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MAHASISWA AKUNTANSI
UNIVERSITAS TULUNGAGUNG

THE TITLE SHOULD BE BRIEF AND INFORMATIVE IN ENGLISH (FONT TIMES NEW ROMAN, SIZE 14, BOLD, CAPITAL)

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Article history		
Received:	Revised:	Accepted:

Abstract

The abstract should be written in English and should not exceed 250 words. It should briefly explain the background of the study, research gap, research objective, research method, sample/data, analytical technique, main findings, and practical or theoretical implications. The abstract should be able to stand alone and therefore should not contain citations, footnotes, or undefined abbreviations. Only standard abbreviations may be used after being defined at first mention.

Keywords: Three to five keywords arranged alphabetically, separated by semicolons. The keywords should reflect the main concepts of the study and avoid words already used in the title.

INTRODUCTION

The introduction should provide a clear explanation of the background of the research, supported by current issues and recent empirical evidence. Authors are expected to identify the research gap by critically reviewing previous studies and explaining how the present study contributes to the development of accounting knowledge. The objectives of the research should be explicitly stated at the end of the introduction, together with the expected theoretical and practical contributions. Recent references, particularly those published within the last five years, are highly recommended to strengthen the novelty and relevance of the study.

The manuscript should be organized in the following order: Title, Authors and Affiliations, Abstract, Keywords, Introduction, Literature Review and Hypothesis Development (if applicable), Research Method, Results and Discussion, Conclusion, Acknowledgment (optional), References, and Appendix (optional). International System of Units (SI) should be used consistently throughout the manuscript whenever applicable.

Headings

Main headings should be written in bold using sentence case and aligned to the left margin. Sufficient spacing should be provided before and after each heading to improve readability.

Second-Level Heading

Second-level headings should be written in bold italics using sentence case and aligned to the left margin.

Third-Level Heading

Third-level headings should follow the same style as second-level headings and should be used only when necessary.

LITERATURE REVIEW

This section presents the theoretical foundation and critically reviews previous studies relevant to the research topic. Authors should demonstrate the current state of knowledge by synthesizing existing literature, identifying inconsistencies or unresolved issues, and highlighting the research gap addressed by the study. The literature review should establish a strong theoretical basis that supports the research objectives and contributes to the development of accounting knowledge.

For quantitative research, this section may include the development of the conceptual framework and hypothesis formulation based on relevant theories and prior empirical findings. For qualitative, mixed methods, and conceptual research, authors should present the theoretical framework, analytical perspective, or research propositions appropriate to the research design.

RESEARCH METHOD

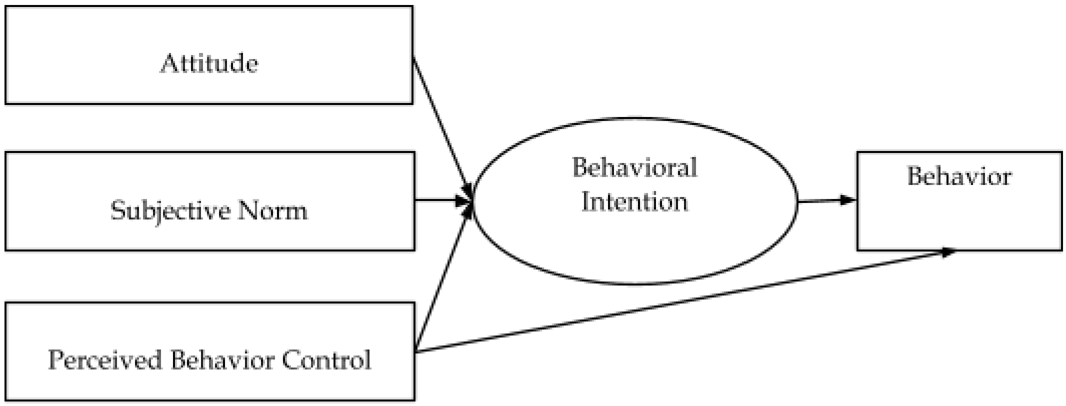
This section should clearly describe the research design, approach, and procedures employed in the study. Authors should provide sufficient information regarding the research setting, population and sample or research participants, sampling technique, data sources, data collection procedures, research instruments, and data analysis techniques. The methodology should be explained in adequate detail to allow readers to understand the research process and, where appropriate, to replicate the study.

For quantitative research, authors should describe the operational definitions of variables, measurement instruments, and statistical analysis methods. Information regarding validity, reliability, and other model evaluation procedures should be presented according to the analytical technique employed. For qualitative research, authors should explain the research context, participant selection, data collection methods, data analysis procedures, and strategies used to ensure the trustworthiness of the findings. Mixed methods research should clearly explain the integration of qualitative and quantitative approaches.

Figures and Tables

Figures include photographs, diagrams, charts, graphs, and other illustrations. All figures and tables should be placed as close as possible to their first citation in the manuscript and numbered consecutively using Arabic numerals. Each figure and table must have a concise and informative title. Table titles should be placed above the table, while figure captions should be placed below the figure. Data sources should be provided whenever applicable.
For example:

Figure 1. Research Model



Source: Secondary Data, 2026 (font 10)

Table 1. SPSS Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-2,884	1,451		-1,987	0,058
X_1	0,153	0,058	0,302	2,651	0,013
X_2	0,263	0,094	0,337	2,800	0,010
X_3	0,261	0,086	0,340	3,031	0,005
X_4	0,322	0,132	0,293	2,444	0,022
Adjusted R Square	0,654				
Sig. F	0,000				

Source: Secondary Data, 2026 (font 10)

Figures and tables should be presented clearly and should only include information that supports the discussion. Authors are encouraged to avoid unnecessary repetition of information presented in both tables and figures.

RESULTS AND DISCUSSION

The Results and Discussion should be presented as an integrated section. The results should objectively present the findings of the study, while the discussion should provide meaningful interpretation by relating the findings to the research objectives, theoretical foundation, and previous studies. Rather than merely describing statistical

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outputs or interview results, authors should explain the significance of the findings and discuss their theoretical and practical implications.

For quantitative studies, the discussion should include the interpretation of statistical analyses, hypothesis testing (where applicable), and comparisons with previous empirical research. For qualitative studies, the discussion should emphasize the interpretation of themes, patterns, or emerging concepts supported by empirical evidence. Authors are encouraged to critically discuss similarities and differences between their findings and previous studies, as well as explain how the study contributes to the advancement of accounting knowledge.

CONCLUSION

The conclusion should clearly summarize the main findings of the study in relation to the research objectives. This section should emphasize the theoretical contribution, practical implications, and significance of the research without merely repeating the discussion. Authors are also encouraged to acknowledge the limitations of the study and provide recommendations for future research. New data, arguments, tables, figures, or references should not be introduced in this section.

REFERENCES

The reference list should include only works cited in the manuscript and should be prepared in accordance with the APA 7th Edition citation style. Authors are required to use reference management software such as Mendeley, Zotero, or EndNote to ensure consistency and accuracy in citation formatting.

References should primarily consist of recent and relevant scholarly publications. Authors are strongly encouraged to cite articles published in reputable national and international journals, with at least 80% of the references originating from journal articles published within the last five years. The inclusion of Digital Object Identifiers (DOIs) is highly recommended whenever available. A minimum of 25 references is recommended for original research articles to ensure adequate engagement with current scientific literature.

Wartini, S. & Harjiyanti, W. 2014 Organizational Commitment As The Black Box To Connect The Islamic Work Ethics And Employees Behavior Toward Organizational Change. Journal of Management Dynamics. 5 (2): 228-240

Robbins, S. P. 2009. Organizational Behavior. Mary K. Coulter, Management, 5e. New Jersey: Prentice Hall.

Rahayu, E.S. 2001. The allelopathic potential of five rice cultivars against competing weeds. Proceedings of the XV National Conference of the Indonesian Weed Science Association (Book 1). Surakarta July 17-19, 2001