

Literature Review: PENGARUH KOMPETENSI, PROFESIONALISME AUDITOR, DAN INTERGRITAS TERHADAP KUALITAS AUDIT INTERNAL

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Abstract:

Abstracts must be written in English and Indonesian or other international languages. Abstract is written using the font Times New Roman 12 with 1 space. Abstract consist of 100-200 words in which the purpose, design/methodology/approach, Findings, Research limitations/implications, Originality/values. The abstract contains the following sections.

Purpose – Contains research objectives and a description of the problems underlying the research..

Design/methodology/approach – Explain the research design, research methodology or research that was carried out using what approach. Brief description of the literature review of the study.

Findings – Contains a brief explanation of the research findings.

Research limitations/implications – This section explains the limitations of the resulting research or the implications of the research results in a concise and clear manner.

Practical implications – Is an explanation of the benefits / good effects / implications of the research results.

Originality/value – Explanation of originality or value from the research carried out.

Keywords: (contains special concept) keyword one; keyword two; keyword three (3-7 words/phrases).

Introduction

The introduction is written in Book Antiqua font size 11 with 1 space. The introductory section describes the background of the research problem, literature facts, research gaps, and the purpose of writing. The problem must be clear and requires research to solve the problem. For Arabic writing or fragments of verses from the Qur'an, the Traditional Arabic font size is 16. Foreign language words or phrases are written in italics, while Arabic-Latin transliteration refers to Arabic-Indonesian transliteration according to the SKB 3 Menteri. The body of paper must be elaborated between 4.500 - 6.000 words (maximum) including abstract and references.

Literature Review

The literature review contains descriptions of theories, concepts, findings, and other research materials obtained from reference materials to be used as the basis for research activities. The description in the literature review is directed to develop a clear framework of thinking about solving the problems that have been described in the formulation of the problem.

The literature review shows a “knowledge map” related to the topic of study, provides

theories and concepts that can sharpen the analysis and relies on reputable journal articles published no later than the last 10 years and cites articles on “giants”. The end of the literature review also identifies the logical reasons why this research is important.

Tabel 1
Relevant previous research

No	Author (tahun)	Hasil Riset Terdahulu	Persamaan dengan Artikel ini	Perbedaan dengan Artikel ini
1				
2				
3				
4				
5				

Method

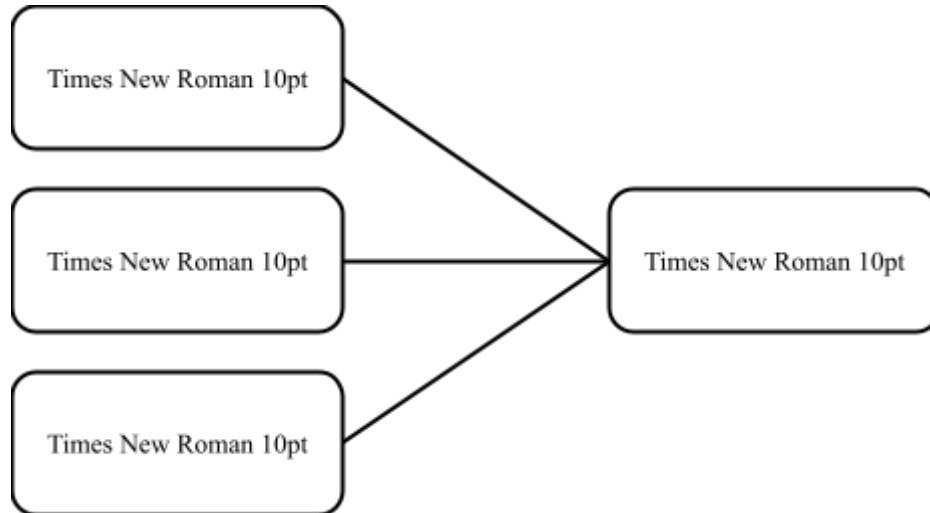
This method is written in descriptive and should provide a statement regarding the methodology of the research, include the type of research, research approach, a source of data and analysis method. The author should explain the mechanism to analyze the sharia issues. This method as much as possible to give an idea to the reader through the method used, this method is optional, only for an original research article. (For Conceptual Ideas without Research Method)

Results and Discussion

The result is a description of the data obtained which is required from the research question. The results must answer the problems that have been raised in the research question. Research results must be clear and concise. Results should summarize scientific findings rather than simply convey detailed data. The discussion is the main part of the article that discusses and analyzes the results of the research using the main theory and other supporting theories, to find novelty from other studies.

Then, if the data translation requires picture, chart or a table , it can be included in this sub-discussion with an example as follows:

Picture 1
Research Framework Formatting Rules:← 10pt, Times new roman



Conclusion

Conclusions should be written briefly. Conclusions must include three elements, namely important research findings, contributions to science, and explanations of research limitations. Do not repeat abstracts or simply list research results. Give scientific consideration to your work and state possible applications and developments. You should suggest further research based on the results of your research.

Acknowledgement

This is used to appreciate the efforts of associate, who are not registered as co-authors, for their assistance and fund for your research/publication. Provide acknowledgements accordingly. List here those individuals or institutions who gave help, assistance during the research (e.g., providing grants, laboratory facility, writing assistance or proof reading the article, etc.). In case of the grants, please provide the number and year of the grant received.

Conflict of Interest

This section is a statement from the author that this article has a conflict of interest or not.

References

References of your manuscript must be up to date (in the last of 5 to 10 years and minimum of 30 references that 80% of the references is from primary sources/journal of international repute) and your reference can be accessed by anyone. Authors are responsible for ensuring that the information in each reference is complete and accurate. All references should be cited within the text; otherwise, these references will be automatically removed.

Citation: Use of a tool such as Mendeley for reference management and formatting, and choose American Psychological Association (APA) style 7th edition. For examples: (Brechin, 2013; Fadhli & Warman, 2021; Kamali, 2020; Nasution, 2005; Smith, 2011)

Brechin, J. (2013). A Study of the Use of Sharia Law in Religious Arbitration in the United Kingdom and the Concerns That This Raises for Human Rights. *Ecclesiastical Law Journal*, 15(3), 293–315.

<https://doi.org/10.1017/S0956618X13000434>

Fadhli, A., & Warman, A. B. (2021). 'Alasan Khawatir' Pada Penetapan Hukum Dispensasi Kawin Di Pengadilan Agama Batusangkar 'Reasons for Concern' on Marriage Dispensation Decisions in Batusangkar Religious Court. *Al-Ahwal*, 14(2), 146–158. <https://doi.org/10.14421/ahwal.2021.14203>

Kamali, M. H. (2020). Actualization (Taf'ıl) of the Higher Purposes (Maqasid) of Shariah. International Institute of Advanced Islamic Studies (IAIS).

Nasution, K. (2005). Women's Right in the Islamic Family Law of Indonesia. *Unisia*, 28(56), 192–204. <https://doi.org/10.20885/unisia.vol28.iss56.art10>

Smith, S. C. (2011). Crowdsourcing sharia: Digital fiqh and changing discourses of textual authority, individual reason, and social coercion. Georgetown University.