

Jurnal Ilmiah Akuntansi dan Finansial Indonesia
 Website : <https://ojs.umrah.ac.id/index.php/jiafi/>
 Volume XX. Number XX, Month, Year, Pages XX-XX
 DOI:

Article Title

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Info Artikel	ABSTRACT
Received Received in revised Accepted Publish	Composed in English, utilizing succinct and unambiguous language, with a total word count ranging from 150 to 250 words. Use Arial Narrow font, size 11, single-spaced, and formatted as a single paragraph without quotations or tables. Employing active language to deliver a succinct and clear summary that highlights the essential aspects of the work. The abstract encompasses the background of the research's urgency, the rationale for its execution, the research objectives, the methodological approach, the timeframe, the population and sample size, and the data analysis employed. The primary findings are articulated succinctly, concentrating on the essence of the study. The abstract also highlights the significance of the results and contributions and provides concise recommendations.
Keyword: Keyword-1 Keyword-2 Keyword-3	

1. Introduction

The preferred script is the one that uses English.. There are no subheadings in the introductory section, which is still on the first page. The introduction is written in Arial Narrow 12 font on A4 paper with single spacing and subheadings. Set the spacing to single for the line spacing and to 5 pt. before and after. after. There should be one (1) space between all the text in a paragraph. It includes references from the past five years, but it does not incorporate relevant theories, which may limit the depth of analysis and understanding of the discussed topic. There are no more than 16 pages in the whole text.

*Naskah yang diutamakan adalah yang menggunakan Bahasa Inggris. Masih pada halaman pertama memuat bagian pendahuluan dan **tidak dibolehkan** ada sub bab judul. Bagian pendahuluan diketik di paper A4 dengan font Arial Narrow 12, spasi satu (1) dengan pengaturan sub bab judul. Untuk Spacing, before dan after lima (5) pt, dan line spacing "single". Semua isi antar paragraf spasi satu (1). Memuat referensi yang digunakan maksimal 5 tahun terakhir, kecuali untuk teori. Jumlah halaman seluruh isi naskah **maksimal 16 halaman**.*

The introduction must have: The introduction should include the research question or the phenomena related to the study subject or title. The introduction should also provide a detailed account of the research supporting the study, including data from previous studies, an analysis of the research gap, and the distinctions between this study and its predecessors. Additionally, the introduction should include the theoretical framework supporting the study, the research objectives, the methodology used to formulate a hypothesis based on this theory, and a review of any previous research, if applicable

Bagian pendahuluan harus memuat: Isu atau fenomena penelitian sehubungan dengan topik atau judul penelitian. Ringkasan penelitian yang mendukung penelitian dengan hasil penelitian terdahulu, serta memuat kesenjangan penelitian (research gap) dan perbedaan penelitian yang dilakukan dengan penelitian terdahulu. Sedangkan teori yang digunakan dan dapat mendukung penelitian, Tujuan penelitian, Proses pengembangan hipotesis berdasarkan pada teori, penelitian terdahulu (jika penelitian menggunakan hipotesis)

2. Literature Review and Hypothesis Development

This part can have sub-sections that give a short overview of the issue being studied or the variables employed that can help build the research hypothesis.

Bagian ini diperbolehkan menggunakan sub bab, memuat penjelasan singkat topik yang diteliti atau variabel yang digunakan yang dapat mendukung pengembangan hipotesis penelitian

2.1. Literature Review

In general, a literature review includes theories related to the research (if any) and presents the theoretical foundation or important concepts underlying the research. Additionally, it encompasses prior research (state of the art), evaluating former studies pertinent or analogous to the current research, including variations in years, principal conclusions, and the strengths and drawbacks of previous investigations. The literature review also highlights the existence of an unexamined research gap or a persistent deficiency in previous studies, which necessitates the initiation of a fresh study. Then, the connection to present research demonstrates how prior ideas and studies underpin the formulation of the problem, theoretical framework, and hypotheses in this study.

Secara umum literature review memuat tentang teori-teori terkait penelitian (jika ada), serta menyajikan landasan teori atau konsep-konsep penting yang mendasari penelitian. Selain itu, juga memuat penelitian terdahulu (state of the art), mengulas penelitian-penelitian sebelumnya yang relevan atau terkait dengan penelitian seperti perbedaan tahun, temuan utama, serta kelebihan/kekurangan penelitian terdahulu. Menjelaskan adanya kesenjangan penelitian (Research Gap) yang belum diteliti atau apa yang masih menjadi kelemahan dalam penelitian terdahulu, yang akan dijadikan alasan dilakukannya penelitian baru. Kemudian relevansi dengan penelitian saat ini, menunjukkan bagaimana teori dan studi terdahulu mendukung perumusan masalah, kerangka teori, dan hipotesis dalam penelitian ini.

2.2. Hypothesis Development

Prior to engaging in hypothesis formation, it starts with a research framework that serves as the foundation for this process. The main content in the hypothesis development section includes theoretical explanations conveying the relevant theoretical foundations for each variable. Prior study findings pertain to past studies that identified correlations between variables to substantiate the

formulated premise. Logical reasoning elucidates the rationale for the probable link between two or more variables. The hypothesis can be articulated as a testable declarative sentence, as seen below.

H1: Information technology improves accounting quality.

H2: Information technology improves the performance of finances.

Sebelum membahas pengembangan hipotesis, maka diawali dengan kerangka penelitian yang dibangun sebagai kerangka pengembangan hipotesis. Isi pokok dalam bagian pengembangan hipotesis memuat: penjelasan teoritis menyampaikan landasan teori yang relevan untuk masing-masing variabel. Hasil penelitian terdahulu, merujuk pada penelitian sebelumnya yang menemukan adanya hubungan antar variabel dengan tujuan untuk menunjukkan dukungannya terhadap hipotesis yang dibangun. Argumentasi logis, menguraikan secara logis mengapa dua atau lebih variabel kemungkinan besar memiliki hubungan. Sedangjian perumusan hipotesis dapat disampaikan secara eksplisit dalam bentuk kalimat pernyataan yang dapat diuji dalam penelitian, misalnya seperti contoh dibawah ini.

H1 : Teknologi informasi berpengaruh positif terhadap kualitas akuntansi

H2 : Teknologi informasi berpengaruh positif terhadap kinerja keuangan

3. Data and Research Methods

3.1 Research Data

Concise delineation of the study data, encompassing the population and sample, specifying the subject of the investigation (e.g., employees, students, corporations, etc.). Subsequently, the sample size and the sampling methodology (e.g., random sampling, purposive sampling, etc.). Sources and categories of data include primary data (acquired directly, such as through questionnaires or interviews) and secondary data (derived from financial reports, journals, or archives). Methods of data collecting, including the processes involved: surveys, interviews, observations, documentation, and additional techniques employed.

Uraikan secara singkat data penelitian, seperti populasi dan sampel, memuat siapa atau apa yang menjadi objek penelitian (misalnya: karyawan, siswa, perusahaan, dll). Kemudian ukuran sampel, metode pengambilan sampel (random sampling, purposive sampling, dll). Sumber dan jenis data, Data primer (diperoleh langsung, misalnya dari kuesioner atau wawancara) atau data sekunder (misalnya dari laporan keuangan, jurnal, arsip). Teknik pengumpulan data, menjelaskan cara data dikumpulkan: kuesioner, wawancara, observasi, dokumentasi dan lainnya sesuai yang dilakukan.

3.2 Research Methodology

The research approach includes a concise overview of the methodical execution of the study. The objective is for readers to comprehend and reproduce the study if required. The section on data and research techniques outlines the type of study and strategy, specifying whether the research is quantitative, qualitative, or mixed methods. Alternatively, provide the methodology: experimental, case study, survey, descriptive, or correlational.

Metode penelitian berisi ringkasan singkat penjelasan bagaimana penelitian dilakukan secara sistematis. Tujuannya adalah agar pembaca dapat memahami dan mereplikasi penelitian jika diperlukan. Bagian data dan metode penelitian memuat, seperti Jenis dan pendekatan penelitian, menjelaskan apakah penelitian bersifat kuantitatif, kualitatif, atau campuran. Atau sebutkan pendekatan: eksperimen, studi kasus, survei, deskriptif, korelasional

3.3 Research model

The study methodology presents the created regression model, encompassing all researched variables, expressed succinctly and clearly (for instance, in the case of two regression models).

Model Penelitian, mengungkapkan model regresi penelitian yang dibangun, memuat semua variabel yang diteliti diuraikan secara singkat padat dan jelas (contoh jika ada dua model regresi)

$$AQ = \beta_0 + \beta_1 T_{i,t} + \beta_2 IC_{i,t} + \beta_3 ACE_{i,t} + \beta_4 LEV_{i,t} + \beta_5 SIZE_{i,t} + \beta_6 LOSS_{i,t} + \beta_7 GROWTH_{i,t} + \xi_{i,t} \dots 1)$$

$$FP = \beta_0 + \beta_1 T_{i,t} + \beta_2 IC_{i,t} + \beta_3 ACE_{i,t} + \beta_4 LEV_{i,t} + \beta_5 SIZE_{i,t} + \beta_6 LOSS_{i,t} + \beta_7 GROWTH_{i,t} + \xi_{i,t} \dots 2)$$

Where: AQ is the quality of accounting. FP is financial performance, TI is Information Technology, IC is Control System, AUQ is Audit Quality, COVID19 is the COVID-19 pandemic period, SIZE is company size, AGE is company age. LOSS is the condition of loss, and GROWTH is the company's growth (font 11).

Dimana: AQ adalah kualitas akuntansi. FP adalah kinerja keuangan, TI adalah Teknologi informasi, IC adalah Sistem pengendalian, AUQ adalah Kualitas audit, COVID19 adalah Masa pandemi covid-19, SIZE adalah ukuran perusahaan, AGE adalah Umur perusahaan. LOSS adalah Kondisi rugi, dan GROWTH adalah pertumbuhan perusahaan (font 11)

4. Results and Discussion

4.1 Statistic Descriptif

This section delineates the findings and their implications. This part must be composed methodically and rationally to ensure scientific rigor. The results and discussion of the viable variable data identify the highest and lowest values as the subjects for objective testing in the research, as detailed in "Table 4.1. Descriptive Statistics." This section subsequently encompasses analysis, interpretation, and argumentation pertaining to the research data derived from the descriptive statistics.

Bagian ini menyajikan apa yang ditemukan dan bagaimana maknanya. Agar kuat secara ilmiah, bagian ini harus ditulis secara sistematis dan logis. Hasil dan pembahasan data variabel yang layak, menyajikan data tertinggi, terendah sebagai data yang akan diuji dalam penelitian secara objektif yang di uraikan dalam "Tabel 4.1. Statistik Deskriptif". kemudian memuat analisis, interpretasi, dan argumentasi terhadap data penelitian dari statistik deskriptif.

4.2 Result of Test

The discussion portion of the study findings is substantiated by the Test Results Table and elucidates the results in alignment with the proposed hypothesis. Articulate and elucidate whether the study findings are congruent or incongruent with the hypothesis and if they corroborate or diverge from prior research, as validated by the used theory.

Bagian pembahasan hasil penelitian didukung dengan Tabel Hasil Pengujian dan dijelaskan hasil temuan sesuai dengan hipotesis yang dibangun. Ungkapkan dan jelaskan hasil penelitian konsisten atau bertentangan dengan hipotesis, serta apakah mendukung atau tidak sejalan dengan penelitian terdahulu dikonfirmasi dengan teori yang digunakan.

The statistical test result table should not be directly copy-pasted from the statistical application output; the table presented in the results and discussion section must be processed first according to its needs. The research table contains test results showing statistical test results (T-test and F-test), as shown in the example research result table in "Table 4.2. Hypothesis Test Results."

Tabel hasil uji statistika tidak boleh langsung di copy-paste dari output aplikasi statistiknya, tabel yang disajikan pada bagian hasil dan pembahasan harus diolah terlebih dahulu sesuai

kebutuhannya.. Tabel penelitian memuat hasil pengujian menunjukkan hasil uji statistik (Uji T dan Uji F), seperti Contoh tabel hasil penelitian ditunjukkan dalam “Tabel 4.2. Hasil Uji Hipotesis”

Table 4.2. Research Testing Results

Variabel Penelitian	EM = $\beta_0 + \beta_1 T_{i,t} + \beta_2 IC_{i,t} + \beta_3 ACE_{i,t} + \beta_4 LEV_{i,t} + \beta_5 SIZE_{i,t} + \beta_6 LOSS_{i,t} + \beta_7 GROWTH_{i,t} + \xi_{i,t}$ (dilanjutkan model kedua)							
	Accounting Quality (AQ)				Financial Performance (FP)			
	Eks	Coeff	T-Test	P-Value	Eks	Coeff	T-Test	P-Value
Constanta		0,096	1,34	0,180		0,119	1,67	0,095
TI	+	0,011	4,94 ***	0,000	+	0,009	4,18 ***	0,000
IC	+	0,245	6,58 ***	0,000	+	0,228	6,14 ***	0,000
ACE	+	0,058	5,56 ***	0,000	+	0,064	6,08 ***	0,000
LEV	-	-0,008	-1,83	0,068	-	-0,009	-2,16 **	0,031
SIZE	+	0,015	3,28 ***	0,001	+	0,014	3,04 ***	0,002
LOSS	-	-0,026	-15,5 ***	0,000	-	-0,026	-7,29 ***	0,000
GROWTH	+	0,009	-5,43 ***	0,000	+	0,008	4,98 ***	0,000
Observations (N)				4.185				4.185
Adjus. R_Squre				0,505				0,650
F-Statistic				41,220				60,254
Prob (F-Statistic)				0,000				0,000

Definitions: TI: Information Technology, IC: Control System, AUQ: Audit Quality, COVID19: COVID-19 Pandemic Period, SIZE: Company Size, AGE: Company Age. LOSS: Loss condition; GROWTH: Company growth (font size 11 pt)

***Signifikan $\alpha=1\%$

**Signifikan $\alpha=5\%$

Signifikan $\alpha=10\%$

5. Conclusion

The conclusion section, devoid of sub-sections, addresses significant issues, encapsulates the research findings, and delineates the study's contributions. The conclusion section encompasses essential components in a journal conclusion, including the following: (a) concise declaration of the study objectives, encapsulating the research aims or inquiries. (b) Principal findings, delineating the most consequential outcomes of the research with clarity and brevity, while correlating them to the research objectives. (c) Implications or contributions of the research, elucidating the significance or influence of your results (e.g., for theory, practice, policy, or future research). (d) limits of the study (optional, if not addressed in a distinct section): If not previously articulated, succinctly outline the primary limits of the study. Ultimately, this section should include proposals for future studies, along with recommendations for prospective investigations that could advance or enhance the current research.

Bagian kesimpulan tanpa sub bab, membahas hal-hal yang penting, merangkum hasil penelitian dan memberikan gambaran umum tentang kontribusi studi. Isi Kesimpulan memuat unsur-unsur penting dalam kesimpulan jurnal, meliputi: (a) Pernyataan ringkas tujuan penelitian, ulangi secara singkat tujuan atau pertanyaan penelitian. (b) Temuan utama (main findings), jabarkan hasil paling signifikan dari penelitian secara padat dan jelas dan hubungkan kembali dengan tujuan penelitian. (c) Implikasi atau kontribusi penelitian, jelaskan makna atau dampak dari temuanmu (misalnya: untuk teori, praktik, kebijakan, atau penelitian selanjutnya) (d) Keterbatasan studi (optional, jika tidak dibahas di bagian tersendiri), jika belum dibahas sebelumnya, sebutkan secara ringkas keterbatasan utama studi. Terakhir (e) saran untuk penelitian lanjutan, memberikan rekomendasi untuk studi selanjutnya yang bisa melanjutkan atau memperbaiki penelitian.

6. Contributions, Limitations and further research

This section outlines various contributions resulting from the study findings, including advancements in science, improvements in management, benefits to corporations and government entities, and implications for decision-makers and policymakers among regulators.

Bagian ini mengungkapkan beberapa kontribusi dari hasil penelitian (misalnya untuk pengembangan ilmu pengetahuan, kontribusi bagi manajemen, perusahaan, pemerintah maupun bagi pembuat keputusan atau pembuat kebijakan oleh regulator).

The subsequent paragraph delineates the deficiencies or constraints of the research and offers constructive recommendations for future studies, along with adjustments to the research outcomes.

Paragraf berikutnya menjelaskan kelemahan ataupun keterbatasan penelitian dan jelaskan saran-saran yang berguna untuk perbaikan pada penelitian selanjutnya, serta penyempurnaan hasil penelitian.

7. Expressions of Appreciation

This section conveys appreciation to those who contributed to the execution of the research and the composition of the journal publication. For example, if applicable, entities or individuals who provide technical or intellectual assistance, colleagues or collaborators who offer valuable insights, or administrative or operational support, such as laboratories, libraries, and external financial sources, should be acknowledged.

Bagian ini mengucapkan terima kasih kepada pihak-pihak yang telah membantu dalam pelaksanaan penelitian dan atau penulisan naskah jurnal. Misalnya untuk Institusi atau individu yang memberikan dukungan teknis atau intelektual, rekan kerja atau kolaborator yang memberikan masukan penting, atau bantuan administratif atau operasional, seperti laboratorium atau pustakawan dan sumber pendanaan (jika ada dari pihak lain)

Reference

The bibliography must conform to the APA Style 7th Edition format and above, and be processed with the Mendeley application. All references in the bibliography should use single (1) spacing, Font 12, for example in below.

Daftar pustaka wajib menyesuaikan dengan format APA Style 7th Edition dan edisi di atasnya, dan diproses dengan aplikasi Mendeley. Semua referensi dalam Daftar Pustaka menggunakan spasi satu (1), Font 12., Seperti contoh di bawah ini

- Alassuli, A., Thuneibat, N. S., Eltweri, A., Al-Hajaya, K., & Alghraibeh, K. (2025). The Impact of Accounting Digital Transformation on Financial Transparency: Mediating Role of Good Governance. *Journal of Risk and Financial Management*, 18(5), 272. <https://doi.org/10.3390/jrfm18050272>
- Hayati, D. I., Fawziah, I. N., & Putra, R. D. (2025). Digital Transformation in Management Accounting: A Literature Review on Current Practices, Challenges, and Future Directions (pp. 160–166). https://doi.org/10.2991/978-94-6463-839-4_15