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(Cambria 11; space 3)

## **The Title of the Article Maximum 20 Words (Cambria 12; Space 1,15; Capitalize Each Word; Bold; Centered)**

(Cambria 11; space 2)

**First Author's Name<sup>1\*</sup> (Cambria 11; space 1,15; Capitalize Each Word; Bold; Centered)**

**Second Author's Name<sup>2</sup> (Cambria 11; space 1,15; Capitalize Each Word; Bold; Centered)**

<sup>1</sup>Study Program, Faculty, University, City, Country (Cambria 11; space 1,15; Capitalize Each Word; Centered)

<sup>2</sup>Study Program, Faculty, University, City, Country (Cambria 11; space 1,15; Capitalize Each Word; Centered)

\*Corresponding Author: E-mail Address (Cambria 11; space 1,15; Capitalize Each Word; Centered)

(Cambria 11; space 2)

## **ABSTRACT (CAMBRIA 12; SPACE 1,15; UPPERCASE; BOLD; CENTERED)**

An abstract is compiled with no more than 250 words. This section is an important instrument in a research article to help readers understand the resumes, summaries, and other terms. The abstract is the core of a research article. An abstract should contain the main issues, the aims, the research methods, the results of the research, and the implications written in refined Indonesian language rules. Keywords are placed under the abstract. Keywords are arranged in 3-5 words and alphabetically sorted. Keywords or terms that frequently appear in a research article (they are not allowed to be as same as the words that appear in the title of the article). (Cambria 11; space 1,15; Sentence case; Justified)

**Keyword:** keyword 1; keyword 2; keyword 3; keyword 4; keyword 5 (Cambria 11; space 1,15; Sentence case; Left)

(Cambria 11; space 1,5)

**Cite this as:** [first name1], [last name1 abbreviated], & [first name2], [last name2 abbreviated]. (publication year). [the title of article-Sentence case]. *AKUMULASI: Indonesian Journal of Applied Accounting and Finance*, 1(1), [page]. <https://doi.org/10.20961/akumulasi.vxix.xxxx> (Cambria 10; space 1; Justified)

(Cambria 11; space 3)

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**INTRODUCTION (CAMBRIA 12; SPACE 1,15; UPPERCASE; BOLD; LEFT)**

Writing the introduction section begins on the second page after writing the abstract. The introduction is the beginning of a scientific article. It contains the way to build a sustainable research process in detail. In general, the introduction section contains the background of the issues, the research problems, the urgency, the novelty of the research, the rationale, the research objectives and the contributions, and the literature review. The literature review presents a synchronization of the theoretical framework, a review of previous research, and hypothesis development (for research articles), meanwhile the conceptual article presents a discussion related to the problems/issues raised in the introduction section. (Cambria 11; space 1,15; Sentence case; Justified)

(Cambria 11; space 1,15)

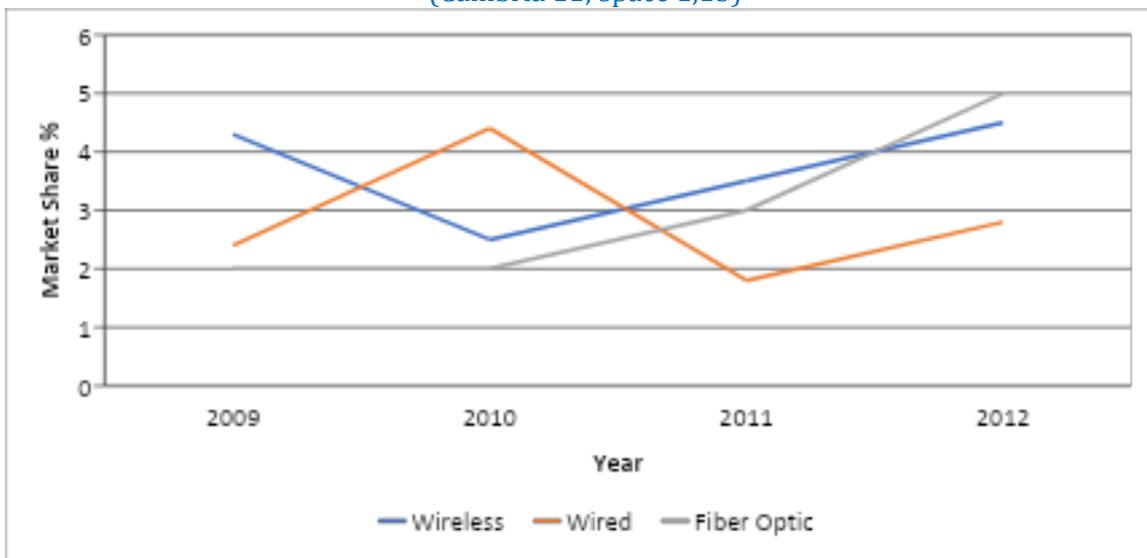


Figure 1. The title of the figure [explanation of the figure] (Cambria 11; space 1,15; Sentence case; Centered)

Source: reference [description of the source of the figure where it was taken from] (Cambria 10; space 1,15; Sentence case; Centered)  
(Cambria 11; space 1,15)

**RESEARCH METHOD (CAMBRIA 12; SPACE 1,15; UPPERCASE; BOLD; LEFT)**

This section contains the research design, the scope, the data collection, and analysis techniques. Research methods are closely related to methods, data sources, and research systematics used. Methods are always related to approaches, disciplines, and or theories. Research systematics explains how part by part of the research is presented in scientific research. Research systematics are used to explain to readers the way to think and the flow of research. (Cambria 11; space1,15; Sentence case; Justified)

(Cambria 11; space 1,15)

$$x = \sum_{i=1}^n (Wi \times Xi)$$

- x = formula
- Wi = weight for ... -i parameters
- Xi = score for ... -i parameters

$n$  = amount of data (Cambria 11; space 1,15; Sentence case; Left)

Source: reference [description of the source of the figure where it was taken from] (Cambria 10; space 1,15; Sentence case; Left)

(Cambria 11; space 1,15)

## RESULTS AND DISCUSSION (CAMBRIA 12; SPACE 1,15; UPPERCASE; BOLD; LEFT)

This section presents the results of the research analysis and explains the results of data processing, interpreting findings logically, and linking them to relevant reference sources (it can be completed by using tables/pictures/graphs/charts). (Cambria 11; space 1,15; Sentence case; Justified)

(Cambria 11; space 1,15)

Table 1. The title of the table [explanation of the table] (Cambria 11; space 1,15; Sentence case; Left)

No.	Variable 1	Variable 2	Variable 3
1.	Data	data	Data
2.	Data	data	Data
3.	Data	data	Data
4.	Data	data	Data
5.	Data	data	Data

[Information: if any] (Cambria 11; space 1,15; Left)

Source: reference [description of the source of the figure where it was taken from] (Cambria 10; space 1,15; Left)

(Cambria 11; space 1,15)

## CONCLUSION (CAMBRIA 12; SPACE 1,15; UPPERCASE; BOLD; LEFT)

A conclusion is the closing section of the research article. The conclusion is not a summary of the previous chapters. A conclusion explains the answer to the research question or the formulated problem that is the aim of the research. Therefore, the conclusion presents a summary of the research results and discussion that answers the research objectives and presents certain difficulties of method or procedure (which is outside the reader's control), as well as recommendations that are practically and theoretically useful for further research. The conclusion does not require sources or references. (Cambria 11; space 1,15; Sentence case; Justified)

(Cambria 11; space 1,15)

## REFERENCES (CAMBRIA 12; SPACE 1,15; UPPERCASE; BOLD; LEFT)

The number of references is a minimum of 20 references (it is recommended to have 80% primary references) and covers a period of the last 10 years. The reference section contains sources cited in the body of the article and does not contain sources that are not referenced in the body of the article. The guideline for writing in-text citations and references used in AKUMULASI: Indonesian Journal of Applied Accounting and Finance is APA 7<sup>th</sup> Edition (American Psychological Association). To ease the process of compiling references, the author is suggested to use the Mendeley application tool.

Cambria 11; space 1,15; Sentence case; Justified)

for example (in text):

ESG reports are also an important benchmark for investors and other stakeholders in assessing the company's ethics, stability, and long-term prospects (Suttipun & Yordudom, 2022). In short, Corporate Social Responsibility (CSR) and ESG should move from a secondary concern to a primary concern for investors and companies (Rau & Yu, 2023). According to Cupertino et al., (2021), corporate sustainability produces positive effects for companies - companies that have long been practitioners that have the best ESG performance. They also found substantial negative effects of corporate sustainability practices for less sustainability-oriented companies with poor ESG performance.

Sustainability reporting in the food industry revealed that sustainability reporting has a significant positive effect on financial performance (Buallay, 2021).

for example (in reference):

**One author:**

Buallay, A. (2021). Sustainability reporting in food industry: an innovative tool for enhancing financial performance. *British Food Journal*, 124(6), 1939–1958. <https://doi.org/10.1108/bfj-01-2021-0053>

**Two authors:**

Suttipun, M., & Yordudom, T. (2021). Impact of environmental, social and governance disclosures on market reaction: an evidence of Top 50 companies listed from Thailand. *Journal of Financial Reporting & Accounting*, 20(3/4), 753–767. <https://doi.org/10.1108/jfra-12-2020-0377>

Rau, P. R., & Yu, T. (2023). A survey on ESG: investors, institutions and firms. *China Finance Review International*, 14(1), 3–33. <https://doi.org/10.1108/cfri-12-2022-0260>

**Third or more authors:**

Cupertino, S., Vitale, G., & Riccaboni, A. (2021). Sustainability and short-term profitability in the agri-food sector, a cross-sectional time-series investigation on global corporations. *British Food Journal*, 123(13), 317–336. <https://doi.org/10.1108/bfj-02-2021-0154>

**Others example (in reference):**

**Conference proceeding:**

Yori, N. S. A., & Rahmawati, I. P. (2025). *IOP Conf. Ser.: Earth Environ. Sci.* 1438 012032. <https://doi.org/10.1088/1755-1315/1438/1/012032>

**Books:**

Jeter, D. C., & Chaney, P. K. (2012). *Advanced Accounting* (5). Singapore: John Wiley & Sonc.

**Book chapter:**

Shazly, M.A., AbdElAlim, K. & Zakaria, H. (2025). The Impact of Artificial Intelligence on Audit Quality. In Alshurafat, H. and Beattie, C. (Ed.) *Technological Horizons (Technological Innovation and Sustainability for Business Competitive Advantage)* (1-10). Emerald Publishing Limited. <https://doi-org.unslib.idm.oclc.org/10.1108/978-1-83608-756-420251001>

**Books with institutional author:**

Ikatan Akuntan Indonesia. (2004). *Standar professional akuntan publik*. Jakarta: Divisi Penerbitan IAI

**Law, rules and others:**

Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 *Sistem Pendidikan Nasional*. 8 Juli 2003. Lembaran Negara Republik Indonesia Tahun 2003 Nomor 4301. Jakarta

Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 Tahun 2017. *Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik*

**Source from the internet:**

Association of Certified Fraud Examiners (ACFE) (2024). *2022 Report to Members*. <https://www.acfe.com/fraud-resources/report-to-members>

Bureau. (2024, December 19). 59% Companies faced financial fraud in past 2 years: PwC Survey. <https://economictimes.indiatimes.com/news/company/corporate-trends/59-companies-faced-financial-fraud-in-past-2-years-pwc-survey/articleshow/116448968.cms?from=mdr>