Title of Article

Running head/short title

First Author's Name

Department, Faculty, University; Address, Country E-Mail: authorname@university.edu

Second Author's Name

Department, Faculty, University; Address/City, Country E-Mail: authorname@university.edu

Submitted: FEBRUARI 2013 Accepted:

MARET 2013

ABSTRACT

Describe an abstract in one concise and clear way, with no more than 200 words. The abstract should not include an introduction or conclusion of the article; instead, it is encouraged to include several key points: 1) Main questions and context of the discussion; 2) Role of the study; 3) Results of the data; 4) How the article discussed; and 5) Main findings. It is still possible to convey the things that are significant and contribute to the research as long as the words do not exceed the number as mentioned beforehand. It is also highly necessary to avoid the footnotes, references, and subtitles. The more concise the abstract is, the better assessment it will be.

Keywords: Keywords should be written following a summary between 4-7 words

ABSTRAK

Uraikan abstrak secara ringkas dan jelas, maksimal 200 kata. Abstrak tidak boleh memuat pendahuluan atau kesimpulan artikel; sebaliknya, disarankan untuk memasukkan beberapa poin penting: 1) Pertanyaan-pertanyaan utama dan konteks diskusi; 2) Peran penelitian; 3) Hasil pendataan; 4) Bagaimana artikel tersebut dibahas; dan 5) Temuan utama. Hal-hal yang penting dan bermanfaat bagi penelitian masih dapat disampaikan sepanjang jumlah kata tidak melebihi jumlah yang telah disebutkan sebelumnya. Juga sangat penting untuk menghindari catatan kaki, referensi, dan sub-judul. Semakin ringkas abstraknya maka penilaiannya akan semakin baik.

Kata kunci: Kata Kunci dicantumkan di bawah abstrak antara 4-7 kata atau frasa

INTRODUCTION

The First Part must be Introduction, written in bold. This also applies to all heading 1 in the text.

In general, the format of the text is 11pt font size with the single spacing. It is not allowed to leave the space in blank both after the title and before the new paragraph. It is recommended not to create a new format; instead, to use this sample including the way to create a new paragraph line.

Manuscripts must be written in English correctly and consistently. If authors feel that their manuscript may require editing, we encourage authors to use language editing services. This is important to eliminate possible grammatical

JIAKES

Jurnal Ilmiah Akuntansi Kesatuan Vol. xx No. xx, 20xx pp. xx-xxx STIE Kesatuan ISSN 2337 - 7852 errors. In addition, the language used must be inclusive and free from bias. Authors can learn more about this issue in the APA guidelines for bias-free language.

Words other than English must be written in an italic, and do not use ["..."] symbol. It is advisable to follow the guidelines for transliteration.

Discuss the research thoroughly, and convince the readers where it stands for; what the relationship and correlation are among others. Literature review is highly needed especially for those published in recent years, and has prestigious academic work.

Convince readers by finding out the three questions: 1) why the issues raised are important and therefore need to be discussed and responded to; 2) how other scholars respond; and 3) how your efforts are to respond and contribute to the subject. It is not necessary to describe in detail the method being used, but please simply mention it as an amplifier in one or two sentences.

In the last introduction, describe the purpose of the article, the methodology, the problem statement, the comments and the relevance and expectations of the research. Please avoid numbering or alphabetical systematics.

LITERATURE REVIEW

Sub-heading

This section discusses the purpose of the literature review which represents the theoretical core of the article. Literature review not only presents a summary of previous relevant research, but also evaluates and synthesize the work of others reviewed by researchers.

It is important to consider the literature being reviewed and how to manage it. Some questions that researchers must take into account when first compiling a literature review are as follows: which aspects should be included in the literature review; how is the information in the literature review synthesized; how should the literature review be organized; what style should be used in compiling the literature review; and other significant questions to be answered.

Citation style

Citation system is used for assessment. Please find the following samples for reference:

- 1. The author's last name and date, with commas, in parentheses: for example, (Ward, 2012);
- 2. Works with two authors: (Tirdasari & Dhewanto, 2012);
- 3. Works with more than two authors: (Alias et al., 2016);
- 4. Works with more than one source cited together: (Ward, 2012; Tirdasari & Dhewanto, 2012);
- 5. Two or more works by one author: (Common, 2004, 2017a);
- 6. When the reference list contains more than one author's work published in the same year, the suffixes a, b, etc., follow the date in the quoted text; for example, (Common, 2017a; Common, 2017b);
- 7. If the author's name is mentioned in the text, it does not need to be repeated in the quote, just enough years in parentheses.
- 8. Quotations for institutional work should use acronyms or short titles if possible.

METHODS

This section explains the steps the writer took in the research, and provides a brief justification for the method used. In this section the writer must present enough information to enable the reader to be able to evaluate the suitability of the method, the reliability and the validity of your findings. It would be better if the information presented could be replicated by other researchers in the future.

The methodology section usually has several sub-sections:

- 1. Sampling (description of target population, research context and unit of analysis; examples; and profile of respondents)
- 2. Data collection
- 3. Measures (Alternatively, Measurement)

RESULTS

This section summarizes the information collected in a statistical-descriptive form. In addition, the authors must also present the results of relevant inferential statistics analysis, for example, hypothesis testing, which is applied to data processing. Report the results in detail so that the reader can see what statistical analysis you are using and why you are using it, and to justify your conclusions.

State all relevant findings including those that contradict the hypothesis you proposed. Present your findings briefly but each provides sufficient detail to justify the tone conclusions. This allows the reader to understand precisely what you are doing in analyzing the data and why.

Presenting tables and figures

Tables, pictures and supporting illustrations are presented in the middle of the text (not attached) of the manuscript. The description of the table is written on the table, the description of the picture is below the picture. Source tables and figures are included below (see examples). Tables and figures must be numbered separately (Table 1, Table 2; Figure 1, Figure 2).

Table 1. Example

Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example

Source: Example



Source: Example Figure 1. Example

Figures and tables reproduced from published works must be registered with permission from the original publisher (or the copyright holder, if not the publisher). The figure resolution must be clear, at least 300 DPI (Dots per Inch) in size so that the print quality is good. Make tables or illustrations simply and make it easy for the reader to analyze briefly.

DISCUSSION

In this section not only relate the findings found in the results, or report additional findings that have not been discussed. This section emphasizes more on the broader implications of research findings and relates them to previous research. Make sure that the conclusions you reach follow logically from and be strengthened by the evidence presented in your research.

CONCLUSION

Give your comment here as a closing statement. This can be the final conclusion of your discussion and analysis and your recommendations for further research projects. Conclusions can include the main points of this paper, but do not replicate abstracts in conclusions.

This section not only shows the main shortcomings and limitations of studies that can reduce the validity of writing, thus raising the question of the reader (whether, or in what way) the limits in his study might have influenced the results and conclusions. The author can provide answers to possible questions that arise, for example: Is this a problem caused by an error, or in the method chosen, or its validity, or vice versa?

Acknowledgement (if any)

Give credit to those involved in the success of your article. Do not describe in detail what their contributions are, and how they help you.

REFERENCES

We use the standard APA (American Psychological Association) style in compiling bibliography. Writing a bibliography uses alphabetical order and with numbering. The same author (with different works) must have his full name written instead of using a dash. Examples of writing you can see below:

[1] Alias, N. E., Nor, N. M., & Hassan, R. (2016). The relationships between talent management practices, employee engagement, and employee retention in the information and technology (it) organizations in Selangor. In *Proceedings of the 1st AAGBS International*

pp. 101-115). Springer, Running head/short title

- Conference on Business Management 2014 (AiCoBM 2014) (pp. 101-115). Springer, Singapore.
- [2] Common, R. (2004). Administrative change in the Asia Pacific: Applying the political nexus triad. *International public management journal*, *7*(3), 347-364.
- [3] Common, R. (2017a). Public management and policy transfer in South-East Asia. In Mark Evans (Ed.), *Policy transfer in global perspective* (pp. 143-161). London: Routledge.
- [4] Common, R. (2017b). Beyond the Horizon: Policy Learning and Development. In Ahmed Shafiqul Huque & Habib Zafarullah (Ed.), *International Development Governance* (pp. 671-681). London: Routledge.
- [5] Duggan, V., Rahardja, S., & Varela, G. (2013). Service Sector Reform and Manufacturing Productivity: Evidence from Indonesia. *World Bank Policy Research Working Paper*, (6349).
- [6] Shevlin, R. (2020). PPP Loans: Who Got What And How Well Did The Loans Perform?. Forbes (Jul 13, 2020). Available on https://www.forbes.com/sites/ronshevlin/2020/07/13/ppp-loans-who-got-what-and-how-well-did-the-loans-perform/#2cd7aa164fdb. Accessed Jul 15, 2020.
- [7] Simon A. (2008). Essays on Analysts' Long-term Earnings Growth Forecasts. PhD Thesis, School of Business, The University of Queensland, Australia.
- [8] Tirdasari, N. L., & Dhewanto, W. (2012). Family business succession in Indonesia: A study of hospitality industry. *Procedia-Social and Behavioral Sciences*, *57*, 69-74.
- [9] Ward, K. (2012). Strategic management accounting. London and New York: Routledge.