

# THE INFORMATION OF EDITORIAL POLICIES AKRUAL: JURNAL AKUNTANSI FACULTY OF ECONOMICS UNIVERSITAS NEGERI SURABAYA

AKRUAL: Jurnal Akuntansi - Journal of Accounting Research with registered number ISSN 2085-9643 (Print) and ISSN 2502-6380 (Online), is a peer-reviewed journal published two times a year (April and October) by Department of Accounting, Faculty of Economics, Universitas Negeri Surabaya and published by Universitas Negeri Surabaya in collaboration Asosiasi Pendidikan Ekonomi-Lembaga Pendidikan Tinggi Kependidikan and Association of Certified Fraud Examiners Indonesian Chapter (East Java Region). The AKRUAL invites manuscripts in the various topics include, but not limited to, financial accounting, management accounting, corporate governance, accounting education, ethics and profesionalism, capital market and bank, auditing, taxes, public sector accounting, sharia accounting and also accounting information system.

#### **AUTHOR GUIDELINES**

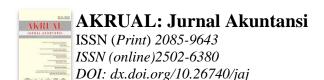
#### **General Guide**

- 1. The article is original guaranteed by the writer and is not published by the other journals/proceedings.
- 2. The contribution toward the development of science and technology is from the new findings/ideas/opinions which prioritize the current primary references at the latest 10 years.
- 3. The article is an empirical study. The sharpness of critically analysis and synthesis is much prioritized.
- 4. The review process is conducted in double blind review process with the peer group system, which is reinforced by the qualifed reviewers in their feld.
- 5. The article is writen according to the rule of AKRUAL and an editorial team reserves the right to revise the style of writing with a note that it does not change the intent and quality of the article.
- 6. Questionnaires and other instruments. Manuscript articles that use primary data research or experimentation must also include the questionnaires.
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- 9. Started from May, 2018, AKRUAL will only accept the manuscript submission in English.

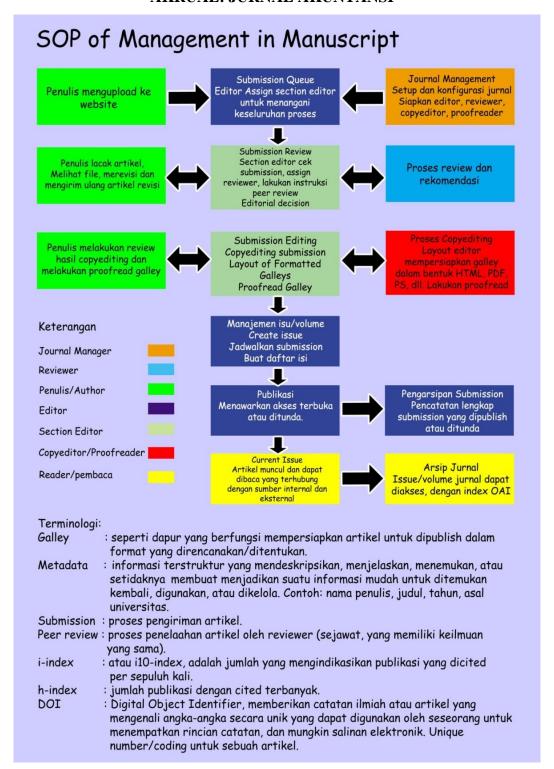
#### **Special Guide**

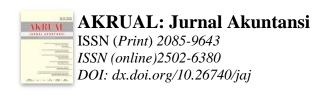
- 1. The manuscript length is about 10 to 15 pages.
- 2. The paper size is A4 (210 x 297 mm), it is two columns and the page setup is: top margin 2,54cm; botom margin 2,54cm; left margin 2,54cm and right margin 2,54cm.
- 3. The article will be tested plagiarism with Turnitin (maximum 30%).
- 4. The tittle of the manuscript is written in English (Times New Roman, size 12, bold, capital letter for all words and lef center).

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- 6. Abstract is in the form of a paragraph, consisting of (maximum) 200 words, and written in Bahasa Indonesia and English. Abstract uses Times New Roman, size 10. This abstract is a summary of the manuscript, including description and result of the research. More information can be found in the Template.
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- 9. The paragraph is written in justify. Inter-paragraph is given 1.5 line spacing.
- 10. The table uses a line with a thickness of 1 pt with a 10 or adjusted letter size. The table title is inserted above the table. This also applies to table format. See the example in journal template.
- 11. Equation(s) is numbered with Arabic numerals on the right in parentheses. The equation should use the International System (SI) and its abbreviations standard. Decimal sign uses a period (example: 0.5). Abbreviations should be avoided unless they have been defined previously or a commonly used abbreviation. Footnotes are not allowed.
- 12. References refers to APA Style (American Psychological Association 6<sup>th</sup> Style). Approximately 80% references include 10-15 years and also approximately 80% primer source (journal article, magazine article, Newspaper Article, Statute, Report, encyclopedia article), and 20% seconday source (book, web page).
- 13. Use a reference management software like mendeley or endnote.
- 14. All articles submitted to AKRUAL will be read and reviewed blindly (double blind peer review) by (minimum) 2 Peer-reviewers who are experts in their field. The acceptance of an article depends on the truth of the content, the degree of originality, the clarity of description, and the conformity with the objective of the journal.
- 15. The editorial team authorized to accept, return the manuscript for revision, and/or reject the submitted manuscript. For further information, please contact AKRUAL Editor Team via email akrualoffice@gmail.com.



# MANUSCRIPT MANAGEMENT SYSTEM DESIGN OF AKRUAL: JURNAL AKUNTANSI



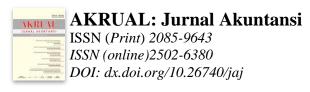


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AKRUAL: Jurnal Akuntansi has been covered by following indexing and abstracting services:

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- 3. Academia.edu
- 4. Indonesian Scientific Journal Database (ISJD) Neo
- 5. Crossref
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#### **Publication Ethics**

Statement of professional ethical codes is a statement of the ethical codes of all parties involved in the process of publication of this scientific journal (Editors, Peer-reviewers, and Authors). In general, the publication ethics of the AKRUAL: Jurnal Akuntansi refers to the Committee on Publication Ethics (COPE) about Best Practice Guidelines for Journal Editor and Peraturan Kepala LIPI Nomor 5 Tahun 2014 about the Ethical Codes of Scientific Publication. Essentially, the code of ethics itself upholds three values of ethics in publications, namely:

- 1. Neutrality (free from conflicts of interest in public management),
- 2. Justice (giving the right of authorship to the beneficiary as the author), and
- 3. Honesty (free from duplication, fabrication, falsification, and plagiarism (DF2P) in the publication.

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The authors should ensure that they have written entirely original works, and if the authors have used the work and/or words of others that this has been appropriately cited or quoted.

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An author should not in general publish manuscripts describing essentially the same research in more than one journal or primary publication. Submitting the same manuscript to more than one journal concurrently constitutes unethical publishing behaviour and is unacceptable.

#### Acknowledgement of Sources

Proper acknowledgment of the work of others must always be given. Authors should cite publications that have been influential in determining the nature of the reported work.

#### Authorship of the Paper

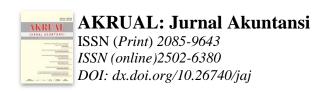
Authorship should be limited to those who have made a significant contribution to the conception, design, execution, or interpretation of the reported study. All those who have made significant contributions should be listed as co-authors. Where there are others who have participated in certain substantive aspects of the research project, they should be acknowledged or listed as contributors. The corresponding author should ensure that all appropriate co-authors and no inappropriate co-authors are included on the paper, and that all co-authors have seen and approved the final version of the paper and have agreed to its submission for publication.

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# **ACKNOWLEDGMENT TO REVIEWERS**

Contribution from the following Reviewers in this issue was very appreciated:

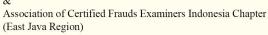
1	Prof. Imam Ghazali, M.Com, Ph.D	[SCOPUS ID: 55875276500] Jurusan Akuntansi, Fakultas Ekonomika dan Bisnis, Universitas Diponegoro, Indonesia
2	Dr. Dian Anita Nuswantara, Ak, M.Si	[SCOPUS ID: 57200395873] Jurusan Akuntansi Fakultas Ekonomi Universitas Negeri Surabaya, Indonesia
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UNIVERSITAS NEGERI SURABAYA Jl. Ketintang, Surabaya, 60231

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