



COPYRIGHT TRANSFER FORM

(Please compile this form, sign and send by e-mail)

Please complete and sign this form and send it back to us with the final version of your manuscript. It is required to obtain a written confirmation from authors in order to acquire copyrights for papers published in **AKRUAL** Jurnal Akuntansi

Full Name (author contact):	Nurchayono
Affiliation:	Universitas Muhammadiyah Semarang
Address (postal code, phone, and e-mail):	Jl. Kedung Mundu, No. 18. Semarang, Jawa Tengah
Paper Title:	COVID 19 Outbreak and Financial Statement Quality: Evidence from Central Java
Authors	1. Nurchayono 2. Fatmasari Sukesti 3. Alwiyah

Copyright Transfer Statement

The copyright to this article is transferred to **AKRUAL** if and when the article is accepted for publication. The undersigned hereby transfers any and all rights in and to the paper including without limitation all copyrights to **AKRUAL**. The undersigned hereby represents and warrants that the paper is original and that he/she is the author of the paper, except for material that is clearly identified as to its original source, with permission notices from the copyright owners where required. The undersigned represents that he/she has the power and authority to make and execute this assignment.

I/We declare that:

- 1) has not been published yet in any other publication,
- 2) has not in the process of reviewing other journals,
- 3) will not be submitted to the other publishers during the review process

a copyright permission is obtained for materials published elsewhere and which require this permission for reproduction.

Furthermore, I/We hereby transfer the unlimited rights of publication of the above mentioned paper in whole to **AKRUAL**. The copyright transfer covers the exclusive right to reproduce and distribute the article, including reprints, translations, photographic reproductions, microform, electronic form (offline, online) or any other reproductions of similar nature.

The corresponding author signs for and accepts responsibility for releasing this material on behalf of any and all co-authors. This agreement is to be signed by at least one of the authors who have obtained the assent of the co-author(s) where applicable. After submission of this agreement signed by the corresponding author, changes of authorship or in the order of the authors listed will not be accepted.

Retained Rights/Terms and Conditions

1. Authors retain all proprietary rights in any process, procedure, or article of manufacture described in the Work.
2. Authors may reproduce or authorize others to reproduce the Work or derivative works for the author's personal use or for company use, provided that the source and the **AKRUAL** copyright notice are indicated, the copies are not used in any way that implies **AKRUAL** endorsement of a product or service of any employer, and the copies themselves are not offered for sale.
3. Although authors are permitted to re-use all or portions of the Work in other works, this does not include granting third-party requests for reprinting, republishing, or other types of re-use.

Yours Sincerely,

Nurchayono, SE.,MSA

Date: February 9, 2021