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Title

The Title Are Written in Arial Narrow (14pt)

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Abstract

Written in English, Times New Roman font 10, 1 space, 1 paragraph consisting of 150-250 words, contains the purpose of the study at the beginning of the abstract sentence, the background of the problem, the urgency of writing, the research method and the results of the research or conclusion.

Keywords

(3-5 words, alphabetic)

Corresponding email*: xxxxxxxx@university.ac.id (for example: safij@usm.ac.id)

INTRODUCTION

The Introduction should be written in continuous paragraphs and should present a clear, systematic, and coherent argument from the general context to the specific research problem. The Introduction should begin by explaining the background, context, phenomenon, or development underlying the study and establishing its academic and practical relevance. The discussion should then present the relevant concepts, theories, or theoretical perspectives that provide a foundation for understanding the research problem. Authors should subsequently describe the specific problem or empirical phenomenon addressed by the study, supported where appropriate by relevant data, statistical

information, institutional reports, observations, or other credible primary sources. The Introduction should also discuss relevant previous studies to demonstrate the current state of knowledge and should critically identify limitations, inconsistencies, or aspects that remain insufficiently examined. This discussion must lead to a clearly articulated research gap, followed by an explanation of the novelty and contribution of the present study. The Introduction should conclude with a clear statement of the research objectives and/or research questions, which must be consistent with the research problem, research gap, methodology, and analysis of the study.

All statements, concepts, theories, empirical findings, statistical information, and arguments derived from previous sources must be properly cited using the APA 7th Edition in-text citation style. Authors may use both parenthetical citations and narrative citations according to the context of the sentence. A parenthetical citation places the author and publication year in parentheses at the end of the relevant statement, for example, (Anggraeni et al., 2024). A narrative citation incorporates the author's name into the sentence, followed by the publication year in parentheses, for example, Anggraeni et al., (2024) found that the implementation of an accounting information system can support internal control over cash sales. Both citation forms should be used appropriately to maintain a natural and academically coherent flow of argumentation.

Authors should primarily use paraphrased citations when presenting theories, concepts, findings, and arguments from previous studies. Direct quotations should be used sparingly and only when the original wording is essential to the argument, definition, or interpretation. Direct quotations must follow APA 7th Edition requirements and include the relevant page number or other applicable locator. For example, a direct quotation may be presented as (Author, Year, p. xx). Authors should avoid excessive use of direct quotations and should demonstrate their own synthesis and analysis of the cited literature.

Multiple sources may be cited together when they collectively support the same argument or demonstrate consistent or contrasting findings, for example, (Boncinelli et al., 2025; Frankel et al., 2025; Loewenstein & Wojtowicz, 2025). When a work has three or more authors, the APA 7th Edition in-text citation should generally use the first author's surname followed by et al. from the first citation, for example, Anggraeni et al., (2024) or (Anggraeni et al., 2024). Authors should ensure that every in-text citation corresponds to an entry in the reference list and that every source included in the reference list is cited in the manuscript.

The Introduction should prioritize credible and relevant scholarly sources, particularly peer-reviewed journal articles published within the last five to ten years, while seminal works, foundational theories, authoritative books, legislation, standards, official statistics, and other primary sources may be cited when substantively relevant. Authors should prioritize original or primary sources whenever available and should avoid excessive reliance on non-scholarly websites, blogs, Wikipedia,

commercial webpages, and other sources lacking academic authority. Reference management software such as Mendeley, Zotero, or EndNote is recommended to ensure consistency and accuracy in citations and references.

LITERATURE REVIEW

The Literature Review should present a systematic and critical discussion of theories, concepts, previous studies, and other relevant scholarly sources that provide the theoretical and empirical foundation of the research. The discussion should be organized according to the main concepts or variables examined in the study and should establish the relationship between the relevant theoretical perspectives and the research problem. Authors should not merely summarize individual sources separately; instead, the literature should be synthesized by comparing and connecting different theoretical arguments, previous findings, methodological approaches, and research contexts. The Literature Review should demonstrate the development of knowledge in the relevant field, identify areas of agreement and disagreement among previous studies, and explain the theoretical or empirical position of the present research.

The Literature Review should prioritize relevant and credible scholarly sources, particularly peer-reviewed journal articles and other authoritative academic publications. Recent literature should be prioritized, while seminal works and foundational theories may be included when they remain relevant to the research. Where applicable, authors should incorporate primary sources, authoritative standards, official documents, legislation, or other original materials that are directly related to the research topic. The literature should be selected based on its substantive relevance to the research rather than merely on the number of references used.

All theories, concepts, arguments, findings, definitions, and other information derived from previous sources must be cited using the **APA 7th Edition in-text citation style**. Authors may use **narrative citations**, in which the author's name forms part of the sentence, such as *Mulyadi, (2016), explains that an accounting system consists of interconnected procedures designed to support organizational activities*, or **parenthetical citations**, in which the source is placed in parentheses, such as (Mulyadi, 2016). Authors should primarily use paraphrased citations and should avoid excessive reliance on direct quotations. Direct quotations should be used only when the exact wording of the original source is essential and must comply with APA 7th Edition requirements, including the appropriate page number or other applicable locator.

The Literature Review should also demonstrate the relationship between the theoretical foundation and the research framework. Where the study employs a particular theory, model, standard, or conceptual framework, the relevant elements should be explained and subsequently connected to the aspects examined in the study. For example, a study examining accounting information systems and internal

control should explain the relevant accounting system components and internal control principles and demonstrate how these concepts provide criteria for analyzing the actual conditions of the research object.

The review of previous research should be presented critically rather than as a chronological list of studies. Authors should identify the similarities, differences, limitations, and contributions of previous studies and explain how the present research is positioned within the existing literature. The discussion should ultimately establish the theoretical basis, research gap, and analytical framework that justify the present study. Accordingly, the Literature Review should answer three fundamental questions: **what is already known, what remains insufficiently explained, and how does the present study address the identified gap?**

METHODS

The Methods section should clearly and systematically explain how the research was conducted so that the research process can be understood and, where appropriate, replicated by other researchers. The methodology should be presented in continuous paragraphs and must be consistent with the research objectives and research questions. Authors should identify the type and design of research employed and provide a clear justification for its selection in relation to the research problem.

The Methods section should describe the research approach, research setting or context, research object or unit of analysis, sources of data, and procedures used to obtain the data. For empirical research, authors should explain the population and sample or research participants, sampling technique, characteristics or selection criteria of participants, research instruments, and data collection procedures, as applicable. Primary and secondary data sources should be clearly distinguished where relevant. Primary data may include observations, interviews, questionnaires, experiments, or other forms of direct data collection, while secondary data may include academic literature, institutional documents, official statistics, financial reports, regulations, databases, and other relevant documentary sources.

For qualitative research, the Methods section should explain the research design, research setting, participants or informants, data collection techniques, data validation or trustworthiness procedures, and data analysis techniques. For quantitative research, authors should provide sufficient information regarding the research population, sample, sampling technique, variables, measurement instruments, data collection procedures, statistical techniques, and analytical models or tests employed. For mixed-methods research, authors should explain the qualitative and quantitative components, their respective procedures, and how the two approaches are integrated in the analysis.

For studies based on secondary data, documentary research, or literature-based analysis, authors should identify the sources of the data or documents, the criteria used to select the sources, the period or scope of the data, and the procedures used to analyze the materials. For literature reviews, systematic

reviews, or bibliometric studies, authors should describe the databases or sources searched, search terms or strategies, inclusion and exclusion criteria, screening procedures, and analytical techniques used.

The Methods section should also explain the data analysis procedure in sufficient detail. Authors should identify the analytical technique or framework employed and explain how the collected data were processed, categorized, interpreted, or tested to answer the research questions. Where statistical analysis is employed, the relevant statistical tests, models, assumptions, and significance criteria should be reported as appropriate. Where qualitative or interpretive analysis is employed, the analytical stages or framework should be clearly described.

Where applicable, authors should also state information concerning research ethics, informed consent, confidentiality, ethical approval, or other relevant ethical considerations. The Methods section should contain sufficient methodological information to demonstrate the rigor, validity, and reliability of the research process without including unnecessary theoretical discussion or repetition of material presented in the Introduction or Literature Review.

The methodology must be appropriate to the nature of the research and should demonstrate a clear connection between the research questions, research design, data sources, data collection procedures, data analysis, and research findings. Authors should avoid merely naming a method without explaining how the method was actually applied in the study.

RESULTS AND DISCUSSION

The Results and Discussion section should be presented in a continuous essay or narrative form and should provide a clear, systematic, and critical presentation of the research findings and their interpretation. The discussion should interpret and critically analyze the research findings in relation to the research questions, research objectives, theoretical framework, and relevant previous studies presented in the manuscript. The Results should present the evidence obtained from the research, while the Discussion should explain the meaning, significance, and implications of the findings rather than merely repeating or describing the results. The presentation should maintain a clear connection between the research questions, findings, interpretation, relevant literature, and research contribution.

The discussion should begin by presenting the principal findings that directly address the research questions or objectives. Each major finding should then be interpreted using the relevant concepts, theories, models, or analytical frameworks established in the Literature Review. Authors should explain whether the findings support, extend, refine, or challenge the theoretical perspectives used in the study. The interpretation must be grounded in the evidence obtained

through the research, and authors should avoid conclusions, assumptions, or speculation that are not adequately supported by the data or analysis. The discussion should also explain the factors or circumstances that may account for the findings, particularly where the results are influenced by the characteristics of the research object, research context, data, methodology, organizational conditions, or other relevant factors.

The research findings should be critically compared with relevant previous studies to identify similarities, differences, consistencies, and inconsistencies. Authors should not merely state that the findings are similar to or different from previous research but should provide a reasoned explanation of why such similarities or differences may occur. Relevant previous studies should be cited using the **APA 7th Edition in-text citation style**, including both **narrative citations** and **parenthetical citations**.

The Discussion should address the theoretical, practical, and, where applicable, methodological implications of the findings. Theoretical implications should explain how the findings contribute to, confirm, refine, or challenge existing knowledge, concepts, or theoretical perspectives. Practical implications should explain how the findings may be applied by organizations, practitioners, policymakers, regulators, or other relevant stakeholders. Methodological implications may be discussed where the research provides insight into the suitability, strengths, limitations, or application of a particular research approach, analytical framework, or measurement procedure. The discussion should explicitly demonstrate the contribution and novelty of the research by explaining how the findings address the research gap identified in the Introduction and advance understanding beyond what has been established by previous studies.

The Discussion should remain focused on the findings and should not introduce substantial new data, theories, research questions, or unrelated literature that falls outside the scope of the research design. New references may be introduced when necessary to interpret unexpected findings or provide an appropriate theoretical or empirical comparison. Tables and figures may be used where necessary to present research findings clearly, but they should not be unnecessarily repeated or described in detail in the narrative. Instead, authors should explain the significance, interpretation, and implications of the information presented in tables and figures.

The manuscript should be written as an integrated academic essay. Accordingly, the description within each subsection should avoid the use of bullet points, alphabetical lists, or

numerical lists to separate arguments, findings, or parts of the discussion, such as “a.”, “b.”, “c.” or “1.”, “2.”, and “3.”. Where several elements need to be presented, they should be incorporated into continuous sentences or paragraphs. For example: “The internal control system consists of segregation of duties, transaction authorization, and independent verification.” Where explicit enumeration is necessary, the elements should be incorporated into a continuous sentence using semicolons, for example: “The study identifies three principal weaknesses, namely overlapping responsibilities; inadequate transaction authorization; and insufficient independent verification.” Subsections may be used where necessary to organize the presentation of findings and analysis, provided that each subsection consists of coherent narrative paragraphs rather than list-based formats.

The Results and Discussion section should contain sufficient detail to demonstrate the rigor, significance, and contribution of the research findings. The total length of the Results and Discussion section should be **a minimum of 4,000 words and should not exceed 8,000 words**. The exact organization may vary according to the nature of the research, but the presentation must consistently demonstrate the relationship between the **research questions, findings, theoretical framework, previous research, research gap, interpretation, and contribution of the study**.

a.

.....

b.

.....

c.

.....

CONCLUSION

The Conclusion section should provide a concise and coherent synthesis of the main findings of the study and should directly address the research questions and/or research objectives stated in the Introduction. The Conclusion should be written in continuous essay or narrative form and should not merely repeat the Results and Discussion section. Authors should synthesize the most important findings and explain the overall answer to the research problem based on the evidence and analysis presented in the study.

The Conclusion should clearly demonstrate how the research findings address the research gap and contribute to the existing body of knowledge. Where appropriate, authors may explain the principal theoretical and practical implications of the findings, particularly when these implications are directly supported by the research results. The conclusion should remain focused on the scope of the study and should not introduce new findings, arguments, theories, data, references, or information that have not been discussed in the preceding sections.

Where the findings indicate the need for improvement, policy intervention, further development, or practical action, authors may provide concise recommendations. Recommendations should be specific, relevant to the research findings, and directed toward the appropriate stakeholders. They should not be presented as general statements or unsupported suggestions. If limitations of the study substantially affect the interpretation or applicability of the findings, they may be briefly acknowledged and may be used as a basis for suggesting directions for future research.

The Conclusion should be presented in continuous paragraphs and should avoid the use of bullet points, alphabetical lists, or numerical lists. Where the study addresses several research questions or objectives, the corresponding findings should be integrated into a coherent narrative rather than presented as separate numbered conclusions. The Conclusion should be concise, focused, and proportionate to the overall length of the manuscript.

The Conclusion should therefore demonstrate a clear logical connection between the **research problem, research objectives and/or questions, principal findings, research gap, contribution, and implications**. Authors should ensure that the conclusion reflects what was actually established by the research and does not make claims that exceed the evidence or scope of the study.

REFERENCES

The References section should contain all sources cited in the manuscript and should be prepared consistently according to the **APA 7th Edition** referencing style. Every source cited in the text must appear in the References section, and every reference listed must be cited in the manuscript. Authors are responsible for ensuring the accuracy, completeness, and consistency of all bibliographic information, including authors' names, publication year, article or book title, journal title, volume, issue, page range, publisher, DOI, and other relevant publication information.

Authors should prioritize primary and authoritative scholarly sources, particularly peer-reviewed journal articles that are directly relevant to the research topic. References should predominantly consist of recent publications, preferably those published within the last five to ten years, while seminal works, foundational theories, established concepts, official regulations, standards, institutional reports, and other authoritative sources may be cited regardless of publication year when they remain relevant to the study. Authors should avoid excessive reliance on textbooks, websites, blogs, Wikipedia, commercial webpages, and other non-scholarly sources unless such sources are necessary and directly relevant to the research.

The reference list should reflect the literature actually used to develop the research argument, theoretical framework, methodology, and analysis. Authors should avoid unnecessary references that are not directly related to the manuscript. Particular attention should be given to the relevance and quality of references used to establish the research gap and support the interpretation of research findings. Where an original or primary source is available, authors should cite the original source rather than relying on a secondary source.

All references should be arranged alphabetically by the surname of the first author. References by the same author or group of authors should be arranged chronologically according to the publication year, beginning with the earliest publication. The formatting of authors' names, publication years, titles, journal information, volume and issue numbers, page ranges, and DOI or URL information must follow the requirements of APA 7th Edition.

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For example:

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- Boncinelli, L., Dallinger, L., & Distefano, T. (2025). C-frame thinking: Embedding behavioral economics into ecological economics. *Ecological Economics*, 227. <https://doi.org/10.1016/j.ecolecon.2024.108373>
- Frankel, R., Kothari, S. P., & Raghunandan, A. (2025). The economics of ESG disclosure regulation. *Review of Accounting Studies*, 30(4). <https://doi.org/10.1007/s11142-025-09900-9>
- Loewenstein, G., & Wojtowicz, Z. (2025). The Economics of Attention. *Journal of Economic Literature*, 63(3). <https://doi.org/10.1257/jel.20241665>
- Mulyadi, M. (2016). *Sistem Akuntansi*. Jakarta: Salemba Empat.