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Names of all authors, listed in the intended order of publication Department, Institutional affiliations, Country for each author Corresponding author information\*, including email address and phone number ORCID iDs for each author (example: https://orcid.org/0000-0000-0000)

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## Acknowledgement

This section allows the author to express his gratitude to the research funders or the other parties contributing to the research realization.

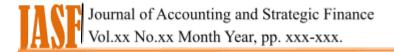
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Research data and materials refer to the results of observations or experimentation that validate research findings. The data and materials should be easily accessible to facilitate reproducibility and reuse.





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# Citation APA 7<sup>th</sup>

Last name for all authors (year), Title JASF: Journal of Accounting and Strategic Finance, Vol (No), pp. xxx-xxx ABSTRACT - between 150 to 300 words - Times New Roman 10pt

**Purpose:** This section states the main objective of the study. It explains what the research aims to investigate, solve, or explore, and why the topic is important. It often highlights a gap in existing knowledge or a practical challenge that motivates the research. The purpose should be specific and focused, avoiding broad or generic statements.

**Method:** The method section details the approach and techniques used to conduct the research. This includes the research design (e.g., qualitative, quantitative, or mixed methods), data collection methods (e.g., surveys, interviews, experiments), and data analysis techniques.

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**Implications:** In this section, explain the practical or theoretical significance of the findings. What do the results mean for practitioners, policymakers, researchers, or other stakeholders? It may include recommendations, applications, or potential changes that could arise from the study. The implications should be relevant and grounded in the data.

**Novelty/Value:** This final component emphasizes what makes the study original or valuable. It could be a new perspective, a unique context, an innovative method, or a contribution to theory or practice. This is the authors' chance to position the work within the broader academic conversation and show how it advances knowledge or offers fresh insights.

**Keywords:** 6 words or phrases, separated with a comma.



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## **INTRODUCTION (20%)**

The introduction begins by providing background information on the research topic, including relevant theories, concepts, and previous studies. This helps to establish the context and importance of the study. The specific problem or issue that the research aims to address is then articulated, highlighting the gap in the existing literature or the practical challenge that the study seeks to solve. The research objectives are defined, outlining the main goals or aims of the study, which should be specific and measurable. Key research questions are presented, ensuring they are directly related to



the research objectives and problem statement. The significance of the study is explained, detailing the potential contributions to the field and the practical, theoretical, or societal implications of the findings. Additionally, the scope and limitations of the study are provided to set realistic expectations for the reader. Lastly, a brief outline of the paper's structure is included, summarizing the main sections and guiding the reader through the content and flow of the argument. There are no subtitles or sub-sections in the introduction. The introduction must be written in flowing paragraphs without numbers or bullet points.

# **LITERATURE REVIEW (20%)**

# Literature Review and Hypothesis Development (Quantitative) or Literature Review and Focus of Study (Qualitative)

This section contains the literature referred to in the research and hypothesis development. This section contains the theory and literature referenced and linked to writing. It is highly recommended that the literature referenced is published within **the last five years** in reputed international journals, accredited national journals, international symposiums, national symposiums, textbooks, and reputable daily publications.

For research with hypothesis testing, the hypothesis development is built on supporting theory, previous research, and logical argumentation. After the explanation is formulated, write your hypothesis in the following format:

# H<sub>1</sub>: Write the formulated hypothesis.

For qualitative research (without hypothesis testing), the literature review (theory and previous research and argumentation focused on research review) and research focus are presented in this section in question form as follows.

## RF: Mention the problem that represents the research focus.

The research framework is a diagrammatic description of the relationship of variables in this research, as depicted in Figure 1.

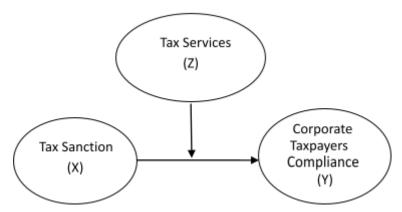


Figure 1. Research Framework

### **RESEARCH METHOD (10%)**

The research method section details the research design, which can be qualitative, quantitative, or mixed methods, and explains why it is appropriate for addressing the research question. Following the design, a description of the sample or participants is provided, including how they were selected, their

characteristics, and the sample size. This is followed by a comprehensive description of the data collection methods, such as surveys, interviews, observations, or experiments, including the tools and procedures used. Additionally, the section should discuss any ethical considerations, such as informed consent and confidentiality, and how these were addressed. The data analysis techniques employed to process and interpret the collected data, such as statistical analyses or thematic coding, are then explained. It is important to acknowledge the limitations of the chosen methods, discussing any potential biases or constraints that might affect the study's findings. Including these elements ensures that the research method section provides a clear and detailed roadmap of how the study was conducted, ensuring transparency and reproducibility.

# **RESULTS AND DISCUSSION (40%)**

#### Results

This section begins by summarizing the key results, often using tables, figures, and statistical analyses to illustrate the data. The findings are then explained in detail, highlighting any patterns, trends, or notable observations.

### **Discussion**

The discussion interprets the results, linking them back to the research objectives and existing literature. It explores the implications of the findings, addressing how they contribute to the field and what they mean for theory, practice, or future research. Additionally, this section often considers the limitations of the study, acknowledging any potential biases or constraints that may have influenced the results. Finally, the discussion may propose directions for future research, suggesting areas where further investigation is needed to build on the current study's findings

# **CONCLUSION (10%)**

The conclusion summarizes the main insights of the study, reiterates its contributions, and responds directly to the research objectives. It may also highlight broader implications for policy, practice, or scholarship.

## **List of Abbreviations**

Please list and define all abbreviations in the manuscript at first use.

## **REFERENCES – APA Style**

All sources cited in the text should be listed in the reference section, formatted according to the journal's preferred citation style. Ensure consistency and completeness in all entries.

The sources referred to in the study have at least 15 research articles. The previous articles should be updated (at least from 3-5 years ago, except for a legend article). Please follow the APA style. It is recommended that the author write using citation software such as Mendeley, EndNote, Zotero, etc. Example:

Aisjah, S. (2024). Intention to use buy-now-pay-later payment system among university students: a combination of financial parenting, financial self-efficacy, and social media intensity. *Cogent Social Sciences*, 10(1). https://doi.org/10.1080/23311886.2024.2306705

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  NOVA.pdf
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# TABLE, PICTURE, AND GRAPHIC

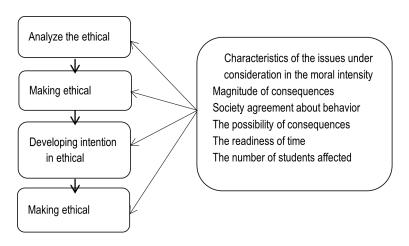
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**Table 3.** Experimental Design and Hypothesis 3a and 3b

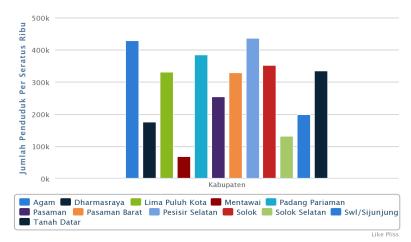
	Religious Character Education Factor	
Authority Head Factors	Not Following Religious Character Education	Following Religious Character Education
Authority Cheating	SEL 1	SEL 2
No Authority Cheating	SEL 3	SEL 4

Source: Data processed – Smart PLS (2024)

The figure title is numbered and written at the bottom of the figure with bold letters and a left indent, accompanied by the source (if any). Each Figure must be explained and referred to number of the Figure.



**Figure 1.** Ethical Decision-Making Process Source: Jones (1991) and Cohen and Bennie (2023)



**Figure 2.** The population of West Sumatra by District in 2023 Source: <a href="www.bps.go.id">www.bps.go.id</a>... (write the complete link)