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## The Title Must be Written Specific, Effective and Informative which Is Seen from The Straightforwardness of The Writing (Maximum 14 word)

First Author's Complete Name<sup>1</sup>, Second Author's Complete Name<sup>2</sup>, Third Author's Complete Name<sup>3</sup>

<sup>1</sup>Faculty, University, City, Post Code, Country

<sup>2</sup>Faculty, University, City, Post Code, Country

<sup>3</sup>Faculty, University, City, Post Code, Country

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### Article info

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#### Keywords:

word 1; word 2; word 3; word 4;  
keywords at least contain three-five words.

### Abstract

*Abstract should be written in English. The abstract, consisting of 150-200 words, should inform the readers briefly about the manuscript's purpose, methods, findings, and conclusion. Abstract printed in regular (no italic) letters. References are not allowed to be cited in abstract.*

*Citation: First author's, Second author's, Third Author's. (Year). Title. AFRE Accounting and Financial Review, Vol(xx): xx-xxx*

### Abstraks

Kata Kunci:  
Kata 1, Kata 2, Kata 3, kata kunci  
tiga-lima kata

*Ditulis 150-200 kata. Abstrak Bahasa Inggris ditulis lebih dahulu baru kemudian abstrak Bahasa Indonesia. Abstrak tidak berupa ringkasan yang terdiri dari beberapa paragraf. Isi abstrak meliputi tujuan penelitian, metode, hasil dan simpulan. Abstrak dicetak miring. Rujukan tidak boleh ditulis dalam abstrak.*

ISSN (print): 2598-7763

ISSN (online): 2598-7771

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JEL Classification:

DOI: <https://doi.org/10.26905/afr.v5i2.xxxx>

## 1. Introduction

Contains the background contains an introduction to the substance of the article, the reasons behind the article, both theoretical and empirical. Presenting theoretical concepts, thoughts and findings of previous research to show gap research, comparison and strengthening as well as sharpening discussion, analysis. At the end, the research objectives are stated in the form of flowing paragraphs and do not use subtitles and do not use bullets or numbering in the introduction. References are indicated by writing

the author's surname/last name and year of publication, without page numbers.

The introduction should be relatively nontechnical, yet clear enough for an informed reader to understand the manuscript's contribution. It is the state of art of the research, which consists of the background of the study, the motivation of the study, the theories and the objectives of the study. It is written in the form of a paragraph.

Example of citing an article: One government action to solve this is privatization. Privatization policy in SOE was first performed in 1991 on PT

Semen Gresik, Tbk. (Ministry of SOE). Several studies state that the financial performance of government companies increases after privatization (Dharwadkar et al., 2000; Gupta, 2005; Urga et al. 2007; Ochieng & Anwar, 2014). A study on the difference of performance before and after privatization in Indonesia has been performed, but the result is limited to significant performance improvement in real sales (Juoro, 2002). Jelic et al. (2003) and Boubakri et al. (2005) find empirical evidence that privatization method influences company long-term performance.

At the end of the background the research objectives are presented.

## 2. Hypothesis Development

The development of the hypothesis proposes a logical theory supported by empirical studies that are used as the basis for formulating the hypothesis. Each hypothesis put forward is preceded by theoretical logic and empirical studies

H<sub>1</sub>: Whistleblowing system has a positive effect on forensic audit

## 3. Data and Methods

Contains the research design used (methods, data sources, population and research samples, data collection techniques, research variables and their operations and data analysis techniques) so that readers can reproduce the research properly

## 4. Results

The results are presented in a systematic, concise and informative manner which is extracted from the data, not the data as it is. Narrative explanations with illustrations of tables, pictures and others must be legible. The presentation of data tables is not a copy and paste from a data processing program, but must be rearranged according to needs and presented in a concise and informative manner. Each illustration of a table, figure or other must be cited by reference to the number of the table or figure. The use of tables, figures and others is only as support to clarify the discussion and is limited to truly substantial support.

Each table and figure must be referred to using a table number or figure number. Explanation of the table is not repetition of numbers in the table, but what is the meaning of the numbers in the

table. Tables and figures are supporters of the research flow.

## 5. Discussion

The discussion suggests the interpretation of the results in accordance with the research objectives and hypotheses (if any). The order of discussion is the same as the research objective. The discussion of the results is argumentative regarding the relevance of the results, theories, previous research and empirical facts found, as well as showing the novelty of the findings

## 6. Conclusion and Suggestions

### Conclusion

Contains a conclusion with a broad generalization of the discussion of research results that is written briefly and clearly, showing clarity of the contribution of the findings, the creation of new theories and the possibility of developing research that can be done in the future. Theoretical and practical implications, limitations and research suggestions are also written in flowing paragraphs.

### Suggestions

Research limitations are delivered and suggestions for further researchers.

### References

The degree of sophistication of materials referred to in the last 10 years. The list of references is expected to be 80% of primary sources originating from national and international research articles. Write references that are really referenced in the article and arrange it in alphabetical order. Writing citations that are referenced in the script should use reference applications (reference manager) such as Mendeley, Endnote, Zotero, Reffwork and others. Also, the format for the references are using the referencing style from **American Psychological Association (APA) 7th Edition**.

### Example of references:

#### *For academic journals:*

Carp, M., Pavaloaia, L., Afrasinei, M. B., & Georgescu, I. E. (2019). Is sustainability reporting a business strategy for a firm's growth? Empirical study on the Romanian capital market. *Sustainability (Switzerland)*, *11*(3), 1-21.

<https://doi.org/10.3390/su11030658>

Orazalin, N., Mahmood, M., & Narbaev, T. (2019).

The impact of sustainability performance indicators on financial stability: evidence from the Russian oil and gas industry. *Environmental Science and Pollution Research*, 26(8), 8157–8168.  
<https://doi.org/10.1007/s11356-019-04325-9>

**For books:**

Luthans, F. (2011). *Organizational Behavior: An Evidence-Based Approach*. United States: McGraw-Hill.

**For papers in seminars:**

Rozemeijer, F. A & Van Weele, A. J. (2005). Making the most of corporate purchasing: Understanding organizational behaviour, in Calvi, R. and Merminod, N., *Researches in purchasing and supply management, Proceedings*. Presented at the 14th IPSERA Conference, Archamps, France. 893-903.

**For unpublished thesis or dissertation:**

Basnet, A. (2015). Capital Structure Choice of Financial Firms: Evidence from Nepalese Commercial Banks. *Unpublished Dissertation* Department of Finance and Statistic Hanken School of Economics.

**For internet sources:**

Larashita, D. (2020). *Penerapan CSR untuk meningkatkan kualitas Hidup Masyarakat Indonesia*. Available at: <https://kumparan.com/larashita-dewi-primadini/penerapan-csr-untuk-meningkatkan-kualitas-hidup-masyarakat-indonesia-1tfTenmw17T/full> /23 Juni 2020