

# Template for Preparing Article for Jurnal Akuntansi dan Keuangan Universitas Kristen Petra

**Author<sup>1\*</sup>, Author<sup>2</sup>**

<sup>1</sup>Accounting Department, Petra Christian University, Jalan Siwalankerto 121-131, Surabaya 60236, Indonesia

<sup>2</sup>Finance Department, Petra Christian University, Jalan Siwalankerto 121-131, Surabaya 60236, Indonesia

\*Corresponding author; Email: <sup>1\*</sup>[jak-acc@petra.ac.id](mailto:jak-acc@petra.ac.id)

## ABSTRACT

Abstract should not exceed 150 words. The abstract should state briefly the state-of-the art, research gap, purpose of the research, methods, the principal results and major conclusions. An abstract is often presented separately from the article, so it must be able to stand alone. For this reason, References should be avoided, but if essential, then cite the author(s) and year(s). Also, non-standard or uncommon abbreviations should be avoided, but if essential they must be defined at their first mention in the abstract itself. so it may become a useful document in an information-retrieval system. Three to ten key words should be included.

**Keywords:** Taxation; financial accounting; securities; management accounting; accounting information systems; auditing. (Three to ten key words should be included)

## INTRODUCTION

Manuscripts should be organized in the following order: Title; authors and affiliations; abstract and key words; main body of paper; acknowledgment (where applicable); references; appendices (where applicable). SI units must be used throughout in the manuscript. If other units must be used, equivalent SI units shall follow in parentheses. No rigid rules concerning notation or abbreviation need to be observed, but each manuscript should be self-contained as to symbols and units, which should be properly defined.

### Headings

Every subtitle, should be bold and have space either before and after the sub title itself. Sub title use sentence case, use bold in the article. The heading is flushed left with the left margin

### *Second-Level Heading*

The next level of heading is boldface italics with upper and lower case letters. The heading is flushed left with the left margin

### *Third-Level Heading*

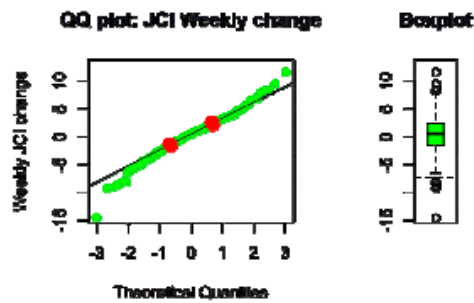
The third-level of heading follows the style of the second-level heading.

## RESEARCH METHOD

### Figure and Table

Photographs, charts, illustrations and diagrams are to be referred to as "Figure(s)". All figures and tables should be placed within the text and identified with consecutive Arabic (not Roman) number in the order they are referred (separate numbers for tables and figures). All lettering, lines and symbols must be of uniform size and cropped to remove irrelevant information. It is better to use several simple tables than one large, complex table. All figures should be clear and suitable for reduction (up to 50% original size). Lettering must be clear and must be large enough to be reduced by the same proportion. All tables and figures must be accompanied by a self-explanatory caption.

For figure please follow this,



**Figure 1.** Data Distribution Compared Against Theoretical Normal Distribution

And for the table,

**Table 1.** Transaction Statistics in the Indonesia Stock Exchange, 2004-2009

|                                 | 2004   | 2009     | CAGR (%) |
|---------------------------------|--------|----------|----------|
| <b>Volume(million (shares))</b> | 411,76 | 1,467,65 | 28,9     |
|                                 | 8      | 9        |          |
| <i>Foreign</i>                  | 92,994 | 143,934  | 9,1      |
| <i>Local</i>                    | 318,77 | 1,323,72 | 32,9     |
|                                 | 4      | 5        |          |
| <b>Value (Billion Rp.)</b>      | 247,00 | 975,135  | 31,6     |
|                                 | 7      |          |          |
| <i>Foreign</i>                  | 110,76 | 253,014  | 18,0     |
| <i>Local</i>                    | 136,24 | 722,120  | 39,6     |
|                                 | 5      |          |          |

## RESULTS AND DISCUSSION

### Mathematics

Mathematical symbols and formulae should be typed. Particular care should be exercised in identifying all symbols and in avoiding ambiguities. Distinction should be made between the number one (1) and the letter l, or i and between the number zero (0) and the letter o. Equations must be numbered consecutively. Equation numbers should appear in parentheses. All equation number must appear on the right-hand side of the equation and should be referred to within the text. Use following sequence of parenthesis; ) ] }.

### Theorem and Lemma

**Theorem 1.** *Sections, theorems, lemmas, corollaries, propositions, examples, remarks, figures, and tables should be sequentially numbered in each category. The statements of each theorem, lemma, corollary, and proposition should be written in italic.*

## References and Use of Reference Management Software

Increased discoverability of research and high quality peer review are ensured by online links to the sources cited. In order to allow us to create links to abstracting and indexing services, please ensure that data provided in the references are correct. Please note that incorrect surnames, journal/book titles, publication year and pagination may prevent link creation.

Please ensure that every reference cited in the text is also present in the reference list (and vice versa). Unpublished results and personal communications are not recommended in the reference list, but may be mentioned in the text. If these references are included in the reference list they should follow the standard reference style of the journal and should include a substitution of the publication date with either 'Unpublished results' or 'Personal communication'. Citation of a reference as 'in press' implies that the item has been accepted for publication.

Authors should use reference management softwares, such as Mendeley, Zotero, or EndNote, for citations and for preparing the reference list. If no template is yet available for this journal, please follow the format of the sample references and citations as shown in this Guide.

References to published literatures should be quoted in the text in numerical order. Numerical citation should be typed on the line, not as a superscript, and enclosed in square bracket, [1]. The references should be listed together at the end of the text in consecutive order, with enough information to allow readers to find the cited item. Use of DOI is highly encouraged.

## CONCLUSION

The author must ensure that the manuscript is complete, grammatically correct and without spelling or typographical errors. Before submitting, authors should check their submission completeness using the available Article Submission Checklist. Proofs will be emailed prior to publication.

## REFERENCES

- [1] Brown, S.A., Aarons, G.A., and Abrantes, A.M., *Adolescent alcohol and drug abuse*,

In C.E. Walker & M.C. Roberts (Eds.), *Handbook of clinical child psychology*, Third Edition, Wiley., New York, 2001.

- [2] Gul, F. A., Lynn, S. G. and Tsui, J. S. (2002). Audit quality, management ownership, and the informativeness of accounting earnings. *Journal of Accounting, Auditing & Finance*, 17(1), 25-49.
- [3] JAGGER, M., and K. RICHARDS., *Healthy Living for Aged Rock Stars*, 4th ed, University of Chicago Press., Chicago, 2006.
- [4] Scott, W., *Financial Accounting Theory*, Sixth Edition, Pearson Inc., Canada, 2012.
- [5] Van der Geer, J., Hanraads, J.A.J., and Lupton, R.A., (2010). The art of writing a scientific article. *J. Sci. Commun*, 163, 51–59.  
<https://doi.org/10.1016/j.Sc.2010.00372>.

## APPENDIX