AUTHOR GUIDELINES

TEMA Journal is a forum for accounting, economics, business and management research that has an impact on scientific developments and the world of practice. Editors accept manuscripts with main topics including but not limited to:

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Each manuscript submitted to the editor of the TEMA Journal is required to follow the writing systematics as follows:

1. Article manuscripts are written in Indonesian or English.
2. The publishing article has never been published or given to other media
3. In the article, there should be a page number in a sequence.
4. The article writing style must be consistent/not changeable.
5. Writing References should be in sync between quoted in the article Contents and recorded in the References.
6. Articles are typed with two line spacing (two spaces) on A4 paper, using Times New Roman font size 12 point double spaced (except one spaced abstract).
7. Using A4 paper with a number of pages between 15 to 25 pages.
8. The top, bottom, left and right margins are at least 2.54 cm and 3 cm.
9. The first page mentions the title of the article, the identity of the author and the abstract.
10. TITLE (Times New Roman 14, Space 1).
11. Article must be submitted at least 1 month prior to the publication for every edition.

The title must be specific, clear, concise, informative, describe the substance or content of the writing and can arouse the sense of reading. Writing the title does not need to start with the word research/analysis/study, unless the word is the subject of discussion. It is also possible to have a main title followed by a sub-heading. The title is written in capital letters at the beginning of every word except conjunctions. The title is a maximum of 20 words.

Author Name (Times New Roman 11)

Authors must use a real name (not a pseudonym) and do not include a bachelor's degree. The full name followed by the title and the author's description can be displayed in the footnote. The first author is the correspondence and must be marked with an asterisk (*). If there is more than one author, they must be separated by a comma (,). If the author's name is more than two words, the middle name is abbreviated, for example Ahmed Kenzie Abraham Najih is written as Ahmed K. A. Najih.

Author Affiliation (Times New Roman 10.5).

Affiliation is the name of the institution/institution where the author works/works/study. This affiliation is closely related to the competence, responsibility, and juridical consequences carried out by the author's home institution. Institution names should not be abbreviated.

Correspondence (Times New Roman 10.5).

Correspondence contains an electronic mail address (email) and the author's mobile number.

Abstract and Abstract (Times New Roman 12).

Fill abstract using Times New Roman font size 10. Abstract uses two languages (English and Indonesian). English abstracts are placed first for manuscripts written in Indonesian, then followed by Indonesian abstracts and vice versa. The abstract consists of the subject matter, objectives, methods, results, and/or conclusions and is written in the form of one paragraph, without references, abbreviations/acronyms or footnotes. Abstract is not written in the form of mathematics, questions, and conjectures. Abstract is not a copy-paste of the sentences in the manuscript. The abstract should contain at most 200 words in English and 250 words in Indonesian, with 1 (one) space.

Keywords (Times New Roman 11).
The number of keywords is a minimum of three and a maximum of 6 keywords.

Introduction (Times New Roman 12).
The introduction is written in Times New Roman font size 11. The introduction contains the background, problem formulation, objectives and research contributions.

Literature Review (Times New Roman 12).
The contents of the literature review are written in Times New Roman font size 11. The literature review is a description of the theory used as a supporter in the discussion of research results. All references used in the literature review and the contents of the manuscript (used as a source of citations) must be included in the list of references (references).

Research Methods (Times New Roman 12).
The contents of the research method are written in Times New Roman font size 11. The method is a series of work in the implementation of research, starting from the method of implementation, data collection (samples) to data analysis.

Results and Discussion (Times New Roman 12).
The contents of the results and discussion are written in Times New Roman font size 11. The results of the study are the results of data analysis in accordance with the research method used. The discussion is

a discussion and interpretation of the results of data analysis and or testing of research hypotheses. The results of data analysis can be expressed in the form of statements, tables, pictures, diagrams, graphs, sketches, and so on.

Conclusion, Limitations and Suggestions (Times New Roman 12).
The content is written in Times New Roman font size 11. This section contains conclusions from the results of research that has been carried out, research limitations and suggestions for further research.

- References contains bibliographic sources cited and referred to in the writing of the article.
- The appendix (if any) contains matters relevant to the research being carried out, for example, research questionnaires, research instruments and so on.
- All article pages, tables, appendices and bibliography are numbered in page order.
- Tables and figures are presented on separate pages, namely on the last page and the author only mentions the title of the table/figure and the serial number of the table/figure.
- All tables and figures are given a title and serial number and the source of the citation (if any).

Citations

Writing citations in articles written between opening and closing brackets and mentioning the author's last name, year with a comma, then page number if from the book.

- Citation from Textbooks with one author (Antonio, 2001, pp. 100-101)
- Citation from Textbooks with two authors (Subramanyam & Wild, 2013, p. 54)
- Citation from Textbooks with more than two authors. The first citation is written in full (Ross, Westerfield, & Jaffe, 2003), while the next citation is written (Ross et al., 2003)
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- Citation Journal Article with two authors (Olson & Zoubi, 2008)
- Quotes Journal Articles with more than two authors. The first quote is written in full (Kuppusamy, Saleha, & Samudhram, 2010), while the next quote is written (Kuppusamy et al., 2010)
- Two sources of citations with different authors (Merchant, 2012; Samad, 2004)
- Two sources of citations with the same author with different years (Samad, 2004, 2005)
- Two sources of citation with the same author with the same year (Karim, 2011a, 2011b)

- Sources from Institutions (Bank Indonesia, 2013)

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References

Articles must contain a referenced bibliography and be the source of the citation by alphabetizing the author's name. An example of writing a bibliography from the quote above is as follows:

Andayani, W., Mwangi, J. K., Sadewo, D., & Atmini, S. (2008). Corporate Social Responsibility, Good Corporate Governance and the Intellectual Property: An External Strategy of the Management to Increase the Company's Value. http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1327513

Antonio, M. S. (2001). *Bank Syariah: Dari Teori ke Praktik*. Jakarta: Gema Insani Press.

Bank Indonesia. (2013). Statistik Perbankan Syariah (Desember 2013 ed.): Bank Indonesia.

Elsiefy, E. (2013). Comparative Analysis of Qatari Islamic Banks Performance versus Conventional Banks Before, During and After the Financial Crisis. *International Journal of Business and Commerce, 3*(3), 11-41.

Karim, A. A. (2011a). *Bank Islam: Analisis Fiqih dan Keuangan* (4 ed.). Jakarta: Rajawali Pers.

Karim, A. A. (2011b). *Ekonomi Makro Islami*. Jakarta: Rajawali Press.

Kuppusamy, M., Saleha, A. S., & Samudhram, A. (2010). MeasurementÂ ofÂ IslamicÂ Banks Performance Using a Shariah Conformity and Profitablity Model. *Review of Islamic Economics, 13*(2), 35-48.

Merchant, I. P. (2012). Empirical Study of Islamic Banks Versus Conventional Banks of GCC. *Global Journal of Management and Business Research, 12*(20), 32-42.

Olson, D., & Zoubi, T. A. (2008). Using accounting ratios to distinguish between Islamic and conventional banks in the GCC region. *The International Journal of Accounting, Vol. 43*, 45-65.

Otley, D. (2007). Accounting Performance Measurement: A Review of its purposes and Practices. In A. Neely (Ed.), *Business Performance Measurement: Unifying Theory and Integrating Practice* (2nd ed., pp. 11-12). New York: Cambridge University Press.

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Subramanyam, K. R., & Wild, J. J. (2013). *Analisis Laporan Keuangan* (D. Yanti, Trans. 10 ed. Vol. 1). Jakarta: Salemba Empat.