

Pusat Pengkajian dan Pengembangan Akuntansi, Jurusan Akuntansi, Universitas Katolik Soegijapranata  
Jl. Pawiyatan Luhur IV/1, Bendan Dhuwur, Semarang 50234, Indonesia

## Author Guidelines

Manuscripts submitted to the Journal of Accounting and Business (JAB) are empirical works that have met scientific writing standards and not being reviewed or in the process of publication in other journals. The main interest of this journal is to provide empirical evident of how users of accounting information react to accounting information and the perceived usefulness of accounting information. These include financial accounting, management accounting, auditing, accounting information systems, capital markets, and other business studies that are still relevant topics in the accounting field.

### GENERAL REQUIREMENTS

1. Manuscripts should be typed with double spacing, except direct quotations which is typed with one space. The first line of each paragraph begins with five beats indented.
2. Manuscripts are written in Bahasa Indonesia or English with Times New Roman, 12pt font size and A4 sized paper.
3. Margins: 1 inch wide from the top, bottom, left and right sides.
4. Manuscripts range from 25-35 pages which exclude a reference.
5. Pages should be numbered sequentially.
6. Sub-sections are left-aligned, bold, Times New Roman with 12pt font size.
7. Each table or diagram is numbered sequentially. The title of the table must represent the contents of the table and the diagram. Sources of tables and diagram should be stated (see appendix).

### WRITING GUIDELINES

#### A. Quantitative Study

General Guidelines. 1) Title. The title must reflect the content of manuscript and be written concisely with no more than 12 words for manuscripts in Bahasa Indonesia and 10 words for manuscripts in English. Authors must state their names, origin of the institutions (study program, faculty, university), and email address. Academic degrees should not be stated. The email of corresponding author is the author who submit the manuscript to Jurnal Akuntansi Bisnis. 2) Abstract and Keywords. The abstract contains a summary that includes research objectives, samples, methods used, research results, and practical or theoretical implications of the results. Abstract written in Indonesian and English with ± 200 words and followed by keywords. Abstracts in English are written in italics. Keywords consist of 4-5 syllables that reflect the important concepts underlying the manuscript.

Specific Guidelines. A manuscript is divided into five parts: introduction, literature review and hypothesis formulation, research methods, results and discussion, as well as conclusions and suggestions. The following is a brief description of each part.

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## 1. INTRODUCTION

Authors should provide research background, purpose and motivation triggered by the existence of phenomena, research gaps, or conflicting results of previous studies. In addition, research contribution should be stated explicitly.

## 2. LITERATURE REVIEW AND HYPOTHESIS FORMULATION

This section contains a theoretical background and the development of conceptual arguments as a basis for hypothesis formulation. The work of previous authors must be cited consistently and must comply with the writing procedures as described in the appendix.

## 3. RESEARCH METHOD

This section contains the research design which includes the population and sample, sampling procedures, operational definitions and measurement of variables. The author must explain explicitly the research model that will be used to test the hypothesis.

## 4. RESULTS AND DISCUSSION

The author must present descriptive statistics, and test results in tabular form. Examples of tables can be found in the appendix. In addition, the discussion of the results and the generalization of the findings should also be explained as clearly as possible and discussed in the context of previous studies that have been cited in the literature review section.

## 5. CONCLUSIONS

This section contains the conclusions drawn from the analysis of the findings. Note that conclusions should not be expressed in sequential numbers. The author should also provide practical and theoretical implications of the findings and suggestions for future researchers on related topics.

## REFERENCE

This section contains references that has been cited in body of the research. It should be noted that only the authors cited in the manuscript are mentioned in the reference and the works cited are not older than five years, except for works that contain certain theory. The format of the reference can be found in the appendix. Authors are recommended to use software such as Mendeley in making the reference.

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## B. Qualitative Study

**General Guidelines.** 1) Title. The title must reflect the content of manuscript and is written briefly with no more than 12 words for Bahasa Indonesia and no more than 10 words for English manuscripts. The title is centered and written in capital letters, Times New Roman font, and 12pt font size. The name of authors, origin of the institution (study program, faculty, university), and email address should be stated below the title. Academic degrees should not be stated. If a manuscript is written by more than one author, the corresponding author is the author who sent the manuscript to the OJS Jurnal Akuntansi Bisnis. 2) Abstract. Abstract contains a summary which includes the research objectives, samples, research methods, results, and theoretical or practical implications of the findings. Abstract is written in Indonesian and English with 150-200 words followed by keywords. Abstract in English is written in italics. Keywords consist of 4-5 syllables that reflect important concepts used in the text.

**Specific Guidelines.** A manuscript is divided into four parts: introduction, research methods, results and discussion, and conclusions and suggestions. The following is an explanation of each part.

### 1. INTRODUCTION

This section contains the background, purpose or motivation of research and research contributions. The author must present the results of previous studies that are relevant to the research topic.

### 2. RESEARCH METHOD

This section contains a research design which includes procedures for selecting informants and their characteristics. In addition, the researcher must also explain the qualitative research steps/procedures used, including the data collection process.

### 3. RESULTS AND DISCUSSION

This section describes the author's interpretation of the data collected and relates it to the issue of concern to the author along with arguments, critical analysis, opinions, and solutions to the research problem. In addition, the author must also provide an explanation of the threats to the validity and reliability of the conclusions made.

### 4. CONCLUSIONS

This section contains conclusions drawn from the authors' interpretation of the data collected from informants. Authors should also provide theoretical implications of the findings and suggestions for future researchers on related topics.

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## REFERENCE

This section contains references that have been cited in the body of the study. It should be noted that only the references used in the manuscript are stated with no more than five-year old studies, except for references that contain specific theories. The format of the reference can be found in the appendix. Authors are recommended to use software such as Mendeley in making the reference.

## APPENDIX

### A. CITATION IN TEXT

The source referred to in the manuscript must be listed between opening and closing brackets by mentioning the author's last name and year separated by commas, and page numbers if needed. Here's an example of applying quotes:

1. Citing the author's name.
  - a. The quote comes from one of the authors: (Hartono, 2012).
  - b. Quotes are from two authors: (Jane and John, 2015)
  - c. Citation comes from three or more authors: (DeChow et al., 2013)
  - d. More than one source from different authors: (Gul, 2010; Lako, 2015)
  - e. More one source from the same author: (Krishnan, 2003, 2005).
  - f. More than one source from the same author and the same year: (Klein, 2002a, 2002b)
2. Quotations with page numbers: (Lennox, 2005: 205).
3. Using the author's name in the text: DeFond (2010) states ...
4. Using the author's name at the end of the sentence: ... about the quality of auditors (Gul et al., 2010)
5. The source of the citation is from the institution: (IAI, 1994).

### B. CITATION IN THE REFERENCE

Manuscript must contain a reference (only citation sources) arranged alphabetically order by the author's last name or the name of the institution. The author is advised to use software such as Mendeley in making a reference. The following is an example of how to make a reference from various sources:

- 1) Excerpt from a printed book.

One author:

Watts, R., and J. Zimmerman. 1986. Positive accounting theory. Engelwood Cliffs, NJ: Prentice Hall

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Two authors:

Supomo, B., and N. Indrianto. 2002. Accounting and Management Research Methodology.  
First edition. Yogyakarta: BPFE.

2) Excerpt from E-book

Gujarati, D.N. 2001. Basic Econometrics. Downloaded from: <http://toocs.ub.uni-mainz.de/pdfs/107610957.pdf>

3) Excerpt from a scientific journal.

Cohen D; MN Darrough; R.Huang; and T. Zach. 2011. Guarantee reserves: contingent liabilities, information signals, or earnings management tools? Accounting Review 86:569-604.

4) Excerpt from a seminar paper.

Siregar, V. and S. Utama. 2005. Effect of Ownership Structure, Company Size, and Corporate Governance Practices on Earnings Management, VIII National Accounting Symposium, Solo, 15-16 September 2005.

5) Excerpt from a working paper.

Burgstahler, D. and M. Eames. 1998. Earnings management and analyst forecasts. Working paper, University of Washington, Seattle, WA, and University of Santa Clara, Santa Clara, CA.

6) Excerpt from Thesis or Dissertation.

Butar Butar, S. 2013. Implications of capital market regulation on earnings management motives. Unpublished dissertation, Gadjah Mada University, Yogyakarta, Indonesia.

7) Excerpt from an institution.

Indonesian Institute of Accountants (1994), "Professional Standards of Public Accountants", Jakarta, IAI Publishing Division.

8) Excerpt from internet source.

Putri, A.W. 2015. Avoiding misunderstandings related to asset revaluation. Accessed on 27 October 2016, from <http://swa.co.id/swa/trends/business-research/>

9) Excerpt from popular magazines.

Siringoringo, L. and D. Putriadita. 2016. What's wrong with Kimia Farma's stock? Cash, p. 13

10) Quotes from the daily newspaper

Perdana, P. 2016. 27 October. So that the signature is not easily forged. Compass, p. 2.

## C. TABLES AND DIAGRAMS

1. Tables generated by statistical software such as SPSS must be modified first to suit the intent and purpose of the manuscript.
2. Tables or diagrams are numbered sequentially and briefly explained to provide an overview of the distribution pattern of the research variables.

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3. Unless constructed by the author, the source of the table or diagram must be indicated. The following are examples of a table and a diagram.

Table 4.(title)

Variables	Prediction	Coefficient	T stat	P-value
TRANSP	-	-0,073	0,987	0,488
INST	-	-0,657	1,987	0,049
KONSER	-	-0,034	1,578	0,060
SIZE	+/-	-0,053	2,987	0,001

F =

Adj R<sup>2</sup> =

Example of diagram:

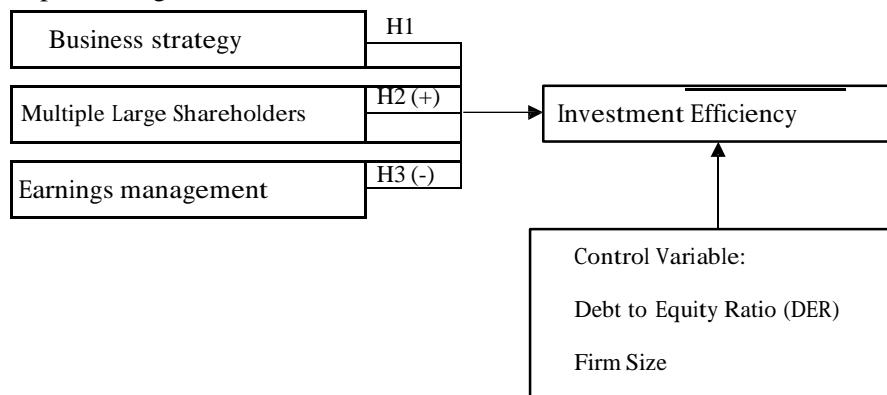


Diagram 1. Research Framework

### C. MANUSCRIPT SUBMISSION

Manuscripts are written in Microsoft word format with normal layout (one inch margin size for the top, bottom, left, and right) and to be submitted online. Authors must register as an author by logging into <http://journal.unika.ac.id/index.php/jab>

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#### D. REVIEW PROCESS

1. Initial review will be carried out by the JAB editor to make sure that content and writing format is in line with JAB writing standard. If it is deemed worthy to be reviewed, then the manuscript will be forwarded to Reviewer A and Reviewer B.
2. The review process carried out by Reviewer A and Reviewer B is a blind review with the following possible outcomes: Accepted without revision, accepted with revision (minor or major), or rejected.