



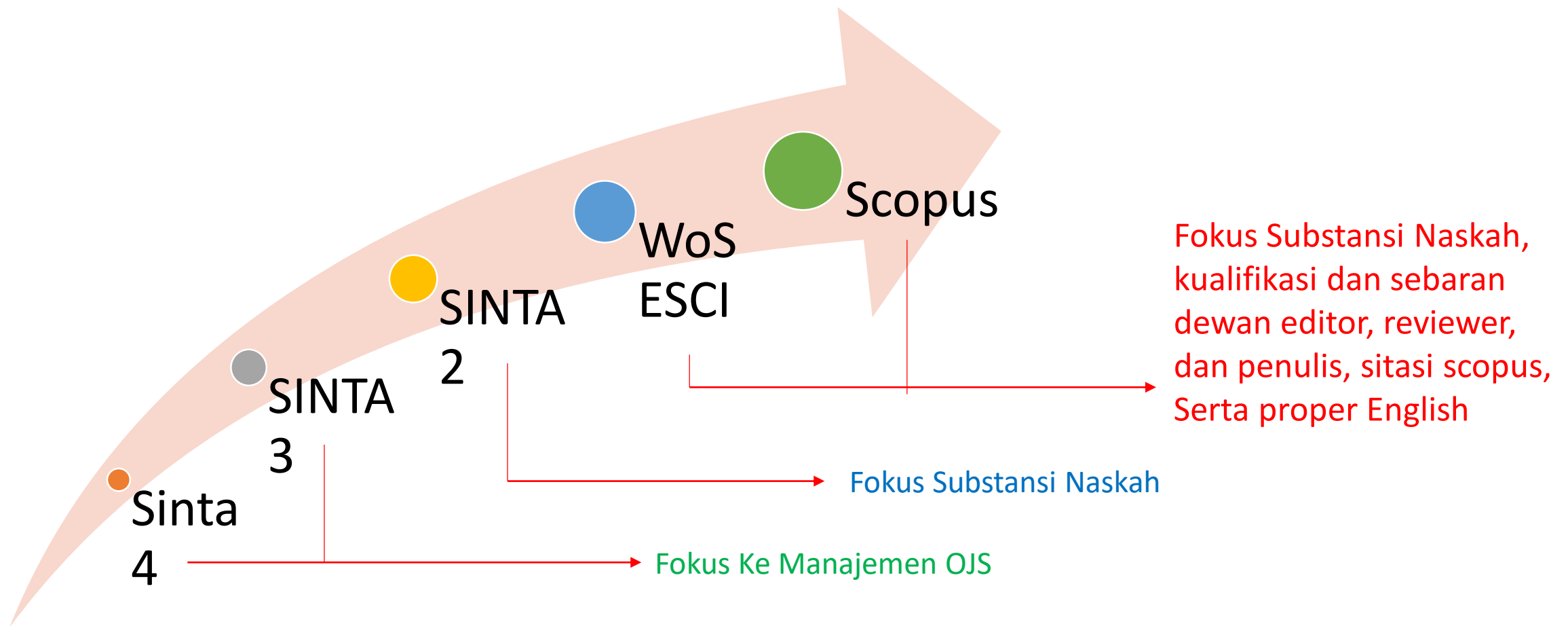
# Workshop Strategi Akreditasi SINTA

**Hafiez Sofyani, Scopus ID: 57203309417**  
**Editor in Chief, Journal of Accounting and Investment (SINTA 2)**  
**Universitas Muhammadiyah Yogyakarta**

Sabtu, 25 Juli 2020



# Strategi Jurnal (Baru)



# Bahasan Presentasi

Cek kelengkapan dan strategi optimalisasi skor



Proses Arjuna secara daring

Cek Kelengkapan dan  
Strategi Optimalisasi Skor !

Tabel 1.1 Unsur dan bobot penilaian

Unsur	Bobot	
	Manajemen	Substansi*
Penamaan jurnal ilmiah	3	-
Kelembagaan penerbit	4	-
Penyuntingan dan manajemen jurnal	17	-
Substansi artikel	-	39
Gaya penulisan	-	12
Penampilan	8	-
Keberkalaan	6	-
Penyebarluasan	11	-
Jumlah	49	51

Suatu jurnal ilmiah dinyatakan terakreditasi Peringkat 2 apabila sekurang-kurangnya memperoleh nilai total 70 (manajemen dan substansi), dengan nilai substansi sekurang-kurangnya 26.

Tabel 1.2 Status dan Peringkat Akreditasi

Status	Nilai Total
Terakreditasi Peringkat 1 (Satu)	$85 \leq n \leq 100$
Terakreditasi Peringkat 2 (Dua)	$70 \leq n < 85$
Terakreditasi Peringkat 3 (Tiga)	$60 \leq n < 70$
Terakreditasi Peringkat 4 (Empat)	$50 \leq n < 60$
Terakreditasi Peringkat 5 (Lima)	$40 \leq n < 50$
Terakreditasi Peringkat 6 (Enam)	$30 \leq n < 40$

Suatu jurnal ilmiah yang terakreditasi di peringkat 2 sampai dengan 6 apabila terindeks di pengindeks internasional bereputasi seperti scopus atau web of science (SCI/SCIE) berhak mendapatkan status Terakreditasi Peringkat 1.

Skor manajemen OJS 49  
 Skor substansi 25  
 Total Skor 74

Faktanya akan dapat  
 SINTA 3

# Mekanisme Pengajuan



Gambar 4.1 Mekanisme pengajuan akreditasi jurnal ilmiah

## Penamaan Terbitan Berkala Ilmiah



- Cek nama di ISSN
- Cek nama *Header, homepage, footer*
- Cek nama di google scholar

## Pranata Penerbit



- Klaim diterbitkan Universitas atau LPPM
- Jika Bersama Lembaga profesi, cek link
- Pastikan ada link yang saling klaim



# Konsistensi nama

LEMBAGA ILMU PENGETAHUAN INDONESIA  
PUSAT DATA DAN DOKUMENTASI ILMIAH  
PUSAT NASIONAL ISSN INDONESIA

ISSN INTERNATIONAL STANDARD SERIAL NUMBER INDONESIA

LIPI

zona PDDI LIPI

Agensi Perubahan PDDI LIPI

Jumat, 1 Mei 2020

RSS PDDI LIPI LIPI Halaman Depan

## » ISSN ONLINE

Nomor ISSN yang telah diterbitkan :

» Kata kunci :  tahun permohonan  semua

Pisahkan kata kunci dengan spasi. Untuk melihat daftar ISSN lengkap, klik tombol CARI tanpa menuliskan kata kunci apapun...

Nomor ID : 1541079512  
Tanggal permohonan : Kamis, 1 November 2018  
Nama terbitan : **Jurnal Akademi Akuntansi (JAA)**  
Sinopsis : JAA Jurnal Akademi Akuntansi merupakan terbitan berkala ilmiah yang memuat hasil penelitian (research paper) di bidang Akuntansi. Topik kajian tulisan dapat meliputi (namun tidak terbatas) tema-tema tentang akuntansi keuangan, akuntansi manajemen, sistem informasi akuntansi, pemeriksaan akuntansi, akuntansi (sector) publik, akuntansi syariah, perpajakan, dan kewirausahaan.  
Pengelola : Program Studi Akuntansi Universitas Muhammadiyah Malang

[kontak kami »](#)

Google Scholar



Jurnal Akademi Akuntansi (JAA)

[Universitas Muhammadiyah Malang](#)

Verified email at umm.ac.id - [Homepage](#)

Accounting Business Ethics Finance Investment

TITLE

Sistem Pengendalian Intern Pemerintah atas Akuntabilitas Pengelolaan Keuangan Dana Desa di Kecamatan Sembawa  
R Martini, N Lianto, S Hartati, Z Zulkifli, E Widyastuti  
Jurnal Akademi Akuntansi 2 (1)

Not secure | [ejournal.umm.ac.id/index.php/jaa](http://ejournal.umm.ac.id/index.php/jaa)

**JAA**  
JURNAL AKADEMI AKUNTANSI

**Jurnal Akademi Akuntansi (JAA)**  
P-ISSN: 2715 - 1964  
E-ISSN: 2654 - 8321

Published by:

HOME ABOUT LOGIN REGISTER SEARCH CURRENT ARCHIVES ANNOUNCEMENTS STATISTICS

Editorial Team  
Peer Reviewers  
Focus and Scope  
Author Guidelines  
Publication Ethics  
Article Processing Charges  
Visitor Counter

Home > Vol 3, No 1 (2020)

**Jurnal Akademi Akuntansi (JAA)**

Journal title **Jurnal Akademi Akuntansi (JAA)**  
Frequency **2 issues per year (May and November)**  
DOI <https://doi.org/10.22219/jaa> by   
Print ISSN **2715-1964**  
Online ISSN **2654-8321**  
Editor-in-chief **Prof. Dr. Ihyaul Ulum, SE., M.Si., Ak. CA. (ihyaul@umm.ac.id)**  
Managing Editor **Dwi Irawan, SE., M.Ak. (irawan@umm.ac.id)**  
Publisher **Universitas Muhammadiyah Malang**  
Indexing **Google Scholar | Crossref | GARUDA | DIMENSIONS | BASE**

Journal Help

**NOTIFICATIONS**

» View  
» Subscribe

**JOURNAL CONTENT**

Search

Search Scope  
All

Search


© 2019 - Volume 02 No.1





# Link kerjasama

## Jurnal Akademi Akuntansi (JAA)

Journal title	<b>Jurnal Akademi Akuntansi (JAA)</b>
Frequency	<b>2 issues per year (May and November)</b>
DOI	<b><a href="https://doi.org/10.22219/jaa">https://doi.org/10.22219/jaa</a> by </b>
Print ISSN	<b>2715-1964</b>
Online ISSN	<b>2654-8321</b>
Editor-in-chief	<b>Prof. Dr. Ihyaul Ulum, SE., M.Si., Ak. CA.</b> ( <a href="mailto:ihyaul@umm.ac.id">ihyaul@umm.ac.id</a> )
Managing Editor	<b>Dwi Irawan, SE., M.Ak.</b> ( <a href="mailto:irawan@umm.ac.id">irawan@umm.ac.id</a> )
Publisher	<b>Universitas Muhammadiyah Malang</b>
Indexing	<b>Google Scholar   Crossref   GARUDA   DIMENSIONS   BASE</b>

**Jurnal Akademi Akuntansi (JAA)** is a peer-reviewed journal published by **Universitas Muhammadiyah Malang** in collaboration with the **Institute of Indonesia Chartered Accountant** and the **Association of Accounting Department of Muhammadiyah Higher Education (APSA PTM)**. ISSN: 2654-8321 (online) and 2715-1964 (print).



[iaiglobal.or.id/v03/kompartemen/alian-si-jurnal](http://iaiglobal.or.id/v03/kompartemen/alian-si-jurnal)



Jurnal Akademi Akuntansi (JAA) - Universitas Muhammadiyah Malang

## Pelibatan Mitra Bebestari & Klasifikasi Editor



- Scopus ID, SINTA ID, GS
- Nama departemen/prodi
- Assignment di setiap meta data naskah
- Usahakan dari berbagai institusi DN dan LN

## Mutu Penyuntingan Substansi



- Unggah bukti review dan artikel reviuan
- Unaggah bukti revision dari penulis
- Unggah track-changes naskah

# JOURNAL of ACCOUNTING and INVESTMENT

P-ISSN: 2622-3899 E-ISSN: 2622-6413

Accredited grade 2 by Kemenristekdikti  
Decree (SK) No. 21/E/KPT/2018



[Index Journal](#) [Home](#) [About](#) [User Home](#) [Search](#) [Current](#) [Archives](#) [Announcements](#) [Contact](#) [Order](#)

[Home](#) > [About the Journal](#) > [Editorial Team](#)

## Editorial Team

### Advisory Editor in Chief

**Rizal Yaya**, Scopus ID: 57194002497, Department of Accounting, Universitas Muhammadiyah Yogyakarta, Indonesia

### Editor in Chief

**Hafiez Sofyani**, Scopus ID: 57203309417, Department of Accounting, Universitas Muhammadiyah Yogyakarta, Indonesia

### Editorial Board Members

**Wing-Keung Wong**, Scopus ID: 57025339400, Fintech Center and Big Data Research Center, Asia University, Taiwan, Province of China

**Mohammad Hudaib**, Scopus ID: 36921236100, Adam Smith Business School, University of Glasgow, United Kingdom

**Pavzti Laswad**, Scopus ID: 8309408100, School of Accountancy, Massey University, New Zealand

**Rodiel C. Ferrer**, Scopus ID: 55177990000, Department of Accountancy, De La Salle University, Philippines

JOURNAL of

PKP Editorial Team - Google Chrome

Not secure | journal.umy.ac.id/index.php/ai/about/editorialTeamBio/1118

### Muhammad Akhyar Adnan

*Muhammad Akhyar Adnan*

Scopus ID: 56644357800, Department of Accounting, Universitas Muhammadiyah Yogyakarta, Indonesia

[Biography](#)

[Profile in Wikipedia](#)

Scholar Index:

Google Scholar h-index: 13

Scopus h-index: 1

[Close](#)

Ihya'ul Ulum, Scopus ID: 57191663625, Department of Accounting, Universitas Muhammadiyah Malang, Indonesia

Djoko Sigit Sayogo, Scopus ID: 37049476600, Department of Accounting, Universitas Muhammadiyah Malang, Indonesia

- [Affiliated Conference](#)
- [Editorial Team](#)
- [Peer-Reviewers](#)
- [Focus and Scope](#)
- [Author Guidelines](#)
- [Publication Ethics](#)
- [Open Access Policy](#)

Editor **Rizal Yaya**  
Review Version 5563-16368-1-RV.DOCX 2018-12-16 ENSURING A BLIND REVIEW  
Upload a revised Review Version  No file chosen   
Supp. files None

Peer Review Round 1 [SELECT REVIEWER](#) [VIEW REGRETS, CANCELS, PREVIOUS ROUNDS](#)

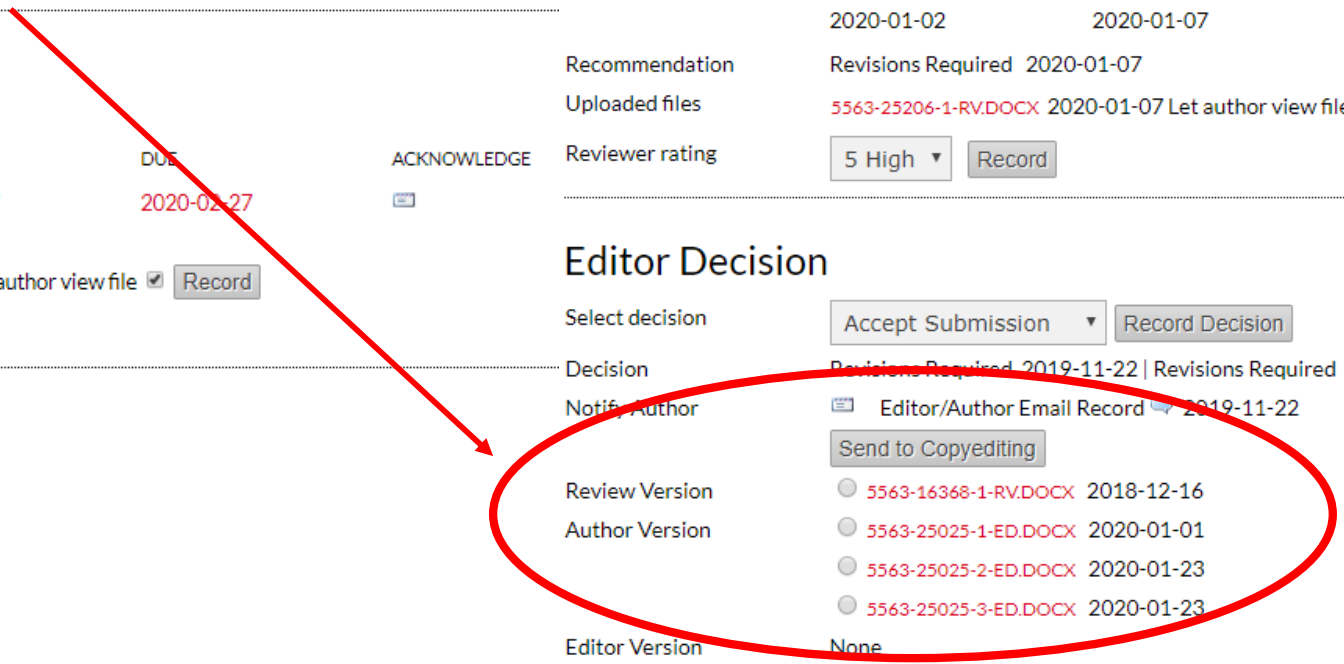
Reviewer A **Muhammad Adnan**  
Review Form Review Form of JAI 2018  
REQUEST UNDERWAY DUE ACKNOWLEDGE  
2018-12-17 2019-11-21 2019-02-11  
Recommendation Revisions Required 2019-11-22  
Review Form Response  
Uploaded files 5563-23873-1-RV.DOCX 2019-11-22 Let author view file    
Reviewer rating 5 High  2019-11-22

Reviewer B **Ahim Abdurahim**  
Review Form Review Form of JAI 2018  
REQUEST UNDERWAY DUE ACKNOWLEDGE  
2020-01-02 2020-01-07 2020-02-27  
Recommendation Revisions Required 2020-01-07  
Uploaded files 5563-25206-1-RV.DOCX 2020-01-07 Let author view file    
Reviewer rating 5 High

Bukti assignment editor dan reviewer, reviu dan revisi

Reviewer B **Ahim Abdurahim**  
Review Form Review Form of JAI 2018  
REQUEST UNDERWAY DUE ACKNOWLEDGE  
2020-01-02 2020-01-07 2020-02-27  
Recommendation Revisions Required 2020-01-07  
Uploaded files 5563-25206-1-RV.DOCX 2020-01-07 Let author view file    
Reviewer rating 5 High

Editor Decision  
Select decision    
Decision Revisions Required 2019-11-22 | Revisions Required 2020-01-07 |  2020-01-26  
Notify Author  2019-11-22  
  
Review Version  5563-16368-1-RV.DOCX 2018-12-16  
Author Version  5563-25025-1-ED.DOCX 2020-01-01  
 5563-25025-2-ED.DOCX 2020-01-23  
 5563-25025-3-ED.DOCX 2020-01-23  
Editor Version None  
 No file chosen



## Petunjuk Penulisan bagi Penulis



- Bancmark jurnal2 yang sudah SINTA 2 dan author guidelines (AG)-nya lengkap
- Pastikan semua naskah mematuhi apa yang diatur di AG

## Aspirasi Wawasan / Pencantuman Nama Penulis dan Lembaga Penulis



- Pastikan afiliasi penulis diisi sampai dengan nama negara (di naskah) dan konsisten

#### INDEXED BY



#### SUPPORTED BY



#### PLAGIARISM CHECKER

## Author Guidelines

### AUTHOR GUIDELINES

#### Type of Contributions

JAA publishes research articles on Accounting and Finance. The object of the written study may include (but not limited to) public sector themes, Syariah finance, knowledge management, intellectual capital, etc. Manuscripts submitted in JAA have not been published and/or are not being processed for publication in other publishers or journals. All manuscripts will be reviewed by two reviewers who are experts in their field with a predetermined assessment standard. After the manuscript is declared accepted, the author will receive a letter of acceptance (LoA) by email and then asked to send a letter of authenticity/non-plagiarism.

#### General requirements

The Manuscript should be written in Bahasa Indonesia or English in the MS word program. Use a single column with double space. All pages in the manuscript should be given a page number, starting at number 1. The paper size used is A4 with a 3.0 cm margin for all sides. The font type used is "Tahoma" 12pt. The length of the manuscript is between 5000-7000 words. All illustrations (table and figure) should be referenced in the manuscript and presented in the manuscript/not separated on the last page (appendix) and numbered in the order in which they appear and are titled accordingly. The use of foreign terms should refer to predetermined standards (**use GLOSARIUM**). Use the italic font for foreign words. Submission should be organized through OJS (open journal system) on the JRAK website: <http://ejournal.umm.ac.id/index.php/jaa/index> (not via email).

#### Manuscript Structure

In general, manuscripts should be arranged in the following order: Title; Authors name and affiliation, Abstract; Introduction (including hypothesis development if any); Method; Results and Discussion; Conclusion; Acknowledgment (optional); and References. **SUBTITLE** must be written in **CAPITAL LETTERS AND THICK (bold capital)** and placed on the left side of the page.

#### TITLE

The title of the manuscript is not more than 25 words. Abbreviations are not allowed except general terms in the accounting and finance area, for instance: PSAK, IFRS, SMEs, etc. The title of the manuscript is written in Bahasa Indonesia or English in accordance with the contents of the manuscript. The title script was written with **font size 14pt bold**. The title is followed by the author's name, affiliation (institution), address of the institution, and the author's email address.

#### ABSTRACT

The Abstract is written in English with a present tense form, no more than 200 words, using a single paragraph with a single space. The abstract contains the objectives of the study, methods, results, and important research conclusions. References should not be cited in the abstract. Abbreviations used in the abstract should be defined when the abbreviation was first used. Abstract followed by 3-7 keywords in alphabetical order.

#### INTRODUCTION

The Introduction begins with a statement about the issue being written, followed by a theoretical study and a conclusion of some research that has been done related to issue (either by the author or other researchers). At the end of this section, it should be clearly stated explicitly the purpose of the study and the differentiator of the research conducted with previous studies.



[Editorial Team](#)

[Peer Reviewers](#)

[Focus and Scope](#)

[Author Guidelines](#)

[Publication Ethics](#)

[Article Processing Charges](#)

[Visitor Counter](#)

### TEMPLATE JAA



### INDEXED BY



[Home](#) > [Search](#) > **Browse Author Index**

## Browse Author Index

[A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#) [S](#) [T](#) [U](#) [V](#) [W](#) [X](#) [Y](#) [Z](#) [All](#)

### A

[Afiqoh, Nyimas Wardatul, Universitas Muhammadiyah Gresik \(Indonesia\)](#)  
[Aji, Sun Haji, pembuatan journal nasional ISSN \(Indonesia\)](#)  
[Aji, Tony Seno, Hasyim Asy'ari University \(Indonesia\)](#)  
[Andriani, Ulfah, Universitas Palangkaraya](#)  
[Anjanni, Irna Liani Putri, Universitas Telkom \(Indonesia\)](#)  
[Anwar, Achmad Syaiful Hidayat, Universitas Muhammadiyah Malang \(Indonesia\)](#)  
[Aprillia, Siska, University of Muhammadiyah Malang](#)  
[Ardiana, Meta, Hasyim Asy'ari University](#)  
[Asalam, Ardan Gani](#)  
[Auladi, Ikhlasul Amal Tsalis, Universitas Muhammadiyah Malang](#)  
[Aulia, Desti, Universitas Muhammadiyah Malang](#)  
[Azizah, Dian, Universitas Muhammadiyah Malang \(Indonesia\)](#)

### D

[Djamil Mz, Masyhudzulhak, Doctoral Postgraduate Program University Mercu Buana](#)  
[Dwi Sandra, Monifa Yuliana, Universitas Muhammadiyah Malang \(Indonesia\)](#)

### F

[Faisol, Moh, Universitas Wiraraja Sumenep \(Indonesia\)](#)  
[Famami, Anniza Hidayana, Universitas Wiraraja Sumenep](#)  
[Farida, Vilmia, Universitas Muhammadiyah Malang \(Indonesia\)](#)  
[Fatmasari, Ria, Universitas Muhammadiyah Malang \(Indonesia\)](#)

[Journal Help](#)

### NOTIFICATIONS

- [» View](#)
- [» Subscribe](#)

### JOURNAL CONTENT

Search

Search Scope

All ▾

Browse

- [» By Issue](#)
- [» \*\*By Author\*\*](#)
- [» By Title](#)
- [» Other Journals](#)

### FONT SIZE



### USER

Username

Password

## Mutu Penyuntingan Gaya dan Format



- Pastikan template naskah publikasi yang konsisten
- Jika template submission beda dengan template terbitan, harus ada penjelasan terkait hal itu

## Manajemen Pengelolaan Terbitan Berkala Ilmiah



- Email-OJS
- Full OJS

# Cakupan Keilmuan



- The more specific, the better
- Jaga konsistensi antara naskah diterima dengan focus and scope

# Aspirasi Wawasan



- Dosen UMY yang studi lanjut menulis dengan SPV atau teman sekelasnya utk jurnal UMY
- Ajak professor yg visiting ke UMY utk menulis di Jurnal UMY

## Kepioniran Ilmiah / Orisinalitas Karya



- State of the art di naskah harus tajam dan eksplisit
- Pernyataan eksplisit yg harus ada di naskah (jarang, tujuan riset, kenapa penting)
- Utamakan naskah hasil riset

## Makna Sumbangan bagi Kemajuan Ilmu / Dampak Ilmiah



- Program wajib kutip jurnal oleh dosen dan mahasiswa skripsi kampus masing2
- Setelah mengutip, naskah yang mengutip tadi dionlinekan i.e. repositori, publikasi di jurnal atau prosiding *online*
- Dosen menulis di scopus/WoS wajib kutip jurnal UMY
- Bikin / *update* data google scholar

# JAA terbit Mei dan November

scholar.google.co.id/citations?hl=en&user=Z6zCunUAAAAJ&view\_op=list\_works&sortBy=pubdate

Google Scholar



## Jurnal Akademi Akuntansi (JAA)

Universitas Muhammadiyah Malang

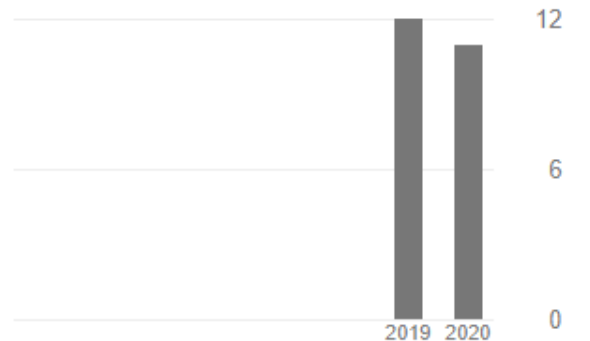
Verified email at umm.ac.id - [Homepage](#)

[Accounting](#) [Business Ethics](#) [Finance](#) [Investment](#)

FOLLOW

Cited by

	All	Since 2015
Citations	23	23
h-index	3	3
i10-index	0	0



TITLE

CITED BY

YEAR

PERAN PERANGKAT DESA DALAM AKUNTABILITAS PENGELOLAAN DANA DESA

U Andriani, T Zulaika

Jurnal Akademi Akuntansi 2 (2), 119-144

FAKTOR-FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK DI KPP PRATAMA PAMEKASAN

AH Famami

Jurnal Akademi Akuntansi 2 (2), 104-118

PENGARUH AUDIT DELAY, REPUTASI AUDITOR TERHADAP PENERIMAAN OPINI AUDIT GOING CONCERN (Studi Empiris pada Perusahaan Property dan Real Estate yang Terdaftar Di Bursa Efek ...)

IAT Auladi, D Azizah, DW Suwaji, G Harventy

Jurnal Akademi Akuntansi 2 (2), 93-103

2019

2019

2019

## Nisbah Sumber Acuan Primer berbanding Sumber lainnya



- Pastikan minimal 80% kutipan dari jurnal

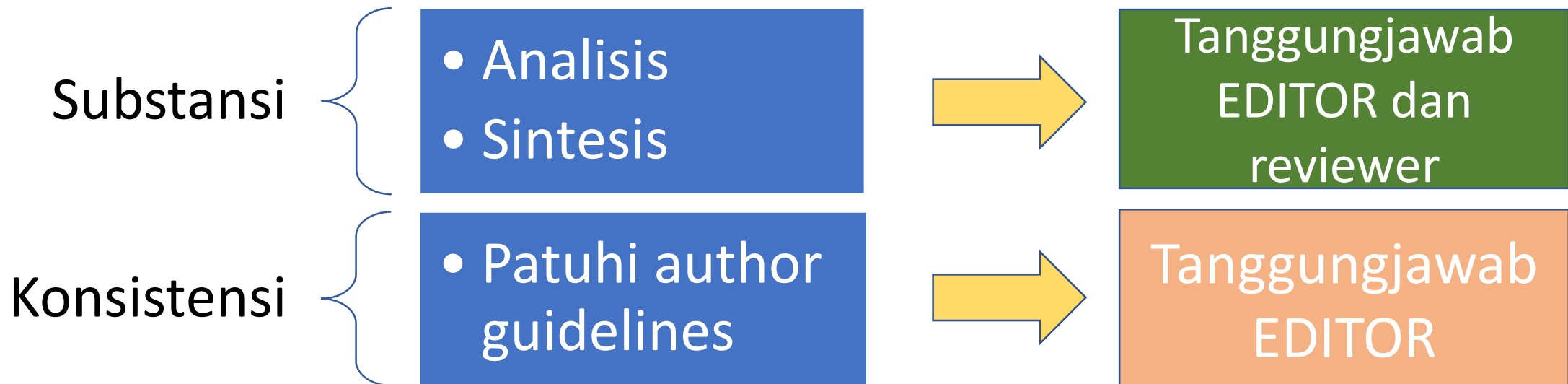
## Derajat Kemutakhiran Pustaka Acuan



- Disarankan sumber kutipan artikel max 10 thn terakhir utk ilmu social dan 5 tahun terakhir utk eksak, atau hitungan yg disarankan sesuai disiplin masing-masing
- Utk teori utam atau dalil dari kitab klasik diperbolehkan mengutip artikel yg sudah sangat tua



# Penting untuk selalu dijaga



Jurnal ada media belajar Indonesian emerging researchers

## Desain Tampilan Laman (Website) atau Desain Sampul



- Dibuat *eye catching*, Contoh jurnal2 yang sudah dianggap bagus
- Halaman artikel jangan lupa dimuat
- Minta bantuan RJI (Relawan Jurnal Indonesia)

## Jumlah Kunjungan Unik Pelanggan



- Bikin statcounter
- Tugas metopen disarankan melibatkan jurnal UMY
- Program satu hari satu klik
- Mahasiswa dan dosen diminta kunjungi web OJS jurnal lewat hp dan bukan pakai wifi kampus

# Meta data dan Identitas Unik Artikel



- Pastikan meta data naskah sesuai dengan PDF nya
- DOI dicantumkan di meta data terbitan baik issue maupun artikel
- Pastikan DOI aktif dan sudah deposit (kontak mas Wahid)
- Jika memungkinkan, disarankan Dafpus menyajikan link DOI atau URL

# Catatan lain



- Tambahkan kebijakan cek plagiat
- Biaya publikasi
- Etika publikasi
- Jangan lupa halaman artikel di OJS
- Perbaiki tata penomoran

# DOI di meta data Issue dan artikel

Vol 3, No 1 (2020)

Jurnal Akademi Akuntansi (JAA) - Inprocces

DOI: <https://doi.org/10.22219/jaa.v3i1>

## Table of Contents

### Articles

#### NILAI-NILAI ISLAM DI BALIK PRAKTIK HOSPITAL SOCIAL RESPONSIBILITY

Moh. Faizol, Nuzmas Wardatul Mugh

doi: [10.22219/jaa.v3i1.11664](https://doi.org/10.22219/jaa.v3i1.11664)

Abstract views : 15 / Citations ?

#### ANALYSIS OF PROFIT GROWTH, PROFITABILITY, CAPITAL STRUCTURE, LIQUIDITY AND COMPANY SIZE OF PROFIT QUALITY

Mohamad Zulman Hakim, Yuyun Naelufar

doi: [10.22219/jaa.v3i1.10348](https://doi.org/10.22219/jaa.v3i1.10348)

Abstract views : 12 / Citations ?

#### IMPLEMENTASI PROGRAM TANGGUNG JAWAB SOSIAL PERUSAHAAN DALAM MENCIPTAKAN MANFAAT BERSAMA (CREATING SHARE VALUE)

Gina Harventy

doi: [10.22219/jaa.v3i1.11161](https://doi.org/10.22219/jaa.v3i1.11161)

Abstract views : 14 / Citations ?

Not secure | [ejournal.umm.ac.id/index.php/jaa/article/view/11664](http://ejournal.umm.ac.id/index.php/jaa/article/view/11664)

PLAGIARISM CHECKER



REFERENCE TOOLS

Download JAA style in



Othman, Rohana dan Thani, Azlan Md. 2010. Islamic Social Reporting of Listed Companies in Malaysia. International Business & Economics Research Journal 9(4):135-144.

Poloma, Margaret M. 1979. Contemporary Sociological Theory. London: Collier Macmillan.

Pimpinan Pusat Muhammadiyah. 2010. Anggaran Dasar dan Anggaran Rumah Tangga Muhammadiyah (ADART). Yogyakarta: Surya Sarana Grafika.

Pimpinan Pusat Muhammadiyah. 2013. Pedoman Hidup Islami Warga Muhammadiyah (PHIWM). Yogyakarta: Suara Muhammadiyah.

Republik Indonesia. 2001. Undang-Undang Republik Indonesia Nomor 22 Tahun 2001 Tentang Minyak Dan Gas Bumi.

Republik Indonesia. 2007. Keputusan Menteri BUMN Nomer PER-05/MBU/2007 tentang Program Kemitraan dan Bina Lingkungan.

Republik Indonesia. 2007. Undang-Undang Negara Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas.

Republik Indonesia. 2007. Undang-Undang Republik Indonesia Nomor 25 Tahun 2007 Tentang Penanaman Modal.

Republik Indonesia. 2009. Undang-Undang Republik Indonesia Nomor 44 Tahun 2009 Tentang Rumah Sakit.

Smith, Adam. 1776. An Inquiry in to the Nature and Causes of the Wealth of Nations. London: Methuen & Co.

Triuwono, Iwan. 2012. Akuntansi Syariah Perspektif, Metodologi, Dan Teori. Jakarta: PT Raja Grafindo Persada.

Untung, Hendrik B. 2009. Corporate Social Responsibility. Jakarta: Sinar Grafika.

DOI: <https://doi.org/10.22219/jaa.v3i1.11664>

## Catatan lain



- Jurnal pure Bahasa Indonesia
- sebaiknya semua informasi juga Bhs Indonesia. Yang Bahasa Inggris cek *grammar*
- Pastikan link tidak nyasar
- Hindari informasi ganda

## Catatan Lain



- Agar Jadwal Penerbitan tepat waktu, gunakan mekanisme in press atau in progress
- Cek kelengkapan kontak jurnal terkini
- Gunakan software sitasi

## Catatan lain



- Cek kelengkapan halaman muka naskah
- (1) judul sirahan
- (2) judul artikel
- (3) nama penulis dan afiliasi
- (4) penulis korespondensi
- (5) histori naskah dan DOI
- (6) cara menyitasi dan URL jurnal (opsional)

## Catatan Lain



- PDF jangan buram
- Tabel kalau bisa tidak terpotong. Jika terpotong harus ada keterangan bahwa tabel adalah lanjutan
- English: Figure and Table only





**Article Type:** Research Paper

## The Effects of Organizational and Political Factors on the Development of Performance Measurement System (PMS) of Local Government Institutions

Parwoto\*<sup>1</sup> and Abdul Halim<sup>2</sup>

**Abstract:**

**Research aims:** This study aims to examine the influence of organizational and political factors on the development of performance measurement systems (PMS) based on its development purpose and identify the phenomenon of institutional isomorphism.

**Design/Methodology/Approach:** This research uses mixed methods with sequential explanatory strategies. Quantitative data were obtained by survey using questionnaires and qualitative data collection using semi-structured interviews. Quantitative data analysis uses SEM PLS, and qualitative data analysis uses Content Analysis (CA).

**Research findings:** This research shows that the open attitude of the local



**AFFILIATION:**

<sup>1</sup> Department of Accounting,  
Vocational Program Universitas  
Muhammadiyah Yogyakarta,  
Daerah Istimewa Yogyakarta,  
Indonesia

<sup>2</sup> Department of Accounting,  
Faculty of Economics and Business

<sup>2</sup> Department of Accounting,  
Faculty of Economics and Business  
Universitas Gadjah Mada, Daerah  
Istimewa Yogyakarta, Indonesia

**\*CORRESPONDENCE:**  
[parwoto@umy.ac.id](mailto:parwoto@umy.ac.id)

**THIS ARTICLE IS AVAILABLE IN:**  
<http://journal.umy.ac.id/index.php/ai>

**DOI:** [10.18196/jai.2102146](https://doi.org/10.18196/jai.2102146)

**CITATION:**  
Parwoto, & Halim, A. (2020). The  
Effects of Organizational and  
Political Factors on the  
Development of Performance  
Measurement System (PMS) of  
Local Government Institutions .  
*Journal of Accounting and  
Investment*, 21(2), 217-239.

**ARTICLE HISTORY**

**Received:**

4 Aug 2019

**Reviewed:**

5 Sep 2019

3 May 2020

**Revised:**

16 Des 2019

7 Apr 2020

**Accepted:**

14 Apr 2020

interviews. Quantitative data analysis uses SEM PLS, and qualitative data analysis uses Content Analysis (CA).

**Research findings:** This research shows that the open attitude of the local government apparatus in accepting change, strong commitment from the leaders, broad enough authority for management, and strong political support from internal and external determine the success of the PMS development process in local government institutions. Furthermore, the phenomenon of institutional isomorphism is also still found in the PMS development process in local government institutions.

**Theoretical Contribution/ Originality:** This study complements previous research on the factors that influence the development of PMS and adds evidence that the phenomenon of institutional isomorphism exists in the PMS development process. Research in this field has not been much researched in public sector accounting, particularly in Indonesia.

**Practitioner/Policy implication:** This research provides input to the local government regarding the factors that need to be considered in the PMS development process, so that the PMS development policy is successful and can improve the performance of the local government.

**Research limitation/Implication:** The minimum number of respondents who are willing to be interviewed and the research sample is only limited in the province of Daerah Istimewa Yogyakarta (DIY) is a limitation in this study that might affect the results. Further research is recommended to continue using the mixed methods by expanding the distribution area of the sample used and adding other variables that are considered influential and able to capture the phenomenon of institutional isomorphism in the PMS development process.

**Keywords:** Organizational Factors; Political Factors; PMS Development; Mixed Methods

# Proses Arjuna (Akreditasi Jurnal Nasional) Secara daring (online)



# Terima Kasih

Kepada seluruh tenaga medis yang selalu **#siaplawancovid19** di garda terdepan

**STOP  
CORONAVIRUS**

#SINTAGAINST COVID |  GARUDA |  sinta |  RAMA |  ANJANI |  IdMENULIS |  Arjuna

 [Lihat Statistik Jurnal](#)

 [Lihat Daftar Jurnal](#)

IA)  ARJUNA dibuat sebagai sarana/sistem yang obyektif untuk mengukur apakah suatu terbitan berkala ilmiah



**AKREDITASI JURNAL NASIONAL  
ARJUNA**

Arjuna.ristekdikti.go.id

[BERANDA](#)

[AKREDITASI](#) ▾

[LOGIN](#)



**Sekretariat Arjuna**

Direktorat Pengelolaan Kekayaan Intelektual  
Deputi Bidang Penguatan Riset dan Pengembangan



**AKREDITASI JURNAL NASIONAL**  
**ARJUNA**  
ARJUNA.RISTEKDIKTI.GO.ID

Mohon login terlebih dahulu

Username

\_\_\_\_\_

Password

\_\_\_\_\_

Ingat saya

Masuk

[Lupa Password?](#)

Tidak punya akun? [Daftar](#)

< Kembali ke [Beranda](#)

# ARJUNA APP

Hafiez Sofyani  
PENGUSUL

Dashboard

Kelola Terbitan

Daftar Terbitan

Kelola Usulan  
Penilaian

Bantuan

Logout

## Daftar Terbitan Berkala yang Dikelola

[+ TAMBAH JURNAL](#)

Show  entries

### No IDENTITAS JURNAL

1









Ubah Logo

### Journal of Accounting and Investment

Tahun Terbit	1 Jan 2000	Tanggal Terakhir Diajukan	2 Dec 2019
Alamat Surat	Ruang Jurnal Akuntansi dan Investasi, Gedung Ki Bagus Hadikusuma (E4) Lantai 2 pojok barat, FEB UMY, Jalan Lingkar Selatan, Tamantirto, Kasihan, Bantul, Daerah Istimewa Yogyakarta	Status Progress	Proses Akreditasi Jurnal Selesai
Hasil Evaluasi Diri	92 (Peringkat: 1)	Total Nilai	71.5
		Status Akreditasi	Terakreditasi (Peringkat: 2)

# ARJUNA APP

 Hafiez Sofyani  
PENGUSUL

-  Dashboard
-  Kelola Terbitan ▾
-  Kelola Usulan Penilaian ▾
-  Bantuan ▾
-  Logout

## Tambah Jurnal

\* Jurnal harus sudah terdaftar di situs Garuda

e-ISSN Jurnal Garuda

2716-4977|

Chek e-ISSN

**ARJUNA APP**

 Hafiez Sofyani  
PENGUSUL

- Dashboard
- Kelola Terbitan
- Kelola Usulan Penilaian
- Bantuan
- Logout

### Reviu Akuntansi dan Bisnis Indonesia

Penerbit  
Universitas Muhammadiyah Yogyakarta  
(UMY)

e-ISSN  
27164977


p-ISSN

DOI

Email Jurnal  
rabin@umy.ac.id


Situs Terkait


  
Website

  
OAI Jurnal

  
Tim Penyunting

  
Contact

  
Reviewer

  
Google Scholar

Kota  
KAB. BANTUL  
(DAERAH ISTIMEWA YOGYAKARTA - Indonesia)

Kontak (PIC)

Nama  
Muhammad Bahrul Ilmi

E-Mail  
-

Nomor telepon  
+62274-387656

Alamat Surat

Universitas Muhammadiyah Yogyakarta, Gedung Ki Bagus Hadikusuma (E3) Lantai 2, Jalan Brawijaya (Lingkar Selatan), Tamantirto, Kasihan, Bantul, Daerah Istimewa Yogyakarta, Indonesia

Informasi  
-

Issue(s)

- Vol 3, No 2 (2019): REVIU AKUNTANSI DAN BISNIS INDONESIA
- Vol 3, No 1 (2019): REVIU AKUNTANSI DAN BISNIS INDONESIA
- Vol 2, No 2 (2018): REVIU AKUNTANSI DAN BISNIS INDONESIA
- Vol 2, No 1 (2018): REVIU AKUNTANSI DAN BISNIS INDONESIA
- Vol 1, No 2 (2017): REVIU AKUNTANSI DAN BISNIS INDONESIA
- Vol 1, No 1 (2017): REVIU AKUNTANSI DAN BISNIS INDONESIA

< KEMBALI

+ TAMBAH JURNAL

## ARJUNA APP

Hafiez Sofyani  
PENGUSUL

- Dashboard
- Kelola Terbitan
- Kelola Usulan Penilaian
- Bantuan
- Logout

### Tambah Jurnal

(DAERAH ISTIMEWA YOGYAKARTA)

Kontak (PIC)

Nama

Muhammad Bahrul Ilmi

Alamat Surat

Universitas Muhammadiyah

Istimewa Yogyakarta, Indone

Informasi

-

Issue(s)

- Vol 3, No 2 (2019): REVIU AKUNTANSI DAN BISNIS INDONESIA
- Vol 3, No 1 (2019): REVIU AKUNTANSI DAN BISNIS INDONESIA
- Vol 2, No 2 (2018): REVIU AKUNTANSI DAN BISNIS INDONESIA
- Vol 2, No 1 (2018): REVIU AKUNTANSI DAN BISNIS INDONESIA
- Vol 1, No 2 (2017): REVIU AKUNTANSI DAN BISNIS INDONESIA
- Vol 1, No 1 (2017): REVIU AKUNTANSI DAN BISNIS INDONESIA

Judul

Reviu Akuntansi dan Bisnis Indonesia

e-ISSN

27164977

Batal

Tambah

< KEMBALI

+ TAMBAH JURNAL



# ARJUNA APP

Hafiez Sofyani  
PENGUSUL

- Dashboard
- Kelola Terbitan
- Kelola Usulan Penilaian
- Bantuan
- Logout

2



[Ubah Logo](#)

## Reviu Akuntansi dan Bisnis Indonesia

Tahun Terbit	28 Apr 2020	Tanggal Terakhir Daju	
Alamat Surat	Universitas Muhammadiyah Yogyakarta, Gedung Ki Bagus Hadikusuma (E3) Lantai 2, Jalan Brawijaya (Lingkar Selatan), Tamantirto, Kasihan, Bantul, Daerah Istimewa Yogyakarta, Indonesia	Status Progress	
Hasil Evaluasi Diri	(Bim dilakukan)	Total Nilai	-
		Status Akreditasi	-

- Edit
- Data Jurnal
- Borang Akreditasi
- Ganti PIC
- Hapus

No IDENTITAS JURNAL

Showing 1 to 2 of 2 entries

Previous **1** Next

# ARJUNA APP

Hafiez Sofyani  
**PENGUSUL**

- Dashboard
- Kelola Terbitan ▾
- Kelola Usulan Penilaian ▾
- Bantuan ▾
- Logout

## Edit Borang Akreditasi Jurnal Ilmiah

Nama Jurnal

Reviu Akuntansi dan Bisnis Indonesia

eISSN/pISSN

27164977 /

Editor Username (OJS)

asesordikti

Editor Kata sandi (OJS)

asesordikti

Batal Simpan

OJS = Open Journal System

# ARJUNA APP





Hafiez Sofyani  
PENGUSUL

- Dashboard
- Kelola Terbitan
- Kelola Usulan Penilaian
- Bantuan
- Logout

Data usulan baru berhasil diperbaharui ✕

## Daftar Draft Usulan Akreditasi Jurnal Ilmiah

Show 10 entries

No	Judul	Aksi
1	<b>Reviu Akuntansi dan Bisnis Indonesia</b> e-ISSN/p-ISSN: 27164977/ Tanggal Usulan: 28 Apr 2020 Nilai Evaluasi Diri: 0 (Belum Dilakukan)	<b>SIAP AKREDITASI</b>     Kelengkapan Dokumen

Showing 1 to 1 of 1 entries

## ARJUNA APP

Hafiez Sofyani  
**PENGUSUL**

- Dashboard
- Kelola Terbitan ▾
- Kelola Usulan Penilaian ▾
- Bantuan ▾
- Logout

### Edit Borang Akreditasi Jurnal Ilmiah

Nama Jurnal

**Reviu Akuntansi dan Bisnis Indonesia**

eISSN/pISSN

**27164977 /**

Username Editor

asesordikti

Kata sandi Editor

asesordikti

**Batal** **Simpan & Lanjutkan**

# ARJUNA APP

Hafiez Sofyani  
PENGUSUL

- Dashboard
- Kelola Terbitan
- Kelola Usulan Penilaian
- Bantuan
- Logout

## Daftar Draft Usulan Akreditasi Jurnal Ilmiah

Show 10 entries

No	Judul	Aksi
1	<b>Reviu Akuntansi dan Bisnis Indonesia</b> e-ISSN/p-ISSN: 27164977/ Tanggal Usulan: 28 Apr 2020 Nilai Evaluasi Diri: 0 (Belum Dilakukan)	<p><b>SIAP AKREDITASI</b></p> <p> </p> <p>Evaluasi Diri</p>

Showing 1 to 1 of 1 entries

## ARJUNA APP

Hafiez Sofyani  
PENGUSUL

- Dashboard
- Kelola Terbitan ▾
- Kelola Usulan Penilaian ▾
- Bantuan ▾
- Logout

English Indonesia

### Evaluasi Diri

#### Unsur Penilaian

Pilih jawaban pada setiap unsur penilaian

- 1 Penamaan Jurnal Ilmiah
- 2 Kelembagaan Penerbit
- 3 Penyuntingan dan Manajemen Jurnal
- 4 Substansi Artikel
- 5 Gaya Penulisan
- 6 Penampilan
- 7 Keberkalaan
- 8 Penyebarluasan
- Evaluasi Diri Selesai

#### Evaluasi Diri

Penambahan Jurnal ilmiah

##### 1. Penamaan Jurnal Ilmiah

- Spesifik sehingga mencerminkan super spesialisasi atau spesialisasi disiplin ilmu tertentu (Skor 3.0)
- Cukup spesifik tetapi meluas mencakup bidang ilmu (Skor 2.0)
- Kurang spesifik dan bersifat umum (Skor 1.0)
- Tidak spesifik dan/atau memakai nama lembaga/lokasi lokal (Skor 0.0)

[← KEMBALI](#)

[SIMPAN & LANJUTKAN](#)

# ARJUNA APP

Hafiez Sofyani  
PENGUSUL

- Dashboard
- Kelola Terbitan ▾
- Kelola Usulan Penilaian ▾
- Bantuan ▾
- Logout

## Daftar Draft Usulan Akreditasi Jurnal Ilmiah

Show  entries

No	Judul	Aksi
1	<b>Reviu Akuntansi dan Bisnis Indonesia</b> e-ISSN/p-ISSN: 27164977/ Tanggal Usulan: 28 Apr 2020 Nilai Evaluasi Diri: 0 (Belum Dilakukan)	<p><b>SIAP AKREDITASI</b></p> <p> </p> <p>Tambah Issue</p>

Showing 1 to 1 of 1 entries

# ARJUNA APP

Hafiez Sofyani  
PENGUSUL

- Dashboard
- Kelola Terbitan ▾
- Kelola Usulan Penilaian ▾
- Bantuan ▾
- Logout

## Daftar Issue Dari Usulan Akreditasi

[← KEMBALI](#) [+ TAMBAH ISSUE](#)

Show  entries

No	Judul/Volume	Aksi
No data available in table		

No	Judul/Volume	Aksi
----	--------------	------

Showing 0 to 0 of 0 entries

[Previous](#) [Next](#)



# ARJUNA APP

Hafiez Sofyani  
PENGUSUL

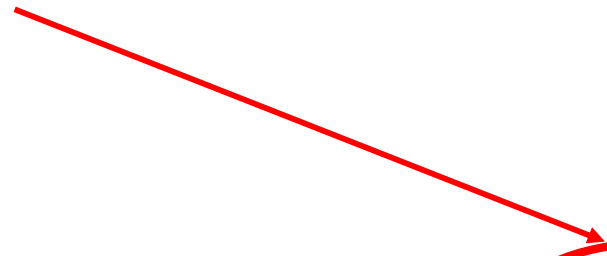
- Dashboard
- Kelola Terbitan ▾
- Kelola Usulan Penilaian ▾
- Bantuan ▾
- Logout

## Menambah Issue ke Usulan Akreditasi

Tambah Issue

URL Issue *	<input type="text" value="https://www."/>
Judul/Tema (Optional)	<input type="text"/>
Volume *	<input type="text"/>
Nomor *	<input type="text"/>
Tahun Terbit *	<input type="text"/>

BATAL TAMBAH ISSUE



# ARJUNA APP

Hafiez Sofyani  
PENGUSUL

- Dashboard
- Kelola Terbitan
- Kelola Usulan Penilaian
- Bantuan
- Logout

Data usulan baru berhasil diperbaharui ✕


## Daftar Draft Usulan Akreditasi Jurnal Ilmiah

Show 10 entries

No	Judul	Aksi
1	<b>Reviu Akuntansi dan Bisnis Indonesia</b> e-ISSN/p-ISSN: 27164977/ Tanggal Usulan: 28 Apr 2020 Nilai Evaluasi Diri: 0 (Belum Dilakukan)	<b>SIAP AKREDITASI</b> 

Showing 1 to 1 of 1 entries

## ARJUNA APP

 Hafiez Sofyani  
PENGUSUL

- Dashboard
- Kelola Terbitan
- Kelola Usulan Penilaian
- Bantuan
- Logout

English Indonesia 

### ☰ Konfirmasi Siap Akreditasi

- |                                                     |                                                               |
|-----------------------------------------------------|---------------------------------------------------------------|
| 1. Sudah mencantumkan eISSN yang benar.             | <input type="radio"/> Ya <input checked="" type="radio"/> No. |
| 2. Jurnal telah memiliki DOI yang aktif.            | <input type="radio"/> Ya <input checked="" type="radio"/> No. |
| 3. Sudah terbit minimal 2 tahun terakhir berurutan. | <input type="radio"/> Ya <input checked="" type="radio"/> No. |
| 4. Setiap tahun minimal 2 terbitan/issue.           | <input type="radio"/> Ya <input checked="" type="radio"/> No. |
| 5. Setiap terbitan minimal 5 artikel.               | <input type="radio"/> Ya <input checked="" type="radio"/> No. |
| 6. Situs mencantumkan pernyataan etika publikasi    | <input type="radio"/> Ya <input checked="" type="radio"/> No. |

Apakah Anda yakin akan mengajukan akreditasi jurnal **Reviu Akuntansi dan Bisnis Indonesia**?

Batal

**Submit**

Previous 1 Next

Terima kasih