

Title of the Manuscript
(8-17 Words, 14 pt, EB Garamond, Semi-Bold, Center-aligned, Single-spaced)

Author 1 Full Name, Author 2 Full Name, Author 3 Full Name* (11 pt, EB Garamond, Semi-Bold, Center-aligned, Single-spaced)

Affiliation of Author¹, Author², Author³ (Institution Name, Country e.g., Universitas Ciputra, Indonesia)

(10 pt, EB Garamond, Capitalize each word, Center-aligned, Single-spaced)

Abstract: The abstract should contain a “comprehensive summary of the contents of the article” (American Psychological Association, 2010), and should be written 150-250 words, including the aim of the study, the method in brief, and the main results/findings. (10 pt, EB Garamond, Justified, Single-spaced)

Keywords: three to five keywords; word, another word, lower case except for names (10 pt, EB Garamond, Justified, Single-spaced)

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INTRODUCTION

The introduction states why the problem under study is important (Perneger & Hudelson, 2004; Gilmore et al., 2006; American Psychological Association, 2010). It may be gaps, inconsistencies and or controversies (Gilmore et al., 2006). This section states the **aim of the study** or the research question to address the problem (e.g., Perneger & Hudelson, 2004; Gilmore et al., 2006; American Psychological Association, 2010). This section also states **how the study relates to previous research** (American Psychological Association, 2010), and **how the significant position of the study** (Gilmore et al., 2006).

Especially for the manuscript reporting the hypotheses testing, this section should **state each hypothesis that is tested** in a paragraph form (American Psychological

*Corresponding Author.
email: xxxxx

Association, 2010). The **hypotheses should be derived from the theoretical framework or conceptual framework** (American Psychological Association, 2010; Imenda, 2014).

The **paper size is B5** and it should consist of **4,000-8,000 words** (the word count limit includes title, abstract, tables, and figures), **excluding the references list**. The manuscript should be submitted in **Microsoft Word format**. The subtitle “INTRODUCTION” should be typed in EB Garamond, 11 pt, capitalized and semi-bold. The content should be typed in EB Garamond, 11 pt, justified, and 1.15 spacing.

METHOD

This section states “how the study was conducted” (American Psychological Association, 2010). For quantitative approaches, this section at least consists of the **research design, sampling procedure, measures** (including, if applicable, independent variables, dependent variables, and control variables), and data analysis (Perneger & Hudelson, 2004; American Psychological Association, 2010). In addition, the treatment procedure should be explained in experimental design. For qualitative approaches, this section at least consists of a research approach (i.e., case study, ethnography, and phenomenology), informant and data collecting, and data analysis (Creswell, 2014).

The subtitle “METHOD” should be typed in EB Garamond, 11 pt, capitalized and semi-bold. The content should be typed in EB Garamond, 11 pt, justified, and 1.15 spacing.

All pages including tables, pictures, appendix, and references should be labeled by page number. The title of the table and picture is typed in EB Garamond, 10 pt, semi-bold and the first letter of each word is capitalized. Table content typed in EB Garamond, 10 pt. Put the table in the body paper and not separately on the next page. Every table and picture should be numbered, titled, and cited (if applicable). The content of the picture should be typed in EB Garamond and 10 pt.

The method section generally covers some sub-sections. For writing sub-sections of the method, please use three levels of heading as shown in Figure 1.

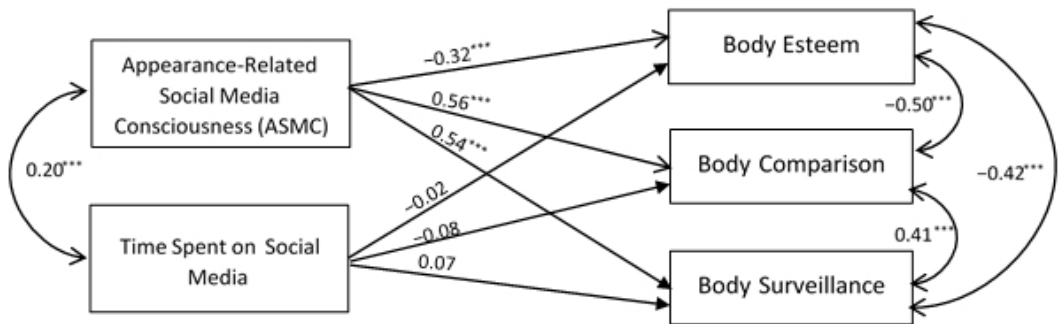


Figure 1 Sample Figure

Source: Apastyle.apa.org

RESULTS

In this section, the author should “summarize the collected data and the analysis performed on those data” (American Psychological Association, 2010, p. 32). This section presents the main findings for the aim of the study or the research question as well as, if applicable, the secondary findings (e.g., Perneger & Hudelson, 2004).

The subtitle “RESULTS” should be typed in EB Garamond, 11 pt, capitalized and semi-bold. The content should be typed in EB Garamond, 11 pt, justified, and 1.15 spacing.

This section generally consists of some tables. The title of the table is typed in EB Garamond, 10 pt, semi-bold and the first letter of each word is capitalized. The subtitle of the table content is typed in EB Garamond, 10 pt, and semi-bold. The table content is typed in EB Garamond and 10 pt. Put the table in the body paper and not separately on the next page. Every table and picture should be numbered, titled, and cited (if applicable). For writing the tables, please follow the example as shown in Table 1.

Table 1 Table Title

Items	Corrected Item-total Correlation	Factor Loading	t-value	Average Variance Extracted	Composite Reliability
ESE1	0.90	0.80	5.xx	0.60	0.80
ESE2	0.xx	0.xx	x.xx		
ESE3	0.xx	0.xx	x.xx		
ESE4	0.xx	0.xx	x.xx		
ESE5	0.xx	0.xx	x.xx		

DISCUSSION

In this section, the author is “in a position to evaluate and interpret their implications” of results (American Psychological Association, 2010). This section discusses the main findings with reference to other studies, and the theoretical and/or practical implications of the results (Perneger & Hudelson, 2004; American Psychological Association, 2010).

The subtitle “DISCUSSION” should be typed in EB Garamond, 11 pt, capitalized and semi-bold. The content should be typed in EB Garamond, 11 pt, justified, and 1.15 spacing.

Conclusion, Limitations, and Suggestions

In this subsection, the author should “summarize the findings of the research results.” This section is **the answer or clarification of the research questions and the limitations of the study** (Perneger & Hudelson, 2004; American Psychological Association, 2010) **about the direction for future study** (Perneger & Hudelson, 2004).

The subsection “Conclusion, Limitations, and Suggestions” should be typed in EB Garamond, 11 pt, capitalized and semi-bold. The content should be typed in EB Garamond, 11 pt, justified, and 1.15 spacing.

REFERENCES

Citations and references must follow APA style. Authors are recommended to **use at least 20 references**. References must be listed in alphabetical order and should be at least for the past **10 years**. **References should include articles published in JAEF**. For journal articles, references should contain the DOI link, if possible. Reference manager tools such as **EndNote, Mendeley, and Zotero** are highly recommended for compiling citations and references and should be active. Authors must ensure that the **references' titles are capitalized properly**. The subtitle “REFERENCES” should be typed in EB Garamond, 11 pt, capitalized and semi-bold. The content should be typed in EB Garamond, 11 pt, justified, and 1.15 spacing. The examples are provided below.

Book:

American Psychological Association. (2010). *Publication Manual of the American Psychological Association* (6th ed.). Washington, DC: Author.

Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods*

Approaches (4th ed.). Thousand Oaks, CA: Sage Publications.

Journal Articles:

- Salhi, B., Al Jabr, J., & Jarboui, A. (2020). A Comparison of Corporate Governance and Tax Avoidance of UK and Japanese Firms. *Comparative Economic Research*, 23(3), 111–132. <https://doi.org/10.18778/1508-2008.23.23>
- Simamora, S. J. P., & Sari, D. P. (2021). Influence of Independent Director, Female Director, and Thin Capitalization on Tax Avoidance. *Journal of Auditing, Finance, and Forensic Accounting*, 9(2), 12–23. <https://doi.org/10.21107/jaffa.v9i2.12034>
- Sugiono, G. D., & Anggraeny, Y. (2022). Influence of CEO Overconfidence, Gender Diversity and Profitability on Corporate Tax Avoidance: Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange. *Journal of Applied Finance & Accounting*, 9(2), 109–122. <https://doi.org/10.21512/jafa.v9i2.9178>

Website:

- Fauzan, R. (2020, August 7). Pandemi Berdampak Cukup Besar bagi Sektor Pariwisata. *Ekonomi Bisnis*. Retrieved 13 February, 2023, from: <https://ekonomi.bisnis.com/read/20200807/12/1276123/pandemi-berdampak-cukup-besar-bagi-sektor-pariwisata->

Proceedings Paper:

- Yupita, V., Fadilah, S., & Helliana. (2017). Pengaruh Bonus Plan, Debt to Equity Ratio, dan Political Cost terhadap Manajemen Laba (Studi Empiris pada Perusahaan Manufaktur Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2012-2016). *Prosiding Akuntansi Seminar Penelitian Sivitas Akademika Unisba*, 3(2), 408-419.

Bachelor Thesis, Master Thesis, Doctoral Dissertation:

- Oluoch, F. M. (2017). Factors Affecting Internet Banking Adoption in Kenya: Case study of National Bank of Kenya and Equity Bank (Doctoral dissertation, United States International University-Africa).

Format for citing more than 2 authors:

(Sarah et al., 2022) -> indirect citation

Sarah et al. (2022) -> direct citation