

# 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 with Association of Certified Fraud Examiners Indonesian Chapter #111 and Ikatan Akuntan Indonesia Kompartemen Pendidik (IAI-KAPd). 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. AKRUAL is Nationally Accredited by Kemristekdikti. The journal is classified into national's 2nd highest cluster for reputable journal in Indonesia (SINTA 2-Decree No: 10/E/KPT/2019)

#### **AUTHOR GUIDELINES**

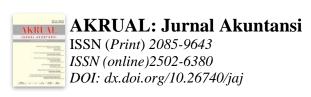
#### **General Guide**

- 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.
- 7. Authors are obliged to send the results of data processing as well as tables and the original image file via email.
- 8. The manuscript for AKRUAL is **highly recommended** to be sent online by registering in the AKRUAL's website (http://journal.unesa.ac.id/index.php/aj). If you have a problem with the online submission, the Article can be sent to the AKRUAL's email (akrualoffice@gmail.com).
- 9. Started from May, 2018, AKRUAL will only accept the manuscript submission in English.

#### **Special Guide**

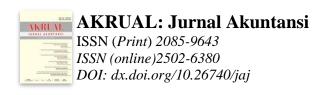
- 1. The manuscript length is about 10 to 15 pages.
- 2. The paper size is A4 (210 x 297 mm), it is two columns and the page setup is: top margin 2,54cm; botom margin 2,54cm; left margin 2,54cm and right margin 2,54cm.
- 3. The article will be tested plagiarism with Turnitin (maximum 30%).

- 4. The tittle of the manuscript is written in English (Times New Roman, size 12, bold, capital letter for all words and lef center).
- 5. The author's name (without title) must be accompanied by the name, full address of the institution (specific location, institution name, street, city, zip code, and country), and the email of each author.
- 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.
- 7. Keywords (consist of 3-5 words) are located under the abstract and written in Bahasa Indonesia and English. Keywords separated by semicolon (;), size 10pt. Times New Roman.
- 8. The manuscript (introduction, lietrature reviewe, research method, analysis and discussion, and conclusion) uses Times New Roman size 11, line spacing 1.5 line, A4 paper size (210 x 297 mm) with the margin is 2.25 cm on each side. More details can be found in the journal template.
- 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 akrual@unesa.ac.id



## MANUSCRIPT MANAGEMENT SYSTEM DESIGN OF AKRUAL: JURNAL AKUNTANSI

#### SOP of Management in Manuscript Submission Queue Journal Management Editor Assign section editor Setup dan konfigurasi jurnal Penulis mengupload ke untuk menangani Siapkan editor, reviewer website keseluruhan proses copyeditor, proofreader Submission Review Penulis lacak artikel, Section editor cek Proses review dan Melihat file, merevisi dan submission, assign rekomendasi iewer, lakukan instruksi mengirim ulang artikel revisi peer review Editorial decision Submission Editing roses Copyediting Penulis melakukan review Copyediting submission hasil copyediting dan Layout of Formatted mempersiapkan galley melakukan proofread galley dalam bentuk HTML, PDF Galleys Proofread Galley PS, dll. Lakukan proofread Manajemen isu/volume Keterangan Create issue Jadwalkan submission Journal Manager Buat daftar isi Reviewer Penulis/Author Publikasi Pengarsipan Submission Menawarkan akses terbuka Pencatatan lengkap Editor atau ditunda. submission yang dipublish atau ditunda Section Editor Copyeditor/Proofreader Current Issue Arsip Jurnal Artikel muncul dan dapat Reader/pembaca dibaca yang terhubung dengan sumber internal dan Issue/volume jurnal dapat diakses, dengan index OAI Terminologi: Galley : seperti dapur yang berfungsi mempersiapkan artikel untuk dipublish dalam format yang direncanakan/ditentukan. 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. Submission: proses pengiriman artikel. Peer review : proses penelaahan artikel oleh reviewer (sejawat, yang memiliki keilmuan i-index : atau i10-index, adalah jumlah yang mengindikasikan publikasi yang dicited per sepuluh kali. h-index : jumlah publikasi dengan cited terbanyak. DOI : Digital Object Identifier, memberikan catatan ilmiah atau artikel yang mengenali angka-angka secara unik yang dapat digunakan oleh seseorang untuk menempatkan rincian catatan, dan mungkin salinan elektronik. Unique number/coding untuk sebuah artikel.

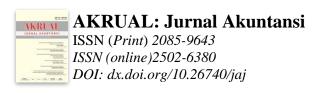


#### INDEXING AND ABSTRACTING

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

- 1. Directory of Open Access Journal (DOAJ)
- 2. Google Scholar
- 3. Academia.edu
- 4. Indonesian Scientific Journal Database (ISJD) Neo
- 5. Crossref
- 6. Indonesia One Search
- 7. Bielefeld Academic Search Engine (BASE)
- 8. EBSCO
- 9. AcademicKeys
- 10. Science and Technology Index (SINTA 2)
- 11. Indonesian Publication Index (IPI)
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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
- 3. Honesty (free from duplication, fabrication, falsification, and plagiarism (DF2P) in the publication.

#### **DUTIES OF EDITORS**

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The editor is responsible for deciding which of the articles submitted to the journal should be published. The editor may be guided by the policies of the journal's editorial board and constrained by such legal requirements as shall then be in force regarding libel, copyright infringement and plagiarism. The editor may confer with other editors or reviewers in making this decision.

#### Fair Play

An editor at any time evaluate manuscripts for their intellectual content without regard to race, gender, sexual orientation, religious belief, ethnic origin, citizenship, or political philosophy of the authors.

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The editor and any editorial staff must not disclose any information about a submitted manuscript to anyone other than the corresponding author, reviewers, potential reviewers, other editorial advisers, and the publisher, as appropriate.

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Unpublished materials disclosed in a submitted manuscript must not be used in an editor's own research without the express written consent of the author.

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#### Contribution to Editorial Decisions

Peer review assists the editor in making editorial decisions and through the editorial communications with the author may also assist the author in improving the paper.

#### **Promptness**

Any selected referee who feels unqualified to review the research reported in a manuscript or knows that its prompt review will be impossible should notify the editor and excuse himself from the review process.

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Any manuscripts received for review must be treated as confidential documents. They must not be shown to or discussed with others except as authorized by the editor.

#### Standards of Objectivity

Reviews should be conducted objectively. Personal criticism of the author is inappropriate. Referees should express their views clearly with supporting arguments.

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Reviewers should identify relevant published work that has not been cited by the authors. Any statement that an observation, derivation, or argument had been previously reported should be accompanied by the relevant citation. A reviewer should also call to the editor's attention any substantial similarity or overlap between the manuscript under consideration and any other published paper of which they have personal knowledge.

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Authors of reports of original research should present an accurate account of the work performed as well as an objective discussion of its significance. Underlying data should be represented accurately in the paper. A paper should contain sufficient detail and references to permit others to replicate the work. Fraudulent or knowingly inaccurate statements constitute unethical behavior and are unacceptable.

#### Originality and Plagiarism

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.

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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.

#### 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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### **ACKNOWLEDGMENT TO REVIEWERS**

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

1	Dr. Dian Anita Nuswantara, Ak, M.Si	[SCOPUS ID: 57200395873] Accounting Department, Faculty of Economics, Universitas Negeri Surabaya, Indonesia
2	Dr. Anantawikrama Atmadja, SE, Ak, M.Si,	[SCOPUS ID: 57201605689] Accounting Department, Faculty of Economics and Business, Ganesha University of Education
3	Dr. Tarjo, SE, M.Si, CFE	Universitas Trunojoyo Madura, Indonesia
4	Dr. Rohmawati Kusumaningtias, SE, Ak, MSA	Accounting Department, Faculty of Economics, Universitas Negeri Surabaya, Indonesia
5	Dra. Y. Anni Aryani, M.Prof.Acc., Ph.D.,	[SCOPUS ID: 57191042768] Accounting Department, Faculty of Economics and Business, Universitas Sebelas Maret Surakarta, Indonesia
5	Dr. Khadijah Md Ariffin	[SCOPUS ID: 57190000104] Universiti Tun Hussein Onn Malaysia