

# Akuntansi dan Teknologi Informasi

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## Title of article: Briefly max 15 words

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Vol. 18 No. 1	Abstrak					
pp 1-15 Surabaya, March 2025 p-ISSN 1412-5994 e-ISSN 2614-8749	<b>Tujuan</b> – Penulis menjelaskan secara singkat tujuan penelitian pada bagian abstrak ini dalam bahasa Indonesia					
Received:(filled by	<b>Metode</b> – Bagian ini menjelaskan metode yang digunakan dalam penelitian.					
editor) January 1, 2025	Temuan - Penulis mengemukakan temuan utama dari penelitian yang dilakukan					
Revised: March 3, 2025	<b>Implikasi</b> - Penulis mengemukakan implikasi secara teoritis dan/atau praktis dari penelitian yang dilakukan.					
Accepted: <b>February 1, 2025</b>	<b>Kebaharuan</b> - Bagian ini menjelaskan kebaharuan yang riset ini berikan,					
Published:	dibandingkan penelitian sebelumnya.					
February 1, 2025	Keseluruhan abstrak terdiri atas 150-200 kata.					
Keywords:						

keywords separated by semicolons; 3-6 keywords

## **Abstract**

Purpose - Author states briefly its research objective. The entire abstract in this section is explained in English

**Methods** – This part contains a description of the research method used in the study.

Findings - This part contains the main phenomena that cause the test results (if the research is quantitative) or the meaning captured by the authors from in-depth interviews or literature reviews (if the research is qualitative). This part consists of 3 sentences.

Implications - Author describes the implication of research in theoretical and/or practical.

Originality - This part contains the novelty of the research, compared to previous literature.

The entire abstract consists of 150-200 words.

### INTRODUCTION

The Introduction section describes the research background in general (max 2 paragraphs), State of the Art, Novelty, Gap Analysis, Objectives, and Research Implications. The State of the Art statement provides a concise summary of the most recent empirical literature (from the last 5 to 10 years), using primary literature as a point of comparison, so that it can be used to justify the novelty of the research being conducted. The narrative of the Gap Analysis is based on the description of the State of the Art, which explains the necessity and rationale of research in comparison to earlier studies.

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**For quantitative research**, authors should also explain hypothetical development in this section. Authors could deliver theory and literature review to explain the relationships between variables and develop research hypotheses. Authors could clearly state the hypotheses statement in this section. This is the example of writing the hypothesis statement (bold H1:, H2:):

## H1: X has a positive effect on Y

In the end of introduction, authors are required to state the objectives and implications of the research. The manuscript is written using font Cambria, 11pt, single-space, first line indent 1.5 cm).

## **METHOD**

The Methods section explains research designs, conceptual framework/research model, data collection method (population, sample, informant or research subject), and data analysis techniques. Authors could describe the research model in terms of the conceptual framework, if necessary, using figure illustrations. Authors should not need to describe in detail the concepts or terms commonly used in research methods.

**For quantitative research**, authors could describe its measurement and definition of variables in this section. When explaining mathematical or statistical equations, please use the equation feature in spreadsheet applications, followed by a number, as an example below. The description of the equation is narrated in paragraph form, not pointers.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$
 (1)

$$(x + a)^n = \sum_{k=0}^n (\frac{n}{k}) x^k a^{n-k}$$
 .....(2)

#### RESULTS AND DISCUSSION

Authors present the findings in this section, followed by discussion of the findings. Authors could present the discussion after interpreting the research results. The discussion is a logical argument that links or contrasts the theory and empirical literature from the theoretical review. Research findings should be able to answer research questions and hypotheses.

The following components should be covered in discussion: (a) How do your results relate to the original question or objectives outlined in the Introduction section? What is your finding of research? (what/how)? (b) Do you provide interpretation scientifically for each of your results or findings presented? This scientific interpretation must be supported by valid analysis and characterization? (why)? (c) Are your results consistent with what other investigators have reported (what else)? Or are there any differences? Comparison your results with other researcher results is required.

**For quantitative research**, discussion should be separated from results using distinct subheadings and/or sub-subheading. The results are not raw statistical data or output, but rather test results that have been analyzed using specific procedures by the author. We suggest presenting the results in the form of tables or images. In addition to describing the data shown in the table, authors should also provide the meaning of the presented research results. The results of tests that are commonly carried out, such as the classic assumption test, do not need to be presented, just describe it narratively.

## Discussion Subheading (Subheading written using Capital Each Sentence, Bold)

Subheading is allowed if authors need additional explanation to explain detailed or specific discussions under the main heading. It should be written using Title Case (Capitalizing the First Letter of Each Word). Formatted in **bold** to highlight the main sections of the discussion.

## Discussion Sub-subheading (Sub-subheading written using Capital Each Sentence, Bold and Italic)

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## Figures and Table Guideline

Figures should be attached within the manuscript, not as attachments. Each figure is assigned a serial number and a title that describes its content. For example: Figure 1, Figure 2, etc. The title is centered and boldly positioned below the figure. Author should write the source of the figure below the figure title. Authors do not need to put a source of figures and tables, if they are produced by authors themselves. Charts and tables may not be presented in the form of screenshots. Example:



Figure 1. Jati Picture (Cambria, 10pt, single-space, center, top-and-bottom)
Source: Ubaya (2024)

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Table is attached within the manuscript, not as an attachment. Each table is assigned a serial number and a title that describes its contents. For example: Table 1, Table 2, etc. The titles are centered and bold above the table, with no vertical lines. When referencing other sources, sources are placed under the Table. Authors do not need to put a source of figures and tables, if they are produced by authors themselves. Avoid prepositions when describing Tables or Figures, such as "It can be seen in Table 1 below" or "Figure 2 above shows...". The table should be written in one page, with no page breaks. Charts and tables should not be presented as screenshot.

## **Example:**

#### Table 1. Title of Table

Variables	N	Regression			Note
		Model 1	Model 2	Model 3	

Source: Ubaya (2024)

## **CONCLUSION**

Author states the conclusion of the research in paragraphs, not in numerical format. In conclusion, citations are unnecessary. The author may also include research limitations and direction of future research.

## STATEMENT OF COMPETING INTEREST

This section is used to declare any financial, personal, or professional conflicts of interest that may influence the research, analysis, or conclusions presented in the manuscript. Authors must disclose any affiliations, funding sources, or relationships that could potentially bias the work. If there are no competing interests, a clear statement confirming this should also be provided (e.g., "The authors declare no competing interests."). This ensures transparency and upholds the integrity of the research.

## **ACKNOWLEDGMENT (IF NEEDED)**

This section is given to the author to express his gratitude to both the research funders and institutions who have contributed to the realization of the research.

## REFERENCES

The bibliography only contains sources cited in the manuscript. It should be arranged alphabetically according to the author's last name. The bibliography style refers to the **APA 7th edition style**. Authors are suggested to use reference management software such as Mendeley/Endnote, etc. The bibliography is recommended to have 80% of citation sources from the last 5-10 years, from primary libraries. The number of citations and bibliographies is at least 20 references. Avoid using sources from websites, student final assignments. The bibliography is written in Cambria font, 11 pt, single-space, and 1cm hanging line indent.

## Example:

- Baron, R. M., & Kenny, D. A. (1986). The Moderator-Mediator Variable Distinction in Social Psychological Research: Conceptual, Strategic, and Statistical Considerations. *Journal of Personality and Social Psychology*, 51(6), 1173–1182. https://doi.org/10.1177/1350506818764762
- Becker, S., Bryman, A., & Ferguson, H. (2012). *Understanding Research for Social Policy and Social Work: Themes, Methods and Approaches.* Policy Press.
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, *31*(1), 2–24. <a href="https://doi.org/10.1108/EBR-11-2018-0203">https://doi.org/10.1108/EBR-11-2018-0203</a>
- Le, H. T. H., Tuyet, V. T. B., Hanh, C. T. B., & Do, Q. H. (2020). Factors Affecting Tax Compliance among Small-and Medium-sized Enterprises: Evidence from Vietnam. *Journal of Asian Finance, Economics and Business*, 7(7), 209–217. https://doi.org/10.13106/jafeb.2020.vol7.no7.209
- Yepes-López, G. A., & Gergerlioğlu, U. (2022). Tax Education and The Attitude of University Students Towards Tax Consciousness: The Case of University of Externado (Colombia). *Journal of Tax Reform*, 8(1), 69–87. <a href="https://doi.org/10.15826/jtr.2022.8.1.109">https://doi.org/10.15826/jtr.2022.8.1.109</a>

## APPENDIX (IF NEEDED)

Author may attach the supplementary information in this section, if needed.