

Title of the paper

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⁽¹⁾ Department and institute name, Place, City & Country

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	Abstract
Keywords: Place here five to seven important keywords used in your article, each word separated by a semicolon (;) and typed in a row to the right	Purpose: it summarizes the research's objectives and hypotheses.
Conflict of Interest Statement: The author(s) declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.	Research Design and Methodology: outlines the fundamental characteristics of the research design, data collection, and analysis. It may include the sample size, geographic location, demographics, variables, controls, conditions, tests, and descriptions of the research design and sampling methodologies.
Copyright © 2023 Atestasi: Jurnal Ilmiah Akuntansi All rights reserved.	Findings and Discussion: section summarizes the study's major findings, which may include experimental, correlational, or theoretical data. Additionally, it may consist of a brief explanation of the results.
	Implications: demonstrate how the findings relate to policy and practice and recommend further research, future studies, or analysis.
	Additionally, the abstract must be prepared in a single paragraph of no more than 200 words in English.

Introduction

The introduction must contain what the authors hoped to achieve and state the problem being investigated. The authors are encouraged to write the background of their articles in four (4) parts.

First, it should indicate the practical or theoretical problem, which is the basis of the research. It could be written in one or two paragraphs.

Second, provide recent studies around the focus problem. These studies are needed to establish a state-of-the-art statement of the field of research and identify the limitations of recent studies. It could be written in two or three paragraphs.

Third, identify the gap between the recent studies and the current empirical and theoretical aspects of the focused study. Typically, the introduction should summarize relevant research to provide context and explain what other authors' findings, if any, are being challenged or extended. It could be written in one or two paragraphs.

Fourth, state the research question and research objectives based on the previous paragraph's gap analysis. Furthermore, please indicate the novelty of the research. It could be written in one paragraph.

Literature Review

Review the key concept you use in the research and provide previous relevant studies/investigations that are relevant to your paper.

Research Design and Methodology

In general, this section describes how the study was conducted. The subject matters of this section are: (1) the study design; (2) the sample population or subject of the research; (3) data collection

techniques and instrument development; (4) and data analysis techniques. Please use descriptive paragraphs. Use these questions as a guideline to write the method: 1) Is the design suitable for answering the question posed? 2) Is there sufficient information present to replicate the research? 3) Does the article identify the procedures followed? 4) Are these ordered meaningfully? 5) If the methods are new, are they explained in detail? 6) Was the sampling appropriate? 7) Have the equipment and materials been adequately described? 8) Does it clear what type of data was recorded? 9) Have the data been precise in describing measurements?

It is important to note that there is no need to use too many formulas or tables unless it is necessary to be displayed. This section must be written out briefly, concisely, clearly, and adequately so it can be replicated. This section contains an explanation of the research approach, study subjects, the research procedure's conduct, the use of materials and instruments, data collection, and analysis techniques. These are not theories. In the case of statistical methods, formulas that are generally known should not be written down. Any specific criteria used by the researcher in collecting and analyzing the research data should be thoroughly described. This section should be written at most 10% (for qualitative research) or 15% (for quantitative analysis) of the body.

Table 1. Title of the table

Variable	Code	Indicator	Major Reference
Pressure	X1.1	Family Economy	(Apriani et al., 2017; Pamungkas, 2018)
	X1.2	Parents' demands	
	X1.3	Desire for wants that exceed needs	
	X1.4	Ignorance	
Opportunity	X2.1	Rules are not strict	(Apriani et al., 2017; Sihombing & Budiarta, 2020)
	X2.2	Violations committed every day are heeded	
	X2.3	Internal weakness	
	X2.4	Inability to assess the quality of performance	
Rasionalization	X3.1	Fraud is often done	(Pamungkas, 2018; Rifaldi, 2020)
	X3.2	Allowing undue culture	
	X3.3	Group environment and influence	
Academic Fraud	Y1.1	Academic fraud while teaching and learning	(Munirah & Nurkhin, 2018; Rifaldi, 2020)
	Y1.2	Academic fraud during exams	
	Y1.3	Academic fraud on writing	

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Findings and Discussion

Findings

This section is the central part of the article. It is where the author/s should explain in words what they discovered in the research. It should be laid out and in a logical sequence. The results of the study presented in this section are the result of a clean data analysis process, such as statistical calculations and testing or other processes for the achievement of its research. State the findings of the study concisely. If the authors want to display a table, use the following format. Table and figure have to be referred to in text, however referring it "above" or "below" should be avoided, for instance, avoid writing "based on Figure 1 below:...".

Table 2. Title of the table

Variable	Measurement	n	%
Gender	Man	28	66.66
	Woman	14	33.33
Age (Years)	26-30	2	4.76
	31-35	6	14.29
	36-40	8	19.05
	41-45	3	7.14
	46-50	8	19.05
	51-55	15	35.71
Education Level	Magister	10	23.80
	Bachelor	24	57.15
	Senior High School	8	19.05

Work-length (Years)	1-5	3	7.14
	6-10	7	16.67
	11-15	6	14.29
	16-20	8	19.05
	21-25	9	21.43
	26-30	5	11.90
	31-35	4	9.52

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Table 3. Title of the table

Variable	Instrument	r-calculated	Cronbach Alpha	Result
X	X1.1	0,496	0.753	Valid dan reliable
	X2.2	0,666		Valid dan reliable
	X2.3	0,575		Valid dan reliable
	X2.4	0,446		Valid dan reliable
	X2.5	0,470		Valid dan reliable
	X2.6	0,605		Valid dan reliable
Y	Y1.1	0,599	0.743	Valid dan reliable
	Y1.2	0,499		Valid dan reliable
	Y1.3	0,496		Valid dan reliable
	Y1.4	0,489		Valid dan reliable
	Y1.5	0,528		Valid dan reliable
	Y1.6	0,434		Valid dan reliable

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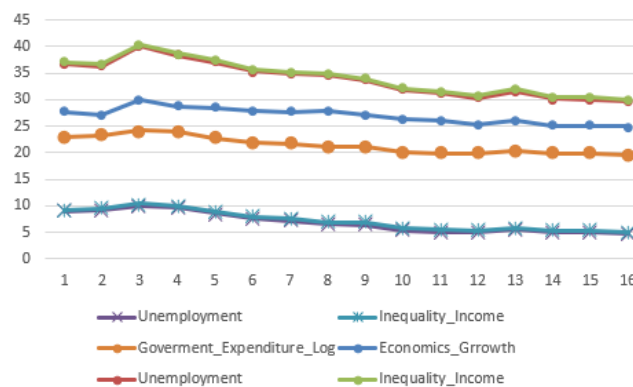


Figure 1. Figure Title

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For qualitative research, data from interviews, observations, text interpretations, and many more. Are condensed or summarized into a brief substantial resume or summary to be reported. These significant findings can be presented in descriptive tables to facilitate ease of reading. Excerpts or extracts from interviews, observation results, texts, and others containing answers to research questions are shown in the discussion as authentic evidence. Interpretation of results should only be included in this section if the research requires a combination of both findings and analysis in one part.

Discussion

This section is also a significant part of the research articles and is usually the longest. Please present the discussion narratively (why element); in the discussion, there is a linkage between the result, the basic concept, and the hypotheses. The fact needs to be precise.

Discussion should not be about significance or resemblance to previous research; it should focus on data tabulation. Use these questions as guidelines in formulating synthesis/discussion: Are the claims in this section supported by the results? Do they seem reasonable? 2) Have the authors indicated how the results relate to expectations and earlier research? 3) Does the article support or contradict previous theories?

Has to be well described and should contains:

(what/how element) the data has been processed (not raw), displayed in a table or figure (choose one), brief understandable description and state the finding.

(why element) in discussion, there is linkage on result and the basic concept and or the hypotheses. In some field, there is even the need of detailed review of every aspect. Fact needs to be clear and obvious.

(what else element) has it correspond or contradict other research?

Discussion should not about significance or resemblance to previous research, it should focus on data tabulation. Significance can be derived from data interpretation.

Conclusion

The conclusion consists of 3 paragraphs.

The first paragraph summarizes the research findings or responses to the research questions. Be cautious of generalizations and avoid discussing the outcome in the conclusion.

The second paragraph discusses the value of research in terms of both science and practice or policy. This section does not require references. This paragraph might be used to emphasize the study's originality.

The final paragraph summarizes the study's limitations. Additionally, the author may provide a research agenda pertinent to this research. Mention the limits of your study, as this will serve as the foundation for your idea or opinion for you to provide suggestions for researchers and readers in the future.

Acknowledgment

State the contributing parties or institutions which help the author's research. It is important to acknowledge those who support the authors in funding, research facilities, or meaningful suggestions in improving the author's article. If the article has been presented in a seminar or conference, the authors can also mention them in this section.

References

The reference list consists of scientific articles with a maximum of the last 7 years. The reference entry is arranged in alphabetical order. All the references must be listed in the reference list. The references and in-text citations must be written in the [American Psychological Association \(APA\)](#) style format. Please use reference manager software (i.e., [Mendeley](#), EndNote, or Zotero). Otherwise, the authors must ensure that each reference is cited correctly in the body text, and vice versa. It is advisable to use journal articles as reference sources rather than books or proceedings. The author must try to contain all the references validly according to the origins (url link) or DOI (digital object identifier), particularly for journal entries.