



# Jurnal Akademi Akuntansi (JAA)

Program Studi Akuntansi – Fakultas Ekonomi dan Bisnis  
Universitas Muhammadiyah Malang

P-ISSN: 2715 – 1964

E-ISSN: 2654 – 8321

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have participated in certain substantive aspects of the research project, they should be acknowledged or listed as contributors. The corresponding author should ensure that all appropriate co-authors and no inappropriate co-authors are included on the paper and that all co-authors have seen and approved the final version of the paper and have agreed to its submission for publication.

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## TEMPLATE JURNAL AKADEMI AKUNTANSI (JAA)

**JUDUL** ☹(Bahasa Indonesia) Judul tidak lebih dari 25 kata, Judul menggunakan Huruf Kapital Semua (Font: Bell MT; Font Size: 14)

**TITLE** ☹(*English Title Here*) Title no more than 25 words, Title uses All Capital Letters (Font: Bell MT; Font Size: 14)

**Nama (nama) Penulis / Author Name**

*Afiliasi (para) penulis / Author Affiliation*

*“Contoh: Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Malang, Indonesia”*

*Alamat surel penulis (utama)/ Corresponding author*

**Abstract Jurnal Akademi Akuntansi terdiri dari 2 Abstrak yaitu berbahasa Inggris dan Bahasa Indonesia. (Font: Bell MT; Font Size: 12)**

**Abstract** ☹*Abstract* ditulis dalam bahasa Inggris dengan kalimat *present tense* dan tidak lebih dari 150 kata dalam satu paragraf dengan spasi 1 (*single space*). *Abstract* harus berisi: tujuan, metode, hasil, dan simpulan penting penelitian.

.....  
.....

**Keywords:** ☹3-5 kata kunci (alphabetical order)

**Abstrak** ☹*Abstract* ditulis dalam bahasa Indonesia dan tidak lebih dari 150 kata dalam satu paragraf dengan spasi 1 (*single space*). *Abstract* harus berisi: tujuan, metode, hasil, dan simpulan penting penelitian.

.....  
.....

**Keywords:** ☹3-5 kata kunci (alphabetical order)

**PENDAHULUAN (Font: Bell MT; Font Size: 12)**

*Uraikan:*

*Isu/fenomena riset/riset gap*

.....  
.....

*Teori atas isu/fenomena*

.....



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.....  
*Ringkasan penelitian terdahulu*

.....  
.....  
*Positioning paper (tujuan penelitian dan perbedaan penelitian yang dilakukan dengan penelitian-penelitian terdahulu)*

.....  
.....  
*Jabarkan proses pengembangan hipotesis dengan berdasarkan pada Teori, Riset terdahulu, Logika (jika penelitian menggunakan hipotesis)*

## **METODE**

.....  
.....  
*Pada bagian metode harus dituliskan secara jelas bagaimana penelitian dilakukan. Untuk penelitian studi kasus (termasuk penelitian non-positivism/kualitatif), bagian ini meliputi: jenis penelitian, obyek, data, dan teknik/tahapan analisis. Untuk penelitian survei, bagian ini berisi: jenis penelitian, populasi dan teknik pengambilan sampel, jenis dan sumber data, instrumen penelitian, dan teknik analisis data.*

## **HASIL DAN PEMBAHASAN**

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.....  
*Deskriptif Statistik ☺sajikan data penelitian disini*

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*Analisis Data dan Pembahasan ☺sajikan hasil analisis data disini (termasuk output aplikasi statistik)*



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*Ⓒlakukan pembahasan (diskusi) atas hasil analisis data dengan merujuk ke teori, riset terdahulu, dan logika (logical thinking)*

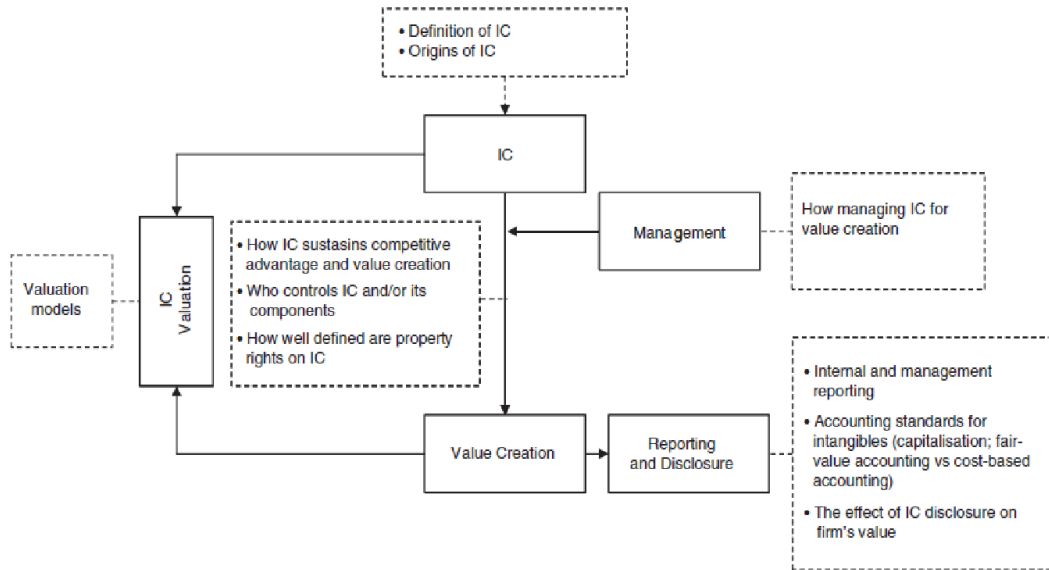
.....  
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## *Contoh Tabel dan Gambar*

**Tabel 1. Kategori Kinerja IC Industri Perbankan Indonesia**

Tahun	KATEGORI KINERJA IC	
	Versi Kamath	Versi Mavridis
2004	<i>Top Performers</i>	<i>Top Performers</i>
2005	<i>Common Performers</i>	<i>Top Performers</i>
2006	<i>Bad Performers</i>	<i>Common Performers</i>

Sumber: Ulum (2009)



Sumber: Marzo (2014)

**Gambar 1. Isu-isu tentang Intellectual Capital**

**SIMPULAN DAN SARAN** ☺*simpulkan hasil penelitian dalam format narasi, bukan “pointer” (maksimal 150 kata). Pada bagian ini dapat ditambahkan “keterbatasan” dan “saran”.*

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**Jurnal Akademi Akuntansi (JAA)**

Program Studi Akuntansi  
Universitas Muhammadiyah Malang

Jl. Raya Tlogomas 246 Malang, Jawa Timur



9 772715 196002

**P-ISSN: 2715-1964**



9 772654 832009

**E-ISSN: 2654-8321**