

Author Guidelines in Jurnal Akuntansi dan Bisnis (JAB)

1. Format

- a. Font of manuscript: Lucida Bright font size 10 with 1.15 spacing.
- b. Manuscript length range is approximately 5,000 - 7,000 words includes attachments and references with 1" (one inch) of page margin (upper, lower, left, and right).
- c. Cover should mentions title, author's name, email, institution, and country of author. Article submission should include the latest curriculum vitae.
- d. All pages are numbered sequentially (including references and attachments). Footnotes, headers, and footers are not for author's name or title of article, but for additional information of text.

2. Article Structure

a. Title

Title must be brief, clear, maximum 15 words with capital letter. Font is using: Lucida Bright size 10, in bold, and in center text.

b. Author's name, email address, institution, and country

The author's name (without academic degree), email address, name of institution, and country are written under the article title. When the script is written by a team, the editor only deals with first author, or correspondence author.

c. Abstract

This section contains main issues, research objectives, methods / approaches and research results. The abstract is presented at the beginning of the manuscript and the presentation is approximately 150 to 250 words (in English and Indonesian). Abstract is approximately followed by keywords 3 to 5 words.

d. Introduction

This section describes the background of issues as well as the urgency and rationalization of the research. This section also describes the aims and contributions of research and organization of article.

e. Literature Review and Hypothesis Development.

This section describes theoretical framework / previous research review, and hypothesis development (for research articles). The article of conceptual thought should describe the discussion which is related with issues in introduction.

f. Research methods.

This section describes the research design, scope or object (population and sample), data collection techniques, operational definition of research variables, and analytical techniques.

g. Analysis and Discussion.

This section presents research analysis results. Tables, graphs (figures), and / or charts can be added in research analysis. The discussion section is describing data processing results, interpreting the findings logically, and linking with the relevant referral sources.

h. Conclusion

The conclusion contains a brief summary of the research results and discussion which answers the research objectives.

i. Limitations and Suggestions.

Limitations describe things that actually included within the research scope, but can not included in the research and out of the researcher control because the difficulties of certain methodology and procedure.

Suggestions contain recommendations which is formulated by researchers based on research limitations that can be useful in practical and theoretical for the future research.

3. Tables and Figures

Tables are typed with single line spacing, with the initial and end horizontal line (table subtitle), without vertical line. Tables are numbered sequentially from one.

Figures must be prepared in printable form and in black and white. The source of table and figure should be listed.

4. Quotation

Quotation text is written by mentioning the author's last name and year of publication.

Example Quotation:

- a. One source and one author: Chang (2010) or (Chang, 2010)
- b. One source and two authors: Arora and Sharma (2016). or (Arora & Sharma, 2016).
- c. One source and more than two authors: Quote all author's names on the first quotation : Lawter, Rua and Guo (2014) or (Lawter, Rua & Guo, 2014). For the next quotation is written by the first author's name and followed by "et al." : Lawter *et al.* (2011) or (Lawter *et al.*, 2011)
- d. More than one source and one author : Azmi (2003); Berry (2003) or (Azmi, 2003; Berry, 2003).
- e. Source from an institution: IAI (2004) or (IAI, 2004).
- f. For direct quote with less than 40 words, enclose the quotation within double quotation marks ("....."). Single space the entire quote and indented style. If the quotation is 40 words or more do not use the quotation marks with double space and indented style. (author's name, year of publication and page number/s).

5. References

This section contains the sources which are cited in article body and does not contain sources which is not referred in text body. The used text format in Jurnal Akuntansi dan Bisnis is according to the format of APA 6th Edition (American Psychological Association) with the writing examples as follows.

Examples of Reference:

- **Books:**

- One Author**

- Swardjono. (2005). *Teori akuntansi: Perekrayaan pelaporan keuangan*. Yogyakarta: BPFE.

- Two to seven Authors**

- a. Antony, R.N., & Govindarajan, V. (2007). *Management control system* (12th ed.). Singapore: Richard D Irwin. Mc. Grawhill.
 - b. Kimmel, P.D., Weygandt, J.J., & Kieso, D.E. (2011). *Financial accounting* (6th ed.). United States of Amerika: Wiley.

c. Robinson, T.R., Greuning, H., Henry, E., & Broihahn, M.A. (2009). *International financial statement analysis*. United States of Amerika: Wiley.

Institutional Author

Ikatan Akuntan Indonesia. (2004). *Standar professional akuntan publik*. Jakarta: Divisi Penerbitan IAI

• **Edited books**

Grubb, M., & Neuhoff, K. (Editor). (2006). *Emissions trading and competitiveness: Allocations, incentives industrial competitiveness under the EU emissions trading scheme*. London: Earthscan.

• **Translation Books**

Author's name. (Year). *Translation title* (Edition). City: Publisher.

• **Online Books**

Leaver, B.L., Ehrman, M., & Shekhtman. (2005). *Achieving success in second language acquisition*. doi:10.1017/CBO9780511610431.

• **Scientific Journals**

a. Li, J., Pike, R., & Haniffa, R. (2008). Intellectual capital disclosure and corporate governance structure in UK firm. *Accounting and Bussines Research*, 33(2), 137-159.

b. Seven authors = all names are written

c. Eight authors = *et al*.

• **Conference Paper**

Farahmita, A., & Siregar, S.V. (2014, 24-27 September). *Faktor-faktor yang mempengaruhi kemungkinan perusahaan memilih metode nilai wajar untuk properti investasi*. Paper dipresentasikan pada acara Simposium Nasional Akuntansi XVII, Lombok.

• **Thesis / Dissertation**

Azmi, Z. (2003). *Pengaruh ketidakpastian tugas terhadap hubungan antara karakteristik sistem akuntansi manajemen dan kinerja manajerial* (Tesis). Universitas Gadjah Mada, Program Pasca Sarjana, Jogjakarta.

- **Law Rules and Others**

Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 *Sistem Pendidikan Nasional*. 8 Juli 2003. Lembaran Negara Republik Indonesia Tahun 2003 Nomor 4301. Jakarta

- **Source from the Internet**

El Hida, R. (2010). *Masih ada kebocoran pajak, tax ratio mustahil capai 16%*. Diakses dari <http://www.detik.com>.

Terms of Article Submission

1. Article is sent in softcopy (Microsoft word). Writer biography and research instrument in questionnaire form, interview result, and others are included. This is sent by online submissions on JAB website: <http://jab.fe.uns.ac.id> or by email : jabfebuns@gmail.com or jabfebuns@uns.ac.id
2. The submitted article must be attached by declaration letter which explains that the submitted article is free of plagiarism, the submitted article has never been published and / or considered in other journals / publications.
3. Information of acceptance or rejection of article will be announced in written notification.
4. Articles which are not published will not be returned.

Review Method

Articles which have passed in the initial review by editor will be sent to one or two reviewers (reviewers will not know the author's name and vice versa). The blind review results produce the following statement :

1. Articles is accepted without revision.
2. Articles is accepted with minor revisions (as recommended by peer reviewers and board of editor).
3. Articles is accepted with major revisions (as recommended by peer reviewers and board of editor).
4. Articles is rejected.