

AUTHOR GUIDELINES

Format

1. Article should at least consist of these parts: **Introduction, Literature Review and Hypothesis Development (only literature review for qualitative research), Research Method, Result and Analysis, Conclusion and Reference. Acknowledgement** (if any) should be placed after the **Conclusion** and before the **Reference**.
2. Article must be written on A4 paper size with 12pt font size and double line spacing, except for direct quotation. Direct quotation should be typed using single line spacing and in indented style.
3. Page margin should at least 2.5 cm for all sides (top, bottom, left and right).
4. Article should be written efficiently in approximately 25-30 pages.
5. All pages must be numbered, including reference and appendix.

Structure of Article

1. Abstract

Abstract are written preferably from 100-200 words and needs to be written in both English and Indonesian. Abstract should provide summary of purpose of the article, method, and conclusion. Abstract should also be followed by keywords of 3-5 words in order to help preparing the article index.

2. Introduction

Introduction provides explanation of research background, purpose of the research, and research contribution.

3. Literature Review and Hypothesis Development

This section contains previous literatures related to the research and explains the hypothesis development.

4. Research Method

This part describes research plan or research design, research object and target (population and sample), technique in collecting research data, research model, and technique used for analysis.

5. Result and Analysis

This section presents result of data analysis, hypothesis testing, answer of research question, as well as finding and its interpretation.

6. Conclusion

Conclusion describes the research conclusion, limitation of the research, and suggestions for conducting future research.

7. Reference

Reference lists all sources used for writing the article.

Table and Figure (Graph)

1. Table and figure should be efficiently presented (only for table and figure with the result of data) and are placed on the article. Table and figure presented on the appendix are to show the data processing.
2. Table and figure must be numbered in sequence and be given a title that reflects its contents.
3. Reference of table and figure must be mentioned on the article.
4. Author should mention on the article where table and figure are attached.
5. Table and figure should be able to be interpreted without referring to the article.
6. Source of table and figure should also be presented.
7. Figure must be prepared in a printable version.

Citation

Citation on text is written between open and close parenthesis mentioning author's surname, year without comma, and page number if necessary.

1. One source of citation with one author: (Syafuruddin 2001); two authors: (Habbe and Hartono 2000); more than two authors: (Budiono et al. 1999); more than one source of citation with different authors: (Mardiyah 2001; Kusumawati 1999); more than one source of citation with similar author: (Djakman 1998, 2000).
2. When citation is accompanied with page number: (Brownell 1981, 845).
3. When referring to author with more than one article in the same year, use letter a, b, ... after year on citation, e.g. (Joni 1999a, 1999b) or (Joni 1999a, Daud 2000b).
4. When author's name is mentioned on the text, the name does not have to be mentioned on citation, e.g. "Alamsyah (1998) stated ..."
5. Source of citation from an institution's work should mention the acronym of the institution, e.g. (IAI 1994).

Reference

Article should contain reference (only for source of citation) that is sorted alphabetically using author's surname or institution's name, e.g.:

Book

One Author

Bringham, E. F. 1992. *Fundamental of Financial Management 6th*. Fort Wort: The Dryden Press.

Two to Four Authors

Cooper, D. R. and P. S. Schindler. 2001. *Business Research Method*. New York: McGraw Hill.

Guan, L., D. R. Hansen, and M. M. Mowen. 2009. *Cost Management*. Mason: South Western.

More than Four Authors

Booth, W. C. et al. 1995. *The Craft of Research*. Chicago: University of Chicago Press.

Institutional Author

Ikatan Akuntan Indonesia. 2004. *Standar Profesional Akuntan Publik*. Jakarta: Divisi Penerbitan IAI.

Journal

Gumanti, T. A. 2001. Earnings Management dalam Penawaran Saham Perdana di Bursa Efek Jakarta. *Jurnal Riset Akuntansi Indonesia*, 4 (2), 165-183.

Geiger, M. A. and S. M. Ogilby. 2000. The First Course in Accounting: Students Perceptions and their Effect on the Decision to Major in Accounting. *Journal of Accounting Education*, 18, 63-78.

Website

Australian Bureau of Statistics. 2000. *1996 Census of Population and Housing: Northern (Statistical Division) Queensland*. Downloaded on 19 August 2001, <http://www.abs.gov.au>.

Bond, T. 2004. *ED1401: Childhood and Adolescence, week 12 notes*. Downloaded on 25 February 2005, <http://learnjcu2004.jcu.edu.au>.

Workshop/Seminar

Abbott, K. and J. Seymour. 1997. *Trapping the Papaya Fruit Fly in North Queensland*. Paper presented at the Australian Entomological Society Conference, Melbourne.

Fitriany and D. Sari. 2008. *Studi atas Pelaksanaan PBL dan Hubungannya dengan Prestasi Mahasiswa*. Paper presented at the Simposium Nasional Akuntansi XI, Pontianak.

Thesis/Dissertation/Working Paper

Utama, S. 1996. *The Association between Institutional Ownership and Trading Volume Reaction to Annual Earnings Announcements*. Ph.D Dissertation, Texas A&M University.

Chambers, D. J. 2003. *Earnings Persistence and Accrual Anomaly*. Working Paper, University of Illinois at Urbana-Champaign.

Chan, K., L. Chan, N. Jegadeesh, and J. Lakonishok. 2004. *Earnings Quality and Stock Returns*. Working Paper, University of Illinois at Urbana-Champaign.

Footnote

Footnote is only applied to give description or additional analysis, which when combined into a manuscript would disrupt manuscript's continuity. Therefore, footnote is not used for reference. Footnote should be given serial numbers and be indicated by superscript figures. Text from footnote is placed on page with the superscript figures.

Policy of Plagiarism

Author submitting article to JAKI should create statement letter that the manuscript is free from plagiarism and not being considered and published in other journals.

Policy of Reproduction

Article that has been published on JAKI becomes the copyright of the Department of Accounting FEUI. For educational purpose, the contents of JAKI could be copied or reproduced as long as mentioning source of the article. Written request should be submitted to editor to gain permission to reproduce the contents of JAKI for other purposes aside from education.

Policy of Data Availability

Consistent with the purpose of JAKI, article's author is expected to give data owned to the ones need them and give information about the way of obtaining such data. If the article uses survey or experiment approach, then all instruments (questionnaires, case, interview plan, etc.) should be attached.

Submission of Article

Article is submitted in softcopy (without author's identity) accompanied with author's profile and research instrument (questionnaires, interview transcript, etc.). Article is sent through JAKI website: <http://jaki.ui.ac.id> by selecting **Submit Paper** menu and will be processed through *Open Journal System* (OJS) application. OJS guidelines for authors are available on **OJS Guidelines** menu.