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The editors receive a script that has not been published or in the process of being published by other media. The scriptwriting guide for JAI is listed at the end of this journal. The correspondence of the manuscript to be published, subscriptions and others are addressed to the editorial address.

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## PREFACE

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With all praises and thanks to Allah SWT, Jurnal Akuntansi Indonesia, Faculty of Economics, UNISSULA Vol. 9 No. 1 Januari 2020 has been published as expected.

This JAI is the latest edition with more weight look and content. This journal consists of several articles in the field of accounting which include: Financial Accounting, Management Accounting, Accounting Theory, Public Sector Accounting, Auditing Accounting, Tax Accounting, Sharia Accounting, and Accounting Information Systems. The incoming articles have been selected through a blind review process by the Board of Editors who have been appointed by JAI with consideration: article relevance to professional development and accounting practices as well as the fulfillment of the standard requirements of journal publications. We would like to express our gratitude to the authors whose article are published in this journal.

We do hope that the contents of this edition of JAI are useful for us especially for academics and practitioners in the future.

*Wassalamu'alaikum Wr. Wb*

Editorial,



