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Article Title in English Calibri 12pt Bold, Initial Capital Letter, Small Caps, Center Alignment, Maximum 20 Words

Judul Artikel dalam Bahasa Indonesia Huruf Times Calibri 12pt Tebal, Huruf Awal Kapital, Small Caps, Rata Tengah, Maksimal 20 Kata

Oleh:

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ABSTRACT

Write abstract in good English with only one paragraph. Use Calibri 10pt Italic with single spacing between lines, justified, consists of: purpose (contains objectives of the research), method (delivers data collection of the research), results and implication of the research (refers to collected data as an effort to answer research question). The number of words should be between 150-300 words. Keywords consist of a minimum of 3 words and maximum of 5 words.

Keywords: *keyword 1; keyword 2; keyword 3.*

ABSTRAK

Abstrak berisi: tujuan (pertanyaan penelitian), metode penelitian, hasil dan dampak penelitian (jawaban atas pertanyaan penelitian). Abstrak ditulis dalam satu paragraf berbahasa Indonesia menggunakan Calibri 10pt dengan spasi single. Jumlah kata harus antara 150-300 kata. Kata kunci minimal 3 kata dan maksimal 5 kata.

Kata kunci: Kata kunci 1; kata kunci 2; kata kunci 3.

1. PENDAHULUAN

Template ini dibuat untuk membantu penulis dalam menyiapkan naskahnya. Template ini adalah bentuk naskah yang paling diharapkan oleh editor. Untuk menggunakan template ini: simpan (*Save As*) file ini dan ganti nama file menjadi "nama Anda, judul artikel". Tulisan pendahuluan dan subjudul lainnya menggunakan Calibri 11pt tebal, huruf small caps dengan spasi *single*. Isi pendahuluan menggunakan Calibri 11pt normal, margin rata kiri dan kanan lurus.

Tulisan keseluruhan dalam bentuk paragraf tanpa *numbering,* dan *bulleting. Numbering* bisa diganti pertama, … kedua, …. atau (1)…, (2)… dalam bentuk paragraf. Naskah jurnal yang dikirimkan merupakan hasil penelitian dengan jumlah kata 5.000-8.000 kata. Artikel minimal 10 halaman. Subjudul menggunakan angka 1.1, 1.2., 1.3 dan seterusnya. Ukuran kertas format A4. Isi pendahuluan mengungkapkan latar belakang penelitian, penelitian-penelitian terkait yang pernah ada, perbedaan dari penelitian sebelumnya sehingga memunculkan kebaruan penelitian, tujuan penulisan, harapan yang ingin dicapai dari tulisan, dan manfaat ilmiah dari tulisan.

Manuscript Articles consist of 5000-10.000 words including bibliography. Articles are typed using Microsoft Word software, font type Calibri size 11pt with single spacing and written in two column format to simplify the review process. The writing structure and relative proportion of sections in the article can be seen in table 1 below:

Table 1. Length of the article sections

No.	Structure	Weight	Said
1	Introduction	15%	750-1200
2	Theoretical framework and hypothesis development	25%	1250-2000
3	Research methods	10%	500-1.000
4	Results and Discussion	40%	2000-3.000
5	Conclusions, limitations, and suggestions	10%	500-800
6	Bibliography		

The introduction section describes the background of the research problem including the existing literature about research problem (gap of literature), objectives of the study, research contribution and structure of article sections at the end of the introduction. Authors are also required to explicitly write a statement of originality (novelty), for example " Previous research have generally focused on ……., however research that attempts to investigate the issue of … is still limited especially in the context of … therefore , the purpose of this research is to … "(example of statement novelty) .

Introduction should be written with rich literature support and it has to be concisely written. Citations must be included utilizing relevant citation software such as Mendeley. For research with qualitative design, authors are required to present research questions in the introduction section.

2. TINJAUAN PUSTAKA DAN PERUMUSAN HIPOTESIS

Bagian ini menguraikan teori yang digunakan dan hipotesis secara ringkas. Kutipan gunakan *bodynote*. Jumlah isi sekitar 1.250-2.000 kata. Tulisan subjudul lainnya menggunakan Calibri 11pt tebal. margin rata kiri dan kanan lurus dengan spasi single.

This section contains relevant literature related to the research and development of the proposed hypothesis. This section also briefly discusses the theory used to describe relationships between concepts (hypotheses) which are presented in the subtitles. The relationship among those concepts has to be depicted in a figure of conceptual framework as example below. For qualitative research, hypothesis formulation may not be necessary. Instead, the author who uses a qualitative approach is requested to explain the theory in use to build research instruments and discuss the research results.

3. METODOLOGI PENELITIAN

Bagian ini menguraikan metode penelitian secara ringkas. Kutipan gunakan *bodynote*. Jumlah isi metode penelitian sekitar 500-800 kata. Tulisan pendahuluan dan subjudul lainnya menggunakan Calibri 11pt tebal. Isi menggunakan Calibri 11pt

normal, margin rata kiri dan kanan lurus dengan spasi single.

Research method section contains research design, population and sample, measurement, data collection techniques, research models, and data analysis techniques. Explanation about the theory used shall not be included in this section. Authors are requested to avoid giving too lengthy or too detailed explanations about the concepts and terms used as part of the research method. All mathematical or statistical formulas must be written using equation features, not in the form of a picture.

4. HASIL DAN PEMBAHASAN

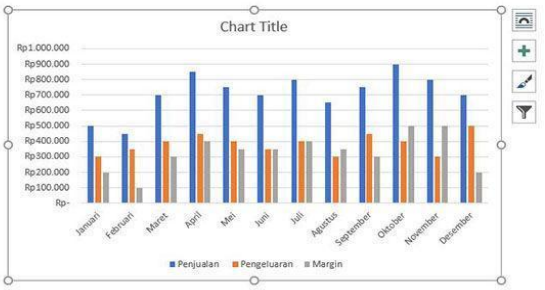
Isi hasil dan pembahasan mengungkapkan temuan hasil penelitian berdasarkan data lapangan yang diperoleh dengan angket, survei, dokumen, *interview*, observasi dan teknik pengumpulan data lainnya. Hasil temuan penelitian dianalisis dengan interpretasi dan sintesis dengan teori tertentu (bisa juga berasal dari pemikiran penulis). Pada bagian ini boleh ada numbering. Urutan penomoran menggunakan cara berikut ini: I., A., 1., a.

Sitasi dan pengutipan menggunakan *APA Reference Style* dan menggunakan *tools* manajemen referensi (Mendeley/Zotero/Endnote). Prinsip dasar untuk referensi dalam teks adalah: (Nama Belakang Penulis, Tanggal Publikasi) Contoh: (Rasyid, 2003); (Azis dan Nuryanah, 2019); (Maswarni, et al. 2018). Jika tidak ada tahun dapat diganti dengan tt. Contoh: (al-Ghazali, tt.)

Sedangkan cara menulis kutipan langsung adalah tanpa tanda kutip dengan contoh sebagai berikut:

Wiguna dan Jati (2017) menyatakan bahwa intensitas modal tidak berpengaruh terhadap penghindaran pajak. Intensitas modal yang diukur dengan jumlah aset tetap tidak mempengaruhi tindakan penghindaran pajak perusahaan. Di sisi lain, penelitian Dwilopa (2016) menyatakan bahwa intensitas modal berpengaruh positif terhadap penghindaran pajak.

Bagian ini bisa dilengkapi dengan gambar atau tabel untuk memberikan penjelasan. Tulisan hasil dan pembahasan menggunakan Calibri 11pt tebal. Gambar yang dimasukkan merupakan bagian penting hasil penelitian. Warna gambar jelas dan ukurannya tepat. Judul gambar diletakkan di bawah gambar dengan huruf Calibri 11pt. Bila gambar berasal dari sumber lain tuliskan sumbernya di bagian tengah gambar.



Gambar 1. Grafik Pendapatan Per Kapita Indonesia
Sumber: ADB, Kementrian Keuangan

Tulisan dan nomor tabel diletakkan di bagian atas dengan huruf Calibri 11pt normal, rata tengah. Garis tabel cukup garis horizontal di bagian pertama dan akhir tabel, hapus garis vertikal dan garis horizontal di bagian tengah tabel. Isi tabel menggunakan huruf Calibri, margin tabel sesuai kebutuhan. Bila tabel berasal dari sumber lain tuliskan sumbernya di bagian tengah tabel. Contoh penulisan tabel:

Tabel 1. Total Pembiayaan, ROA, ROE, dan NPF Bank Umum Syariah

Year	Financing	ROA (%)	ROE (%)	NPF (%)
2011	102,655,000,000	1.79	15.73	2.52
2012	147,505,000,000	2.14	24.06	2.22
2013	184,120,000,000	2.00	17,24	2.62
2014	199,330,000,000	0.80	8.64	4.33

The results of research and testing should be displayed in the form of pictures or tables. The format of table is as follows:

Table 1. Total of Financing, ROA, ROE, and NPF of Islamic Commercial Banks

Year	Financing	ROA (%)	ROE (%)	NPF (%)
2011	102,655,000,000	1.79	15.73	2.52
2012	147,505,000,000	2.14	24.06	2.22
2013	184,120,000,000	2.00	17,24	2.62
2014	199,330,000,000	0.80	8.64	4.33

Authors are expected to interpret the results as displayed in the tables and not merely put in paragraph the figures in the table. After interpreting the results in a comprehensive manner, authors are requested to discuss the results. The discussion is made to answer the problem statement and research questions . The research findings must be concluded explicitly. The interpretation of the findings is performed by using existing rationales and relevant theories. Findings in the form of field observation are integrated/ linked/compared with the results of previous studies or with existing theories using references. Discussion of findings must at least contains the elements of what/ how, why, and what else.

5. KESIMPULAN

Bagian kesimpulan berisi ringkasan jawaban tujuan penulisan, keterbatasan penelitian, kemungkinan penerapan atau pengembangan penelitian dan saran untuk penelitian selanjutnya. Kesimpulan ditulis dengan kalimat berbeda dari bagian hasil dan pembahasan, berisi 500-800 kata, tidak ada subjudul, *numbering* atau *bulleting*. Tulisan kesimpulan menggunakan Calibri 11pt tebal.

Conclusion, limitations, and recommendations should be written in a narrative form and not in bullet or numbering form. The conclusion presents a summary of the results and discussion that refers to the research objectives or answering the research questions. Research implications must also be briefly explained either from practical and theoretical perspectives. Authors are also expected to describe limitations of the study followed with suggestions for future research.

Acknowledgement

If authors need to thank certain parties such as research sponsors, then such statements must be made in a clear and concise manner. Excessive gratitude statements must be strictly avoided.

DAFTAR REFERENSI

References are written in alphabetical order. All references in the article must be included in this section. Primary sources of references such as articles from reputable international journals must dominate the references used by the authors. The up-to-date references are also a value added element for consideration in article acceptance (references used are preferably within the last 10 years) minimum 20 articles from reputable international journal or national journal. References are created using Mendeley application, Endnote, or other citation management software using the APA style. Examples of reference writing are as follows.

- Article

  Hendricks, K., Hora, M., Menor, L., & Wiedman, C. (2011). Adoption of the balanced scorecard: A contingency variables analysis. *Canadian Journal of Administrative Sciences*, *29*(2), 124–138. https://doi.org/10.1002/CJAS.229

- Proceeding

  Tahir, F. A. (2017). Exploring the influence of ethical culture and auditor objectivity on auditor integrity among Nigerian auditors : A proposed study. In *International Conference on Accounting Studies (ICAS) 2017* (pp. 24–29). Putrajaya, Malaysia: Institute for Strategic & Sustainable Accounting Development (ISSAD). Retrieved from www.icas.my

- Web Page

  Hart, L. (2017). How industry 4.0 will change accounting. Retrieved February 18, 2018, from https://www.journalofaccountancy.com/newsletters/2017/sep/industry-4-0-change-accounting.html

- Undang-Undang/Peraturan

  Republik Indonesia. Peraturan pemerintah nomor 17 tahun 2010 tentang standar akuntansi pemerintah (2010). Indonesia.

- Working Paper

  Atkeson, A., Burstein, A., & Chatzikonstantinou, M. (2018). Transitional dynamics in aggregate models of innovative investment (NBER Working Paper Series No. 25321). Cambridge. Retrieved from http://www.nber.org/papers/w25321