ISSN : 3090-0735
JIPA
Journal of Innovation and Public Accounting
Journal Homepage: https://jurnal.ut.ac.id/index.php/jipa

Article Title (Times New Roman n, Font Size 16 point, bold, centered, max 20 words)

(one blank single space line, 16 pt)

First Author[1.2 *], Second Author[1], Third Author[2] (12 pt)
1. Department, University, Country (10 pt)
2. Research Group, Institution, Country (10 pt)
*corresponding author e-mail : name@ institution address.com (10 pt)

Article Info

Keywords:
Agency Theory
Budget Gap;
Local Tax;
Local Government;
Indonesia

DOI:
-

Abstract
Written in English. Using type abstract one paragraph unstructured, A4 11 point, single spacing, right-left flat, the number of words does not exceed 200 words, there are no quotes and abbreviations/acronyms. The abstract must contain an introduction or the problem under study including the purpose of the study if possible, make it in one sentence. Research design, the method of taking and sample size, methods and data collection, and data analysis. **Findings**. (OR / RR, CI or theme in qualitative research). Write one or two sentences to discuss the results and conclusions. The recommendations and implications of the research results are clearly written.

1. Introduction (12 pt, bold, sentence case)

The script is written in New Times Roman size 12, line spacing at least 15 pt, flat left and right, single-sided pages, made in one column with A4 paper (210 mm x 297 mm) with a margin of 3.5 cm, bottom 2.5 cm, left and right respectively 1 cm. Manuscripts including graphic content and tables must consist (5000–7000 words), preferably an even number of pages. If it exceeds the specified length, it is recommended to divide it into two separate texts. Grammar must be correct.

Abstract written in English. Using type abstract one paragraph unstructured, letters 10 pt, single spacing, right-left flat, the number of words does not exceed 200 words, there are no quotes and abbreviations/acronyms. The abstract must contain an introduction or the problem under study including the purpose of the study if possible, make it in one sentence. Research design, the method of taking and sample size, methods and data collection, and data analysis. Main findings (OR / RR, CI or theme in qualitative research). Write one or two sentences to discuss the results and conclusions. The recommendations and implications of the research results are clearly written.

Abstract written in English. Using type abstract one paragraph unstructured, letters 10 pt, single spacing, right-left flat, the number of words does not exceed 200 words, there are no

quotes and abbreviations/acronyms. The abstract must contain an introduction or the problem under study including the purpose of the study if possible, make it in one sentence. Research design, the method of taking and sample size, methods and data collection, and data analysis. Main findings (OR / RR, CI or theme in qualitative research). Write one or two sentences to discuss the results and conclusions. The recommendations and implications of the research results are clearly written.The script is written in New Times Roman size 12, single spacing, flat left and right, single-sided pages, made in one column with A4 paper (210 mm x 297 mm) with a margin of 3.5 cm, bottom 2.5 cm, left and right respectively 1 cm. Manuscripts including graphic content and tables must consist (5000–7000 words), preferably an even number of pages. If it exceeds the specified length, it is recommended to divide it into two separate texts. Grammar must be correct.

Titles must contain the main keyword and do not use abbreviations, with a number of about 20 words. The author needs to write a short title also wanted to be written as a header page on each journal page. The author should not only write words.

The use of abbreviations is allowed, but abbreviations must be written in full and complete when mentioned for the first time and must be written between parentheses. Foreign terms/words or regional words must be in italics. Notation must be concise and clear and written according to the standard writing style. Symbols/signs must be clear and distinguishable, such as the use of numbers 1 and letter l (also numbers 0 and letter O). Avoid using parentheses to clarify or explain definitions. The composition of the text includes Introduction, Methods, Result and Discussion, Conclusions and References. (if any) written after Conclusions and before References and narratives, not numbered.

This text uses the style of the American Psychological Association (APA) manual as a reference quote. When using the APA format, follow the method of quotation in the text written by the author. This means that the author's last name and year of publication for the source must appear in the text, for example, (Jones, 1998) and complete references will appear in the reference list at the end of the text. Quotes can be placed at the beginning of a sentence, for example, Johnson (2005) states that ... or the source is placed at the end of the sentence for an example ... (Mardoni, 2004).

It is recommended that the author use the **manager references** (Mendeley, endnote, etc.)

The introduction contains justifications about the importance of the research conducted. The novelty generated from this study comparing the results of previous studies or existing umbrella knowledge needs to be clearly displayed. Complete with the main reference used. State in one sentence question or research problem that needs to be answered by all research activities. Show the method used and the purpose or research hypothesis. The introduction does not exceed 1000 words.

Table 1. Characteristics of Research Subjects

Characteristics	N	Percentage (%)
Age	**0**	**0.00**
Type Gender	**0**	**0.00**
Number of children	**0**	**0.00**

(one single-spaced line, 10 pt)
Source: …….

Images are placed symmetrically in columns in one paragraph space. Images are placed in the top or bottom position of each page and are not flanked by sentences. If the image size

exceeds the column width, the image can be placed in one column format. Images are placed immediately after the description in the manuscript. Images are numbered and sorted by Arabic numerals. Information is placed under the image and in one single space of the image, The description is written using a 10pt font size, bold letters, uppercase letters at the beginning of the word, and placed as in the example. The distance between the description and paragraph is two single spaces.

Images that have been published by other authors must obtain written permission from the author and publisher. Include good quality printed images on one full page or scan with good resolution in the format {filename} .jpeg or {filename}. have a fight. When the image is in a photo format, include the original photo. The image will be printed in black and white unless it needs to be displayed in color. The author will incur additional costs for printing colors if more than one page. Fonts used in images or graphics must be owned in general by every word processor and the operating system such as Symbol, Times New Roman, and Arial with a size of not less than 9 pt. Image files originating from applications such as Corel Draw, Adobe Illustrator, and Aldus Freehand can provide better results and can be reduced without changing the resolution.

The following are examples of images included in the manuscript.

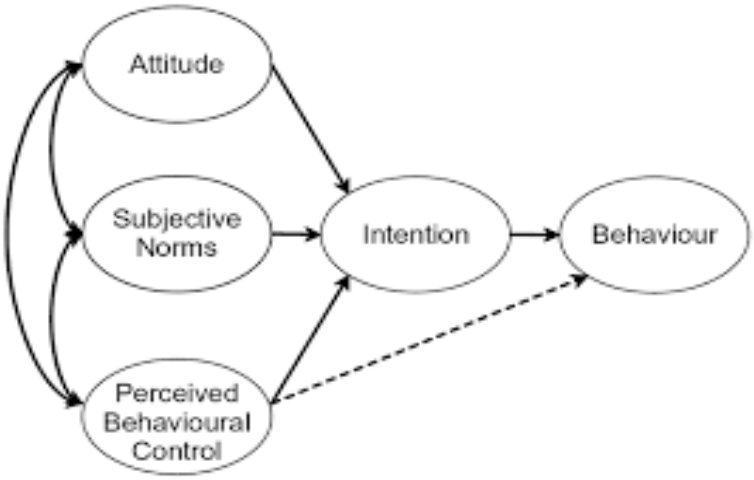


Figure 1. Theory of planned behavior (Ajzen, 1991) (Capital letters in the beginning of the word, bold, 10pt)

For qualitative studies, findings are usually written in the form of quotations from research informants. The table format is rarely used except to describe the characteristics of participants or recapitulate themes or categories. If the quote is no more than 40 words, then use quotation marks (") at the beginning and at the end of the sentence and include informants who give statements without the need to make separate paragraphs. Ellipsis (...) is only used to change words that are not displayed, not stop/pause.

2. Research Method

Methods contain the design, size, criteria, and method of sampling, instruments used and collection procedures, processing, and data analysis. When using a questionnaire as an instrument, explain the contents briefly and to measure which variables. The validity and reliability of the instrument must also be explained. In experimental research or interventions, it

is necessary to explain the intervention procedure or treatment provided. In this section, it must explain how research ethics approval is obtained and the protection of the rights of the respondents imposed. Data analysis using a computer program does not need written details of the software if it is not original software. For qualitative research, this section needs to explain how research safeguards the validity of the data obtained. The method section is written briefly in two to three paragraphs with a maximum of 600 words.

3. Results and Discussions

The findings are sorted by research objectives or research hypotheses. The results do not display the same data in two forms, namely tables/images/ graphics and narration. There is no quote in the results section.

This section explains the results of the study. It must be presented clearly and concisely. The author must explore the novelty or contribution of the work to economic literature. Show clearly the results of the analysis and the discussion using the main references, relevant, and updating.

Tables only use 3 (three) rows (don't use column lines), row headings, and end tables (see examples). Tables are written with Times New Roman size of 10 pt and placed in one space under the title table. The table title is written in 9 pt bold, uppercase letters at the beginning of the word and placed on a table in the format shown in the example that does not use column lines. Numbering tables use Arabic numerals. The distance between a table and a paragraph is a single space. The table is placed immediately after its appointment in the manuscript. The table frame uses a line size of 1 pt. If the table has many columns, it can use one column format in half or full pages. If the title in each table column is long and complicated, the column is numbered and the description is given at the bottom of the table. The table is placed at the top or bottom of each page and is not flanked by sentences. Avoid interrupting table by page.

4. Conclusions

Sections written in narrative Conclusions are answers to hypotheses that lead to the main objectives of the research, in this section it is not permitted to cite the work of other authors and new information or terms in sections that did not exist before. Further information can be written in this section, as well as the limitations of the research conducted and suggestions for future researchers

References

References are written in Times New Roman font size 12 point, line space at least 15 pt for the distance between references included. References use a hanging pattern, which is the second row protrudes by 0.25 ". References only contain articles that have been published and are selected that are most relevant to the text. The reference format follows the style of the" name-year "quote (reference APA 6th edition). All sources in the reference must be referenced in the text and what is in the text must be in this reference. The author must write the name of the author's last name and the year of publication in the use of parentheses, for example (Potter & Perry, 2006) or Potter and Perry (2006) Write the name of the first author and "et al", if there are more than six authors, for example:

Journal

Author, AA, Author, BB, & Author, CC (year). Article title: Sub-title. *Journal Title*, *volume*(issue number), page numbers

Altman, EI, & Kuehne, BI, (2016) Credit markets and bubbles: Is the credit cycle over Economics and Business Review, *16*(3), 20-31. Doi: 10.18559 / ebr .2016.3.3

Huda, N., Rini, N., Mardoni, Y., Hudori, K., & Anggraini, D. (2017). lems, Solutions and Strategies Priority for Waqf in Indonesia. Journal of Economic Cooperation & Development, *38*(1), 29.

Proceedings of the conference

Schnase, JL, & Cunnius, EL (Eds.). (1995). Proceedings from CSCL '95: *The First International Conference on Computer Support for Collaborative Learning*. Mahwah, NJ: Erlbaum.

Book

Author, AA (Year). *Source title: Capital letter at the beginning of the subtitle*. Location / City: Publisher.

Borner, S., Brunetti, A., & Weder, B. (1995). *Political credibility and economic development.* New York, NY: Macmillan.

Chapter in the

Author, AA (Year) book. Chapter title*: Capital letter at the beginning of the subtitle.* In Initial, Surname (Author's name/book editor) (eds). *Book title*. Location / City: Publisher.

Daszkiewicz, N., & Olczyk, M. (2014). Competitiveness of the Visegrad countries - Paths for competitiveness growth. In D, Kiendl-Wendner, K. Wach (Eds.), International competitiveness in Visegrad countries: Macro and micro perspectives (pp. 33-52). Graz: Fachhochschule Joanneum.

Book translation of

Ganong, WF (2008). *Medical Physiology (*Ed 22nd). (Peter A., trans). New York: McGraw Hill Medical. (Original book published 2005).

Thesis / Dissertation

If available in the *database*

Gilliland, AL (*2010). A grounded theory model of effective labor support by doulas* (Doctoral Dissertation). Obtained from *ProQuest Dissertations and Theses. (UMI No 3437269)*

If not published

Last-name, AA (year). Dissertation/thesis title. (Unpublished doctoral dissertation/master thesis). Institution Name, Location.

Considine, M. (1986). *Australian insurance politics in the 1970s: Two case studies*. (Unpublished doctoral dissertation). The University of Melbourne, Melbourne, Australia.

Database Article

Author, A. A., Author, B. B., & Author, C. C. (Year pub). Title of the article.*Title of Journal*, Volume (Issue), pp-pp. doi: xx.xxxxxxxxx [OR] Retrieved from URL of publication's home page

Borman, WC, Hanson, MA, Oppler, SH, Pulakos, ED, & White, LA (1993). Role of early supervisory experience in supervisor performance. *Journal of Applied Psychology, 78*(8), 443-449. Obtained from http://www.eric.com/jdlsiejls/ supervisor / early937d%

Database article with DOI (Digital Object Identifier)

Brownlie, D. (2007). Toward effective poster presentations: An annotated bibliography. *European Journal of Marketing, 41*(11/12), 1245-1283. doi: 10.1108 / 03090560710821161

Other online sources are

Author, AA (year). Title of source. Retrieved from URL of publication's home page

Article from website
Exploring Linguistics. (1999, August 9). Retrieved from http://logos.uoregon.edu/explore/orthography / chinese.html # tsang

Law Rules and Others

Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 *Sistem Pendidikan Nasional.* 8 Juli 2003. Lembaran Negara Republik Indonesia Tahun 2003 Nomor 4301. Jakarta

Source from the Internet

El Hida, R. (2010). *Masih ada kebocoran pajak, tax ratio mustahil capai 16%.* Retrieved from http://www.detik.com.

(One blank single space line, 12 pt)