

## Do We Fear God in Maintaning Scientific Journal Accountability?

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### ABSTRACT

This study aims to explore aspects of transcendental accountability in the management of scientific accounting journals. Paradigma Nusantara was employed to analyse thoroughly the accountability activities of the manager of scientific accounting journals. This study found that a phenomenon of accountability manipulation by some scientific journal managers were apparent. They did so because of the publisher's discriminatory attitude. In addition, there is an increasing loss in the fear of God in managing journals. The article proposes to establish transcendental accountability to be applied in the management of scientific journals using Sunan Kalijaga's *Ilmu Kasampurnan*.

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## 1. Introduction

Research related to divine transcendental accountability is often being discussed at the conceptual level and is closely related to the object of research, especially religious objects, such as Islamic banks. Divine accountability for adherents of the non-secular paradigm should be present in all lines of science and practice. In the midst of the fading of the divine spirit as we have seen with the transformation of the church into a mall [1-2], this article aims to reveal the disappearance of the transcendental divine accountability in a more practical level, *i.e.* scientific journal management.

The issue of accountability is not novel in the world of accounting. Various studies have raised accountability, both within the scope of profit and non-profit entities. Analytical framework regarding accountability [3] has also been tackled. Research on accountability is also often investigated in both quantitative and qualitative approaches. Andreas et al. (2021) and Kamaruddin et al. (2021) amongst many who has employed a quantitative approach to examine a number of factors that can affect the entity's commitment to implementing accountability[4-5]. On the other hand, some researchers try to criticize or search for other forms of accountability by using a qualitative approach[6-8].

Nevertheless, the issue of accountability still has an appeal. Accountability is an urgency for the development of the entity as accountability and proof of the transparency

of operational activities[9-10]. In addition, accountability is a testament to the integrity of the entity [11]. The fact that research on accountability continues to be carried out indicates that the search for forms of accountability provides a direction for progressive development for the world of accounting [7] [12].

Research on accountability in terms of managing accounting journals also has urgency. When the academic world publishes a lot of research on accounting, it is worth examining whether journal managers also maintains or possesses an ideal form of accountability. This is also urgent considering that accounting academics should have a credible publication platform.

The mainstream trend of accounting research focuses on the support of grand theory. This way, several researchers mapped the direction of accounting research development based on the methods used [13-15]. There are also several researchers who discuss the development of accounting based on a number of topics from research[16-18]. However, the process of publishing accounting articles itself remains almost untouched. There is still no accounting research that focuses on the accountability of managers of accounting scientific journals.

This research seeks to examine the accountability of accounting journals based on the value of integrity. An ideal accountability mechanism in the management of scientific accounting journals is proposed. It is hoped that the findings emerging in this research can become the input for indexing regulators and journal managers, especially related to accountability mechanisms.

## 2. Method

This study uses the thought of Sunan Kalijaga, as part of the Paradigma Nusantara. This method was employed as a tool because accountability departs from the habits of entity managers[1-2], [7], [12], through the daily practice of entity managers, the meaning and form of accountability can be reflected and constructed.

The use of the thought of Sunan Kalijaga in accounting research is also highlighted since others have used different approaches such as Neyland & Whittle (2018) who employed critical ethnomethodology to investigate the day-to-day practice of management accounting [19], or Nurhalimah et al. (2019) who employed similar approach to explore fraternity-based management accounting practices[20] and to link business history and practice [21-22].

Technically, Sunan Kalijaga's thoughts departed from the of *Tapa Suwung* Divine Cakra. This thinking assumes that the world and science must be freed from selfish values and worldly greed[2]. The end of this thinking is that all reality must be centered on the welfare of the ummah[1], [23].Therefore, the author's focus on the analysis of informants' statements is to find out whether they are trapped in the prison of material value or not in managing the journal.

In this study, we interviewed informants (the names are alias to protect the identities to maintain publication ethics) who served as editors of accounting scientific journals (see Table 1). They were chosen because the editor position is the executor and person in charge of publishing scientific journal articles. In addition, the editor has the authority to appoint reviewers and determine approval for publishing articles. Another consideration is

that all selected informants make accountability reports related to the management of scientific journals.

**Table 1. List of Names of Informants (Pseudonyms)**

<b>Informant Name</b>	<b>Position</b>
Bandi	Unaccredited Accounting Journal Editor
Educate	Unaccredited Accounting Journal Editor
Eddie	Unaccredited Accounting Journal Editor
Fafa	Accredited Accounting Journal Editor
Gemol	Accredited Accounting Journal Editor

In the aspect of analysis, the author synthesizes the results of the interviews (by Focus Group Discussion / FGD) and proposes a form of accountability [24] in line with Paradigma Nusantara. We look for meaning and criticizes each theme that is formed if it collides with Paradigma Nusantara [2]. The pattern formation that occurs from these various stages produces a model of accountability construction through Sunan Kalijaga's *Ilmu Kasampurnan* or the perfect science involving three steps: (1) performing actions to be truly human (*insan kamil*), (2) managing journal to ensure that the (scientific) world would be a better place (*gemah ripah loh jinawi*), and (3) constructing scientific journal management that is free from self-interest and egoism.

### 3. Results and Discussions

#### 3.1. The Reality of Scientific Journal Management Accountability

The initial part of this discussion is the presentation of the reality of the accountability of accounting scientific journal management experienced by the informants. This section is the first to be disclosed to open the eyes of the accountability practices of scientific accounting journals so far. In addition, this section is a bridge in other sections of the discussion.

The first reality of managing scientific journals is a target that must be met without any preparation. Several informants involved in FGD activities admitted that they were appointed as journal managers without any experience as editors. In fact, they initially did not have adequate knowledge about the basic management of scientific journals, both in terms of management or substance. Further, they relate this reality in the following quote:

*"I was appointed as manager at the time this journal was founded. Initially I was appointed because there were no more willing lecturers, so my boss asked me to be the manager. When I first took office, I didn't know anything about journal management because I had never managed journals before. But I immediately felt weak because I was given a target to achieve national accreditation as soon as possible"* (Bandi).

*"I managed this journal because the previous editor had problems with the leadership. The leadership didn't want the journal's operations to stop because of*

*this dispute, so they appointed me who was very layman in journal management. However, I was surprised because when I first served, there was no one to help manage this journal. All of the journal's staff backed away following the previous editor. I'm even more dizzy because the leadership asked me to at least maintain or even increase the journal's accreditation rating” (Didik).*

*“I was first appointed directly by the dean to establish an accounting scientific journal. Previously, there was no accounting journal on campus. The problem is that no lecturer has ever managed a journal, including me. Finally, I was appointed because I was judged to be able to manage journals. He hopes that this journal will get the status of an accredited journal as soon as possible. I fearfully accepted the task” (Edi).*

The statements of the three informants indicate a paradox in the management of accounting scientific journals. On the one hand, they are mandated to manage scientific journals, which require a lot of minimal knowledge in terms of the publishing cycle of scientific publications. On the other hand, they don't have sufficient stock at all in terms of article management. This certainly makes it difficult for them to manage scientific journals.

Indeed, not all of the informants who participated in the FGDs were appointed with lay backgrounds. There are several managers who were appointed because they had previous experience in managing scientific journals. However, this background actually makes publishers set high targets for them in terms of indexation and accreditation. Further statements are reflected in the following quote:

*“Previously I was managing a journal in an agency. The journal has national accreditation and is almost listed as an internationally reputable index. The leadership knew my track record and immediately asked me to be involved in managing journals within the faculty. I was asked to increase the journal's accreditation rating and at the same time achieve reputable international indexation” (Fafa).*

*“I happened to be in a team with the leadership in managing journals in other agencies. Together we collaborate to improve the journal's ranking. After the leadership was promoted, I was asked to manage a journal within the department's internal environment. I was asked to apply journal governance that we have implemented in other journals while at the same time bringing the journal to achieve national accreditation with a high rating” (Gemol).*

There are similarities between the statements of the two informants with the previous statement. They both get expectations to achieve certain targets in terms of accreditation and indexation, although the burden emphasized by these three informants is much lighter. This expectation further shows that editors are required to meet the targets set by the publisher.

This reality shows that scientific accounting journals are like an organization that is managed by the balanced scorecard principle. Scientific journals are likened to a project whose success must be measured by means of accreditation or indexation. However, we

should not be surprised by this reality because universities as journal publishers are trapped in the trap of performance measurement[21-22].

The second reality is the existence of a written report that must be made by the editor to the leadership. The report is in the form of an accountability report to the publisher in the financial aspect and the achievement of the journal's performance targets. The following statements reflect how journal managers are accountable for these statements.

*“The leadership asked us to make an accountability report every year. The report contains our performance as managers during one year of work. Usually at the end of the year the report is submitted to the leadership and at the beginning of the working year I am asked to present the report”* (Bandi).

*“It has become imperative for us to make a work report. The report contains some of our income and expenses for the year. In addition, we must report the achievements of the journal for the year. These achievements can be in the form of indexation and training”* (Educate).

*“Because our journal is a faculty work unit, we have to make an annual work report. The reports that we make contain income and expenses from our operational activities. In addition, we have to describe what we have achieved in one year. The report is usually submitted at the beginning of the year's working meeting”* (Edi).

*“When I started managing the journal, the report was made by the dean's staff. However, due to the difficulty of coordination between departments, the dean decided that we should make a separate report. Like other journals, we make operational reports that consist of financial and non-financial activities. We also report the indexation achievement and how many citations to our journal”* (Fafa).

*“Reports of journal activities are commonplace in the university environment. All journals that are under the auspices of the faculty or university must make an activity report every year. The report that we make is basically the same as the faculty unit, which contains financial reports and achievements. The financial report contains journal entries and expenditures each year. The non-financial report contains the achievements and realization of the journal work program”* (Gemol).

There is something interesting behind the informant's statement. All informants admitted that they made accountability reports because of instructions from the issuer as the provider of funds. In other words, journal managers actually experience psychological budget pressure, both directly and indirectly.

Budget pressure like this is actually a product of capitalism-based public sector accounting. In this theory, the business actor (in this case the journal manager) is given a certain amount of money and is required to account for it within a predetermined time[27]. The resulting accountability reports lead to outputs and outcomes, all of which are based on material values. The implication is that business actors and all related parties will become opportunistic humans[28].

In relation to transcendental accountability, accountability reports made by journal managers are certainly not in line with the spirit of divinity. The spirit of transcendental accountability should be based on a sense of sincerity and a sense of responsibility to God[29]–[31]. Humans as individuals who are aware to submit to God's will should voluntarily. The implication is that the resulting accountability report should not be published at the request of the leadership or material-based. In another perspective, the main form of accountability reports for journal managers is not based on the spirit of divinity.

### 3.2. Manipulation-based Accountability in the Management of Scientific Journals

As previously described, journal managers experience time budget pressure through the need to make written reports. They were asked to make a report containing material value. However, there is an interesting part of preparing the report. This section will explore more deeply about this interesting part.

This section begins with the acknowledgment of the journal management that the reports they make do not reflect the reality of journal management. They admit that manipulation is their usual practice in preparing accountability reports. The following statement confirms the manipulation.

*“Actually, manipulation is a natural thing. We always submit a budget every year and try to make the expenditure the same as the one proposed. If the expenditure is less than the application, then in the next period we can get a decreased budget allocation” (Bandi).*

*“We have to manipulate so that we can earn money the following year. So far, we always get money that is mediocre or it could be less. If we don't mark up the budget and report, then maybe we won't get enough money the following year” (Didik).*

*“In our institution, manipulation is common among lecturers. We always mark up our budgets and reports so we can get a lot of money from the agency. We usually use the difference in mark ups for profit sharing between journal managers” (Edi).*

*“The bureaucracy in our agency is very complicated in filing and reporting the budget. As a journal manager, I decided to mark up a large budget so that all activities could be submitted in one submission. Indeed, at first the mark up can be known. However, over time the manipulation has been considered natural” (Fafa).*

*“Me and the dean have agreed to develop this journal together. Our budget submission has been facilitated by the dean. We often manipulate so that the difference in the disbursed money can be used for other journal operational purposes, such as buying food or paying students' salaries” (Gemol).*

This statement shows that there is a coherence between the concept of accountability with a capitalist style and human behavior with an opportunist pattern. Accounting and

accountability systems that are not value-free direct humans, as creators and users of accounting information, to act in accordance with the system's core values. Therefore, it is natural for journal managers to manipulate accountability reports.

This statement is also a paradox in the development of scientific accounting journals. Journal editors should have extensive knowledge of accounting ethics so they should be exemplary in their behavior. Every scientific publication produced should produce outputs and outcomes that are able to direct each accounting actor to become a complete person. Ironically, they themselves do not become role models through these manipulations.

This finding is in accordance with the research of Guénin-Paracini et al. (2014) and Uddin et al. (2017) which examines accounting fraud and ideology[30-31]. They found that accounting fraud and the ideology of capitalism were interrelated. Humans will be more opportunistic in their actions because their minds have been colonized by the modern accounting system. Even a set of codes of ethics and governance rules cannot stop humans from committing accounting fraud. Based on this suitability, the journal accountability system should be changed.

The investigation did not stop in admitting the journal manager in terms of manipulating accountability reports. The author then asked further about the main reason they did this. After asking this, the writer was then surprised to find out their confession. The following is a statement from each journal manager regarding the reasons for manipulating the accountability report.

*“Actually, our motive for manipulating is because the facilities provided by the agency are only money. The money given only meets the basic needs of the journal. For other needs we use money from mark-up budgets and reports”* (Bandi).

*“We are often surprised by the faculty. On the one hand we were asked to manage the journal. Journal management requires many things such as space, manpower, and others. But we were only given money to maintain the journal. Sometimes I cry to myself seeing the indifference of the faculty in our activities”*. (Didik)

*“I received unfair treatment from the agency in terms of journal management. On our campus there are journals that have been accredited and budget submissions are made easy. Meanwhile, because the journal is not accredited, everything is complicated. I have not been given a special room to manage journals until now. In fact, I sometimes ride in another lecturer's room if there are incidental operational activities”*. (Edi)

*“I sometimes feel annoyed with the agency because we are like stepchildren. One side of our journal is already accredited. On the other hand, we do not have sufficient facilities for operational activities. Instead, they pay more attention to the non-publication unit”*. (Fafa)

*“I am grateful to be given a room to manage my journal even though the room is very small and near the toilet. I am also grateful that we still have a good relationship with the dean so that operational activities are slightly better than*

*other journals. Sometimes I feel sad to see that other journals are not considered by the university and faculty. They are often difficult in filing a budget". (Gemol).*

This statement shows that the journal manager has manipulated because of the lack of attention from publishers in developing scientific journals. Publishers only feel responsible for the provision of funds alone. Unfortunately, other aspects of managing scientific journals are not only limited to giving money. Many factors determine the success of scientific journals, especially non-material aspects [34-35].

The awareness of publishers who only pay attention to giving money to editors is a "satire comedy" in the realm of academia. Journal publishers, who should have prioritized attention in the development of the academic ecosystem, have instead become "comedians" by ignoring the development of journal operational activities. This "comedy" becomes more "funny" because on the other hand, the publisher also has its own achievement targets for journal editors with minimum attention.

The journal editor is not a shaman who is able to realize all the targets set by the publisher in a short time. They need more attention in developing scientific journals, much more than the nominal money. Every effort they make in developing scientific journals must be given evaluation and feedback to realize journal governance with integrity. Therefore, the accountability report produced should not be based on material elements, but other elements that include every element of transcendental accountability.

### **3.3. Constructing "Fear of God" Transcendental Accountability for Scientific Journal Managers**

In this section we will show how steps as guided by Sunan Kalijaga's *Ilmu Kasampurnan* must be employed by journal managers, involving these three steps: (1) performing actions to be truly human (*insan kamil*), (2) managing journal to ensure that the (scientific) world would be a better place (*gemah ripah loh jinawi*), and (3) constructing scientific journal management that is free from self-interest and egoism.

First, the actions presented have shown that the journal managers do not apply transcendental accountability at all. They only rely on how much material can be obtained in order to maintain a going concern in the management of scientific journals. In addition, they are burdened by the targets given by publishers in order to achieve journals.

Of course, this attitude shows that publishers and journal managers do not have a fear of God in carrying out their activities. If they have a fear of God, then the practice of manipulation will not be carried out. The publisher must have full attention to journal development activities. In addition, the editor will believe that the future of the journal is in God's hands. Editors do not need to manipulate accountability reports if they believe that God will provide them with good fortune as long as they are idealistic.

A true human fears God as taught in the Quran Surah Al Mulk (67:12): "(As for) those who fear their Lord in secret, they shall surely have forgiveness and a great reward. Understanding this and acting upon this belief will lead scientific journal managers to fear God, instead of merely pursuing for economic gains. Journal managers should also be *insan kamil*- truly human.

Secondly, managing journal must be geared to ensure that the (scientific) world would be a better place (*gemah ripah loh jinawi*). Manipulation that has been apparent in this research and has become a daily practice in the management of scientific accounting journals, will lead to a devious world instead of a better one. If the attitude of discrimination and manipulation continues, publishers and journal editors will suffer in the long run. A disaster that can occur is the decline in stakeholder trust in publishers and journal managers. Even the publishers and editors of journals can fall under the law because their actions are crimes.

The concept of transcendental accountability that has been produced in various accounting research should have become the spirit for the development of scientific journals. The transcendental concept that prioritizes God as the main aspect of the entity's sustainability directs each entity to have an awareness of God's existence[10], [31], [36]–[38]. In the perspective of this topic, publishers and journal managers must at least have a fear of God in managing scientific journals. They should have concerns about whether their activities are in accordance with the teachings of the scriptures or other will of God. In fact, they should be afraid that their activities in managing scientific journals cannot be accounted for in the afterlife.

The journal manager's fear of God does not need to be considered a burden in developing scientific journals. On the contrary, when the fear of God arises in them, they will be more independent in realizing clean scientific journal governance. They no longer think about the amount of material that must be collected to support scientific journals so they are no longer manipulative. In addition, the fear of God will make the journal manager have a divine awareness that every article produced must be based on the spirit of divinity.

On the other hand, journal publishers also need to evaluate the indexation and citation targets of journals. Publishers and editors must together select the indexing agency targeted. Not all indexing institutions need to be used as indexation targets. An example is a predatory indexer that is included in the Beal's List because the credibility and workings of the agency are dubious. In fact, there are reputable indexing institutions that are suspected of being included in indexing cartels because they allegedly direct editors to buy their supporting products (such as translator applications, journal associations that work with these institutions, scientific journal portals, and others).

Thirdly, to be able to construct scientific journal management that is free from self-interest and egoism, publishers must realize that the most important thing in managing scientific journals is not the indexing agency and the number of citations. The most important thing in managing scientific journals is the outcome of articles for people's lives and that the articles must carry Godliness values. Articles that are widely cited are not necessarily used in people's lives. Many public policies are drawn solely from empirical observations, not from journal articles. Therefore, publishers should prioritize the substance of scientific journal articles rather than just relying on the number of citations and indexers.

In the perspective of scientific journal accreditation regulators, they have the task of realizing scientific journal governance guidelines that accommodate transcendental accountability. Not only accommodating, the governance of scientific journals should be

the main foundation, starting from the introduction to other technical matters. When the governance of scientific journals is based on the spirit of transcendental accountability, journal managers and publishers will have the enthusiasm to create clean scientific journals. This is what needs to be the main focus of regulators on the development of scientific journals throughout Indonesia.

#### 4. Conclusion

This research finds that the manipulation of scientific journal managers arises from the system of accountability and management of scientific journals with a capitalist style. In addition, the discriminatory attitude of publishers makes journal editors manipulate accountability reports so that scientific journals can survive. Actions like this make publishers and journal managers have no fear of the existence of God. If this action continues, there will be a time bomb that will be experienced by publishers and journal editors.

This research recommends to a number of parties to immediately have an awareness of the importance of transcendental accountability in the management of scientific journals. The transcendental accountability approach in journal management encourages publishers and journal editors to focus more on the impact of journals on people's lives rather than the material elements in scientific journals. However, this concept only works if the publishers and editors of scientific journals have a fear of God. A good accountability system always creates new opportunities for fraud as long as it is not based on the fear of the existence of God.

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