

GUIDELINES JABS

JABS: Journal of Accounting and Business Studies is a peer-reviewed journal published twice a year (march and September) by Harapan Bangsa Business School Bandung. JABS invites manuscript in the various topics on emerging accounting and business but not limited to, functional areas of management, accounting, entrepreneurship and strategic.

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Please submit an electronic version (MS Word) to the following email addresses: jabs@ithb.ac.id

GUIDELINE

Manuscript should be submitted in English (US English), or Bahasa Indonesia, and each of the manuscripts should not exceed 15 pages, including figures, tables, and references.

GUIDELINES FOR AUTHOR

ARTICLE TITLE

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First Author (10 pt, bold, centered)

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(one blank single space line, 10 point font)

Second Author

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Abstract (10 pt, bold)

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Abstract should be written in English and Bahasa Indonesia (for article in Bahasa Indonesia). The abstract is written with Times New Roman font size 10, and single spacing. The abstract should summarize the content of the paper, including the aim of the research, research method, and the results, and the conclusions of the paper. It should not contain any references or displayed equations. The abstract should be no more than 300 words.

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Keywords: *up to 5 keywords in English* (10 pt, italics) (two blank single space line, 10 pt)

1. Introduction (10 pt, bold)

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The manuscript is written with Times New Roman font size 10, single-spaced, left and right alligned, one one-sided pages and on A4 paper (210 mm x 297 mm) with the upper margin of 4 cm, lower margin 3 cm, left and right 4 and 3 cm based on odd and even pages.

The first letter of headings is capitalized and headings are numbered in Arabic numerals. The organization of the manuscript includes Introduction, Methods or Experiment, Results and Discussion, Conclusion and References. Acknowledgement (if any) is written after Conclusion and before References and not numbered. The use of subheadings is discouraged.

The use of abbreviation is permitted, but the abbreviation must be written in full and complete when it is mentioned for the first time and it should be written between parentheses. Terms/foreign words or regional words should be written in italics. Notations should be brief and clear and written according to the standardized writing style. Symbols/signs should be clear and distinguishable, such as the use of number 1 and letter l (also number 0 and leter O).

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2. Tables (10 pt, bold)

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Tables are written with Times New Roman font size 8. The title of the table is written with font size 8 above the table without blank space. The table is numbered in Arabic numerals. There is one single space line between the table and the paragraph. The table is placed immediately after it is referred to in the text. The frame of the table uses 1 font-size line. If the title in each table column is long and complex, the columns are numbered and the notes are given below the table.

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TABLE I. FINANCE PERFORMANCE			
Description	Period	Means	Standard deviation
ROA	Before	0.023	0.006
	After	0.006	0.006
ROE	Before	0.069	0.027
	After	0.017	0.017
PER	Before	43.40	43.11
	After	23.64	38.60

No vertical lines in table. Statements that serve as captions for the entire table do not need footnote letters.

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3. Graphics or Figure (10 pt, bold)

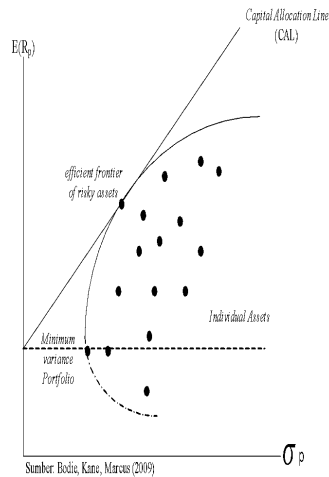
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Graphic contents are placed symmetrically on the page and there is one blank single space line between the graphic content and the paragraphs. A graphic content is placed immediately after it is referred to in the body of the text and is numbered in Arabic numerals. Caption for the graphic content is written below it and there is one blank single space line between it and the graphic content. The caption is written in font size 8, and placed as in the example. Between the graphic content with the body of the text there are one blank single space lines.

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FIGURE 1. EFFICIENT FRONTIER



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4. Mathematical Equation (10 pt, bold)

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Mathematical equation should be positioned symmetrically on the column, marked by sequential numbers written on the right corner within brackets. If the writing of equation takes more than one line, numbers should be written on the last line. Letters used as mathematical symbols in the text should be written in italics such as x . Equations in the text should be referred to as abbreviations, for example Eq.(1) or Eq.(2). Make sure the equation is made with equation function (in M.S. Word)

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$$A = \pi r^2 \quad (1)$$

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5. Citation (10 pt, bold)

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Citation in the text should be written using authors' last name and year of publication such as "... Zhang et al. (2006) ..." Citation should be written one space away from the words after commas or periods and before colons (:), semicolons (;), and question marks (?). All citations should then be written in the right order in the list of references at the end of the text, with the writing procedure as illustrated in the example.

Reference

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Citing references and compiling the reference list are based on the APA Systems.

Citing references in the body of written text

e.g. (Smith, 2012); (Smith, 2012: 100); or(Jones, 2010; Smith, 2012)

Journal Article

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Weiss, L., Instruction to Authors, Elsevier Publishing, <http://www.elsevier.com/authors.html>, 1999.

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