The Title Does Not Contain Subtitles, Location, and Year of Research (Written in Times New Roman, Size 14, Bold and Centered, No More Than 10 Words)

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ARTICLE INFO

Article history:
Received
Revised
Accepted

ABSTRACT

Research Purposes. *Explain it briefly in one complete sentence.*
Research Methods *Explain it briefly in one complete sentence.*
Research Results and Findings. *Explain it briefly. Explain the research implication in one complete sentence.*
Abstract in English is written between 100 to 250 words. Abstract arranged in one paragraph and written using Book Antiqua font, size 9, Bold, Italic.

ABSTRAK

Tujuan Penelitian *dijelaskan dalam 1 kalimat.*
Metode Penelitian *dijelaskan dalam 1 kalimat.*
Hasil Penelitian dan Temuan Penelitian *disampaikan dengan jelas dan singkat. Implikasi Penelitian dijelaskan dalam 1 kalimat. Abstract dalam Bahasa Indonesia ditulis antara 100 sampai 250 kata. Abstract disusun dalam 1 (satu) paragraf. Penulisan menggunakan huruf Book Antiqua, size 9, Bold, Italic.*

Keywords:
Bold; Font Book Antiqua; size 9; no more than 5 keywords; separate by semicolons (;) between keywords

DOI:

INTRODUCTION

This section contains background, research reasons, problem formulation, and statement of purpose. The writing does not use sub-heading. Quotations using Jurnal Akuntansi Kontemporer (JAKO) style. Note how to cite, for example (Jensen & Meckling, 2016).

This section contains background, research reasons, problem formulation, statement of purpose, and writing organization. The writing does not use sub-heading. Quotations using Jurnal Akuntansi Kontemporer (JAKO) style. Note how to cite, for example (Jensen & Meckling, 2016).

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LITERATURE REVIEW

This section discusses relevant theories that support quantitative and qualitative research. If there is (especially for quantitative research), the flow of scientific thinking in developing hypotheses and the research framework or model must be listed here.

Each sub-chapter does not need to be numbered, only left aligned, italicized, and underlined.

<u>*Literature Review*</u>

Tax

Taxes based on the budgetary function are contributions to the state (which can be forced) owed by those who are obliged to pay them according to regulations, with no return on achievements that can be directly appointed and used to finance general expenses related to the duties of the state that administers government (Waluyo & Ilyas, 2011). Widodo & Djefris (2008) state that taxes are held by the state from the people and for the common good of all the people as a social contract between the state and the people. Tax occupies a central position in the life of the nation and state as a vehicle for balancing the political, economic, social, and other nodes scattered in society. Taxes are collected from the people obligated to pay taxes to the state. The state uses them to benefit the public with social, economic, political, and cultural nuances to increase the nation's welfare.

Accounting Information System

The accounting information system which consists of people, procedures and information technology has three main functions in the organization namely:

1. Collect and store activity and transaction data so that the organization can see what has happened in its business activities;
2. Process data into information that is useful for decision-making to enable management to carry out planning, implementation, and control activities, and
3. Provide sufficient control to secure organizational assets, including data. This control is needed to ensure that data is available and accurate, and reliable when needed.

The main focus of the accounting information system is how the accounting system works, starting from how to collect data, how to process data into useful information for management, and how to ensure that the information produced is accurate and reliable. The accounting information system will provide the information needed by the information users.

Hypothesis Development (if any)

Hypothesis development contains the development of hypotheses based on theory, previous research and logical thinking.

Research Model

1

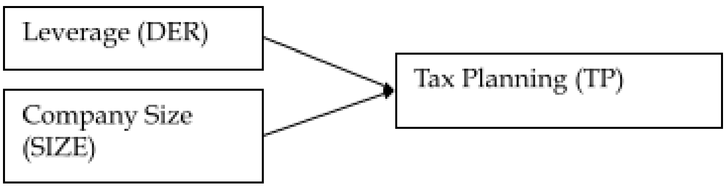

Figure 1. Research Model

RESEARCH METHODS

The research method contains the author's way of conducting research, presented completely concisely, starting from the sampling method to the analytical techniques. Qualitative research can be mentioned as research subjects, informants, and data analysis techniques. Subchapters can adjust according to the type of research. If the article is conceptual, then this section can be omitted. Each sub-chapter does not need to be numbered, only left aligned, italicized, and underlined.

Population and Research Sample

The population of this study is all companies listed on the Indonesia Stock Exchange. The sample selection method was purposive sampling by providing specific criteria for determining the research sample..

Research Variable

The independent variables in this study are the profitability and risk of the company. Give a number for each equation.

$$KWP = \alpha + \beta 1\ KSD + \beta 2\ SP + e \quad \ldots\ldots\ldots\ldots\ldots (1)$$
$$KWP = \alpha + \beta 1\ KSD + \beta 2\ SP + e \quad \ldots\ldots\ldots\ldots\ldots (2)$$
$$KWP = \alpha + \beta 1\ KSD + \beta 2\ SP + e \quad \ldots\ldots\ldots\ldots\ldots (3)$$

Research Analysis

Research analysis contains of statistic tools to test hypothesis for quantitative research. For qualitative research, research analysis contain the steps to conduct the research.

RESULTS AND DISCUSSION

This section contains the results of data processing, including descriptive statistics and hypothesis testing, as well as a discussion of the results of data processing which are clearly and concisely expressed, not in the form of a row of data tables.

In qualitative research, results and discussion can be separated according to the needs of researchers. Present the results and discussion according to the analysis in the Research Methods section. Display a table like table 1.

Table 1. Descriptive Test Results

No	Variable	Mean	Min	Max	Median
1	Profit	91,98	83	100	92
2	Risk	84,40	65	100	85

Source: .....

Results

This study found the phenomenon of MSMEs that separate their business income from their family's finances. Business entity theory even though they do not understand it.

Discussion

This study found the phenomenon of MSMEs that separate their business income from their family's finances. Even though they do not understand the business entity theory, they still unconsciously practice it.

CONCLUSION

This section is the closing of the article. The conclusions answer the research objectives and the author's arguments regarding the results. Conclusions are written without numbers and presented in 1 paragraph.

The second paragraph contains research implications, limitations, and suggestions for further research, which are also presented in paragraph form. There is no need to separate it into sub chapters.

REFERENCES

For references, **MUST USE MENDELEY**, *APA Style* from https://www.mendeley.com/guides/apa-citation-guide/ The minimum number of references is 15; 80% are journals (last 3-5 years), and 20% are books (last 5-10 years). Examples of writing references are:

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ACKNOWLEDGMENTS

This section formally acknowledges certain institutions or individuals who sponsor research.

ATTACHMENT

Attachments can contain research instruments, supporting data, images, and so on, which support the article's completeness and make it easier for readers to understand the contents of the writing.

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