PEDOMAN PENULISAN ARTIKEL TESIS
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1. Ukuran Kertas A4, dengan margin setiap sisi 2,5 cm
2. Font yang digunakan Times New Roman dengan ukuran font 12pt
3. Setiap paragraf menggunakan tab (*First line*) 0,6 cm, dengan spasi 1 (*Single*)
4. Artikel ditulis secara ringkas dan jelas, berisi tabel, ilustrasi dan referensi, termasuk didalamnya pengujian hipotesis dan pelaporannya
5. Jumlah halaman artikel maksimal 30 lembar dan tidak lebih dari 8000 kata
6. Artikel ditulis dalam bahasa Inggris
7. Untuk Referensi mengikuti pedoman APA edisi ke-6 (American Psychological Association), berikan informasi lengkap publikasi. Pastikan bahwa setiap referensi yang dikutip dalam teks juga ada dalam daftar referensi (dan sebaliknya)
8. Penulisan artikel menggunakan Mendeley

FORMAT PENULISAN ARTIKEL TESIS

MAGISTER AKUNTANSI

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The Title of the Article should be Specific and Effective [← 14pt, bold]

First Author[1*], Second[2], Third Author[3] [← 12pt, bold]

[1] First Author's Affiliation: Department, Faculty, University, Country. Email: [← 12pt]
[2] Second Author's Affiliation: Department, Faculty, University, Country. Email: [← 12pt]
[3]Third Author's Affiliation: Department, Faculty, University, Country. Email: [← 12pt]

* Corresponding Author. Postal Address: Tel., Fax., Email: [← 12pt]

Acknowledgements (if any) [← 12pt, bold]
If there is any acknowledgement that authors would like to mention, please mention here if there are any. Article text article text article text article text article text [← 12pt]

Abstract [← 12pt, bold]. Please provide 200-250 words

Abstract must adhere to the following: A concise and factual abstract is required. The abstract should describe the following items in order of: 1) the purpose of the research, 2) data, materials, and methodology, 4) major findings, and 5) the originality/value. [← 11pt, Times New Roman]

Keywords (3-6): Word#1, Word#2, Word#3, Word#4, etc. [← 12pt Times New Roman]

JEL Classification Code (up to 3): Please provide 3-5 JEL codes for indexing purpose. https://www.aeaweb.org/econlit/jelCodes.php?view=jel e.g.: M40, M41, M42 [12pt]

1. Introduction [Heading ← 12pt, Times New Roman, bold]

The main section of an article should start with an introductory section which provides more details about the paper's purposes, motivation. The introduction should be relatively nontechnical, yet clear enough for an informed reader to understand the manuscript's contribution. [← 12pt Times New Roman]

2. Literature Review [Heading ← 12pt, Times New Roman bold]

The section should highlight the conformity of research problems with the research context. Each main concept should also be explained sufficiently. If the manuscript uses hypotheses, each hypothesis should be supported with adequate arguments and prior studies.

2.1 Citation in Text [Subheading ← 12pt, Times New Roman italic]

3. Research Methods [Heading ← 12pt, Times New Roman bold]

This section explicitly explains how research activities are organized. Hence, this section should offer readers complete and clear descriptions of the research materials, tools, and phases (including research design, data and data source, the operational definitions of variables/ research focus, and analysis technique) to answer the research questions and to enhance the replicability of the study.

3.1 Using the Template [Subheading ← 12pt, Times New Roman italic]

4. Results and Discussion [Heading ← 12pt, Times New Roman bold]

4.1 Results [Subheading ← 12pt, Times New Roman italic]

The results provide sufficient detail to allow the results to be meaningful and informative. [← 12pt Times New Roman]

4.2 Discussion [Subheading ← 12pt, Times New Roman italic]

For discussion, this should explore the significance of the results of the work, not repeat them. A combined results and discussion section is often appropriate. Avoid extensive citations and discussion of published literature. [← 12pt Times New Roman]

5. Conclusions [Heading ← 12pt, Times New Roman bold]

For Conclusions, the main conclusions of the study may be presented in a short Conclusions section, which may stand alone. [← 12pt Times New Roman]

Model Specifications

The respective regression equations are expressed as

$$\mathrm{SD} = \alpha + p_2\mathrm{PC} + e_1, \tag{1}$$
$$\mathrm{FP} = \alpha + p_1\mathrm{PC} + p_3\mathrm{SD} + e_2, \tag{2}$$

Where:

FP = financial performance
SD = sustainability disclosure
PC = political connection
p_2 = path coefficient SD and PC,
p_1 = path coefficient FP and PC,
p_3 = path coefficient FP and SD,
$e_{1,2}$ = Error or residual.

Tables and Figures

All Tables, Figures (charts, diagrams and line drawings) and Plates (photographic images) should be included as part of the manuscript. Supply clear captions for all tables, figures and plates. Tables/figures should be no more than a single page each. There is no bold and italic text included in the final processed tables. Cells in tables and figures should not be colored. In case you need to draw attention to a particular datum then use only a shade of grey.

Captions for tables must be placed above the art. Captions are in 12pt Times New Roman. The placement of the caption below the art removes the chance that the figure and the caption become separated across page boundaries (see Table 1).

Table 1. Title [← 12 pt, above the table]

<table>
<tr><td rowspan="2">Table</td><td colspan="3">Table Head [← 11 pt, above the table]</td></tr>
<tr><td colspan="3">Table merged row</td></tr>
<tr><td></td><td>Table cells</td><td>Table cells</td><td>Table cells</td></tr>
</table>

Captions for figures must be placed underneath the art. Captions are in 12pt Times New Roman. The placement of the caption below the art removes the chance that the figure and the caption become separated across page boundaries (see Figure 1).

Figure 1. Title [← 12 pt below the figure]

References [Heading ← 12pt, Times New Roman bold]

Reference to an article in journals:

Faisal, F., Tower, G., & Rusmin, R. (2012). Legitimising corporate sustainability reporting throughout the world. *Australasian Accounting Business and Finance Journal*, *6*(2), 19-34.

Reference to an article in online journals or online first [DOI]:

Nobanee, H., & Ellili, N. (2020), Anti-bribery information. *Online Journal of Financial Crime*, 683-695. DOI or Link URL.

Reference to a book:

Deegan, C. M. (2014) *Financial accounting theory* (4th ed.), McGraw-Hill Education (Australia), North Ryde, N.S.W.

Reference to a thesis for doctorate:

Faisal, F. (2012). *Global corporate social responsibility disclosure practices*. Perth, Australia: Doctoral thesis, Curtin University.

Reference to a chapter in an edited book:

Gunawan, J., & Joseph, C. (2017), The institutionalization of anti-corruption practices in Indonesian companies. In *Modern Organisational Governance (Developments in Corporate Governance and Responsibility Vol. 12)*, Emerald Publishing Limited, Bingley, pp. 147-159.

For published conference proceedings:

Faisal, F., Tower, G., & Rusmin, R. (2011). Corporate sustainability reporting in the international arena. *Proceedings of the European Accounting Association (EAA) Annual Congress*, Rome, Italy, 20 – 22 April.

For internet resources:

Salim, F. (2018), Anti corruption measurements in business: Transparency in Corporate Reporting (TRAC) and Beyond, Transparency International Indonesia. Retrived January 15, 2020, from https://www.kpk.go.id/images/Integrito/2018/MateriHAKORDIA2018/Transparency-in-Corporate-Reporting-TRAC-and-Beyond---Felia-Salim.pdf