

TITLE OF THE PAPER



https://journal.unpas.ac.id/index.php/jrak/index

Author¹, Author², Author³

Author Affiliation/Institution/University

Corresponding author: e-mail address
Institution Address

Article Info

History of Article Received: 1/1/2020 Revised: 1/1/2020 Published: 1/1/2021

Jurnal Riset Akuntansi Kontemporer Volume X, No. X, April 2021, Hal. X-X ISSN 2088-5091 (Print) 2597-6826 (Online)

Keywords: initials in Capitals; Separate with Semicolons (it must reflect thr concept or research variables contained, consisting of 5-6 words

DOI:

Abstract

Written in English which contains a brief and concise summary of the essence of the overall study results which includes the background, objectives, methods, findings and results, and implications. Consists of 100-150 words.

INTRODUCTION

This document provides a format of guidance for authors in preparing their papers or papers for journal publication. Authors must follow the directions given in this document in order for their paper to be published. You can use this document both as an instruction kit and as a template into which you can type your own text.

This document is a template. Electronic copies can be downloaded from the journal website. For questions regarding paper guidelines, please contact the publication committee as

indicated on the journal website. Information on final paper submission is available from the website journal.

Article is written based on the results of empirical research in the form of both quantitative and qualitative research (including using scientific research methods including surveys, case studies, experiments / experiments, and other types of research) with the topic of management economics studies.

This **INTRODUCTION** section explains the main points discussed, which contains research problems, research objectives, and a summary of relevant theoretical studies.

An easy way to comply with journal format requirements is to use this document as a template and simply type your text into it. Your paper should use a page size that fits A4. All documents must be in Times New Roman font.

Title must be in regular font size 14. Author name must be bold in size 11. Author affiliation and email address must be in regular font size 11. Title must be specific and effective, no more than 10 words in English.

To avoid confusion, surnames should be written as the last part of each author's name (eg Ardi Gunardi). Each affiliation must include, at a minimum, the name of the company and the name of the country where the author is from (eg PT Merck Tbk, Indonesia). The author's email address is required.

If there are less than six authors or more, list the names of all authors; not using "et al." Papers that have not been published, even though they have been submitted for publication, should still be declared as "unpublished", while papers that have been accepted for publication should be referred to as "in press". Use capital letters for the first word in the title of the paper, except for nouns and element symbols.

Figures must be numbered. Figure Captions must be in Regular font size 9. Captions that are one line (for example Figure 2) must be centered while multi-line captions must be justified.

One source of quotations with one author: (Rostiana, 2011). One source of quotes with two authors: (Ridwan and Gunardi, 2013). One source of citations with more than two authors: (Ratnamiasih et. Al., 2013). Two sources of citation by different authors: (Ahmed, 2015; Zarzeski, 2016). Two sources of citation by the same author: (Waddock and Graves, 2017a; Waddock and Graves, 2017b). Sources of quotations originating from the work of an institution are written by stating the acronym of the institution concerned: (IAI, 2012). Source of citations from the website: (Google, 2009).

All hypertext links and bookmarks will be removed from the paper at processing time for publication.

The author must include a written statement, if the article written in part or in full has never been published in other journals / proceedings / magazines / newspapers / anthologies / books and or other types of printed works. The article is not being submitted to the editors of other journals. The statement letter form can be downloaded on the Trikonomika Journal website or copied from the attachment section.

METHOD

Includes research design, population and sample, development of research instruments, data collection techniques, and data analysis techniques, which are described briefly.

RESULTS

Presenting the results of the final data analysis, not raw data that has not been processed. The results of calculations and statistical / other tests can be displayed in this section, only the calculation results that are important to know are displayed.

Table 1

Top = Bottom = 3cm
Left = Right = 3cm
Header = Footer = 1,25cm
Use a two column format.

Table 2 Font Size for Paper

Font Size	Appearance (in Times New Roman)		
	Regular	Bold	Miring
10	XXXXXXXXXXXX		
	XXXXXXXXXXX		
	XXXXXXXXXXXX		
12	xxxxxxxxxxxx	xxxxxxx	XXXXXXXXXX
	XXXXXXXXXXX	XXXXXXX	XXXXXXXXXX
	MAMMAMAM	ALLALA	XXXXXXXXXX
12	XXXXXXXXXXX		XXXXXXXXXX
	XXXXXXXXXXX		XXXXXXXXX
	XXXXXXXXXXXX		
12	XXXXXXXXXXX		
14	XXXXXXXXXXX		

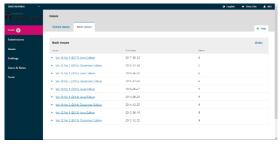


Figure 1. The Graphics Sample Line should use a contrasting color

DISCUSSION

It is a separate part (not united with the results part). The discussion is an explicit affirmation of the interpretation of the results of data analysis, explains the answers to the research objectives / problem identification, links the findings with previous theory or research (sourced from national and international scientific journals), and the implications of the findings are related to the current situation.

CONCLUSION

A summary description of the discussion of research results, but still refers to the research objectives and hypotheses, not a summary of the results of calculations or statistical testing. Can present findings or what new theory triggers are obtained from the research results.

REFERENCES

It is highly recommended to use standard citation tool (Mendeley) for Bibliography. Bibliography section headings should not be numbered. Bibliography must contain the entirety

of the reference sources referenced in the text. Bibliography or reference list consists of 80% primary references (national and international scientific journals) and 20% secondary references (relevant text books). The degree of updated literature referred to is the last 10 years, and minimum references at least 20 sources. Relevant classical works can be referred to as the source of the problem but not for comparison discussions. Bibliography writing follows generally accepted references. Bibliography should be sorted alphabetically according to the author's last name (without academic degree) or the name of the institution with reference to the Harvard style. The arrangement of each bibliography: author name, year of publication, title of article or book name, name of journal or publisher, page number. Journal names should not be abbreviated

Bibliography Example

- Adnyani, D., Latrini, M. Y. and Widhiyani, N. L. S. 2020. The Influence of Time Budget Pressure, Audit Complexity and Audit Fee on Audit Quality (Case Study at Public Accounting Firms in Bali Province). Timor Leste Journal of Business and Management, 2(1), pp. 27–32.
- Asmara, R. Y. and Situanti, R. 2018. The effect of audit tenure and firm size on financial reporting delays. European Research Studies Journal, 21(3), pp. 414–422.
- Bessie, D. M. 2010. Pengaruh Pengalaman Auditor Eksternal dan *Audit Tenure* terhadap Kualitas Audit. (Online): https://elib.unikom.ac.id/files/disk1/643/jbptunikompp-gdl-dianmulyas-32123-9-unikom_d-l.pdf
- Eny, N. and Mappanyukki, R. 2020. Moderating Role of Audit Fees on the Effect of Task Complexity and Independence towards Audit Judgment. Journal of Economics, Business, & Accountancy Ventura, 23(2), pp. 194–204.
- Evi, A. K, Edy, S. and Nyoman, D. A. S. 2014. Pengaruh Pengalaman Auditor, Tekanaan Ketaatan dan Kompleksitas Tugas terhadap *Audit Judgment*(Studi Empiris Pada BPKP Perwakilan Provinsi Bali). Jurnal Bisnis Manajemen dan Ekonomi, 2(1).
- Fitriani, S. and Daljono. 2012. Pengaruh Tekanan Ketaatan, Kompleksitas Tugas, Pengetahuan dan Persepsi Etis Terhadap *Audit Judgement*. Diponegoro Journal Of Accounting, 1(1), pp. 1–12.
- Harahap, R. U. and Syalfia, D. I. 2020. Pengaruh Audit Tenure dan *Due Professional Care* terhadap *Audit Judgment* pada Kantor Akuntan Publik di Medan. Literasi Literasi, 2(1), pp. 13–26.
- Hasan, M. A. and Andreas, A. 2019. A Study of Audit Judgment in The Audit Process: Effects of Obedience Pressures, Task Complexity, and Audit Expertise-The Case of Public Accounting Firms in Sumatra-Indonesia. International Journal of Scientific and Technology Research, 8(7), pp. 32–37.
- Indah Sari, D. and Ruhiyat, E. 2017. Pengaruh *Locus of Control*, Tekanan Ketaatan Dan Kompleksitas Tugas Terhadap *Audit Judgment*. Jurnal ASET (Akuntansi Riset), 9(2), p. 23.
- Julia, M. D. and Sudana. I. P. 2015. Pengaruh Keahlian Auditor, Tekanan Ketaatan dan Independensi pada Audit Judgment. E-Jurnal Akuntansi Universitas Udayana, 12(3), pp. 623–655.
- Komalasari, R. and Hernawati, E. 2015. Pengaruh Independensi, Kompleksitas Tugas, Dan Gender Terhadap *Audit Judgment*. Neo-bis, 9(2), pp. 66–86.

- Magdalena Oerip Liana Sofiani, M. and Elisa, T. 2014. Pengaruh Tekanan Ketaatan, Pengalaman Audit, dan *Audit Tenure* Terhadap *Audit* Judgment. Tax & Accounting Review, Vol.4(No.1), pp. 2–10.
- Maghfirah, I. and Yahya, M. R. 2018. Pengaruh Kompleksitas Tugas "Self-Efficacy, Dan Pengalaman Audit Terhadap Audit Judgement (Studi Pada Auditor Bpk Ri Perwakilan Provinsi Aceh). Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA), 3(2), pp. 276–288.