

# ACCOUNTING AND MANAGEMENT JOURNAL

Volume 6, No. 1, July 2022, Pages 1-75

---

## Editor Staff

Accounting and Management Journal

### Editor in Chief

Hidayatul Khusnah

*Universitas Nahdlatul Ulama Surabaya*

### Managing Editor

Ninnasi Muttaqin

*Universitas Nahdlatul Ulama Surabaya*

### Editorial Board

Teman Koesmono <i>Universitas Widya Mandala</i>	Mudjilah Rahayu <i>Universitas Widya Mandala</i>
Putu Anom Mahadwartha <i>Universitas Surabaya</i>	Wirawan Endro Dwi Radianto <i>Universitas Ciputra</i>
Siti Mujanah <i>Universitas 17 Agustus 1945 Surabaya</i>	Anang Kristianto <i>Universitas Negeri Surabaya</i>
Dian Anita <i>Universitas Negeri Surabaya</i>	Iramani <i>STIE Perbanas</i>

### Editor Assistant

Endah Tri Wahyuningtyas <i>Universitas Nahdlatul Ulama Surabaya</i>	Meita Larasati <i>Universitas Muhammadiyah Prof.Dr.HAMKA Jakarta</i>
Praja Hadi Saputra <i>Universitas Muhammadiyah Kalimantan Timur</i>	Wahidatul Husnaini <i>Universitas Mataram</i>
Arya Samudra Mahardhika <i>STIE Putra Bangsa Kebumen</i>	Elva Nuraina <i>Universitas PGRI Madiun</i>

Nikma Yucha

*Universitas Maarif Hasyim Latif*

### Sekretariat

Lisa Tofiqul Hidayah

---

### Editor Office

Universitas Nahdlatul Ulama Surabaya Economic and Business Faculty

Jln. Jemursari 51-57 Surabaya

Telp. (031) 031-8470034, Fax. 031-8470034

e-mail: [hidayatul.khusnah@unusa.ac.id](mailto:hidayatul.khusnah@unusa.ac.id)