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pt (Maximum 14 words)**

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Keywords : *[Tuliskan 3 – 5 words that help readers to search for articles. It must be written in italic]*

Abstract: *[Abstracts must reflect the substance of the study and no citations included in the abstract. Abstract must contain information on research objectives, research methods, and research results. Abstracts are written in English and Indonesian language. It has to be written in one paragraph using Times New Roman font 10pt, italic and single spaces. Total number of words in the abstract must be within the range of 150-250 words.]*

Introduction

Articles consist of 5000-8000 words including bibliography. Articles are typed using Microsoft Word software, font type Calibri (Body) size 12pt with 1pt spacing and written in one column format to simplify the review process.

The introduction section describes the background of the research problem including the existing literature about research problem (gap of literature), objectives of the study, research contribution and structure of article sections at the end of the introduction. Authors are also required to explicitly write a statement of originality (novelty), for example " Previous research have generally focused on, however research that attempts to investigate the issue of ... is still limited especially in the context of ... therefore , the purpose of this research is to ... "(example of statement novelty) .

Introduction should be written with rich literature support and it has to be concisely written. Citations must be included utilizing relevant citation software such as Mendeley. For research with qualitative design, authors are required to present research questions in the introduction section.

Research Method

Research method section contains research design, population and sample, measurement, data collection techniques, research models, and data analysis techniques. Explanation about the theory used shall not be included in this section. Authors are requested to avoid giving too lengthy or too detailed explanation about the concepts and terms used as part of research method. All mathematical or statistical formulas must be written using equation feature.

The relationship among those concepts has to be depicted in a figure of conceptual framework as example below.

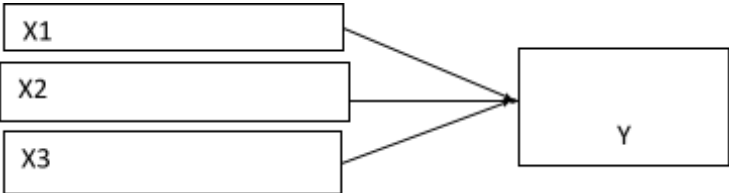


Figure 1. Conceptual Framework

For qualitative research, hypotheses formulation may not be necessary. Instead, the author who uses qualitative approach is requested to explain the theory in use to build research instrument and discuss the research results.

Result and Discussion

The results of research and testing should be displayed in the form of pictures or tables. The format of table is as follows:

Table 1. XXX				
XX	XXXXX	XX	XX	XX
1	Calibri, 11			
2	Def			
3	Ghi			

Source : xxxxx (Calibri 11pt, italic)

Authors are expected to interpret the results as displayed in the tables and not merely put in paragraph the figures in the table. After interpreting the results in a comprehensive manner, authors are requested to discuss the results. The discussion is made to answer the problem statement and research questions. The research findings must be concluded explicitly. The interpretation of the findings is performed by using existing rationales and relevant theories. Findings in the form of field observation are integrated/ linked/compared with the results of previous studies or with existing theories using references. Discussion of findings must at least contains the elements of what/ how, why, and what else.

Conclusion

Conclusion, limitations and recommendations should be written in a narrative form and not in bullet or numbering form. The conclusion presents a summary of the results and discussion that refers to the research objectives or answering the research questions. Research implications must also be briefly explained either from practical and theoretical perspectives. Authors are also expected to describe limitations of the study followed with suggestions for future research.

Acknowledgement (If needed)

If authors need to thank certain parties such as research sponsors, then such statement must be made in a clear and concise manner. Excessive gratitude statements must be strictly avoided.

References

References are written in alphabetical order. All references in the article must be included in this section. Primary sources of references such as articles from reputable international journal must dominate the references used by the authors. The up-to-date references are also value added element for consideration in article acceptance (references used are preferably within the latest 10 years). References are created using Mendeley application, Endnote, or other citation management software using the APA style. Examples of references writing are as follows.

- Article

Hendricks, K., Hora, M., Menor, L., & Wiedman, C. (2011). Adoption of the balanced scorecard: A contingency variables analysis. *Canadian Journal of Administrative Sciences*, 29(2), 124–138. <https://doi.org/10.1002/CJAS.229>

- Proceeding

Tahir, F. A. (2017). Exploring the influence of ethical culture and auditor objectivity on auditor integrity among Nigerian auditors: A proposed study. In *International Conference on Accounting Studies (ICAS) 2017* (pp. 24–29). Putrajaya, Malaysia: Institute for Strategic & Sustainable Accounting Development (ISSAD). Retrieved from www.icas.my

- Web Page

Hart, L. (2017). How industry 4.0 will change accounting. Retrieved February 18, 2018, from <https://www.journalofaccountancy.com/newsletters/2017/sep/industry-4-0-change-accounting.html>