denial of AIB privileges, (iii) revocation of AIB membership, (iv) public reprimand or censure, and (v) suspension of AIB membership. The ERC recommends penalties to the AIB President who, after consultation, makes and carries out the decision. The President’s decision can be appealed to the Board, but only for material procedural irregularities.
CODE OF ETHICS OF THE
ACADEMY OF INTERNATIONAL BUSINESS

Adopted June 23, 2018; Revised April 8, 2020

PREAMBLE

1. The Academy of International Business ("AIB") is the leading global community of scholars for the creation and dissemination of knowledge about international business. By transcending the boundaries of single academic disciplines and managerial functions, the AIB community of scholars seeks to enhance international business research, education, and practice.

2. The Code of Ethics of the Academy of International Business ("Code of Ethics" or "Code") is guided by, and should be read in conjunction with, the AIB's Mission, Vision and Values Statement ("MVV Statement"), which provides a broad overview of the ethical principles and goals of the association.

3. The purpose of the Code is to outline standards of professional conduct and ethics that apply to AIB members and employees of AIB, and with respect to matters, activities, and structures that involve the AIB. The Code is not meant to be exhaustive, but rather to provide an overview of ethical principles.

4. In addition to the Preamble, the AIB Code of Ethics is divided into the following sections: Definitions and Scope, Competence and Expertise, Professional Relationships, Conflicts of Interest, Professional Activities, Research and Publication, Teaching and Education, Enforcement, and Linkages across AIB Ethics Codes.

1. DEFINITIONS, SCOPE AND ACKNOWLEDGEMENT

1.1. Definitions

1.1.1. The phrase "the Academy of International Business" or "the AIB" or "the organization" is understood to include organizational structures that are part of or related to the Academy of International Business. The formal AIB organizational structures include, but are not limited to, the following:

a. AIB Executive Board
b. AIB Secretariat
c. AIB Chapters and other AIB member groups (e.g., Women in the Academy of International Business (WAIB))
d. AIB Fellows
e. AIB Committees and Sub-committees (standing, ad hoc and presidential)
f. AIB Conferences (national, section/regional and workshops)
g. AIB Publications and other Media (print, internet, digital or other form)
1.1.2. The phrase "the members" or "AIB members" should generally be interpreted as individuals who are active members (i.e., have paid their annual dues) of the Academy of International Business. AIB members come from various walks of life including but not limited to university professors and students, consultants, researchers, and government and NGO representatives. The term “AIB member” applies to all active AIB members without regard to the individual’s current professional role in their own organization (for example, student, faculty member, practitioner, public policy maker or retired person) or status within the AIB (for example, member of the Executive Board or AIB Secretariat, AIB Journal Editor or AIB Fellow).

1.1.3. The phrase “AIB employees” refers to individuals who are full-time or part-time employees of AIB.

1.2. Scope

1.2.1. The AIB Code of Ethics applies to AIB members and AIB employees, and to all matters, activities, and structures of the AIB.  

1.2.2. Given the important influence of national culture on ethics and ethical behavior, and the international diversity of AIB members, the AIB has adopted the universal values outlined in United Nations (UN) Human Rights Conventions as the fundamental ethical principles underlying the AIB Code of Ethics.

a. However, the AIB recognizes that AIB members in different countries may be constrained in their ability to adhere to the AIB Code of Ethics due to conflicts between the Code and the legal and non-disclosure requirements of their governments.

b. Moreover, not all countries have signed onto UN Human Rights Conventions, and many countries have institutions, policies, and practices that conflict with these Conventions.

c. For these reasons, while AIB members are expected to adhere to these universal values in all aspects of their professional lives, the scope of the AIB Code of Ethics is deliberately limited to covering AIB members and AIB-related matters, activities, and structures. Moreover, the scope of enforcement (Section 9) of the Code is even more restricted (see below).

1.2.3. Because the majority of AIB members are university professors, the AIB Code of Ethics is written primarily in terms of the roles of a professor, that is, research, education, and professional service. While the Code is meant to apply to all AIB members, there are some members (for example, students and institutional members) who may feel that the text of the Code may not be appropriate, relevant or needs re-interpretation for their particular situation. AIB members may wish to consult with the Ethics Policy Committee in cases where they are uncertain about the applicability or interpretation of the AIB Code of Ethics.

1.2.4. While the AIB Code of Ethics is written broadly to cover all AIB members and all AIB matters, activities and structures, enforcement of the Code and penalties for ethical violations may apply within a narrower scope (see Section 9 (Enforcement)). That is, the ethical norms of behavior that are recommended for members of a professional organization such as the AIB (the “should” or normative behaviors) are designed to be broad and encompassing. However, the ability and resources of a volunteer professional organization to enforce and punish ethical violations are much more constrained, along with the
jurisdictional reach of the association. Section 9 (Enforcement) of the Code is therefore limited to areas that are directly related to and appropriate for the AIB.

1.3. **Acknowledgement**

1.3.1. AIB members must formally acknowledge and agree to adhere to the AIB Code of Ethics. Acknowledgement of the Code will normally take place when individuals join or renew their annual membership in the Academy of International Business.

1.3.2. Acknowledgement and adherence to the AIB Code of Ethics require that AIB members must:

a. Know and adhere to the Code in their own behavior with respect to AIB matters, activities, and structures.

b. Work actively to promote the Code throughout the AIB.

c. Ask questions if they are in doubt about how to apply the Code.

d. If they personally observe a violation of the Code, report the violation using the resources listed in the Code.

e. Cooperate with all investigations and audits with respect to the Code.

f. Understand that serious disciplinary sanctions (up to and including public reprimand or censure) can result from a failure to comply with the Code.

2. **COMPETENCE AND EXPERTISE**

2.1. **Professional Standards:** AIB members, regardless of their personal or financial interests or those of their employers or clients, should adhere to the highest possible professional and scientific standards in their research, education and professional activities. They should rely on scientifically and professionally derived knowledge and act with honesty and integrity.

2.2. **In their research, education and professional activities, AIB members should:**

a. Encourage the free expression and exchange of scientific ideas;

b. Pursue the highest possible professional and scientific standards, including an unwavering commitment to transparency and verifiability in research; and

c. Remain current in their scientific and professional knowledge.

2.3. **Expertise:** In research, teaching, practice, service, or other situations where they render professional judgments or present their expertise, AIB members should accurately and fairly represent their areas and degrees of expertise. They should be alert to and guard against the misuse by others of their knowledge, expertise or influence, and take reasonable steps to correct or minimize any such misuse or misrepresentation.
3. **PROFESSIONAL ACTIVITIES**

3.1. **Universal Values:** AIB members are expected to respect and protect civil and human rights as outlined in the universal values of UN Human Rights Conventions.

3.2. **Equal Treatment:** AIB members should promote equal opportunity and non-discriminatory treatment for all persons, including but not limited to students, colleagues, employees, or research participants, regardless of age, gender, race, color, ethnicity, national origin, class, religion, sexual orientation, disability, health condition, marital status, parental status, military status, political orientation, genetic information, or any other basis deemed applicable by the AIB Executive Board.

3.3. **Non-Harassment:** AIB members should not harass any person, including but not limited to students, colleagues, employees or research participants. Harassment includes, but is not limited to, unwelcome conduct based on any category described in Section 4.2 above where enduring the offensive conduct becomes a condition of continued employment, or where the conduct is severe or pervasive enough to create an environment that a reasonable person would consider demeaning, intimidating, abusive, hostile or offensive.

3.4. **Non-Abuse of Power:** With respect to persons over whom AIB members have direct or indirect supervisory, evaluative, or other authority (for example, students or employees), AIB members should not coerce, manipulate, or discriminate in favor or against any such person for personal, economic or professional advantage. AIB members should avoid directly supervising or exercising evaluative authority (e.g., performance evaluations, determination of salary or grades) over any person with whom they have a sexual, familial, or other close relationship.

3.5. **Fair Employment Practices:** AIB members should adhere to the highest ethical standards when participating in employment-related decisions, following best practices as outlined in International Labor Office (ILO) and United Nations Human Rights Conventions. These employment practices would include, for example, hiring and firing decisions, and training and supervision of graduate student employees and staff.

3.6. **Confidentiality:** The research, teaching and service activities of AIB members routinely involve the receipt of oral, written and electronic information required to execute these activities. Unless there is
full and unreserved disclosure of all relevant information, AIB members may be unable to fulfill these commitments. Individuals, groups and organizations that disclose such information on either a formal or informal basis need assurance that their shared information will be held in strict confidence. Therefore, in addition to any confidentiality obligations imposed by applicable law, institutional customs or any legal agreements, AIB members should take reasonable precautions to protect sensitive information obtained as part of their professional responsibilities.

3.7. Fraud and Misrepresentation: AIB members should not knowingly exploit opportunities that would enable them to either avoid or evade, or to take unfair advantage of, rules and regulations of any AIB activities or organizational structures. AIB members should not misrepresent or fail to declare information to avoid or evade or otherwise abuse AIB rules and regulations.

3.8. Anti-Trust/Competition: AIB Members must be compliant with applicable anti-trust and competition laws.

3.9. Anti-Corruption/Anti-Bribery: AIB is committed to operating as a professional organization with integrity and in accordance with AIB’s Mission, Vision, and Values. Bribery or other corrupt behaviors will not be tolerated.

   a. Anti-bribery: A bribe is a payment to an individual in an official position to attempt to influence their decisions. Bribery is one form of corruption, that is, the abuse of entrusted power for personal gain. AIB members should not promise, offer, give or authorize, directly or indirectly, a bribe or anything of value to anyone, to influence an act or a decision to obtain, retain and/or direct business, or to secure an improper advantage of any kind. Similarly, AIB members may not accept anything of value (bribes) in these circumstances.

   b. Legal requirements: AIB members and AIB matters, activities, and structures are expected to abide by anti-corruption/anti-bribery laws and to avoid even the perception of impropriety. Where there are inconsistencies between AIB ethics policies and anti-corruption/anti-bribery laws, the more restrictive standard applies.

    | Examples of Ethical Issues Involving Professional Relationships |
    |---------------------------------------------------------------|
    | 1. Misrepresenting one’s age, income, job status or location to qualify for a lower level of AIB dues or registration fees, or for a conference stipend. |
    | 2. Inappropriate behavior (e.g., stalking, threats, inappropriate touching, or sexual comments, requesting sexual favors in exchange for professional advancement). |
    | 3. Sending emails asking individuals to vote for a person for an AIB leadership position is prohibited under AIB Policies and would therefore be a violation of the AIB Code of Ethics. |
    | 4. Selecting the venue for an AIB or AIB Chapter conference based on personal gifts provided to the conference organizer by the conference hotel or location. |
4. CONFLICTS OF INTEREST

4.1. A conflict of interest ("COI") arises when personal or financial interests prevent an individual from performing his or her professional work in an unbiased manner.

4.2. In their professional activities, AIB members should be alert to situations that might cause or have the appearance of a COI; scrutinize any potentially biased affiliations or relationships; and take appropriate steps to avoid conflicts or the appearance of conflicts of interest.

4.3. When normal professional obligations lead to requests to provide information about or evaluation of any individuals or institutions with which the member has a personal or close professional relationship, the AIB member should reveal this relationship together with the information or evaluation. If the potential bias is sufficiently strong, AIB members should consider recusing themselves from votes or evaluations.

4.4. If an AIB member has received financial support and has or a personal or professional relationship that might cause or have the appearance of a COI, the AIB member should disclose the support or relationship to all relevant parties. If the AIB member is unable to fully disclose the conflict due to a contractual obligation, the nature of the conflict should be disclosed.

4.5. AIB members should not use or otherwise seek to gain from information or material received in a confidential context (e.g., knowledge obtained from reviewing a manuscript or serving on a proposal review panel), unless they have authorization from the appropriate authorities to do so or until that information is otherwise made publicly available.

4.6. In the event of a potentially significant COI involving an AIB matter, activity, or structure, AIB members must notify the AIB Ethics Review Committee in writing of the potential COI. The AIB Ethics Review Committee should be given a reasonable opportunity to investigate the matter and make a recommendation.

4.7. An AIB member may also request a waiver of a potential COI with respect to a particular event or activity. Waiver requests will be considered by the AIB Ethics Review Committee on a case-by-case basis in response to a written request by the AIB member. The AIB Ethics Review Committee may waive certain COI’s depending on the facts and circumstances. Any such waiver will be specific rather than blanket or implied and may not be transferred.

4.8. In situations involving potential conflicts of interest, AIB members are encouraged to read and follow the Code of Ethics for the AIB Leadership, which provides a detailed discussion of COIs.
5. PUBLIC COMMUNICATIONS

5.1. AIB members are expected to follow the highest professional standards in public communications about their professional services, affiliations, credentials and expertise, work products, expert witness work, and publications or research findings.

5.2. AIB members should take steps to ensure the accuracy of public communications and not make public statements that are false, deceptive, misleading, or fraudulent, either because of what they state, convey, or suggest, or because of what they omit.

5.3. The AIB is a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code. As such, the AIB is prohibited from participating or intervening in any political campaign on behalf of or in opposition to any candidate for public office. This prohibition includes not only making financial contributions, but also the publication or distribution of written or oral statements on behalf of or in opposition to any candidate. To avoid compromising AIB’s status, AIB members (including AIB leaders and officers) should not use AIB resources or the AIB name in conjunction with their political activities. AIB members may endorse or oppose a candidate for political office or take a position on an issue assisting or opposing a candidate as long as the AIB members are speaking for themselves and not stating an AIB position or using AIB’s name, insignia or resources.

5.4. AIB members (including AIB leaders and officers) should refrain from public communications that either explicitly or implicitly claim to represent an AIB position or that imply their views represent the views of the AIB, unless the communication has been approved in advance by the AIB Executive Board. AIB officers should avoid situations where their personal views could be misconstrued as representing an official position of AIB.

Examples of Ethical Issues Involving Conflicts of Interest

1. When submitting a paper to a journal, the AIB member should not nominate “friendly” reviewers or editors who have a personal or professional relationship with the paper’s author or authors (e.g., at same institution, recent co-author, on one’s dissertation committee, etc.).

2. When providing a letter of recommendation for a former student, the AIB member should clearly state in the letter that the individual is a former student.

3. AIB members who are on a selection committee for a prize or grant where a colleague, former student, family member or close friend is one of the candidates should declare the conflict or potential conflict of interest to the committee, and not provide any information or evaluation until the committee has decided how to handle the conflict of interest.

4. In closed committee discussions with respect to an AIB entity (e.g., an AIB journal) a committee member with a leadership role in a competing entity (e.g., a journal or association) should declare any conflicts or potential COIs, and not provide any information or evaluation until the committee has decided how to handle the conflict of interest.
Examples of Ethical Issues Involving Public Communications

1. In communications where employment is mentioned, AIB members should make the nature of employment clear, for example, when they have non-faculty positions, multiple affiliations, or visiting positions.

2. In press interviews, seminars, and expert witness testimony, AIB members should state that their opinions are their own and not represent their personal views as being the consensus of AIB members.

3. AIB members should take steps to ensure that their online digital presence accurately represents and does not inflate their scholarly activities (e.g., publications on Google Scholar); they should also include relative dimensions and metrics as appropriate.

6. RESEARCH AND PUBLICATION

6.1. AIB Journals Code of Ethics: The AIB Code of Ethics provides a basic introduction to ethical issues involving research and publication. For more detailed information, AIB members should read the AIB Journals Code of Ethics, which provides a more fine-grained discussion of these matters including specific advice for authors, reviewers and editors.

6.2. Member of COPE: The Academy of International Business is a member of and subscribes to the principles of the Committee on Publication Ethics (COPE).

6.3. Research Planning, Implementation and Dissemination: AIB members are expected to:

a. Conduct and report research with the highest standards of objectivity, accuracy and quality.

b. Clearly discuss data, research methods and choices, and theoretical proofs in disseminated work, and respond to reasonable private requests for clarification or assistance with replication.

c. Report sources of financial support in their written papers and note any special relations to any sponsor.

d. Acknowledge prior and contemporaneous contributions of other researchers in publications, teaching, practice, and service settings.

e. Avoid unnecessary or excessive self-citations and acknowledge prior or simultaneous contributions based on their relevance rather than the identity of the authors.

f. Follow all appropriate rules and guidelines that apply to research involving human subjects (including surveys); for example, the National Institutes of Health: Ethical Guidelines and Regulations.

g. Take reasonable steps, if they discover significant errors in their publication or presentation of data, to correct any such errors in a correction, retraction, or erratum.
6.4. **Representation:** AIB members in their role as cross-border and cross-cultural researchers have an ethical responsibility to the people with whom they work and whose lives and cultures they study. As such, AIB members should pay close attention to the characterization and representation of peoples, organizations, countries, and cultures, including but not limited to:

   a. Understanding that the development of knowledge can lead to change that may be positive or negative for the people and organizations studied.

   b. Ensuring that the research of AIB members does not harm the safety, dignity or privacy of the people with whom they work, conduct research, or perform other professional activities.

   c. Determining in advance whether the entities being studied (e.g., people, organizations) want to remain anonymous or receive recognition, and making every effort to comply with these wishes.

   d. Obtaining in advance the informed consent of persons being studied, providing information, owning or controlling access to material being studied, or otherwise identified as having interests which might be impacted by the research.

   e. Recognizing that while international business researchers may gain personally from their work, they must not exploit the individuals, groups, etc., who are studied, and should recognize their debt to the organizations and individuals involved in this research.

6.5. **Responsibilities of Authors:**

   a. **Authorship:** AIB members should take responsibility and credit only for work they have performed and to which they have contributed. They should ensure that authorship and other publication credits are based on the scientific or professional contributions of the individuals involved, and not on their professional status or rank.

   b. **Publication Process:** During the publication process, AIB members should:

      1. When working with multiple authors, confer with all other authors prior to submitting work for publication and establish mutually acceptable agreements regarding submission.

      2. Not submit manuscripts to more than one publication at a time unless this is explicitly allowed by the conferences, journals or publishers.

      3. Acknowledge any prior publications when submitting for publication or publishing data or findings that they have previously published elsewhere.

      4. Not engage in questionable practices (e.g., deletion of data to obtain the best results) or selective reporting of findings in ways that would mislead or deceive readers.

      5. Follow current AIB rules and regulations with respect to journal submissions and submissions of papers to AIB annual meetings, chapter conferences, and workshops.
c. **Plagiarism/Redundancy:** In their writings and publications, AIB members should avoid:

1. **Plagiarism:** In publications, presentations, teaching, practice, and service, AIB members should explicitly identify, credit, and reference the author when they take data or material verbatim from another person’s written work, whether it is published, unpublished, or electronically available, and acknowledge and reference the use of others’ work, even if the work is not quoted verbatim or paraphrased, and they should not present others’ work as their own.

2. **Redundancy:** Authors should minimize their recycling of previous writings. Redundancy (self-plagiarism) occurs where authors recycle portions of their previous writings in subsequent research papers without quotation or acknowledgement, or where authors create multiple papers that are slight variations on each other and submitted for publication in different journals without acknowledgement of the other papers. Since publication decisions are influenced by the novelty and innovativeness of manuscripts, such deception is inappropriate and unethical.

6.6. **Responsibilities of Reviewers:** In their role as reviewers, AIB members should:

a. Construe potential conflicts of interest broadly and discuss them with the editor or conference organizer upon receipt of a request to review. Inform editors or organizers if they have done prior reviews of the same work.

b. Review submissions carefully, confidentially and without prejudice. Provide honest, precise, constructive and respectful feedback to authors by carefully explaining the reasoning behind their assessments, striving to be constructive, and phrasing assessments in a temperate and scientific manner, free from insulting or unnecessarily negative comments.

c. Report potential cases of plagiarism to the journal editor or managing editor.

d. Not use their advanced access to unpublished research for their own purposes. For example, they should not undermine the original authors by rejecting the paper and then pursue the research idea on their own. Nor should they delay providing feedback to the advantage of their own competing work.

e. Provide referee reports in a timely fashion, both out of professional courtesy and an interest in the expedient communication of research results.
Examples of Ethical Issues Involving Research

1. Conducting research that does not comply with generally accepted ethical principles for working with human subjects.

2. Pressuring junior colleagues or advisees to be added to a paper as a co-author or to be listed as the lead author.

3. Adding one’s name to a research project, without making an appropriate contribution, even when invited by other authors (who may, for example, think that adding a senior scholar’s name would improve the publication prospects of a paper).

4. Failure to note the contributions of all co-authors when a subset of the authorship team is presenting or disseminating the work.

5. Publishing in predatory journals or giving papers at predatory conferences to artificially inflate one’s curriculum vitae.

7. TEACHING AND EDUCATION

7.1. Teaching: As teachers, educators and providers of training, AIB members should:

   a. Demonstrate commitment to highest possible standards of ethical practice, both as role models for students and as members of the higher education profession.

   b. Build strong student-teacher relationships through good communication and mutual respect for the rights and dignity of students, and by providing developmental feedback and demonstrating an ethics of care for their wellbeing.

   c. Make decisions concerning textbooks, course content, course requirements and grading solely based on educational criteria without regard for their own financial or other advantage.

   d. Incorporate and prioritize student interests and developmental objectives, and, as appropriate, advocate for the student to help achieve professional objectives.

   e. Not permit personal or intellectual differences with colleagues to interfere with student or supervisee learning, academic progress or professional development.

   f. Not reveal confidential information concerning students unless disclosure has a compelling professional purpose or is required by law.

   g. Not accept gratuities, gifts or favors that might impair or appear to influence the impartiality of the evaluation or grading of the student’s performance.

   h. Not engage in a romantic or sexual relationship with a student where the teacher or educator is supervising, grading, or overseeing the student.
7.2. **Mentoring**

a. AIB members should provide proper training and supervision to teaching assistants and other trainees and take reasonable steps to ensure that they perform their roles responsibly, competently and ethically.

b. More senior AIB members have a special responsibility to facilitate the research, educational, and professional development of students and subordinates. This includes providing safe, supportive work environments, fair compensation, and appropriate acknowledgment of their contribution to any research results.

7.3. **Evaluating**

a. When providing reviews as part of a promotion or tenure process, AIB members should declare any potential conflicts of interest, review the records of candidates carefully without prejudice (including reading their work rather than only relying on bibliometric ratings), and submit their evaluations in a timely fashion.

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**Examples of Ethical Issues Involving Teaching and Education**

1. Selecting textbooks based on the income that can be generated for the professor.

2. Accepting gifts from students before final grades are due.

3. Not providing mentoring and an appropriate duty of care to students and teaching assistants.

4. Offering higher grades in exchange for sexual or other favors from students.

5. Discriminating against individual students (e.g., based on their race or gender).

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8. **ENFORCEMENT**

8.1. **Structure and Procedures:**

8.1.1. **Executive Board:** The AIB Executive Board is ultimately responsible for interpretation, application, and enforcement of the AIB Code of Ethics, the Code of Ethics for the AIB Leadership, and the AIB Journals Code of Ethics. The AIB Executive Board shall ensure that the practice of AIB ethics codes will be fair, just, and equitable in all situations of interpretation and application.

8.1.2. **President:** The AIB President is the chair of the AIB Executive Board and in that capacity maintains day-to-day oversight regarding the interpretation, application, and enforcement of the AIB Code of Ethics, the Code of Ethics for the AIB Leadership, and the AIB Journals Code of Ethics. The AIB President shall regularly seek the advice and approval of the AIB Executive Board to ensure that the utilization of AIB ethics codes is fair, just, and equitable.

8.1.3. **Standing Committees:** The AIB President shall establish and maintain two standing committees to act on behalf of the President in ethical matters involving the AIB. These committees shall be called the AIB Ethics Policy Committee (EPC) and the AIB Ethics Review Committee (ERC).
8.1.4. Committee Responsibilities:

a. AIB Ethics Policy Committee: The committee’s responsibilities shall include:

1. **Implementation**: Oversee the implementation of the three AIB ethics codes: the AIB Code of Ethics, the AIB Journals Code of Ethics, and the Code of Ethics for the AIB Leadership.

2. **Interpretation**: Contribute to the definition, monitoring, improvement, and harmonization of AIB’s ethics standards and procedures as outlined in its ethics codes.

3. **Advice**: Provide ethics policy and strategy advice to the AIB President and AIB Executive Board.

4. **Communication**: Communicate and disseminate the AIB ethics codes’ standards and procedures to the AIB leadership and membership (e.g., by organizing panels or making presentations at AIB meetings, contributing to AIB publications, or utilizing the AIB list serve and website).

5. **Review**: Periodic review and updating of AIB ethics codes.

6. **Other actions**: Take other actions consistent with the AIB Bylaws that are necessary and appropriate for achieving the objectives of AIB’s ethics codes and are consistent with the committee’s mission.

b. AIB Ethics Review Committee: The committee’s responsibilities shall include:

1. **Dispute Resolution and Enforcement**: At the request of the AIB President or Executive Board, investigate alleged violations of the AIB Code of Ethics, the Code of Ethics for the AIB Leadership, and (where appropriate) the AIB Journals Code of Ethics and make recommendations to the AIB President or Executive Board regarding the proper resolution of alleged violations.

2. **Other actions**: Take other actions requested by the AIB President or Executive Board, consistent with the AIB Bylaws, deemed necessary and appropriate for achieving objectives of the AIB codes of ethics and consistent with the committee’s mission.

8.1.5. Appointment of Committee Members:

a. Selection of members for both ethics committees will be done by the AIB President with the advice and approval of the AIB Executive Board.

b. The AIB Ethics Policy Committee will have five to seven voting members; these members shall include the Editor-in-Chief of one of the AIB Journals and at least one member of the AIB Executive Board.

c. The AIB Ethics Review Committee will have three to five voting members.

d. The AIB President (or a designated AIB Executive Board member) will be an ex officio member of the AIB Ethics Policy Committee, but not of the AIB Ethics Review Committee (since the committee’s findings and penalty recommendations go to the AIB President).
e. The AIB Executive Director will serve as a resource to both ethics committees.

f. Normally, the members of both ethics committees will serve a two-year term, with the start date coinciding with the start date for the new AIB Executive Board (typically, August 1), and may be reappointed.

g. The chair of each ethics committee shall have the authority to invite other AIB members (including members of the other ethics committee) or individuals outside of AIB to temporarily advise the committee on a specific issue within their field of expertise. The chair will obtain the prior approval of the AIB Executive Board to cover any financial costs (e.g., hiring a lawyer or ombudsman).

8.1.6. Committee Procedures:

a. Both ethics committees will elect their own chairs and develop their own rules and procedures consistent with best practices of ethics committees in professional organizations.

b. Committee members and committee rules and procedures will be made available, where appropriate, to the AIB membership; for example, the procedures for lodging an ethical complaint with the AIB Ethics Review Committee will be available to AIB members on the AIB website.

c. Both ethics committees will meet at least annually, receive reports on the activities of the other ethics committee, and undertake any other business consistent with their missions. Both committees will also provide reports on their activities to meetings of the AIB Executive Board.

d. Where appropriate, both committees may choose to meet together to discuss matters applicable to both committees and consistent with their missions.

8.2. Overview of the Ethical Process

8.2.1. Fair and Just Procedures: The essential elements in procedures for dealing with ethical complaints and disciplinary issues under the AIB ethics codes are that the procedures should be rational and fair, have a clear basis for disciplinary action, a well-defined range of penalties, and an internal appeal mechanism.

8.2.2. Scope of Ethical Violations:

a. The scope of ethical violations under Section 9 (Enforcement) covers not only violations of the AIB Code of Ethics, but also violations of the Code of Ethics for the AIB Leadership, and (where appropriate) also the AIB Journals Code of Ethics.

b. While the AIB Code of Ethics does not apply if an AIB member should violate the Code in a matter, activity, or structure that does not involve the AIB, there may be situations where the violation was deemed to be sufficiently material to the AIB and appropriate for investigation and adjudication by the AIB Ethics Review Committee. Thus, gross violations of scholarly norms may result in disciplinary action regardless of whether the activity was AIB related.

c. Similarly, while the AIB Code of Ethics does not apply to individuals who are not members of the AIB or who are lapsed members (have not paid their dues), there may be situations involving a non-AIB member in an AIB-related matter, activity or structure where the ethical violation was deemed to
be sufficiently material to the AIB and appropriate for investigation and adjudication by the AIB Ethics Review Committee.

8.2.3. Reporting Ethical Violations:

a. AIB members are expected to report ethical violations of the AIB Code of Ethics by other AIB members and ethical violations involving AIB matters, activities, and structures, of which the reporting member is aware, to the AIB Ethics Review Committee.

b. When an individual has substantial reason to believe that there has been an ethical violation by one or more AIB members and/or in connection with an AIB matter, activity or structure, that individual should:

1. First attempt, where possible and feasible, to resolve the issue by bringing it directly to the attention of individual, group or organization engaged in the potential ethical offense. This should be done in situations where an informal resolution appears to be appropriate and doable, and the intervention does not violate confidentiality requirements.

2. In situations where an informal resolution is not possible, bring the ethical issue next to the individual or entity that has the closest and most direct jurisdiction over the matter (e.g., supervisor, manager, department head, HR staff member or journal editor). Filing an ethics complaint with an outside organization such as campus police, a university ethics committee or a court of law may also be appropriate. Please note that these individuals and/or entities may not be within the AIB.

3. After the processes in steps (1) and (2) have been followed, the individual may make a complaint under the AIB Code of Ethics. A complaint process is normally begun by completing and submitting a complaint electronically via the AIB website. The individual may make a complaint if s/he believes the behavior clearly violates one or more of the ethical standards outlined in the AIB Code of Ethics and if the individual has evidence to support the allegation. AIB officials will treat the complaint as a confidential matter in order to protect those involved.

4. Where the ethical complaint involves an AIB journal or publication, the individual should also consult the AIB Journals Code of Ethics; if the complaint involves a leadership activity within the AIB, the individual should also consult the Code of Ethics for the AIB Leadership.

5. If an AIB member is uncertain about whether to file an ethics complaint under the AIB Code of Ethics, they should seek advice in confidence from AIB Ethics Review Committee members, the AIB President, or AIB Executive Board members.

6. The AIB President or AIB Executive Board may also request an investigation of an alleged AIB Code violation even if there is no ethics complaint filed by an AIB member. The AIB President or AIB Executive Board may request an investigation if they believe behavior by an AIB member may violate one or more of the ethical standards outlined in the AIB Code of Ethics and if they have evidence to support their belief. AIB officials will treat the complaint as a confidential matter in order to protect those involved.
8.2.4. **Right to Decline Investigating a Complaint:**

a. **Fiduciary Duty of Care and Loyalty:** As a formal body within the AIB, the AIB Ethics Review Committee has a fiduciary duty (or duty of care and loyalty) to the organization. As such, the AIB Ethics Review Committee may decline to investigate a complaint if, for example, the matter is deemed tangential or not material to, or not within the jurisdiction of the AIB. The AIB Ethics Review Committee may also decline to investigate a complaint deemed untimely or more appropriate to be investigated by another organization or individual outside the AIB. For example, the AIB Ethics Review Committee may decline to investigate a complaint if the process outlined in Section 9.2.3 has not been followed or if the complaint is deemed to be more appropriately handled by editors of an AIB journal. In addition, while the AIB ethics codes are written from a normative (“should”) perspective to cover a wide range of possible ethical violations, not all violations of AIB ethics codes can be handled or are most appropriately handled within the AIB or by the AIB Ethics Review Committee. For example, the AIB does not have jurisdiction over individuals who are not AIB members and the AIB Ethics Review Committee may therefore have difficulty in obtaining sufficient information to evaluate an ethical complaint and in recommending penalties that would apply to individuals who are non-members.

b. **Alleged Crimes or Civil Offenses:** When an ethical violation is concurrently being pursued in a court of law, government agency or regulatory body, the AIB Ethics Review Committee may decide to postpone its own investigation of the matter until it has been adjudicated in these other forums. Once notified of the adjudication, the AIB Ethics Review Committee may resume its investigation and use findings from such other adjudications.

c. **Improper Complaints:** AIB members do not file or encourage complaints that are frivolous, not made in good faith, or intended merely to harass another individual. Complaints should follow from a good faith belief, supported by evidence, of an AIB ethics code violation that cannot be resolved after following processes (1) and (2) described above in Section 8.2.3 (Reporting Ethical Violations).

8.2.5. **Due Process:** In case of alleged violations of the Code, the views of all relevant parties need to be heard by investigators, typically, members of the AIB Ethics Review Committee. In addition, where alleged violations involve parties from different countries or regions of the world, investigators should be sensitive to the possibility of cultural biases (e.g., perhaps by including as an investigator someone from that country or region).

8.2.6. **Cooperating with Ethics Processes:** AIB members must cooperate fully in AIB-related ethics investigations, proceedings, and any resulting requirements. In doing so, AIB members must also make reasonable efforts to maintain confidentiality. Failure to cooperate, including failure to make reasonable efforts to maintain confidentiality, may be an ethics violation.

8.2.7. **Fair Treatment of Parties in Ethical Disputes:** AIB members should not discriminate against individuals who have made a complaint or who are the subject of a complaint or who have cooperated in the investigation of a complaint. All parties should be treated fairly and without discrimination during the process of resolving a complaint. Fair treatment in ethical disputes, however, does not preclude or rule out possible disciplinary actions (e.g., expulsion from AIB) upon resolution of a complaint.
8.2.8. **Presumption of Innocence:** In situations where an AIB member is being sued for the possible violation of a local law (e.g., a lawsuit is filed against an AIB member or an AIB member is in jail in any country or territory), the accused member shall be treated by other AIB members as innocent until proven guilty (except as provided in Section 8.3.3.e (Suspension of Membership)).

8.2.9. **Whistle Blower:** The AIB will not retaliate against, and will protect the confidentiality of, individuals who make good faith reports that provide information on ethical violations by AIB members and/or with respect to an AIB-related matter, activity, event, or structure.

8.2.10. **Costs:** The AIB will cover reasonable costs associated with investigation of complaints. Typically, the AIB Ethics Review Committee will lead such investigations. Where feasible, the AIB Ethics Review Committee will seek approval in advance from the AIB President or AIB Executive Board to cover costs related to complaint investigations. Typically, individuals making complaints and individuals accused in complaints will be responsible for covering all costs they incur in investigations and related proceedings.

8.2.11. **Indemnification:** To the fullest extent of applicable law, the AIB shall indemnify, defend, and hold harmless individuals investigating complaints, including but limited to members of the AIB Ethics Review Committee. The AIB shall so indemnify and hold harmless those individuals investigating complaints from and against any and all loss, costs, penalties, fines, damages, claims, expenses (including but not limited to attorney’s fees) or other liabilities arising out of, resulting from, or in connection with investigating complaints and related processes.

8.2.12. **Quorum:** The Ethics Review Committee typically investigates complaints and makes recommendations regarding their resolution to the AIB President and AIB Executive Board. Recommendations typically include a decision regarding whether there was a Code violation and, if so, the appropriate penalty for that violation. A decision that there was a Code violation and, if so, the appropriate penalty for that violation, requires an affirmative vote of a supermajority (75%) of AIB Ethics Review Committee voting members.

### Examples of Possible Ethical Complaints

In each of the following examples, the AIB Ethics Review Committee would apply the processes outlined in Sections 9.2 to determine whether the complaint should or should not be handled by the Committee.

1. An advisor steals the ideas in a student’s paper and publishes a paper using those ideas under the advisor’s name. The student is an AIB member, but the advisor is not. The student finds the published paper and realizes that it was her work and not her advisor’s.

2. A selection committee chooses one individual as the winner of an AIB award. When the winner is announced, another individual who was also nominated for the award realizes that the dissertation chair of the winner was a member of the selection committee.

3. At a conference run by one of the AIB Chapters, a conference participant is physically assaulted by another conference participant after the Gala dinner event.
8.3. **Ethical Violations and Penalties**

8.3.1. **Linking Ethical Violation with Penalty:** Violation of an AIB ethics code may fall into one or more categories as determined by the AIB Ethics Review Committee. The penalty or penalties recommended by the Committee should take the characteristics of the ethical violation into account.

8.3.2. **Characteristics of Ethical Violations:** Ethical violations differ in their characteristics, including but not limited to level of harm, visibility, and frequency.

   a. **Level of Harm to Others**

      1. **Minor Violation:** An ethical violation that is not likely to cause harm to another person or to the profession; examples could include violating the Rule of Three at an AIB conference or self-plagiarizing a paragraph of text.

      2. **Major Violation:** An ethical violation that is likely to cause harm or has caused harm to another person or persons and/or the profession; examples could include plagiarism, omitting the name of a co-author from a publication, or failure to reveal a key conflict of interest.

      3. **Egregious Violation:** An ethical violation that is likely to cause or has caused substantial harm to another person or persons or that is deemed by the AIB Executive Board to be of sufficient gravity to warrant being labelled as an egregious violation, for example, sexual assault or repeated theft of other authors’ work.

   b. **Visibility to Others**

      1. **Private Violation:** An ethical violation that is known only to the parties involved and has not been disseminated or made visible to the public.

      2. **Public Violation:** An ethical violation that has been disseminated or made visible to the public, (e.g., through online publication).

   c. **Frequency of Violation:** The ethical breach may be a first time or a repeated violation.

8.3.3. **Penalties:** Penalties imposed for ethical violations of an AIB ethics code may include, but are not limited to:

   a. **Private Reprimand:** A private reprimand serves as official rebuke in which the names and facts of the case are not disclosed to the AIB membership. Names and facts of the case are maintained as part of the internal ethics files and considered if further ethics complaints against the individual(s) are raised. However, the nature of the case without identifying information may be made available to the AIB membership for educational purposes.

   b. **Denial of AIB Privileges:** Denial of AIB privileges may include, for example, being banned from submitting manuscripts to AIB journals or presentations at AIB conferences. Denial of AIB privileges may also include the withdrawal of an award given by the AIB if that award were obtained through unethical or fraudulent means.
c. **Revocation of AIB Membership:** Termination of AIB membership is a recommended penalty for egregious violations. In the case of termination, persons whose AIB membership has been terminated may apply for reinstatement after two years of notice of the final determination; any reinstatement requires a two-thirds vote of the AIB Executive Board in favor of reinstatement.

d. **Public Reprimand or Censure:** A public reprimand (an admonishment or rebuke) or censure (a formal statement of severe disapproval) is the recommended penalty for public violations such as stealing and publishing another person’s manuscript under one’s own name. Public reprimand or censure may also be an appropriate penalty for a major or egregious violation of the AIB Code of Ethics. In the case of a public reprimand or censure, the names and facts involved in the ethical violation are publicly announced by the AIB to the AIB membership. Names and facts of the case are maintained as part of the internal ethics record and considered if further ethics complaints against the individual(s) are raised. A public reprimand or censure may include notification of the relevant authorities such as the individual’s department head, dean and/or the integrity office at the individual’s home institution, and agencies or organizations that track ethical violations such as Retraction Watch. In the case of plagiarism or self-plagiarism, public reprimand may also include notification of the editor and publisher of the relevant publications. Notifications are made by letter and signed by the AIB President.

e. **Suspension of AIB Membership:** If an individual has been accused of a major or egregious violation of the AIB Code of Ethics where there are public safety concerns and determination of an outcome is expected to take more than six months, the AIB Executive Board may vote to suspend an individual’s membership until final resolution of the dispute. The AIB will still fully investigate and assess the alleged ethical violation.

f. **Other Penalties:** The AIB President and AIB Executive Board may approve and impose other penalties when penalties listed immediately above are deemed insufficient or inappropriate for Code violations.

8.3.4. **Compounding of Penalties:** The recommended penalty for a more serious ethical violation will normally also include the penalties for less serious violations.

8.3.5. **Ignorance of the Code Not an Excuse:** Failure to read the AIB ethics codes is not an acceptable excuse for engaging in an unethical behavior that violates one of the codes. It is the responsibility of AIB members to know and abide by the ethical standards in the AIB Code of Ethics. Similarly, failure to know the AIB Code of Ethics for the AIB Leadership or the AIB Journals Code of Ethics is not an acceptable excuse for unethical violations of those codes.

8.3.6. **Implementation of Penalties:**

a. The AIB Ethics Review Committee has primary responsibility for investigating complaints and making recommendations to the AIB President and AIB Executive Board for their resolution, including recommendations regarding violations and appropriate penalties.

b. The AIB President and AIB Executive Board are responsible for all final decisions regarding complaints, including violations and appropriate penalties. The AIB President and AIB Executive
Board are responsible for notifying relevant parties of such decisions and then imposing any penalties for violations. The AIB President will notify relevant parties in writing. The AIB President and AIB Executive Board may enlist the assistance of the AIB Ethics Review Board for such implementation.

c. Relevant parties, typically the individual accused in a complaint, may appeal the final decision to the AIB Executive Board within 30 days after they have been notified of the decision. They may appeal the final decision if and only if there is evidence a failure to follow proper investigation or decision-making procedures that may have materially affected the final decision. Relevant parties must make that appeal in writing. The AIB Executive Board will then review the investigation and decision-making processes and then either confirm the final decision or vacate that final decision and refer the matter back to the AIB President with guidance on how to proceed. AIB Executive Board appellate decisions are made by a simple majority of those voting (51%).

8.3.7. Failure to Comply: Individuals failing to accept a penalty imposed for a Code violation will receive an automatic suspension of AIB membership, and such other penalties as the AIB President and AIB Executive Board may deem appropriate.

8.3.8. Membership Fees: In the event of disciplinary action, membership fees will not be returned.

8.3.9. Confidentiality: Complaints, investigations, and related proceedings are confidential except as otherwise provided herein. However, the AIB President and AIB Executive Board and their agents, including but not limited to members of the AIB Ethics Review Committee or AIB Secretariat, may disclose information regarding complaints, investigations, and related proceedings where permitted under the Code, when compelled by valid subpoena or court order, or when some other instance arises where it is not illegal to disclose this information and it is in the best interests of the AIB to do so.

9. LINKAGES ACROSS AIB CODES

9.1. Linkages: The AIB Ethics Policy Committee shall oversee links between the AIB Code of Ethics, the Code of Ethics for the AIB Leadership and the AIB Journals Code of Ethics and will work where possible to harmonize the standards across the three codes of ethics and across time.

a. Code of Ethics for the AIB Leadership: The Code of Ethics for the AIB Leadership applies to all AIB members who have a leadership role in any of the AIB organizational structures. The Code is binding on all individuals who have leadership roles in any AIB organizational structure. The Code of Ethics for the AIB Leadership was developed specifically for situations involving leadership decision making and governance. As such, the Code typically covers matters that differ from, but may overlap with, the AIB Code of Ethics. Thus, there is the possibility of a conflict in rules or difference in interpretation between the two codes. In such a situation, the AIB President, the AIB Executive Director, and the chair of the AIB Ethics Policy Committee shall discuss and resolve the matter.

b. AIB Journals Code of Ethics: The AIB Journals Code of Ethics applies to scholarly publications of the AIB, in print, digital or other form. The Code is binding on Editors, Authors, and Reviewers of AIB journals. The Journals Code of Ethics was developed specifically for situations involving editorial
processes of AIB journals. As such, the Code may cover matters that differ from, but overlap with, the AIB Code of Ethics. Thus, there is the possibility of a conflict in rules or difference in interpretation between the two codes. In such a situation, the AIB Journal Editor-in-Chief, the Managing Editor of the Journal, and the chair of the AIB Ethics Policy Committee shall discuss and resolve the matter.

9.2. **Enforcement:** Because the three AIB codes of ethics differ in terms of their scope, it is important to recognize that the nature and characteristics of ethical violations may also differ across the codes. While the codes may also have slightly different implementation processes (e.g., an ethical issue involving an AIB journal would normally be handled by the journal editor-in-chief), the general processes and penalties outlined in Section 9 (Enforcement) of the AIB Code of Ethics will apply to ethical violations of all three AIB ethics codes. Furthermore, the AIB Code of Ethics is enforceable only by the AIB; the AIB Code of Ethics does not create enforcement rights in any AIB member.

10. **STEWARDSHIP**

10.1. **Stewardship Components:** The Code does not and cannot cover every instance where AIB members may be confronted with an ethical issue requiring their decision and action. In those instances, AIB members should apply notions of organizational stewardship, which include these components:

   a. **Thoughtful Decision and Action:** AIB members will take decisions and actions with care. They will take decisions and actions only after due consideration of the facts and ethical guides surrounding an ethical issue. Where appropriate, AIB members will consult AIB members charged with interpretation, oversight, and enforcement of the Code: AIB President, AIB Executive Board members, AIB Ethics Policy Committee members, and AIB Ethics Review Committee members.

   b. **Decisions and Actions Taken in Service of the Organization:** AIB members will take decisions and actions with the best interests of the AIB in mind. They will take decisions and actions only after due consideration of how the ethical issue matters to the AIB and its mission. Where appropriate, AIB members will consult AIB members charged with oversight and enforcement of the Code: AIB President, AIB Ethics Policy Committee members, AIB Executive Board members, and AIB Ethics Review Committee members.
1 A brief history of the origin of this code is provided in this endnote. In June 2016, Lorraine Eden (Texas A&M University) was tasked by the AIB Executive Board to develop a Code of Ethics for AIB members; the first draft was submitted to the AIB Executive Board in January 2017. Dozens of ethics codes, membership policies, and guidelines were collected and reviewed during the process; the two primary sources for this document were, with grateful acknowledgement, the ethics codes of the American Finance Association and the Academy of Management. The draft code went through multiple rounds of revisions incorporating comments from the 2016-2017 and 2017-2018 AIB Executive Boards, the AIB Fellows, Chapter Chairs, and other selected individuals, and then released for a final round of comments to the AIB general membership. The revised document was submitted in April 2018 to attorneys at the law firm Foster, Swift, Collins and Smith PC, and then reviewed and revised again in response to the legal recommendations. The first AIB Code of Ethics was approved and adopted by the AIB Executive Board on June 23, 2018. The Code of Ethics was revised in the Fall of 2019 and Spring of 2020 by Denis Arnold, Paul Vaaler, Lorraine Eden, Chuck Kwok and members of the AIB Ethics Policy Committee. This revision was approved by the AIB Executive Board on April 8, 2020.

2 Additional comments or suggestions for revisions or additions to this Code, or requests by other organizations or entities to use or adopt this Code in part or whole, should be directed to the AIB Ethics Policy Committee and the AIB Executive Director at aib@aib.msu.edu.

3 In the remainder of this document, for brevity, when the Code refers to “AIB members” the text should be read as also including employees of AIB, with minor revisions as appropriate.

4 The AIB Journals Code of Ethics applies to AIB journal editors, authors and reviewers. The AIB Code of Ethics for the AIB Leadership applies to individuals in AIB leadership positions. The AIB Code of Ethics applies to all AIB members and AIB-related matters, activities, and structures.