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ABSTRACT

An abstract is a concise summary of a research article that explains the background, objectives, methods, key findings, conclusions, and implications of the study. It is placed at the beginning of the article and is generally written in both Indonesian and English. The abstract should be clear, brief, and written in a single paragraph using proper grammar and formal academic language. It is commonly formatted in Times New Roman 11-point font, single spacing, justified alignment, and without indentation. The recommended length is 100–200 words. The English abstract is usually presented before the Indonesian version. The content should include the research purpose, data or object of study, methodology, and the main results or conclusions. In addition, the word "Abstract" should be written in bold and italic style.

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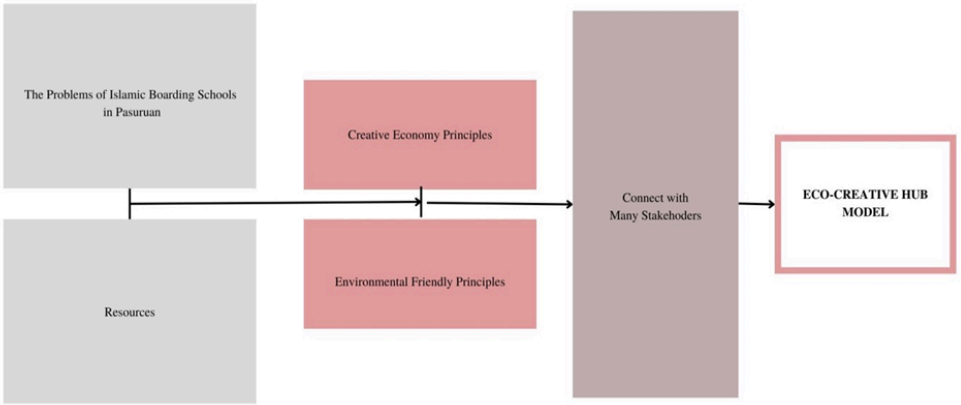
1. INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play a crucial role in the structure of Indonesia's economy. According to Article 1 of Law of the Republic of Indonesia No. 20 of 2008, MSMEs are defined as businesses owned by individuals or individual business entities that meet certain criteria, which are measured based on their turnover and assets. Data from the Ministry of Cooperatives indicate that more than 99% of business units in Indonesia fall into the MSME category. The presence of MSMEs contributes significantly to job creation and the growth of Gross Domestic Product (GDP). Nevertheless, MSMEs continue to face various challenges, particularly those related to operational efficiency, information management, and the adoption of technology in their daily business activities

The introduction describes the background of the problem, the motivation for the research, the formulation of the problem (containing questions about the relationship between variables), and the purpose of the research. The introduction is written in the form of flowing paragraphs and avoids sub-subs in the introduction. Also, include a theoretical basis that is presented in complete, concise sentences, and is truly relevant to the introduction, research objectives. For example: Horngren and Harrison (2017:4) state that accounting is an information system that measures business activities, processes information into financial statements, and communicates the results to decision makers.

2. METHODOLOGY

The research method is written in the form of flowing paragraphs (not made using numbering). The research method describes the research design used (methods, types of data, data sources, data collection techniques, data analysis techniques, variables and variable measurements).



Gambar 1. Examples of methods used.

3. RESULT AND DISCUSSION

Research results are written in the form of flowing paragraphs that are written systematically, critically analyzed, and informative. The use of tables, figures, etc. is only as a support that clarifies the discussion and is limited only to truly substantial support, for example tables of statistical test results, pictures of model test results, etc. The discussion of results is argumentative regarding the relevance of the results, theory, previous research and empirical

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facts found, and shows the novelty of the findings. Each table is written without vertical lines and is equipped with the source of the year of research data processing. Tables, figures and graphs are placed at the top or bottom with the title placed above for tables and placed below for figures and graphs with left-aligned. Avoid describing tables and figures by using the words "Table above, figure below, following table, etc." but mention the table clearly using names such as Table 1, Figure 1, etc. The writing of the words Table 1, Figure 1 must be in bold. Tables are numbered in the order of presentation (Table 1, etc.), without right or left borders. The title of the table is written at the top of the table with a center justified position. Write the complete source and year of data from the table presented. Table writing is explained as in the example of the Journal of Accounting and Financial Research tamplate as follows:

Example Table (Table 1. Bank Ownership Status)

No	Status Kepemilikan Bank	Jumlah
1	Bank Milik Pemerintah (BUMN/Persero)	9
2	Bank Milik Swasta Nasional (BUMS)	50
3	Bank Milik Asing (BUMA)	8
4	Bank Milik Campuran (BUMC)	7
	Jumlah	74

Source: Bursa Efek Indonesia (2017)

The sequence number of the figure is written below the figure being described. Figures are numbered in the order of presentation (Fig.1, etc.). The title of the figure is placed below the figure in a center justified position. Write the complete source and year of data from the figure presented.

4. CONCLUSSION

The conclusion is written in the form of a flowing paragraph. The conclusion describes the final conclusion that is written briefly and clearly, showing the clarity of the contribution of findings, the creation of new theories and the possibility of research development that can be done in the future. In addition, the conclusion contains research implications both theoretically and practically. The conclusion should be an answer to the research question, and not expressed in statistical sentences.

5. REFERENCES

The writing and preparation of the bibliography must be standardized and consistent and use standard citation applications. Writing and preparing the bibliography using reference manager applications such as Mendeley, Zotero, Reffwork, Endnote.

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Freyenberger, S., Levins, R., Norman, D., & Rumsey, D. (2001). Beyond profitabilty: Using economic indicators to measure farm sustainability. *American Journal of Alternative Agriculture*, *16*(1), 31–34. https://doi.org/DOI 10.1017/S0889189300008845

Mawutor, J. K. M. (2014). Working Capital Management and Profitability of Firms : A Study of Listed Manufacturing Firms in Ghana. *Research Journal of Finance and Accounting*, *5*(22), 122–134. Retrieved from http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2573319

Geoffrey Scott, D. A. R. C. M. (2013). Sustainability Accounting, Management and Policy Journal. *Sustainability Accounting, Management and Policy Journal*, *4*(3), 264–284. https://doi.org/10.1108/SAMPJ-09-2013-0037

Baxter, J., Chua, W. F., Elharidy, A. M., Nicholson, B., Scapens, R. W., & Gurd, B. (2008). Qualitative Research in Accounting & Management"Remaining consistent with method? An analysis of grounded theory research in accounting. *Qualitative Research in Accounting & Management Qualitative Research in Accounting & Management Qualitative Research in Accounting & Management*, *5*(7), 101–121. https://doi.org/10.1108/11766090810888917

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