

TITLE WRITTEN IN INDONESIA (MAXIMAL 13 WORDS) AND ENGLISH (MAXIMAL 10 WORDS)) ← 10pt, BOLD

Author Name 1 ← 10pt, bold

Author Affiliation ← 10pt, italic

Author email ← 10pt, regular

Author Name 2 ← 10pt, bold

Author Affiliation ← 10pt, italic

Author email ← 10pt, regular

Author Name 3....11 ← 10pt, bold

Instansi penulis ← 10pt, italic

Email penulis ← 10pt, regular

Abstract ← 10pt, bold italic

Abstract should be prepared in Bahasa Indonesia (translated from abstract in English) and English. The abstract should be clear, concise, and descriptive. Abstract should provide a brief introduction of the problem, research objectives, research method, result, and a brief summary of results. Abstract written in 10pt, Georgia and justify. The abstract for the full paper should not be more than 300 words.

Keywords: 2-5 keywords, 10 pt, Georgia, justify, bold, italic

Abstrak ← 10pt, bold

Abstrak ditulis dalam Bahasa Indonesia (di terjemahkan dari abstrak dalam Bahasa Inggris) dan bahasa Inggris. Abstrak harus jelas, ringkas, dan deskriptif. Abstrak berisi pendahuluan singkat mengenai permasalahan, tujuan dari paper, metode riset, hasil, dan simpulan singkat dari hasil penelitian. Abstrak ditulis dalam 10pt, Georgia, justify. Keseluruhan huruf dalam abstrak tidak lebih dari 300 kata.

Kata kunci: 2-5 kata kunci, 10pt, Georgia, justify, bold, not italic

INTRODUCTION ← Georgia 10pt, Bold

Introduction provides explanation of research background, purpose of the research, and research contribution. Research contribution explains about research gap and how the research contributes to fill research gap. There is no subtitle in Introduction.

Article should be written using Georgia, 10pt, 1,5 space, two coloum, A4 paper size, margin top and bottom 2.2 cm, left and right 2.2 cm. Number of pages range from 1-15 pages.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Literature Review and Hypothesis Development ← Georgia, 10pt, Bold

This section contains previous literatures related to the research and explains the hypothesis development.

Writing The Hypothesis

Hypothesis written in this format :

H₁: After the H letter, follow by subscript, 10pt, bold, justify, if more than 1 line

then the next line is placed after the colon on the first line and ends with dot.

Title and Sub Title Format

The main title does not exceed 13 words in Indonesian and 10 words in English. The main title written with the format: 10pt, uppercase, bold, center.

Sub titles do not use numbers. The subtitle format used is as follows:

1. Title level 1

Title level 1 use format: *Georgia*, 10pt, center, capital, bold; the example:

FRAMWORK

2. Title level 2 use format: *Georgia*, 10pt, title case, bold; the example:

Corporate Governance

3. Title level 3 use format: *Georgia*, 10pt, title case, bold, italic; the example:

Corporate Governance di Turkey

4. Title level 4 use format: *Georgia*, 10pt, title case, italic; the example:

Penerapan Corporate Governance di Turkey

RESEARCH METHOD

Research Method describes research plan or research design, research objective and target (population and sample), technique in collecting research data, research model, and technique used for analysis.

Citation

Citation on text is written between open and close parenthesis mentioning author's surname, year without comma, and page number if necessary.

1. One source of citation with one author: (Sugiyono 2016); two authors: (Riza dan Furqani, 2015); more than two authors: (Riza et al. 2019); more than one source of citation with different authors: (Hafidhah 2019; Riza 2020); more than one source of citation with similar author: (Akmal 2017, 2019).
2. When citation is accompanied with page number: (Sugiyono 2016:45); (Sugiyono 2016:80-95).
3. When referring to author with more than one article in the same year, use letter a, b,... after year on citation, e.g. (Joni 1999a, 1999b) or (Joni 1999a, Daud 2000b).
4. When author's name is mentioned on the text, the name does not have to be mentioned on citation, e.g. "Dianah (2017) stated ..."
5. Source of citation from an institution's work should mention the acronym of the institution, e.g. (IAI 2014).

Table

Tables are inserted into the manuscript and are not included in the appendix. Table is a processed form of statistical output, and not a direct copy from the software output. The table is

numbered and the full title indicates the contents of the table. Tables should be referred to the manuscript, for example: The results of the validity and reliability tests are presented in Table 1.

There is no need to add a pointer word after reference to the table, for example: Table 1 below shows the results of the validity and reliability test. The word 'below' is not needed. The source of Table should be included. If the contents of the Table are from the self processing, then do not need to mention the source.

Format for Table title: 11pt, center, bold, *title case*; 9-11pt (adjusted with the size of table). Format for Table header: bold, *title case*. Care should be taken to eliminate vertical lines on the table and minimize horizontal lines.

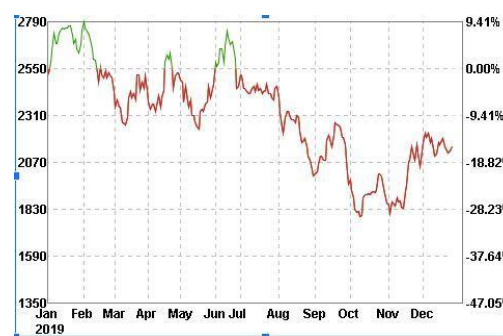
Table 1
Test Result of Validity and Reliability

Variabel	Koefisien Cronbach Alpha	Kaiser's MSA	Factor Loading
Service	0,923	0,876	0,771-0,953
Religiosity	0,806	0,727	0,383-0,908
Brand	0,812	0,805	0,647-0,866
Images Decision*	0,678	0,700	0,438-0,819

Source:

Figure

Figures are inserted into the manuscript and are not included in the appendix. The figures are numbered and title represents the contents of the figure. The figure title is placed below the figure, middle position and bold. The source of figure must be included



Source:

Figure 1
Sharia Banking Stock Performance in 2020

RESULT AND ANALYSIS

Result and analysis presents result of data analysis, hypothesis testing, answer of research question, as well as finding and its interpretation.

CONCLUSION

Conclusion describes the research conclusion, limitation of the research, and suggestions for conducting future research. There is no subtitle in Conclusion

REFERENCE

Reference lists all sources used for writing the article. The example of writing the reference:

Bringham, E. F. (1992). *Fundamental of Financial Management 6th*. Fort Wort: The Dryden Press. ← **Book, one author**

Cooper, D. R. and P. S. Schindler. (2015). *Business Research Method*. New York: Mc Graw Hill. ← **Book, two to four authors**

Indriantoro, N. dan B. Supomo, (1999). *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen*. Yogyakarta: BPFE. ← **Book, two to four authors**

Guan, L., D. R. Hansen and M. M. Mowen. (2019). *Cost Management*. Mason: South Western. ← **Book, two to four authors**

Booth, W. C. I. (1995). *The Craft of Research*. Chicago: University of Chicago Press. ← **Book, more than four authors**

Ikatan Akuntan Indonesia. (2014). *Standar Profesional Akuntan Publik*. Jakarta: Divisi Penerbitan IAI. ← **Book, institution author**

Gumanti, T. A. (2001). Earnings Management dalam Penawaran Saham Perdana di Bursa Efek Jakarta. *Jurnal Riset Akuntansi Indonesia*, 4(2),165-183. ← **Journal**

Geiger, M. A. and S. M. Ogilby. (2000). The First Course in Accounting: Students Perceptions and their Effect on the Decision to Major in Accounting.

Journal of Accounting Education, 18, 63-78. ← **Journal**

Australian Bureau of Statistics. (2000). *1996 Census of Population and Housing: Northern (Statistical Division) Queensland*. Diunduh tanggal 19 Agustus 2001, <http://www.abs.gov.au> ← **Website**

Bond, T. (2004). *ED1401: Childhood and Adolescence, week 12 notes*. Diunduh tanggal 25 Februari 2005, <http://learnjcu2004.jcu.edu.au>. ← **Website**

Abbott, K. and J. Seymour. September 2007. *Trapping Papaya Fruit Fly in North Queensland*. Paper presented at the Australian Entomological Society Conference, Melbourne. ← **Wokshop/conference**

Fitriany dan D. Sari. (2008). *Studi atas Pelaksanaan PBL dan Hubungannya dengan Prestasi Mahasiswa*. Paper dipresentasikan pada acara Simposium Nasional Akuntansi XI, Pontianak. ← **Wokshop/conference**

Utama, S. (1996). *The Association between Institutional Ownership and Trading Volume Reaction to Annual Earnings Announcements*. Ph.D dissertation, Texas A&M University. ← **Dissertation**

Chambers, D. J. (2013). *Earnings Persistence and Accrual Anomaly*. Working Paper, University of Illinois at Urbana-Champaign. ← **Working paper**

Chan, K., L. Chan, N. Jegadeesh, and J. Lakonishok. (2004). *Earnings Quality and Stock Returns*. Working Paper, University of Illinois at Urbana-Champaign. ← **Working paper**