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. The AKRUAL invites manuscripts in the various topics include, but not limited to, financial accounting, management accounting, corporate governance, accounting education, ethics and professionalism, capital market and bank, auditing, taxes, public sector accounting, sharia accounting and also accounting information system.

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 blind review process with the peer group system, which is reinforced by the qualified reviewers in their field.
5. The article is written 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.
7. Authors are obliged to send the results of data processing as well as tables and the original image file via email.
8. Articles submitted online through https://journal.unesa.ac.id/index.php/aj/index or email address to akrualoffice@gmail.com and equipped with a curriculum vitae, correspondence address, origin of the institution agencies, email and phone number/mobile phone.
9. Results of the assessment possibilities articles can be: a Accepted with minor revisions.
b Accepted with major revisions.
c Suggested sent to another appropriate journal.
d Rejected.

1. The article is well-written in English. The writing of foreign language is italicized. Typed single space for the abstract, single space for content and single space for references. Written by font Times New Roman (TNR) 12pt size and indent for paragraphs is 1.5 cm.
2. The paper size is A4 (210 x 297 mm), it is two columns and the page setup is: top margin 3cm; bottom margin 3cm; left margin 2cm and right margin 2cm.
3. The article will be tested plagiarism with Turnitin (maximum 35%).
4. The font size for the title is TNR 12pt, it is capitalized, bolded and left justified.
5. After the title, it is followed by the author (without the title). It is TNR 11pt, bolded and left justified.
6. Under the author, it is the institution and the email at TNR 11pt, capitalized each word, without bolded and left justified. For example: Faculty of Economics, Universitas Negeri Surabaya, Surabaya, Indonesia.
7. The font size for the sub-part in the article is TNR 11pt, capitalized, bolded, and left justified and without any bullet and numbering.
8. Table.
   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

<table>
<thead>
<tr>
<th>Variabel</th>
<th>B</th>
<th>Wald</th>
<th>Sig.</th>
<th>Exp. (B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>EBITTA</td>
<td>-19,194</td>
<td>5,898</td>
<td>0,001</td>
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</tr>
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<td>TDTA</td>
<td>-4,349</td>
<td>1,781</td>
<td>0,015</td>
<td>77,381</td>
</tr>
<tr>
<td>C</td>
<td>-0,278</td>
<td>1,032</td>
<td>0,480</td>
<td>0,483</td>
</tr>
</tbody>
</table>

   Source: Mentioned

9. Figure
   Writing the title of figures and graphics placed under the pictures with left justified

   ![Figure 1](image.png)

   **Figure 1.** Title
10. The total page does not exceed **25 pages**, including the references and appendices (if any).

**B. The Article Systematic**

The article systematic includes: the title, the identity of the author (without a title); abstract; keywords; introduction, literature review, research methods, analysis and discussion, conclusions, and references. While discussion about literature review and previous studies included in the introduction or result and discussion.

**C. The Article Format**

1. **Title.** The title must be interesting, specific and informative, which is measured by directness in writing.

2. **The author identity.** It includes the author’s name (without the title), the institution, and the email.

3. **Abstract.** It is written in 170-200 words, in two languages, Bahasa Indonesia and English. Abstract in English is written first and then abstract in Bahasa Indonesia. The abstract should include the purpose of research, data/object of research, method, result or conclusion.

4. **Keywords.** The keywords should be written in English. Keywords should be chosen carefully and is able to reflect the concepts/variables contained in the article, with the number of three to six keywords.

5. **Introduction.** Introduction contains background, urgency, problem rationalization, general problem solving, and research objectives. Article length between 3.000-4.000 words, including bibliography, footnotes, figures, and tables.

6. **Literature Review.** For quantitative research, it is better to present the theoretical framework or previous research review. For qualitative research, it should be discussed regarding the issues raised in the introduction.

7. **Research Methods.** The research method describes research design, scope or object, material and main tool analysis, place, data collection technique, an operational definition of research variable, and hypothesis (if any).

8. **Analysis And Discussion.** This section contains data analysis related to research objectives. The discussion focuses on depth discussion and solid argumentation to answer research questions that expose the logic of findings. This section proportion is about 60-80 % of the total length. Use of tables, charts or charts is strongly recommended. Authors are allowed to use tables, figures or charts.

9. **Conclusions.** The conclusion contains a brief summary of research and concise discussion that answers the research objectives. This section proportion is about 10-15 % of the total length.

10. **References.**
    - References refers to APA Style (American Psychological Association 6th Style)
    - Approximately 80% references include 10-15 years
    - Approximately 80% primer source (journal article, magazine article, Newspaper Article, Statute, Report, encyclopedia article), and 20% secondary source (book, web page)
    - Use a reference management software like mendeley or endnote
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   - Submission Queue
   - Editor Assign section editor untuk menangani keseluruhan proses

2. **Penulis lacak artikel, Melihat file, merevisi dan mengirim ulang artikel revisi**
   - Submission Review
   - Section editor cek submission, assign reviewer, lakukan instruksi peer review
   - Editorial decision

3. **Penulis melakukan review hasil copyediting dan melakukan proofread galley**
   - Submission Editing
   - Copyediting submission Layout of Formatted Galleys
   - Proofread Galley

4. **Proses review dan rekomendasi**
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   - Layout editor mempersiapkan galley dalam bentuk HTML, PDF, PS, dll. Lakukan proofread

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- **Journal Manager**
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- **Penulis/Author**
- **Editor**
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- **Create issue**
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**Publikasi**
- **Menawarkan akses terbuka atau ditunda.**

**Pengarsipan Submission**
- **Pencatatan lengkap submission yang dipublish atau ditunda**

**Arsip Jurnal**
- **Issue/volume jurnal dapat diakses, dengan index OAI**

**Terminologi:**
- **Galley:** seperti dapur yang berfungsi mempersiapkan artikel untuk dipublish dalam format yang direncanakan/ditetapkan.
- **Metadata:** informasi terstruktur yang mendeskripsikan, menjelaskan, menemukan, atau setidaknya membuat menjadikan suatu informasi mudah untuk ditemukan kembali, digunakan, atau dikelola. Contoh: nama penulis, judul, tahun, asal universitas.
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- **Peer review:** proses penelaahan artikel oleh reviewer (sejawat, yang memiliki keilmuan yang sama).
- **i-index:** atau i10-index, adalah jumlah yang mengindikasikan publikasi yang dicited per sepuluh kali.
- **h-index:** jumlah publikasi dengan cited terbanyak.
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5. Crossref
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9. AcademicKeys
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18. OpenAIRE
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ETHICS & MALPRACTICE STATEMENT

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
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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**

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**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.

**Disclosure and Conflicts of Interest**

All authors should disclose in their manuscript any financial or other substantive conflict of interest that might be construed to influence the results or interpretation of their manuscript. All sources of
financial support for the project should be disclosed.

*Fundamental Errors in Published Works*

When an author discovers a significant error or inaccuracy in his/her own published work, it is the author’s obligation to promptly notify the journal editor or publisher and cooperate with the editor to retract or correct the paper.

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