



JURNAL AKUNTANSI DAN KEUANGAN JAK

P- ISSN: 2301-4717 E-ISSN: 2716-022X
 Homepage: <https://ojs.unimal.ac.id/index.php/jak/index>



TITLE (concise and compact, consists of up to a maximum of 15 words) (Cambria, 12 Pt, Justify, Bold, Blue color)

Author A^{1*}, Aothor B² , Author C³ , etc (Cambria, 12 Pt, Justify)

¹ Autho A's Affiliation (Cambria, 10 pt, Left)

² Author B's Affiliation (Cambria, 10 pt, Left)

^{1,2} Author A & B's Affiliation (If the authors' affiliation is the same) (Cambria,10 pt,Left))

*Corresponding author: email@gmail.com | Phone Number: 085260XXXXX (Wajib diisi)

DOI: <https://doi.org/10.29103/jak.v12i1.XXX> (tidak perlu diisi)

ARTICLE INFO

Received: (editor)

Received in revised: ... (editor)

Accepted: (editor)

Available online: (editor)

KEYWORDS

.....
 (3-5 keywords)

ABSTRACT (Cambria, 10 pt)

The abstract is written in single-spaced English. The abstract is written concisely in one paragraph in italics (consist of 150-250 words) containing the research importance, gap, objective, method, result, conclusion. The end of the part included keywords as much 3-5 words arranged in alphabetical order. Early keywords use capital letter. Each keyword is separated by semi colon (;)

INTRODUCTION (Cambria, 10 pt, Bold, Capital Letters)

The introduction includes the importance of the research, research background related to research both in general and specipically, descriptions of problems that occur that can be understood by readers, phenomena, theories related to research, research objectives, and other matters related to research based on the chosen theme. It would be better if the research gaps from previous studies were also included. Phenomena and research gap supported by state of the art (SOTA). The recommended literature should be from research conducted in the last 10 years, in the following order: reputable international journals, accredited national journals, international symposiums, national symposiums, books, and news.

The manuscript is written in cambria, font size 10 pt, justify, 1,15 space, 1 column, A4 paper size, top margin 2.5 cm, left 3 cm, bottom 2.5 and right 2.5 cm. The length of the manuscript is no more than 7,500 words.

RESEARCH METHODS (Cambria, 10 pt, Bold, Capital Letters)

The research methodology must be described in detail. If it is quantitative research, it should include the type of data, population and sampling techniques, definitions and measurements of variables, and data analysis techniques. If it is qualitative research, it should include the research design, research location, and analysis techniques.

RESULT AND DISCUSSION (Cambria, 10 pt, Bold, Capital Letters)

This section contains data characteristics, data testing, data analysis results, and interpretation. The

analysis results are presented clearly and concisely in accordance with the research objectives. The explanation of the results refers to tables and/or figures. The discussion must show the relationship between the research results and previous studies.

CONCLUSION (Cambria, 10pt, Bold, Capital Letters)

This section contains key message, key research findings, broader implication (practical impact of the research results), main research contribution, future direction and call to action. research limitations (contain aspects that need to be improved for future research as well as suggestions for future research. Written in narrative form, not in numbering form.

Acknowledgement (optional) Cambria, 10 pt, Bold

In this section, please write the necessary acknowledgments.

Appendix (optional) (Cambria, 10 pt, Bold)

Contains research instruments, questionnaires, experimental scenarios, interview question lists, and others.

REFERENCES (Cambria, 10 pt, Bold)

Quotations in the article must be listed in the bibliography in Cambria font, 11 pt, single space. The writing style follows the American Psychological Association (APA) 6th Edition. Articles must have a minimum of 20 recent references (from the last 10 years) and 80% must be from journals. It is recommended to use Mendeley or other applications to create an automatic bibliography.

Example of writing references

Reference from the book

Eccles, R.G, & Krzus, M.P. (2021). *The Integrated Reporting Movement: Meaning, Momentum, Motives, and Materiality*. New Jersey: John Wiley & Sons.

Reference from journal

Coolen-Maturi, T. (2021). Islamic Insurance: Demand and Supply in the UK. *International Journal of Islamic and Middle Eastern Finance and Management*, 6(2), 87-104.

Romolini, A, Fissi, S, & Gori, E. (2014). Scoring CSR Reporting in Listed Companies – Evidence from Italian Best Practices. *Corporate Social Responsibility and Environmental Management*, 21(2), 65–81.

Reference from Conference

Sinianskaia, E.R., Savostina, O, & Lurieva, R. (2020). Integration of Structural Components of Russian and Chinese Accounting Systems. *Paper was presented in the International Conference on Trends of Technologies and Innovations in Economic and Social Studies, Russia*.

Reference from Website

Badan Pusat Statistik. (2020). Ekonomi Indonesia 2019 Tumbuh 5,02%. Diperoleh dari <https://www.bps.go.id/pressrelease/2020/02/05/1755/ekonomi-indonesia-2019-tumbuh-5-02-persen.html>

Reference from Regulations

Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi. (2021). Surat Edaran Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor: 08/M.PAN-RB/06/2021 tentang Sistem Penanganan Pengaduan (Whistleblower System) Tindak Pidana Korupsi di Lingkungan Kementerian/Lembaga dan Pemerintah Daerah.

Quotations

Quotations in the text are written in parentheses with the author's last name, year, and page number, if available and deemed necessary.

1. For a single source with one to five authors, the author's last name is followed by the year: one author (Syafudin, 2001); two authors: (Habbe & Hartono, 2000); more than five authors: (Boediono et al., 1999); more than one source with different authors: (Mardiyah, 1991;

- Kusumawati, 2013); more than one source with the same author: (Djakman, 1998, 2000).
2. If the reference list includes authors with more than one article in the same year, the citations should be written with letters a, b, etc. after the year. Example: (Joni, 2014a; 2014b) or (Joni, 2014a; David, 2014b).
 3. If the author's name is mentioned in the text, the citation should be: "Alamsyah (1998) states...." Incorrect citation: "Alamsyah (Alamsyah, 1998) states....."

Tables

Tables are included in the manuscript. The table should be recreated in a format other than jpeg. The form of the table is adjusted to the data needs. Tables are numbered sequentially, with a complete title that indicates the contents of the table and the source, for example: Descriptive statistics are presented in Table 2. The table title is written above the table in the following format: Cambria, 10 pt, centered, bold, title case; and the content is 10 pt (adjusted to the table). The table header format is bold, title case. And don't forget to include the source.

Tabel 2. Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std.Deviation
Likuiditas	70	,29	4,30	1,8136	,92162
Leverage	70	,14	,69	,4096	,13662
Komisarisi	70	,25	,67	,4117	,08773
Independen	70	,230	,575	,34977	,093817
Efektive Tax Rate	70				
Valid N (listwise)					

Sumber : data sekunder yang diolah, 2021.

Equation

Each equation must be numbered and placed to the right of the equation.

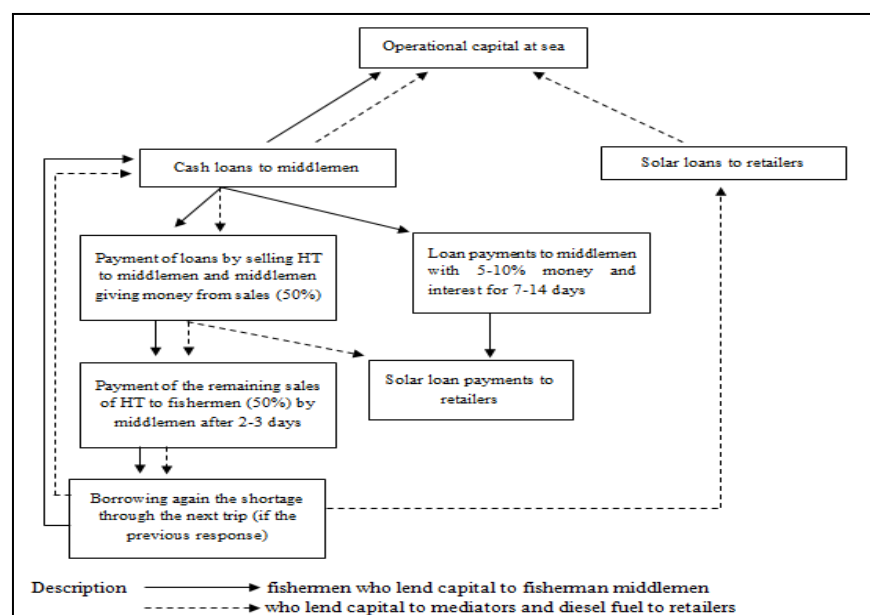
Explanations of notation/symbols in equations should be provided in paragraph form, not in item lists, and detailed calculations should not be included; only the final results should be stated in table or text form.

$$n = \frac{N}{1 + Ne^2} \quad (1)$$

n = number of sample, N = population, e = level of significance

Picture

Picture should be inserted into the manuscript and centered. Picture titles should be written below the picture in the following format: Cambria, 10 pt, center, bold, title case.



Picture 1. Picture Title

Source: Picture source, year