

Editorial Team

Editor in Chief:

Ascaryan Rafinda, S.E., M.Sc, PhD, Ak, (<https://www.scopus.com/authid/detail.uri?authorId=57205709810>) Universitas Jenderal Soedirman, Indonesia. Sinta ID:6000672 (<https://sinta.kemdikbud.go.id/authors/profile/6000672>). Scopus ID: 57205709810 (<https://www.scopus.com/authid/detail.uri?authorId=57205709810>)

Managing Editor:

Ratu Ayu Sri Wulandari MA, S.E., M.Sc (<https://sinta.ristekbrin.go.id/authors/detail?id=6159848&view=overview>), Universitas Jenderal Soedirman, Indonesia. Sinta ID: 6159848 (<https://sinta.ristekbrin.go.id/authors/detail?id=6159848&view=overview>)

Dr. E. Dona Primasari, S.E., M.Si, (https://scholar.google.co.id/citations?hl=id&user=Z_gyhpYAAAAJ) Universitas Jenderal Soedirman, Indonesia. Sinta ID: 6109754 (<https://sinta.ristekbrin.go.id/authors/detail?id=6109754&view=overview>). Scopus ID: 57195505194 (<https://www.scopus.com/authid/detail.uri?authorId=57195505194>)

Dr. Neginia Kencono Putri, M.Si., Ak., CA, (<https://scholar.google.co.id/citations?hl=id&user=ZtVxAXMAAAAJ>) Universitas Jenderal Soedirman, Indonesia. Scopus ID: 55806508000 (<https://www.scopus.com/authid/detail.uri?authorId=55806508000>). Sinta ID: 7415 (<http://sinta2.ristekdikti.go.id/authors/detail?id=7415&view=overview>)

Editorial Board:

Prof. Dr. Daing Nasir Ibrahim. (<https://scholar.google.com/citations?user=9bZkdsYAAAAJ&hl=en>)Universitas Malaysia Pahang, Malaysia. Scopus ID: 14056085300 (<https://www.scopus.com/authid/detail.uri?authorId=14056085300>)

Prof. Imam Ghozali, Ph.D. (<https://scholar.google.com/citations?hl=en&user=kbmKlQQAAAAJ>)Universitas Diponegoro, Indonesia. Scopus ID: 55875276500 (<https://www.scopus.com/authid/detail.uri?authorId=55875276500>). Sinta ID: 4816 (<http://sinta2.ristekdikti.go.id/authors/detail?id=4816&view=overview>)

Dr. Sun Jianfu (<https://www.scopus.com/authid/detail.uri?authorId=56974352100>). Hebei University, China. Scopus ID: 56974352100 (<https://www.scopus.com/authid/detail.uri?authorId=56974352100>)

Prof. Bambang Agus Pramuka (<https://www.scopus.com/authid/detail.uri?authorId=57000578200>), PhD, Universitas Jenderal Soedirman, Indonesia. Scopus ID: 57000578200 (<https://www.scopus.com/authid/detail.uri?authorId=57000578200>)

Katonane Kovacs Judit (<https://www.scopus.com/authid/detail.uri?authorId=57196097927>). University of Debrecen. Hungary. Scopus ID: 57196097927 (<https://www.scopus.com/authid/detail.uri?authorId=57196097927>)

Prof. Anis Chariri., Ph.D. (<https://scholar.google.com/citations?hl=en&user=luNrYJwAAAAJ>), Universitas Diponegoro, Indonesia. Scopus ID: 57189460631 (<https://www.scopus.com/authid/detail.uri?authorId=57189460631>), Sinta ID: 4871 (<http://sinta2.ristekdikti.go.id/authors/detail?id=4871&view=overview>)

Prof. Dr. Eko Suyono., M.Si., Ak., CA. (<https://scholar.google.com/citations?hl=en&user=pML-jV0AAAAJ>), (<https://scholar.google.com/citations?user=ydN1GyoAAAAJ&hl=en>) Universitas Jenderal Soedirman, Indonesia. Scopus ID : 57189732314 (<https://www.scopus.com/authid/detail.uri?authorId=57189732314>). Sinta ID: 5989726 (<http://sinta2.ristekdikti.go.id/authors/detail?id=5989726&view=overview>)

Dr. Hijroh Rokhayati, SE., M.Sc., Ak., CA. (<https://scholar.google.com/citations?user=7ciPjQAAAAJ&hl=en>), Universitas Jenderal Soedirman, Indonesia Sinta ID: 6041035 (<https://sinta.kemdikbud.go.id/authors/detail?id=6041035&view=overview>); Scopus ID: 57210429214 (<https://www.scopus.com/authid/detail.uri?authorId=57210429214>)

Advisory Board:

1. Pakorn Sujchaphong (https://www.researchgate.net/scientific-contributions/2083445651_Pakorn_Sujchaphong). Mahasarakan University. Thailand. Scopus ID: 56857617200 (<https://www.scopus.com/authid/detail.uri?authorId=56857617200>)
2. Dr. habil. Tímea Gal (<https://www.scopus.com/authid/detail.uri?authorId=57205709885>), Ph.D. University of Debrecen. Hungary. Scopus ID: 57205709885 (<https://www.scopus.com/authid/detail.uri?authorId=57205709885>)
3. Dr. Marhana Mohamed Anuar, (<https://www.scopus.com/authid/detail.uri?authorId=56541155400>) Universiti Malaysia Terengganu, Terengganu, Malaysia, Scopus ID. 56541155400 (<https://www.scopus.com/authid/detail.uri?authorId=56541155400>)
4. Dr. Ahmed A Elamer (<https://www.scopus.com/authid/detail.uri?authorId=57200727964>), Brunei University London, Uxbridge, United Kingdom, Scopus ID. 57200727964 (<https://www.scopus.com/authid/detail.uri?authorId=57200727964>)
5. Prof. Yuliansyah, Ph.D, (<https://scholar.google.co.id/citations?hl=id&user=-sxXH5cAAAAJ>) Universitas Lampung, Indonesia. Scopus ID: 56685690500 (<https://www.scopus.com/authid/detail.uri?authorId=56685690500>). Sinta ID: 5987074 (<http://sinta2.ristekdikti.go.id/authors/detail?id=5987074&view=overview>)
6. Dr. Dedhy Sulistiawan, M.Sc. (<https://scholar.google.co.id/citations?hl=id&user=WGpKScAAAAAJ>), Universitas Surabaya, Indonesia. Scopus ID: 57188967501 (<https://www.scopus.com/authid/detail.uri?authorId=57188967501>). Sinta ID: 6005929 (<https://sinta.ristekbrin.go.id/authors/detail?id=6005929&view=overview>)
7. Dr. Laeli Budiarti, M.Si, Ak, CA (<http://sinta2.ristekdikti.go.id/authors/detail?id=5989001&view=overview>), Universitas Jenderal Soedirman, Indonesia. Sinta ID : 5989001 (<http://sinta2.ristekdikti.go.id/authors/detail?id=5989001&view=overview>)
8. Agung Nur Probohudono, Ph.D (https://scholar.google.com/citations?user=zMRQ_UwAAAAJ&hl=en), Universitas Sebelah Maret, Indonesia. Scopus ID: 55621116200 (<https://www.scopus.com/authid/detail.uri?authorId=55621116200>). Sinta ID: 6653549 (<https://sinta.ristekbrin.go.id/authors/detail?id=6653549&view=overview>)
9. Dr. Siti Maghfiroh, SE., M.Si., Ak., CA., ACPA., CTA., QIA (<https://scholar.google.co.id/citations?user=Jie8T4sAAAAJ&hl=en>), Universitas Jenderal Soedirman, Indonesia. Sinta ID: 6160547 (<https://sinta.ristekbrin.go.id/authors/detail?id=6160547&view=overview>)
10. Dr. Indayani, SE., M.Si, (<https://scholar.google.co.id/citations?user=Gecxv80AAAAJ&hl=en>) Universitas Syiah Kuala, Indonesia. Sinta ID: 6014474 (<https://sinta.ristekbrin.go.id/authors/detail?id=6014474&view=overview>)
11. Dr. Eliada Herwiyanti, M.Si, Ak, CA (<https://scholar.google.co.id/citations?user=sRvaHX4AAAAJ&hl=id>), (<https://sinta.ristekbrin.go.id/authors/detail?id=6145067&view=overview>) Universitas Jenderal Soedirman. Indonesia. Sinta ID : 6145067 (<https://sinta.ristekbrin.go.id/authors/detail?id=6145067&view=overview>)
12. Dr. Puji Lestari, M.Si., Ak., CA. (<https://scholar.google.co.id/citations?user=fJssXBIAAAAJ&hl=en>), Universitas Jenderal Soedirman, Indonesia. Sinta ID:66039040 (<https://sinta.ristekbrin.go.id/authors/detail?id=6039040&view=overview>).
13. Dr. Fauzan Misra, M.Sc., Ak., CA. (<https://scholar.google.co.id/citations?hl=id&user=G7mWTP8AAAAJ>), Universitas Andalas, Indonesia. Scopus ID: 57191381848 (<https://www.scopus.com/authid/detail.uri?authorId=57191381848>). Sinta ID: 6604852 (<https://sinta.ristekbrin.go.id/authors/detail?id=6604852&view=overview>)

Open Access



About The Journal

Focus and Scope (http://jos.unsoed.ac.id/index.php/sar/scope)
Submission (http://jos.unsoed.ac.id/index.php/sar/about/submissions)
Peer Review Process (http://jos.unsoed.ac.id/index.php/sar/peerreview)
Editorial Team (http://jos.unsoed.ac.id/index.php/sar/about/editorialTeam)
Author Fees (http://jos.unsoed.ac.id/index.php/sar/fee)
Author Guidelines (http://jos.unsoed.ac.id/index.php/sar/author)
Publication Ethics (http://jos.unsoed.ac.id/index.php/sar/ethics)
Open Access Policy (http://jos.unsoed.ac.id/index.php/sar/Open_Access)
Plagiarism Policy (http://jos.unsoed.ac.id/index.php/sar/Plagiarism)
Copyright Notice (http://jos.unsoed.ac.id/index.php/sar/copyright)
Contact (http://jos.unsoed.ac.id/index.php/sar/about/contact)

Indexed by :



([https://app.dimensions.ai/discover/publication?](https://app.dimensions.ai/discover/publication?search_text=10.20884%2F1.sar&search_type=kws&search_field=doi&and_facet_source_title=jour.1319243)

[search_text=10.20884%2F1.sar&search_type=kws&search_field=doi&and_facet_source_title=jour.1319243](https://app.dimensions.ai/discover/publication?search_text=10.20884%2F1.sar&search_type=kws&search_field=doi&and_facet_source_title=jour.1319243))



([https://doaj.org/search/journals?ref=homepage-](https://doaj.org/search/journals?ref=homepage-box&source=%7B%22query%22%3A%7B%22query_string%22%3A%7B%22query%22%3A%22soedirman%20accounting%20review%22%2C%22default_operator%22%3A%22AND)

[box&source=%7B%22query%22%3A%7B%22query_string%22%3A%7B%22query%22%3A%22soedirman%20accounting%20review%22%2C%22default_operator%22%3A%22AND](https://doaj.org/search/journals?ref=homepage-box&source=%7B%22query%22%3A%7B%22query_string%22%3A%7B%22query%22%3A%22soedirman%20accounting%20review%22%2C%22default_operator%22%3A%22AND)



(<http://sinta2.ristekdikti.go.id/journals/detail?id=3971>)



(<https://scholar.google.co.id/citations?user=iMz-f8gAAAAJ&hl=id>)



([https://search.crossref.org/?q=2541-](https://search.crossref.org/?q=2541-6839&publication=SAR+%28Soedirman+Accounting+Review%29+%3A+Journal+of+Accounting+and+Business)

[6839&publication=SAR+%28Soedirman+Accounting+Review%29+%3A+Journal+of+Accounting+and+Business](https://search.crossref.org/?q=2541-6839&publication=SAR+%28Soedirman+Accounting+Review%29+%3A+Journal+of+Accounting+and+Business))



([https://www.base-search.net/Search/Results?](https://www.base-search.net/Search/Results?lookfor=soedirman+accounting+review&name=&oabooost=1&newsearch=1&refid=dcbasen)

[lookfor=soedirman+accounting+review&name=&oabooost=1&newsearch=1&refid=dcbasen](https://www.base-search.net/Search/Results?lookfor=soedirman+accounting+review&name=&oabooost=1&newsearch=1&refid=dcbasen))



(<http://onesearch.id/>)



(<http://garuda.ristekdikti.go.id/journal/view/11366>)



([https://portal.issn.org/api/search?](https://portal.issn.org/api/search?search[]=MUST=keyproper,keyqualinf,keytitle,notcanc,notinc,notissn,notissnl,unirsrc=soedirman+accounting+review&search_id=808168#)

[search\[\]=MUST=keyproper,keyqualinf,keytitle,notcanc,notinc,notissn,notissnl,unirsrc=soedirman+accounting+review&search_id=808168#](https://portal.issn.org/api/search?search[]=MUST=keyproper,keyqualinf,keytitle,notcanc,notinc,notissn,notissnl,unirsrc=soedirman+accounting+review&search_id=808168#))



(<https://library.harvard.edu/>)



(<https://www.library.universiteitleiden.nl/subject-guides/catalogue>)

Call For Reviewer



(<https://drive.google.com/open?id=1HgM5gZSj7fNVdyq6hCwjptgqfDAEIQg->

Standard Operating Procedures



(<https://drive.google.com/file/d/1iSE1wPbw1pgn96DApBxDFZ3zhaXglpSm/view?usp=sharing>)

Standard operating procedure

Information

For Readers (<http://jos.unsoed.ac.id/index.php/sar/information/readers>)

For Authors (<http://jos.unsoed.ac.id/index.php/sar/information/authors>)

For Librarians (<http://jos.unsoed.ac.id/index.php/sar/information/librarians>)

Article Template (<https://docs.google.com/document/d/1Pf23WyZpJWxDX2Xw37JQJu2pl9et4Pp-/edit?usp=sharing&oid=105847216013892843086&rtpof=true&sd=true>)



**Journal
Template**

(<https://docs.google.com/document/d/1iUMM-Ns3ofRjeLrVq935QFJeZACtwVPJ/edit?usp=sharing&oid=105847216013892843086&rtpof=true&sd=true>)

Partnership with Professional Association



(<http://iaiglobal.or.id/v03/kompartemen/aliani-jurnal>)

(<https://drive.google.com/open?id=1S8HW4eHZw11FMK9-hGyBRkF6VyyqdKaw>)



(<https://drive.google.com/file/d/1S8HW4eHZw11FMK9-hGyBRkF6VyyqdKaw/view>)

Accreditation: SINTA 4 (<https://sinta.kemdikbud.go.id/journals/detail?id=3971>)



(https://drive.google.com/open?id=1TtVWSpdYOasbv5BVN_WH1PeReZZtdQq)

Information

For Author (<http://jos.unsoed.ac.id/index.php/sar/information/authors>)

For Readers (<http://jos.unsoed.ac.id/index.php/sar/information/readers>)

For Librarians (<http://jos.unsoed.ac.id/index.php/sar/information/librarians>)

Tools

turnitin

(<https://www.turnitin.com/>)

grammarly

(<https://app.grammarly.com/>)



MENDELEY (https://www.mendeley.com/?interaction_required=true)

Statistic Count



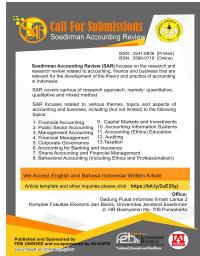
(<https://info.flagcounter.com/t1lo>)



(<https://www.statcounter.com/>)

For more details here (<http://statcounter.com/p11663541/?guest=1>)

Announcement



(<http://3.bp.blogspot.com/-uKnz2CYbgAE/WsX9BWL6jOI/AAAAAAAAAOI/CcPGQCEBEzAlu2bCkq->

PtHtEN9duGe4tQCK4BGAYYcw/s1600/Call%2BFor%2BSubmission.png target=)



(<http://creativecommons.org/licenses/by/4.0/>)

This work is licensed under a Creative Commons Attribution 4.0 International License (<http://creativecommons.org/licenses/by/4.0/>). SAR (Soedirman Accounting Review): Journal of Accounting and Business by Fakultas Ekonomi dan Bisnis, Universitas Jenderal Soedirman (<http://unsoed.ac.id/>), Indonesia in partnership with Ikatan Akuntan Indonesia.



(<http://jos.unsoed.ac.id/index.php/sar/about/aboutThisPublishingSystem>)