Title of the Manuscript in Indonesian Language
(Times New Roman 14 pt, Bold)

By:
Name First author (without academic degree), Second author
(Times New Roman 12pt)
Affiliation or Institution where the author works
Location/ address of the institution where the writer works
Author's email address
(Times New Roman11 pt)

ABSTRACT

The abstract contains a brief explanation that contains an overview of the entire content of the writing, consisting of one paragraph (100-250 words). Abstract written in Indonesian Language with Times New Roman letters 11 pt and single spaces. The abstract content includes: introduction (brief description of the problem being researched), research objectives, methods used, results/conclusions and recommendations.

Keywords: 3-5 keywords (short and alphabetical)

ABSTRAK

Abstrak berisi penjelasan singkat yang berisi gambaran umum dari seluruh isi tulisan, yang terdiri dari satu paragraf (100-250 kata). Abstrak ditulis di **Inggris dan Indonesia dengan** huruf Times New Roman 11 pt, *miring*, dan spasi tunggal. Isi abstrak meliputi: pendahuluan (deskripsi singkat tentang masalah yang sedang diteliti), tujuan penelitian, metode yang digunakan, hasil/kesimpulan dan rekomendasi.

Kata kunci: 3-5 kata kunci (kata kunci ditulis secara singkat, dalam urutan abjad)

INTRODUCTION

The manuscript of the scientific article is written in Times New Roman letters 12 pt, 1.5 spaces on A4 size paper, one column with a margin of Mirrored Top-Bottom-Outside (2.54cm) inside (3.18 cm). The length of the manuscript ranges from 10 to 20 pages (including bibliography). The length of a journal article depends on the type:

- Field research results: 3500-7000 words
- Review of theories/ideas : 5000-7000 words
- Original Idea : 5000-7000 words
- Policy Notes : 2500-4000 Words

Introduction is written to bring readers to understand the problems that will be discussed in scientific articles in order, clarity, and detail. The introduction or background section describes the importance of the research/study or the reason for choosing the research title. The author can relate it to current issues and supplement it with supporting

data. The introduction also needs to contain research limitations so that the research does not expand. In the introduction, it is necessary to end with a problem formulation. The problem formulation contains details of the things to be researched and submitted in the form of a research/study statement (not in the form of a question).

THEORETICAL

This section contains theories or concepts and previous research that is relevant to the research. The technique of writing citations from the theory or concept used is to use the APA style, namely by displaying the author's last name and year of publication, as in the following example (Singh, 2016). Each citation used must be included in the bibliography. In writing, it is allowed to use tables and pictures.

RESEARCH METHODS

The research method used was explained about what approach was used, the data used, the method of data collection, and the method of data analysis.

RESULTS AND DISCUSSION

The results of the research and discussion are presented with a brief and clear description, by comparing theories, findings and analysis. The results of data processing can be displayed in the form of images or tables with a brief description as an interpretation of the images or tables used. The results of the discussion must focus on answering the formulation of the problem that has been presented in the introduction.

CONCLUSION

The conclusion contains a conclusion accompanied by relevant suggestions/recommendations. The conclusion must answer the formulation of the problem that has been conveyed in the initial part in a concise, concise and clear manner. Conclusions and suggestions are presented in paragraph/narrative form (not in pointer/*numbering form*).

BIBLIOGRAPHY

It contains the sources referred to in the study. Citations and Governability reference writing style according to the American Psychological Association 7th edition. Highly recommended to write a bibliography using software citation. Each article should contain bibliography (only the source citation) which arranged alphabetically according to the

author's last name or the name of the institution. It is recommended to use a library management application (Mendeley, Zotero, and Reference Manager). It's recommended for the author. Example:

Textbooks

Merna T. and F. F. Al-Thani. 2008. *Corporate Risk Management.* 2nd ed. England : John Welly and Sons Ltd

Wiley, J. 2006.*Contemporary Financial* Management.3rd ed. Los Angeles : Mc. GrowHill

Yaya, R., A.E. Martawireja, and A. Abdurahim. 2009. *Sharia Banking Accounting: Contemporary Theory and Practice*. First Edition. First Print. Jakarta: Salemba Empat

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Baudrillard, J. 1970. *La Société de Consommation.* Translation by J.P. Mayer and B.S. Nottingham Trent University. Nottingham: Clifton Lane

Turner. 1998. *The Consumer Society: Myths and Structures*. London : Sage Publication Inc. Thousand Oaks

Cresswell, J.W. 2008. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches.* Third Edition. Sage Publication. California. Translation by A. Fawaid. 2010. *Research Design: Qualitative, Quantitative, and Mixed Approaches.* Print 1. Yogyakarta:

Student Library

Kieso, D.E., J.J. Weygandt, and T.D. Warfield. 2007. *Intermediate Accounting.* Twelfth Edition.

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The Indonesia Institute of Accountants (IAI). 2011. *Non-Current Assets Held for Sale and Discontinued Operations. Statement of* Financial Accounting Standards No. 58 (Revised 2009). Jakarta:DSAK-IAI

International Accounting Standard Board (IASB). 2004. *Financial Instruments: Disclosures and Presentation.* International Accounting Standard No. 32. London : UK-IASB

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Regulations, Laws, and the like

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Riduwan, A. 2010. Ethics and Corrupt Behavior in Profit Management Practices. *Journal of Accounting & Auditing Indonesia* 14(2): 121-141

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Yahya, H. 2005. Reality and your Senses. *http://www.pesanharunyahya.com* and *info@harunyahya.com.* January 27th, 2008 (2:35 pm)