

The Guidelines for Writing Article

The article should be double-spaced (2 spaces), use A4 paper size with Calisto MT font, 11 pts font size, except for tables, figures, and images, etc, which may be adjusted according to the author's requirements, or unless specific formatting is stated for particular sections (e.g., references). The length of the article should be a minimum of 6,000 words and a maximum of 10,000 words, counting all text in the manuscript except the References section. The tables should be centered within the text, with the title aligned to the left and placed above the table. Figures and graphs are centered within the text, with their captions placed below the objects. The manuscript (including tables, images, and equations) should be submitted in an editable format.

Systematic of the Article

The results of a systematic study should consist of: title, author's name (without academic degree), full institutional address, correspondence address, abstract, keywords, introduction (without subheadings), hypothesis development, research methods, results and discussion, conclusions, suggestions, and references. The following are the instructions for each section of the manuscript and other things required in writing the manuscript.

Conceptual papers are not accepted.

Title

The title should consist of a maximum of 15 words, with each major word capitalized (Title Case).

Identity of Author

Authors' names should be written in sequence, starting from the first author, without academic degrees. Authors' affiliations must be written in full, including the institution name, street address, and country, and should follow the order: Department/Faculty, Institution/University, City, and Country. The corresponding author's phone (or mobile) number and email address should also be provided.

Abstract

The abstract should be written in English and contain 150–200 words in a single paragraph. It should follow the structure: Purpose, Method, Findings, and Novelty.

Keywords

Keywords should be listed below the abstract and written in English. They should contain 3 to 6 words or phrases that are commonly used in manuscripts and accurately represent or relate to the topic of the article.

Introduction

The Introduction should be written without subtitles or subchapters and present the main substance of the article, including the research topic, gap (gap phenomena and research gap/theoretical gap), problem statement, objectives, originality, theory or theoretical

framework, and hypothesis formulation. In developing the hypotheses, authors should clearly define and explain the significance of the variables, identify the relevant aspects of the underlying theory applied in the research model, and construct a logical reasoning of how one variable influences another based on theoretical foundations and previous empirical findings. The presentation must be coherent, systematic, and demonstrate clear logical connections between paragraphs.

Method

The Method section should provide sufficient information for readers to understand the research process, enabling them to replicate or build upon the study. This section should describe the research type, data type, population and sample, operationalization of research variables, data sources, data collection techniques, and data analysis methods (including the analysis model).

Result and Discussion

The Results section should be presented systematically, without subchapters, and fully described before the discussion. The results should interpret the data rather than merely presenting it, highlighting the meaning and significance of the information. Tables, figures, or other visual aids may be added to clarify the information. Additionally, the results should address the research objectives and the outcomes of any hypotheses tested, following the steps outlined in the Method section.

The Discussion section should interpret the results and develop arguments by linking the findings with relevant theories, opinions, and comparisons with previous research. It should also highlight the potential contribution of the research results to the advancement of knowledge. This section should not merely restate the data presented in the Results section. The Discussion may include sub-headings that correspond to each hypothesis being discussed to ensure clarity and focus in the interpretation.

Conclusion

The Conclusion should address the research objectives based on a comprehensive interpretation of the results and discussion. Recommendations should be provided for practical applications (to the participating institution), for the development of new theories, and for future research.

Reference

References should follow the APA 7th edition (American Psychological Association) style and must be managed using a reference manager such as Mendeley. References must be recent, preferably published within the last 10 years. The number of references should be sufficient to support the study, with a minimum of 30, of which at least 80% should be primary sources (e.g., articles from scientific journals). References should be arranged alphabetically and chronologically.

Table and Figure

Tables and figures (graphs, diagrams, etc.) should be presented within the text and must be editable and of high resolution (HD). Each table or figure must have a serial number, a descriptive title corresponding to its contents, and a citation for the source if applicable. Tables should use a font size chosen by the author, with single line spacing. Table titles should be placed above the table, aligned with the left margin. Figures should be centered horizontally in the text, with titles placed below the figure and centered. Examples are as follows:

Table 1. Reliability Test

Variables	<i>Alpha Cronbach's Coefficient</i>	Results
Control Environment	0.762	Reliable
Risk Assessment Manajemen	0.759	Reliable
Activity Control	0.789	Reliable
Information dan Communication	0.801	Reliable
Pengawasan	0.795	Reliable
Accountability	0.781	Reliable

Source: The Processed Primary Data (2017)

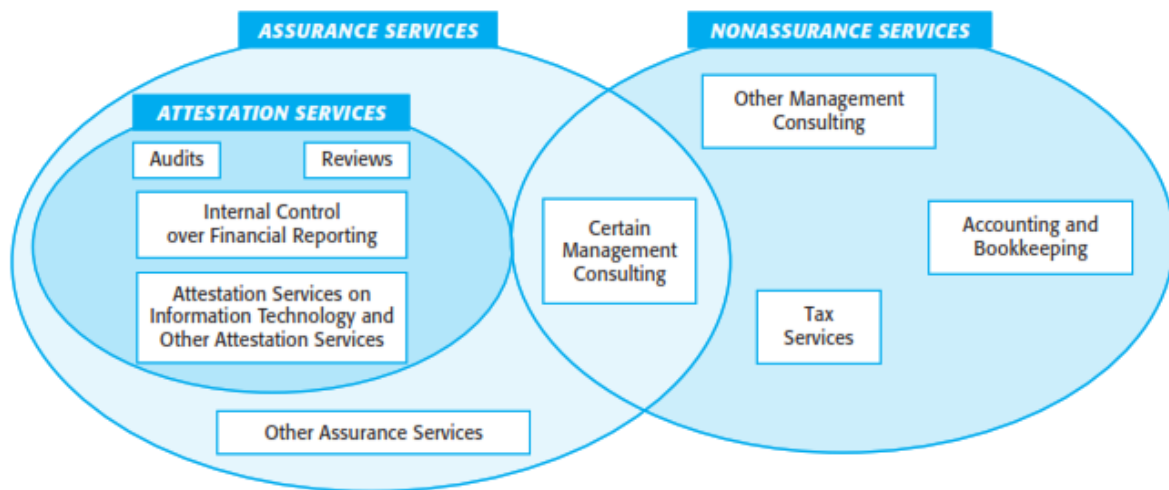


Figure 1. The Relation between Assurance Services, Attestation Services, and Nonassurance Services.

Source: Arens et.al. (2014)