Generative Artificial Intelligence Policy
Corporate Governance and Research & Development Studies (CGR&DS)

Purpose & definitions

The present policy establishes a comprehensive guidance for the transparent and ethically responsible use of generative artificial intelligence technologies throughout the scholarly publishing lifecycle at *Corporate Governance and Research & Development Studies*. From initial manuscript preparation through peer review and editorial decision-making, the presence of AI-assisted systems in academic work demands clear boundaries, explicit disclosure, and unwavering commitment to research integrity. The journal recognizes that generative AI presents both genuine opportunities for scholars working across linguistic and accessibility barriers, and significant risks to the epistemic foundations of peer-reviewed scholarship. Rather than adopting either technophobic rejection or uncritical embrace, this policy aims to navigate these tensions through principles of transparency, human accountability, and rigorous verification.

By "generative artificial intelligence", the journal understands machine learning technologies and large language models (LLMs) that generate novel text, images, data visualizations, code, or other intellectual content in response to user prompts or training inputs. ChatGPT, Claude, DALL-E, Gemini, and similar systems exemplify this category. These tools differ fundamentally from AI-assisted technologies such as plagiarism detection software, grammar checkers, reference management systems, or machine translation services, tools designed to augment human productivity without generating novel content. The policy treats these categories distinctly because their epistemic and ethical implications diverge substantially. Whereas a spell-checker or reference formatter poses minimal threats to research integrity, an LLM generating paragraphs of explanatory prose without human oversight presents genuine risks of factual fabrication, subtle plagiarism, and misattribution of intellectual labor.

Disclosure, in this policy's usage, denotes the transparent declaration of which specific GenAI tools were employed, for what purposes, and to what extent in the scholarly production process. This transparency enables editors, peer reviewers, and readers to assess potential conflicts of interest, identify cognitive biases that may have influenced argumentation, and evaluate whether reliance on AI assistance compromised the authenticity of intellectual contribution. Human oversight (the active, critical, and ongoing review by human authors and researchers who retain full intellectual and ethical accountability for final content) remains the indispensable counterpart to any permissible AI use.

Foundational ethical principles

The policy rests upon five interconnected principles that govern all AI use decisions throughout the journal's ecosystem.

Human Accountability and Authorship Integrity forms the ethical foundation. Authorship in peer-reviewed scholarship signifies substantive intellectual contribution, willingness to defend every claim and interpretation publicly, and assumption of professional responsibility for the work's accuracy and significance. **These functions remain exclusively human prerogatives**. A generative AI system cannot serve as author, co-author, or formal contributor, as it cannot assume responsibility, engage in scholarly debate, or modify its work based on critical feedback. Each author submitting to *CGR&DS* must be able to justify and defend every assertion, dataset, and interpretive choice in their manuscript. This accountability cannot be delegated to algorithmic systems.

Transparency operates as both ethical commitment and epistemic necessity. **All GenAI use in the scholarly production process must be disclosed openly**, enabling informed evaluation by peer reviewers, editors, and the broader research community. Such transparency respects reader autonomy, allowing individuals to assess whether they trust the work and its underlying production process, and facilitates compliance with institutional research ethics requirements and funder mandates regarding AI disclosure. The scholarly record depends on readers' ability to understand how knowledge was produced, and opaque AI use obscures that crucial methodological transparency.

Intellectual Integrity requires that **manuscripts represent authentic intellectual contribution from designated human authors**. GenAI outputs may serve valuable preparatory functions (e.g., offering preliminary framings, suggesting organizational schemas, or providing linguistic inspiration) but cannot constitute the core intellectual substance of a work without substantial human revision, critical analysis, and genuine integration into the author's original analytical framework. The distinction matters profoundly: using an LLM to explore preliminary ideas differs ethically from allowing it to generate finished argumentation that the author then nominally "approves".

Research Integrity and Accuracy imposes an obligation that **authors independently verify all content, particularly data claims, citations, and statistical assertions**. Large language models frequently produce what researchers term "hallucinations": plausible-sounding claims that are factually false, misattributed citations, and conceptual errors that appear authoritative. Authors cannot abdicate responsibility for accuracy by delegating verification to algorithmic systems. The journal's peer review process, however rigorous, cannot catch every factual error; ultimate accountability resides with authors.

Respect for Confidentiality and Data Privacy **prohibits uploading peer review content, unpublished manuscripts, or author identifying information to publicly available GenAI systems**. Such uploads constitute breaches of confidentiality and may compromise author privacy, institutional intellectual property rights, and the integrity of the editorial process itself. Confidential research uploaded to public AI systems may be retained indefinitely and used for algorithmic training purposes. This policy treats such breaches with the seriousness normally accorded to confidentiality violations in publishing ethics.

Permitted uses: manuscript preparation by authors

Authors may appropriately deploy GenAI technologies in several manuscript preparation contexts, provided that careful oversight, verification, and disclosure requirements are rigorously maintained. The fundamental criterion remains: the underlying intellectual content, research design, analytical framework, and substantive conclusions must be entirely attributable to the human author(s), with GenAI functioning in genuinely subordinate and auxiliary roles.

Language refinement represents one legitimate application. Authors may use GenAI tools to improve grammar, syntax, sentence-level clarity, and overall stylistic polish, provided the author reviews and approves all modifications and the underlying content remains entirely the author's responsibility. An author whose first language is not English, or who struggles with certain aspects of academic prose conventions, can appropriately seek AI assistance in expressing ideas more effectively, but **cannot delegate the foundational intellectual work to the algorithm**.

Brainstorming and conceptual exploration constitute another permissible domain. GenAI tools can help authors organize preliminary thoughts, identify potential research directions, explore alternative conceptual frameworks, or organize existing knowledge in novel ways. Nevertheless, authors must independently develop their hypotheses, refine research questions, and construct analytical frameworks based on deep domain expertise and careful engagement

with the scholarly literature. The algorithm may suggest possibilities; the author must evaluate, critique, and ultimately choose which directions merit serious scholarly attention.

Literature synthesis and conceptual mapping benefit from AI assistance when authors remain firmly in control. GenAI can help identify thematic clusters across bodies of existing research, suggest potential connections among scholarly works, or organize citations by conceptual relationship. Authors must then independently evaluate these suggestions, verify that cited works actually support the claimed connections, and integrate algorithmic outputs into genuinely original analytical structures. **The author's distinctive scholarly voice and critical perspective must remain evident throughout**.

Data visualization and figure preparation sometimes appropriately involve GenAI tools if all underlying data are properly sourced, thoroughly cited, and independently verified by the author. If an AI system generates graphs or charts from author-provided data, the author must verify that the visualization accurately represents the underlying information and clearly communicates intended meanings. AI-generated visual design elements should be limited to aesthetic improvements rather than substantive misrepresentations of research findings.

Accessibility support represents a particularly important permissible use category. Authors facing linguistic, physical, or cognitive accessibility barriers may appropriately use GenAI to assist with manuscript preparation, provided that the resulting work reflects the author's authentic intellectual contribution and has been thoroughly reviewed to ensure accuracy. Such use acknowledges that AI democratizes participation in scholarly publishing and need not compromise research integrity when combined with diligent author oversight.

By contrast, authors must not use GenAI to generate research hypotheses, design methodologies, or construct analytical frameworks without substantial independent intellectual contribution. **Generating entire manuscript sections** (e.g., complete introductions, methods descriptions, results syntheses, or discussion paragraphs) **without critical human involvement and substantial revision violates the policy**. **Creating figures or visualizations without human verification of accuracy and visual truthfulness is prohibited**. **Producing primary findings or conclusions without human intellectual derivation and validation cannot be justified**.

Peer review and editorial processes

Peer reviewers occupy a particularly sensitive position in the GenAI ecology because the confidentiality of peer review demands heightened protections against AI-related breaches. **Reviewers absolutely must not upload submitted manuscripts, any portion thereof, or any confidential author information into publicly available GenAI systems**. This prohibition differs fundamentally from whether reviewers may use GenAI to support their own review writing. Uploading confidential materials to commercial AI systems operated by external corporations constitutes a clear breach of confidentiality and violates data privacy principles that institutional review boards and research ethics committees take seriously.

Reviewers should not deploy GenAI to generate or substantially assist in producing their peer review reports. Rigorous scientific evaluation requires deep disciplinary expertise, familiarity with methodological literature, understanding of research context and significance, and the capacity to identify subtle conceptual problems or misinterpretations; these are capabilities that large language models do not possess. When an LLM generates a review report, it risks producing plausible-sounding but fundamentally flawed evaluations that may accept invalid methodologies or miss genuine problems. **The scholarly community depends on reviews representing genuine expert judgment, not algorithmic summaries**.

Reviewers wishing to use GenAI for language refinement of their own review prose (e.g., improving clarity or grammatical precision of passages they have authored) may do so **only if they disclose this use to the editor and confirm that no confidential manuscript content**

has been shared with the AI system. The editor can then determine whether such use is acceptable.
All reviewers must notify the editor if they have used any GenAI tools during review preparation, specifying which tool, for what purpose, and confirming confidentiality was maintained. This disclosure enables editorial oversight and transparent evaluation of the review process.

Disclosure requirements: standards and practice
Authors submitting to *CGR&DS* bear an explicit obligation to declare any use of generative AI in manuscript preparation. This declaration serves multiple purposes simultaneously: ensuring transparency that enables informed editorial and peer review assessment, supporting compliance with institutional and funder AI disclosure mandates, maintaining research integrity through accountability mechanisms, and respecting reader autonomy by enabling informed evaluation of published work.
Disclosure becomes necessary when GenAI was used for drafting, editing, organizing, or refining any portion of manuscript content; creating figures, tables, data visualizations, or visual abstracts; assisting with data analysis, statistical processing, or methodological design; or aiding literature review, systematic synthesis, or conceptual mapping. Standard spell-checking, grammar correction via conventional software, reference formatting tools, and journal selection software do not require disclosure because these tools present minimal integrity risks and cause minimal distortion of scholarly voice.
Authors should include in their paper a separate section titled "*Declaration of Generative AI and AI-assisted Technologies in the Writing Process*" immediately preceding the reference list. This section should: i) specify the names of GenAI tools employed (e.g., "ChatGPT-4", "Claude 3.5", "DALL-E 3"); ii) include the specific purposes for which each tool was used; iii) specify the extent of use; iv) disclose dates of access when relevant to reproducibility; and v) include a statement affirming that all intellectual content, research methodology, analysis, and conclusions remain entirely the author's responsibility. The following formulation represents an example of appropriate disclosure:

> *Generative artificial intelligence tools were utilized during manuscript preparation as follows: [Tool Name] was employed for [specific purpose, such as 'language editing to improve abstract clarity' or 'creation of Figure 3 visualizations']. All intellectual content, research design, data analysis, and substantive conclusions represent solely the intellectual work of the designated authors. The authors have reviewed all AI-generated outputs, verified accuracy where applicable, and assume full accountability for the manuscript's final form.*

Alternative disclosure locations are permissible: authors may describe AI use in research methodology within the Methods section if the AI was integral to research design or data analysis; they may acknowledge writing-support AI in the Acknowledgments section aligned with WAME and ICMJE recommendations. **Regardless of placement, disclosure must be explicit and sufficiently detailed to enable readers and editors to understand the nature and extent of AI involvement**.

Research-integrated AI use: special documentation requirements
When generative AI or AI-assisted technologies are integral to the actual research methodology (including research design, data collection, analysis, or interpretation) rather than merely supporting manuscript writing, authors must provide granular, reproducible documentation in the Methods section. This is not a violation of the policy but rather represents standard scientific documentation of methodological choices. Scholars employing machine learning models for data analysis, natural language processing for textual coding, or AI-supported image analysis

should describe these choices with sufficient precision that readers understand the research process and can potentially replicate findings.
Required information includes: i) the specific name and version of the AI model or tool employed; ii) exact parameter settings and configuration details; iii) the complete prompts used to generate research results where feasible and appropriate; iv) the precise date and time of queries or analyses to enable version tracking; v) a systematic description of validation procedures demonstrating how AI outputs were independently verified; and vi) a transparent acknowledgment of potential limitations and biases inherent to the specific AI system as applied to the research question.

Editorial oversight and compliance mechanisms
Upon manuscript submission, editors will review GenAI declarations for completeness and consistency with manuscript content. The editorial team will cross-reference disclosure statements during plagiarism screening and originality assessment, flagging inconsistencies or suspected undisclosed AI use for enhanced scrutiny. Clear communication of expectations will be provided to peer reviewers regarding evaluation of GenAI use, encouraging them to consider whether disclosed AI involvement was appropriate and whether any artifacts suggest undisclosed AI generation.
Factual verification of citations and claims will receive heightened scrutiny in sections with suspected AI use. Authors will be notified and given the opportunity to respond if undisclosed AI use is suspected before any punitive action.

Policy violations: consequences and enforcement
Manuscripts featuring significant amounts of undisclosed generative AI use, fabricated citations, or other policy violations will be rejected immediately without further review, with authors informed of the violation and relevant policy section. First-time violations result in formal notice and prohibition on resubmission for six months; repeated violations extend embargo periods to twelve to twenty-four months. **Serious breaches** (e.g., fabrication, plagiarism, or data falsification) **may result in notification to the author's institutional research integrity office and relevant funding agencies per COPE (Committee on Publication Ethics) misconduct guidelines**.
Articles published with undisclosed or policy-violating AI use may be retracted from the journal and marked as retracted in all indexing databases, including Scopus. Peer reviewers or editors who breach confidentiality by uploading manuscripts to public GenAI systems will be removed from the reviewer or editor panel and the incident documented in personnel files.

Ongoing policy review and evolution
The field of Generative AI is developing at an unprecedented speed. A static policy on this topic will quickly become obsolete.
The Editorial Board of *CGR&DS* commits to this policy as a "living document". It will be subject to a formal review and, if necessary, revision on a semi-annual basis, upon significant developments in generative AI technology and industry standards and international guidelines (e.g., COPE). Policy changes will be communicated transparently through the journal website with detailed change logs noting effective dates and underlying rationales.
Contact and support: For inquiries regarding this policy, authors should contact the Editorial Office at info@cgreds.it with subject line "GenAI Policy Question". Questions about suspected violations should be forwarded to the Editor-in-Chief with supporting evidence.