



BALANCE: JOURNAL OF ISLAMIC ACCOUNTING

Prodi Akuntansi Syariah - Fakultas Ekonomi dan Bisnis Islam

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MAIN TITLE

Sub-title

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***Abstract:** An abstract must be in English, consists of 150-250 words length, and contains at least: general theme of the article, focus, question, method, and general argument or main finding [Indonesian translation of the abstract (if applicable)]*

***Keywords:** 3-5 keywords*

Introduction

Discusses general theme and topic of the article, a generous literature reviews, methods, and main argument for the discussion

Literature Review

Literature review contains grand theory or theory and previous research that related to the research discussion. The Literature review can be ended by developing statement of hypothesis. In a literature review, there should be an in-depth discussion of previous theories and research so that readers can find out the latest theories and research results.

Research Methodology

Research methodology contains: research location, number or samples, population, respondents (quantitative) or informants (qualitative), how to obtain data, and how to process data (quantitative) or data analysis (qualitative)

Result and Discussion

Result contains of data analysis and explains key findings. Discussion of research results and contains analysis, explanation, and comparison with existing theories/journals. Closed with a brief conclusion.

Conclusion

conclusion contains a brief discussion of the main findings and

statement of theoretical concept or main argument.

Sub-chapter A

Main discussion or findings of the article. ¹ (*example of footnote*)

Sub-sub-chapter

Main discussion or findings of the article. ² (*example of footnote*)

Sub-chapter B

Main discussion or findings of the article. (*example of footnote*)

References (*examples only*)

- Asbaugh, H., Collins, D. dan LaFond, R. 2004. "Corporate Governance and the Cost of Equity Capital." Madison: Working Paper, University of Iowa and University of Wisconsin
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- Jensen, Michael C. & Meckling. William H. 1976. "Theory of The Firm; Managerial Behaviour, Agency Costs and Ownership Structure.

¹ Michael C. Jensen dan William H. Meckling, "Theory of The Firm; Managerial Behaviour, Agency Costs and Ownership Structure", Cambridge:Harvard University Press, 2000, hlm. 305-360

² Meirison Meirison et al., "The Patern of Islamic Call in Indonesia and its Chalanges," *Al-'Abqari: Journal of Islamic Social Sciences and Humanities*, Vol. 19, 2019, pp. 59-75.

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