



**Title that is written clearly, concisely, and does not exceed 15 words (Times New Roman 12, space 1)**

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### **ABSTRACT**

Abstract consists of 75-150 words, and must contain

- 1) background, (optional)
- 2) research objectives,
- 3) research methods,
- 4) results and discussion, and conclusion).

Try not to include "The research is a quantitative study with...." In the abstract

TEMPLATE JOURNAL OF BUSINESS ACCOUNTING PELITA BANGSA using the IMRAD model

The way to use the template is to copy the text per section from your original document, then right-click paste and select "match destination formatting".

Font: Book Antiqua 10 with 1 space

Keywords: Keyword 1; Keyword 2; Keyword 3; Keyword 4 (keywords consist of 3-5 words/phrases relevant to the core of the research)

### **ABSTRAK**

*Abstrak Dalam Bahasa Indonesia*

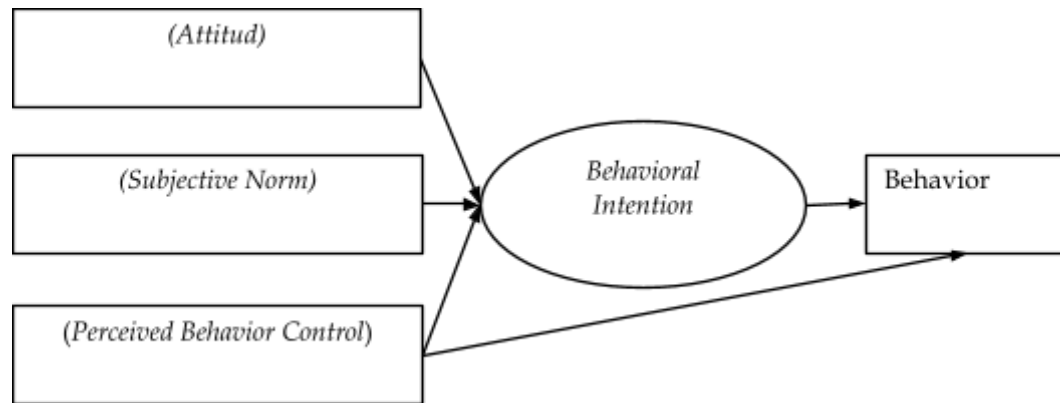
*Kata Kunci: Kata Kunci 1; Kata Kunci 2; Kata Kunci 3; Kata Kunci 4 (kata kunci terdiri dari 3-5 kata/frasa yang relevan dengan inti penelitian)*

### **INTRODUCTION**

Introduction must conclude (Times New Roman 11, space 1):

1. Background to the research
2. Brief review of primary literature or a calendar of recent research & relevant to the research theme
3. gap analysis or research gap related to the importance of the research and what makes this research unique or novel compared to previous research, as it is a state-of-the-art/novelty research. At least present the research objectives
4. A hypothesis that is preceded by theoretical and empirical studies from previous research that support the hypothesis.

Example of writing an image or chart



**Figure 1. Research Model**

Source: various sources, data processed 2023

## RESEARCH METHODS (no subchapters or numbering)

The method provides sufficient information for readers to follow the research flow effectively, allowing those who will review or develop similar research to gain an overview of the research steps. In this section, population and sample, operational research variables, data used (type and source), data collection techniques, and data analysis techniques.

Example of table writing

**Table 1. Digital Production Achievements of PT Asuransi Tugu Pratama Indonesia**

	2019	2020	2021	2022	2023
Pasar Polis	75,291,250.00	-	2.748.927.223		
		61,656,090.00			
Qoala		1,614,743,902.7	6,764,166,994.00	607,067,306.42	,561,674,920.49
		7			
Pialang		2,403,766,810.0	23,000,849,639.0	30,539,890,615.6	827,625,089.72
Asuransi		2	0	9	
Indotekno					
Lifepal			17,940,841,823.0	33,736,580,366.6	10,403,120,234.2
			0	3	3
Cermati			5,294,644.00		6,626,800.00
Asuransiku.i			8,807,048.00		
d					
Moringaku					
Anugerah					
Atma					
Adiguna					
Futuready				7,260,840.00	
Insurance					
Broker					
Istpro Inti				2,749,144.00	
Nusa-01					



Fokus Solusi				7,332,162,124.32	3,899,275,984.91
Proteksi					
Total	275,291,250.0	3,956,854,622.7	50,528,887,371.0	77,235,710,397.0	1,698,323,029.35
	0	9	0	5	

Data Source: PT Asuransi Tugu Pratama Indonesia, 2023

## RESULTS AND DISCUSSION

### RESULTS

Results are presented systematically, written without sub-chapters, and written in full first, then the author writes the results of the discussion. The narrative results contain information taken from the data, not telling what it is, but telling the meaning of the data or information. For the purpose of clarifying information, the author may add tables, figures, etc. In addition, the results also present the items listed in the research objectives or the results of testing the proposed hypothesis, along with each step taken for testing, as written in the methods section.

### DISCUSSION

The discussion presents the interpretation of the results, the development of arguments by linking the results, theories, and opinions, including comparisons with previous research results. It is also important to raise the possibility of the research results contributing to the development of science. This section does not rewrite the research data.

### CONCLUSION

The conclusion answers the research or study objectives based on a more comprehensive understanding of the research results and discussion.

### REFERENCES

- Use reference applications such as Mendeley, Endnote, Zetero, etc.
- Bibliography writing style using American Psychological Association (APA) 7th edition
- Source of research 80% from scientific articles and minimum Last 10 years



To ensure that the article fits the journal template, use the following checklist:  
Check the article list before submitting: (√)

No	Criteria	Existing	None
<b>1</b>	<b>TITLE</b>	√	√
a.	There is an article title that is written clearly, concisely, and does not exceed 15 words. <sup>2</sup>		
b.	There is an avoidance of thesis, thesis, dissertation, or grant title styles. The title has been presented in a short, interesting, easy-to-understand, and easily searchable with search engines.		
<b>2</b>	<b>ABSTRACT</b>		
a.	There is a background or purpose of the research		
b.	There is a summary of the methods		
c.	There are research results (including new findings)		
d.	There are conclusions and implications (optional)		
e.	There are keywords as many as 3-5 words/phrases (Mak 5 words/phrase) and relevant to the core of the research		
<b>3</b>	<b>INTRODUCTION</b>		
a.	There is a background to the research		
b.	There is a brief review of primary literature or a calendar of recent research & relevant to the research theme		
c.	There is a gap analysis or research gap related to the importance of the research and what is the uniqueness or novelty of this research compared to previous research as state-of-the-art/ novelty research. At least present the research objectives		
d.	There is a hypothesis that is preceded by theoretical and empirical studies from previous research that support the hypothesis.		
<b>4</b>	<b>RESEARCH METHODS</b>		
a.	There are data collection methods		
b.	There is a population and sample		
c.	There are variable definitions & variable measurements		
d.	There is a main analysis tool used to solve the problem formulation or hypothesis		
<b>5</b>	<b>RESULTS AND DISCUSSION</b>		
a.	Descriptive statistics and inferential statistics have been presented.		
b.	Has the data presented been processed (not raw data), presented in the form of tables or figures (choose one), and given a description that is easy to understand? There is and the findings have been written		
c.	The discussion section has presented the link between the results and the basic concept and/or hypothesis.		
d.	There is conformity or contradiction with the results of previous research or the theory used.		
e.	There is an in-depth discussion / reasoning from data tabulation and does not only contain significant and insignificant or the same or not the same as previous research.		
<b>6</b>	<b>CONCLUSION</b>		
a.	The conclusion consists of 2 paragraphs. Written briefly, it only answers the research objectives or hypotheses and is written in one paragraph (bullet/number conclusions are not recommended).		
b.	There are Limitations and Suggestions of the research written in one paragraph		
<b>7</b>	<b>REFERENSI</b>		
a.	Use reference applications such as Mendeley, Endnote, Zetero, etc.		
b.	Bibliography writing style using American Psychological Association (APA) 7th edition		



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No	Criteria	Existing	None
c.	Source of research 80% from scientific articles and minimum Last 10 years		