

TEMPLATE GUIDELINES FOR WRITING ARTICLES

Jurnal Dinamika Akuntansi dan Bisnis

I. GENERAL REQUIREMENTS

Articles consist of 5000-8000 words including bibliography. Articles are typed using Microsoft Word software, font type Times New Roman size 12pt with 1.15pt spacing and written in one column format to simplify the review process. The writing structure and relative proportion of sections in the article can be seen in table 1 below:

Table 1. Length of the article sections

No.	Structure	Weight	Said
1	Introduction	15%	750-1200
2	Theoretical framework and hypothesis development	25%	1250-2000
3	Research methods	10%	500-800
4	Results and Discussion	40%	2000-2400
5	Conclusions, limitations, and suggestions	10%	500-800
6	Bibliography		

II. GUIDELINES FOR WRITING ARTICLES

Title of Article must be Brief and Concise, Describing the Substance of Content

[Left Align, Times New Roman 16pt, maximum 20 words]

First author's name ^a *, second author^b, third author^c [Left Align, Times New Roman 11 pt]

^{abc} *affiliated university* [Left Align, Times New Roman 11 pt , *italic*]

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ABSTRACT

Abstracts must reflect the substance of the study and no citations included in the abstract. Abstract must contain information on research objectives, research methods, and research results. Abstracts are written in English and Indonesian language. It has to be written in one paragraph using Times New Roman font 10pt, italic and single spaces. Total number of words in the abstract must be within the range of 150-250 words.

Keywords: 4-6 terms [Left Align, Times New Roman 10 pt, *italic*]

[Keywords are important terms that help readers to search for articles. It must be written alphabetically and in italic]

1. Introduction

The introduction section describes the background of the research problem including the existing literature about research problem (gap of literature), objectives of the study, research contribution and structure of article sections at the end of the introduction. Authors are also required to explicitly write a statement of originality (novelty), for example " Previous research have generally focused on, however

research that attempts to investigate the issue of ... is still limited especially in the context of ... therefore , the purpose of this research is to ... "(example of statement novelty) .

Introduction should be written with rich literature support and it has to be concisely written. Citations must be included utilizing relevant citation software such as Mendeley. For research with qualitative design, authors are required to present research questions in the introduction section.

2. Theoretical Framework and Hypotheses Development

This section contains relevant literature related to the research and development of the proposed hypothesis. This section also briefly discusses the theory used to describe relationships between concepts (hypotheses) which are presented in the subtitles. The relationship among those concepts has to be depicted in a figure of conceptual framework as example below.

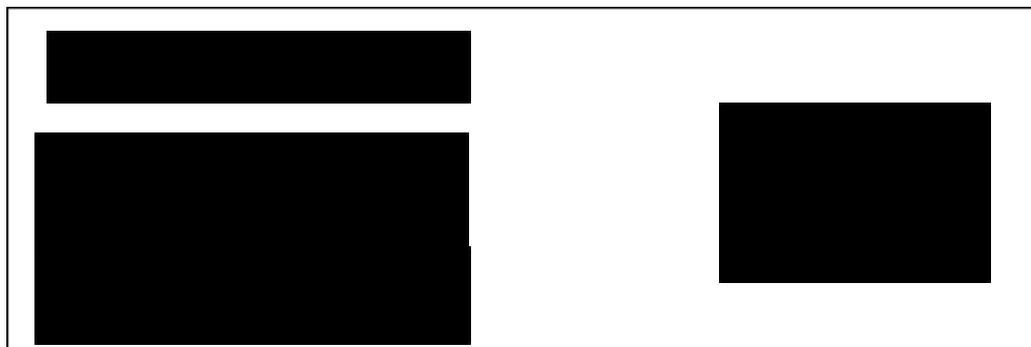


Figure 1. Conceptual Framework

For qualitative research, hypothesis formulation may not be necessary. Instead, the author who uses a qualitative approach is requested to explain the theory in use to build research instruments and discuss the research results.

3. Research method

Research method section contains research design, population and sample, measurement, data collection techniques, research models, and data analysis techniques. Explanation about the theory used shall not be included in this section. Authors are requested to avoid giving too lengthy or too detailed explanations about the concepts and terms used as part of the research method. All mathematical or statistical formulas must be written using *equation* features, not in the form of a picture.

Results and Discussion

The results of research and testing should be displayed in the form of pictures or tables. The format of table is as follows:

Table 1. Total of Financing, ROA, ROE, and NPF of Islamic Commercial Banks

Year	Financing	ROA (%)	ROE (%)	NPF (%)
2011	102,655,000,000	1.79	15.73	2.52
2012	147,505,000,000	2.14	24.06	2.22
2013	184,120,000,000	2.00	17,24	2.62
2014	199,330,000,000	0.80	8.64	4.33

Authors are expected to interpret the results as displayed in the tables and not merely put in paragraph the figures in the table. After interpreting the results in a comprehensive manner, authors are requested to discuss the results. The discussion is made to answer the problem statement and research questions . The research findings must be concluded explicitly. The interpretation of the findings is performed by using existing rationales and relevant theories. Findings in the form of field observation are integrated/ linked/compared with the results of previous studies or with existing theories using references. Discussion of findings must at least contains the elements of *what/ how, why, and what else*.

4. Conclusions, Limitations, and Recommendations

Conclusion, limitations and recommendations should be written in a narrative form and not in bullet or numbering form. The conclusion presents a summary of the results and discussion that refers to the research objectives or answering the research questions. Research implications must also be briefly explained either from practical and theoretical perspectives. Authors are also expected to describe limitations of the study followed with suggestions for future research.

Acknowledgement

If authors need to thank certain parties such as research sponsors, then such statements must be made in a clear and concise manner. Excessive gratitude statements must be strictly avoided.

References

References are written in alphabetical order. All references in the article must be included in this section. Primary sources of references such as articles from reputable international journals must dominate the references used by the authors. The up-to-date references are also a value added element for consideration in article acceptance (references used are preferably within the last 10 years). References are created using Mendeley application, Endnote, or other citation management software using the APA style. Examples of reference writing are as follows.

- Article

Hendricks, K., Hora, M., Menor, L., & Wiedman, C. (2011). Adoption of the balanced scorecard: A contingency variables analysis. *Canadian Journal of Administrative Sciences*, 29(2), 124–138. <https://doi.org/10.1002/CJAS.229>

- Proceeding

Tahir, F. A. (2017). Exploring the influence of ethical culture and auditor objectivity on auditor integrity among Nigerian auditors: A proposed study. In *International Conference on Accounting Studies (ICAS) 2017* (pp. 24–29). Putrajaya, Malaysia: Institute for Strategic & Sustainable Accounting Development (ISSAD). Retrieved from www.icas.my

- Web Page

Hart, L. (2017). How industry 4.0 will change accounting. Retrieved February 18, 2018, from <https://www.journalofaccountancy.com/newsletters/2017/sep/industry-4-0-change-accounting.html>

- Undang-Undang/Peraturan

Republik Indonesia. Peraturan pemerintah nomor 17 tahun 2010 tentang standar akuntansi pemerintah (2010). Indonesia.

- Working Paper

Atkeson, A., Burstein, A., & Chatzikonstantinou, M. (2018). Transitional dynamics in aggregate models of innovative investment (NBER Working Paper Series No. 25321). Cambridge. Retrieved from <http://www.nber.org/papers/w25321>