



BOLIVARIAN REPUBLIC OF VENEZUELA UNIVERSITY OF ZULIA EXPERIMENTAL  
FACULTY OF SCIENCE DEPARTMENT OF HUMAN SCIENCES

Utopia y Praxis Latinoamericana Journal

**ACCEPTANCE CERTIFICATE OF SCIENTIFICS ARTICLE**

WHO SIGNED, PROFESSOR ZULAY C. DÍAZ MONTIEL, EDITOR-CHIEF OF THE *UTOPIA Y PRAXIS LATINOAMERICANA JOURNAL*, UNIVERSITY OF ZULIA, MAKES NOTE THAT THE TEACHERS:

**Mega Metalia<sup>1</sup>, Srihadi Winarningsih Zarkasyi<sup>2</sup>, Harry Suharman<sup>3</sup>**

BELONGING TO

**<sup>1</sup>Lecturer of Economic and Business Faculty, Lampung University, Indonesia.**

**<sup>1</sup>Doctoral Student of Accounting Department, Faculty of Economic and Business, Padjadjaran University, Indonesia.**

**<sup>2</sup>Lecturer of Economic and Business Faculty, Padjadjaran University, Indonesia.**

**<sup>3</sup>Lecturer of Economic and Business Faculty, Padjadjaran University, Indonesia.**

SENT TO OUR EDITORIAL COMMITTEE AN ARTICLE NAMED

**FACTORS AFFECTING THE PERFORMANCE OF GOVERNMENT INTERNAL SUPERVISORY  
APPARATUS**

WHICH, AFTER HAVING BEEN SUBJECT TO EVALUATION BY THE ARBITRAL COMMITTEE, WAS ACCEPTED FOR PUBLICATION IN THE *UTOPIA Y PRAXIS LATINOAMERICANA JOURNAL* CORRESPONDING TO 2019.

It is made known that the journal is indexed and/or cataloged in: Scopus (Q2), Latindex- Catálogo, Registro de Publicaciones Científicas y Tecnológicas Venezolanas (Revenicyt), The Library of Congress USA, Directory of Open Access Journals, Scimago Journal & Country Rank (Q2), Índice Bibliográfico Publindex (A2 Homologation), DIALNET (Clasificación Integrada de Revistas Científicas-Grupo C), Ulrich's International Periodicales Directory, Qualis/Capes (B2 Homologation).

**IS ISSUED AT PETITION OF INTERESTED PART, IN MARACAIBO-VENEZUELA, ON JULY TWENTY-THREE OF TWO THOUSAND NINETEEN.**

Yours Sincerely,

The image shows a handwritten signature in black ink. To the left of the signature are two logos: the 'UNIVERSIDAD DEL ZULIA' logo and the 'Utopía y Praxis Latinoamericana' logo.

DR. ZULAY C. DÍAZ MONTIEL

Utopía y Praxis Latinoamericana Editor in Chief