

Article Title

The title does not contain abbreviations/acronyms. Titles are centered on the page, bolded, not exceeding 12 words in Indonesian or 10 words in English).

(14 pt, Times New Roman, Bold, Pyramid)

Author¹ (Author name in full, no title)

(12 pt, Times New Roman, Bold)

Instance

(University Address and City)

Author's email

(10 pt, Times New Roman)

Author² (Author name in full, no title)

(12 pt, Times New Roman, Bold)

Instance

(University Address and City)

Author's email

(10 pt, Times New Roman)

Abstract (made in two languages: English and Indonesian)

Abstract using English, which contains research objectives, Abstract (made in two languages: English and Indonesian). Abstract using English, which contains, research objectives, design/methodology/approach, findings, and limitations/implications of the research. Abstract may consist of 150-200 words. (10 pt, Times New Roman, justify)

Keywords: two to five keywords (10 pt, Times New Roman, Italic, bold)

Abstract

Abstract using Indonesia, which contains research objectives, Abstract (made in two languages: English and Indonesian). Abstract using English, which contains, research objectives, design/methodology/approach, findings, and limitations/implications of the research. Abstract may consist of 150-200 words. (10 pt, Times New Roman, justify)

Keywords: two to five keywords (10 pt, Times New Roman, Italic, bold)

Introduction (12 pt, Times New Roman)

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. (10 pt, Times New Roman, Justify)

Theoretical Framework and Hypothesis (12 pt, Times New Roman)

Literature Review

This section contains previous findings related to the research topic. Research hypotheses are included in this section where appropriate. (10 pt, Times New Roman, Justify)

Research Methods (12 pt, Times New Roman)

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. (10 pt, Times New Roman, Justify)

Research Results and Discussion (12 pt, Times New Roman)

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. (10 pt, Times New Roman, Justify)

Conclusions and Suggestions (12 pt, Times New Roman)

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. (10 pt, Times New Roman, 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. (10 pt, Times New Roman, Justify)

Bibliography

(12 pt, Times New Roman)

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*). Our journal citation is at least 1 article. In this research:

- ❖ Bibliography is sorted alphabetically, 10 pt, Times New Roman, Justify.
- ❖ The writing of the bibliography follows the *American Psychology Association* (*APA*) format.
- ❖ Citations and bibliographies are "required" to use Reference Manager applications such as Mendeley/Zotero/Endnote.

Example of how to write a reference:

Caliyurt, K.T. (2007) "Accounting Ethics Education in Turkish Public Universities", *Social Responsibility Journal*, Vol. 3 Issue: 4, pp.74-80, <https://doi.org/10.1108/17471110710840251>

Chua, W. F. (2006) "Extended Performance Reporting: A Review of Empirical Studies" Sydney, New South Wales: The Institute of Chartered Accountants in Australia.

Glasow, Priscilla A. (2005) "Fundamentals of Survey Research Methodology", MITRE Washington C3 Center. McLean, Virginia. https://www.mitre.org/sites/default/files/pdf/05_0638.pdf

Example of Image Usage

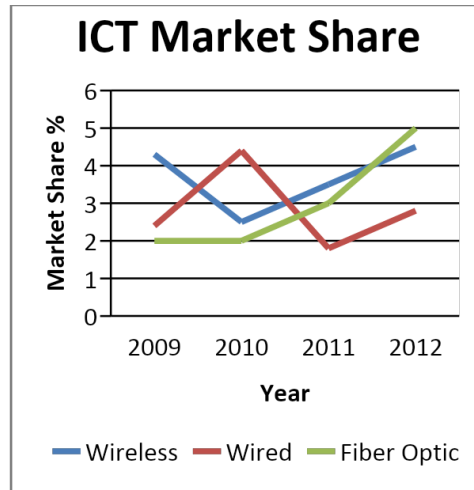


Figure 1
Image Name
Image Source

Additional (12 pt, Times New Roman)

Tables and Figures should be sized to fit the two-column size of this article (do not exceed the column) (10 pt, Times New Roman)

Example of Table Usage

Table 1
Table Title

Text	Format (<i>Times New Roman</i>)		
	Regular (<i>Regular</i>)	Bold	<i>Italics (Italic)</i>
1	Judultabel (<i>Small Caps</i>), Bold		
2	Image Title (<i>Small Caps</i>), Bold		

Table Source: processed data

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).