

Article Title

The title does not contain abbreviations/acronyms. Titles are centered on the page, bolded, not exceeding 10 words in English).

(14 pt, Calisto MT, Pyramid)

Author¹ (Author name in full, no title)

(12 pt, Calisto MT, Bold)

Instance

(Faculty, University, City, and Country)

Author's email

(11 pt, Calisto MT)

Author² (Author name in full, no title)

(12 pt, Calisto MT, Bold)

Instance

(Faculty, University, City, and Country)

Author's email

(11 pt, Calisto MT)

Received DDMMYY; Revised DDMMYY; Accepted DDMMYY
--

Abstract **(made in English)**

Abstract using English, which contains, research objectives, design/methodology/approach, results, findings, and limitations/implications of the research. Abstract may consist of 150-200 words. **(11 pt, Calisto MT, justify)**

Example:

Purpose – research objectives

Design/Methodology/Approach – design/methodology/approach

Results – results



Research limitations/Implications – findings, and limitations/implications of the research

Keywords: two to five keywords (11 pt, Calisto MT, Justify)

Introduction (12 pt, Calisto MT)

The introduction contains the background of the research, the development of previous research to compare with the current research so that the *gap* (*gap analysis*) between the theory or the results of previous research with the current or expected situation appears, clearly formulate the research problem / research question to be resolved accompanied by a statement of research objectives. (11 pt, Calisto MT, Justify)

Theoretical Framework and Hypothesis (12 pt, Calisto MT, Justify)

Literature Review

This section contains previous findings related to the research topic. Research hypotheses are included in this section where appropriate. (11 pt, Calisto MT, Justify)

Research Methods (12 pt, Calisto MT, Justify)

This section contains at least the research instrument, population, sample, sampling method, respondent characteristics, research location, test procedures, and test equipment. Make it in paragraphs do not need numbering. (11 pt, Calisto MT, Justify)

Research Results and Discussion (12 pt, Calisto MT, Justify)

This section explains the results of the research analysis, and the acceptance or rejection of the hypothesis. This section also features a discussion of the research results. (11 pt, Calisto MT, Justify)

Conclusions and Suggestions (12 pt, Calisto MT, Justify)

Conclusion

The conclusion summarizes the important results and their implications. The conclusion is

not a summary of the research results but an emphasis on important findings. Align with the statement of research objectives, no need for a number system, pay attention to the limitations of the study. **11 pt, Calisto MT, Justify)**

Suggestion

Implications and suggestions must be related to the results of research that has been carried out by the author, do not make up suggestions. **11 pt, Calisto MT, Justify)**

References

(12 pt, Calisto MT, Justify)

This section contains all references used by the author as references, meaning that these have been read and included as excerpts in the text. The bibliography should contain at least 20 references and at least 80% should be journals. And published in the last 10 years (except *Grand Theory*). In this research:

- ❖ Bibliography is sorted alphabetically
- ❖ The writing of the bibliography follows the *American Psychological Association (APA 7)* format.

- ❖ Citations and bibliographies are "required" to use Reference Manager applications such as Mendeley/Zotero/Endnote.

(9 pt, Calisto MT, Justify)

Example of how to write a reference (from apastyle.apa.org):

Jerrentrup, A., Mueller, T., Glowalla, U., Herder, M., Henrichs, N., Neubauer, A., & Schaefer, J. R. (2018). Teaching medicine with the help of "Dr. House." *PLoS ONE*, 13(3), Article e0193972. <https://doi.org/10.1371/journal.pone.0193972>

Schlesselmann, A. J., McNally, R. J., & Held, P. (2025). Using network analysis to characterize clinical improvement during cognitive processing therapy. *Behaviour Research and Therapy*, 185, Article 104678. <https://doi.org/10.1016/j.brat.2024.104678>

Jackson, L. M. (2019). *The psychology of prejudice: From attitudes to social action* (2nd ed.). American Psychological Association. <https://doi.org/10.1037/0000168-000>

Sapolsky, R. M. (2017). *Behave: The biology of humans at our best and worst*. Penguin Books.

Svendsen, S., & Løber, L. (2020). *The big picture/Academic writing: The one-hour guide* (3rd digital ed.). Hans Reitzel Forlag. <https://thebigpicture-academicwriting.digi.hansreitzel.dk/>

Duckworth, A. L., Quirk, A., Gallop, R., Hoyle, R. H., Kelly, D. R., & Matthews, M. D. (2019). Cognitive and noncognitive predictors of success. *Proceedings of the National Academy of Sciences, USA*, 116(47), 23499–23504. <https://doi.org/10.1073/pnas.1910510116>

Zambrano-Vazquez, L. (2016). The interaction of state and trait worry on response monitoring in those with worry and obsessive-compulsive symptoms [Doctoral dissertation, University of Arizona]. UA Campus Repository.
<https://repository.arizona.edu/handle/10150/620615>

Ouellette, J. (2019, November 15). Physicists capture first footage of quantum knots unraveling in superfluid. Ars Technica.
<https://arstechnica.com/science/2019/11/study-you-can-tie-a-quantum-knot-in-a-superfluid-but-it-will-soon-untie-itself/>

9 pt, Calisto MT, Justify)

Additional

Tables and Figures should be sized to fit the two-column size of this article (do not exceed the column) (9 pt, Calisto MT)

Example of Table Usage

Table 1
Table Title

(9 pt, Calisto MT)

Text	Format (Calisto MT)		
	Regular (Regular)	Bold	Italics (Italic)
1	Judultabel (Small Caps), Bold		
2	Image Title (Small Caps), Bold		

--	--	--	--

Table Source: Processed Data

Example of Image Usage

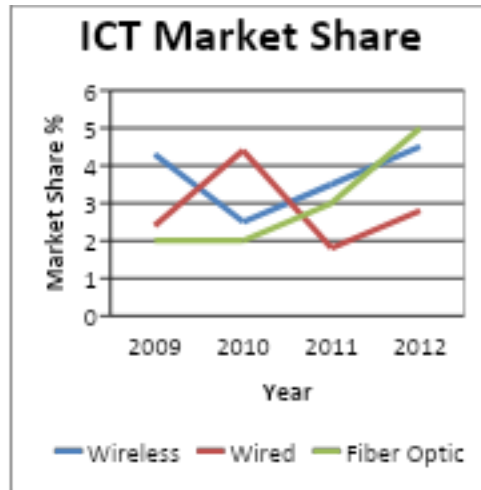


Figure 1
Image Name
Image Source

Other details:

- Any article that does not comply with the format of the Accounting Journal and is not done in this template file, will be immediately returned / rejected without passing the review process.
- Every article submitted must meet the turnitin requirement of a maximum of 25%.
- Each text is 1-spaced (never 1.5 or 2-spaced).