

**ENGLISH TITLE MAXIMUM 15 WORDS, BOOK ANTIQUA 11, BOLD.
(SHORT, SIMPLE, EASY TO UNDERSTAND, EASY TO SEARCH ENGINE)**

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Accessible articles: [Archives | Jurnal Akuntansi Bisnis Pelita Bangsa \(lppmpelitabangsa.id\)](https://jurnal.akubis.id)

ABSTRACT (in English, Book Antiqua, 10pt, Normal)

The abstract uses Book Antiqua Font, 9pt, 1-spaced, Normal. The Abstract section consists of 75-150 words, and must contain:

- 1) background, (optional)
- 2) research objectives,
- 3) research methods,
- 4) results and discussion, and conclusion.

Try not to include "The research is a quantitative study with...." In the abstract

Keywords (in English): Keyword 1; Keyword 2; Keyword 3; Keyword 4 (keywords consist of 3-5 words/phrases relevant to the core of the research)

ABSTRAK (Bahasa Indonesia, Book Antiqua, 10pt, Italic)

Abstrak menggunakan Font Book Antiqua, 9pt, Spasi 1, Italic. Bagian Abstrak terdiri dari 75-150 kata, dan harus memuat :

1. latar belakang, (opsional)
2. tujuan penelitian,
3. metode penelitian,
4. hasil dan pembahasan, dan kesimpulan.

Usahakan untuk tidak mencantumkan "Penelitian ini merupakan studi kuantitatif dengan...." didalam abstrak.

Kata Kunci: Kata Kunci 1; Kata Kunci 2; Kata Kunci 3; Kata Kunci 4 (kata kunci terdiri dari 3-5 kata/frasa yang relevan dengan inti penelitian)

INTRODUCTION (no subchapters or numbering)

TEMPLATE JOURNAL OF BUSINESS ACCOUNTING PELITA BANGSA using the IMRAD model

How to use the template copy the text per section from your original document, then right-click paste and select "match destination formatting".

The Introduction section should consist of:

- a) General background of the research (tips: try to keep it to a maximum of one paragraph);
- b) State of the art or a brief review of other (previous) similar research literature to justify the novelty of the research in this article (tips: one to two paragraphs);

- c) Reference literature in the state of the art section of previous research should be up-to-date, relevant, and original (primary literature) the literature review should not be too extensive;
- d) Gap analysis or gap statement or novelty based on the state of the art (the gap statement should contain two elements, namely in terms of the importance of the research and what is the uniqueness or novelty of this research compared to previous research);
- e) (Avoid using sentences based on the description above or based on the background of the problem then.....)
- f) At least explain the purpose of the research
- g) Hypothesis (for quantitative methods) preceded by theoretical and empirical studies (**at least 4-5 reputable international articles or national sinta 1 or 2 from research results in the last 5-10 years**).

Examples of citations using xxxxxxxxxxxxxxxxxxxx file hyperlink Ariyanto at al. (2020); Dewi & Ariyanto (2019); and Ratnadi et al. (2020) and xxxxxxxxxxxx (Ariyanto & Dewi, 2019); (Turner et al., 2017) xxxOption

The proportion of Introduction is 15-20% of the total length of the article.

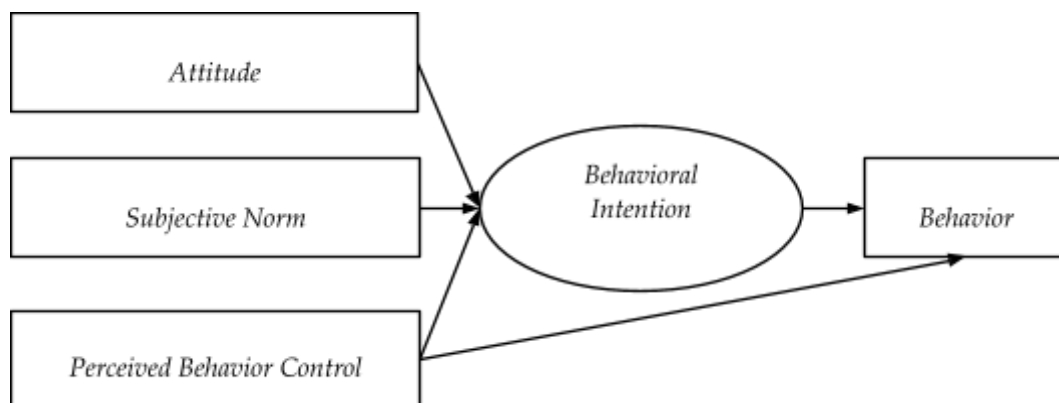


Figure 1. Research Model
Source: Research Data, 2019 (font 10)

The title of the figure is placed below the figure. The figure must include the source which is treated the same as citation. If the source comes from the researcher's analysis, the author simply includes the source information "Research Data".

Notes:

Images are not allowed to use border.

Images may not use .jpeg/.png/.pdf format.

RESEARCH METHODS (no subchapters or numbering)

This section describes nonpositive research methods (e.g. grounded theory, ethnography, ethnomethodology, phenomenology, interpretive, critical, post modern).

For any research (quantitative or nonpost), the research methods must include at least:

- 1) data collection methods (if primary data is in the form of interviews, if secondary data is in the form of financial statement data),
- 2) population and sample or respondents used,

- 3) variable definition & variable measurement,
- 4) the main analysis tool (multiple linear regression, anova difference test, T-test etc.).

Example: $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$ (1)

Avoid command sentences in describing the procedure; it is not good to write **"This research is a descriptive, qualitative research..."** or.... **"This research is a descriptive, qualitative research"**.

RESULTS AND DISCUSSION (no subchapters or numbering)

Results should be well presented including **descriptive and inferential statistics**. Present tables of data processing results efficiently and attractively.

The Results and Discussion at least contain:

- 1) (what element) has the data presented been processed (not raw data), poured in the form of tables or figures (choose one), and given a description that is easy to understand? Write down the findings or findings.
- 2) (why element) in the discussion section, can you see the link between the results obtained and the basic concepts and/or hypotheses?
- 3) (how element) how is the logic of the relationship between the independent variable and the dependent variable and see the research context from the data tabulation?
- 4) (what else element) is there any conformity or contradiction with the results of other people's research?
- 5) **The discussion should not be significant and insignificant**, the same or not the same as previous research, but must return to the results of data tabulation. The reason for sig/not sig can be explained from the results of data tabulation.

Every figure and table must be referred to in the text, and vice versa. When referring to figures or tables, do not use the words "above" or "below". Example avoid/should not: "Based on Figure 1 above....", "... presented in Table 3 below: ...";

Table 5. Multiple Linear Regression Results

Model	Unstandardized Coefficients B	t	Sig.
(Constant)	-2,884	-1,987	0,058
X ₁	0,153	2,651	0,013
X ₂	0,263	2,800	0,010
X ₃	0,261	3,031	0,005
X ₄	0,322	2,444	0,022
Adjusted R Square	0,654		
Sig. F	0,000		

Source: Research Data, 2019 (**note: if the source is the result of processed research data, there is no need to include the source**)

Notice:

There are no vertical lines for tables with a distance of 1 (one) space with size 10.

Try to make one table presented on 1 page (classic assumption tests etc., do not need to be presented, just explained). **Present the table attractively** (not copy and paste from program output). **The table must be concise because** the table serves to summarize the data so that it is easy to understand.

Proportion of Results and Discussion 40-60% of the total length of the article.

CONCLUSION (Only 2 paragraphs, containing conclusions and limitations of the study)

Conclusions are written briefly, only answering the research objectives or hypotheses. Conclusions are written critically, carefully, logically and honestly based on facts. Generalizations should be made with caution; do not discuss research results in the conclusion. Conclusions are written in one paragraph, avoid presenting conclusions in bullets/numbers.

Include limitations of the study. Research limitations underlie research suggestions. Include research suggestions. Write suggestions in one paragraph after the paragraph containing the conclusion, but still in one sub-chapter in the conclusion (second paragraph).

REFERENCES (it is better to link to the web journal from which the article was published)

The bibliography contains references used by researchers in the form of articles consisting of **80% primary references such as articles and proceedings (15 international articles) and (10 national articles). Articles and books used as references are published in the last 10 years.** The writing style of the bibliography uses the **American Psychological Association (APA) 7th edition**, and is sorted alphabetically regardless of the type of reference: books, articles, journals or proceedings and uses reference applications such as Mendeley, Endnote, Zetero, etc. Here is an example of a bibliography:

Book:

Keown, A. J., Martin, J. D., Petty, J. W., & Scott, D. F., Jr. (2019). Financial management: Principles and applications (13th ed.). Pearson.

Cartwright, E. (2014). Introduction to behavioral economics. Routledge.

Online article:

Doe, J., & Smith, J. (2024, March 15). The role of digital marketing in modern business strategies. Business Insights.
<https://www.businessinsights.com/digital-marketing-modern-strategies>

Journal article:

Doe, J., Smith, J., & Johnson, E. (2020). The impact of financial reporting standards on financial statements. Journal of Business Accounting, 12(3), 45-67.
<https://doi.org/10.1234/jba.v12i3.5678>

Proceedings:

Rizal, A., Nurhayati, S., & Santoso, B. (2023). Evaluating the effectiveness of corporate governance practices. In R. Smith (Ed.), *Proceedings of the International Conference on Business and Finance* (pp. 123-134). University of Finance Press.
<https://doi.org/10.1234/icbf.2023.5678>

About Citations and References:

<https://www.youtube.com/watch?v=68QRucmo2ps>

How to install Mendeley:

<https://www.youtube.com/watch?v=HSBTaB8WVkQ>

How to use the References feature in Ms. Words:

<https://www.youtube.com/watch?v=ISpsItifCdE>

To ensure that the article fits the journal template, use the following checklist:

Check the article list before submitting: (√)

No	Criteria	Existing	None
1	TITLE	√	√
a.	There is an article title that is written clearly, concisely, and does not exceed 15 words.		
b.	There is an avoidance of thesis, thesis, dissertation, or grant title styles. The title has been presented in a short, interesting, easy-to-understand, and easily searchable with search engines.		
2	ABSTRACT		
a.	There is a background or purpose of the research		
b.	There is a summary of the methods		
c.	There are research results (including new findings)		
d.	There are conclusions and implications (optional)		
e.	There are keywords as many as 3-5 words/phrases (Mak 5 words/phrase) and relevant to the core of the research		
3	INTRODUCTION		
a.	There is a background to the research		
b.	There is a brief review of primary literature or a calendar of recent research & relevant to the research theme		
c.	There is a gap analysis or research gap related to the importance of the research and what is the uniqueness or novelty of this research compared to previous research as state-of-the-art/novelty research. At least present the research objectives		
d.	There is a hypothesis that is preceded by theoretical and empirical studies from previous research that support the hypothesis.		
4	RESEARCH METHODS		
a.	There are data collection methods		
b.	There is a population and sample		
c.	There are variable definitions & variable measurements		
d.	There is a main analysis tool used to solve the problem formulation or hypothesis		
5	RESULTS AND DISCUSSION		
a.	Descriptive statistics and inferential statistics have been presented.		
b.	Has the data presented been processed (not raw data), presented in the form of tables or figures (choose one), and given a description that is easy to understand? There is and the findings have been written		
c.	The discussion section has presented the link between the results and the basic concept and/or hypothesis.		

No	Criteria	Existing	None
d.	There is conformity or contradiction with the results of previous research or the theory used.		
e.	There is an in-depth discussion / reasoning from data tabulation and does not only contain significant and insignificant or the same or not the same as previous research.		
6	CONCLUSION		
a.	The conclusion consists of 2 paragraphs. Written briefly, it only answers the research objectives or hypotheses and is written in one paragraph (bullet/ number conclusions are not recommended).		
b.	There are Limitations and Suggestions of the research written in one paragraph		
7	REFERENSI		
a.	Use reference applications such as Mendeley, Endnote, Zetero, etc.		
b.	Bibliography writing style using American Psychological Association (APA) 7th edition		