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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

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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

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.....
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)

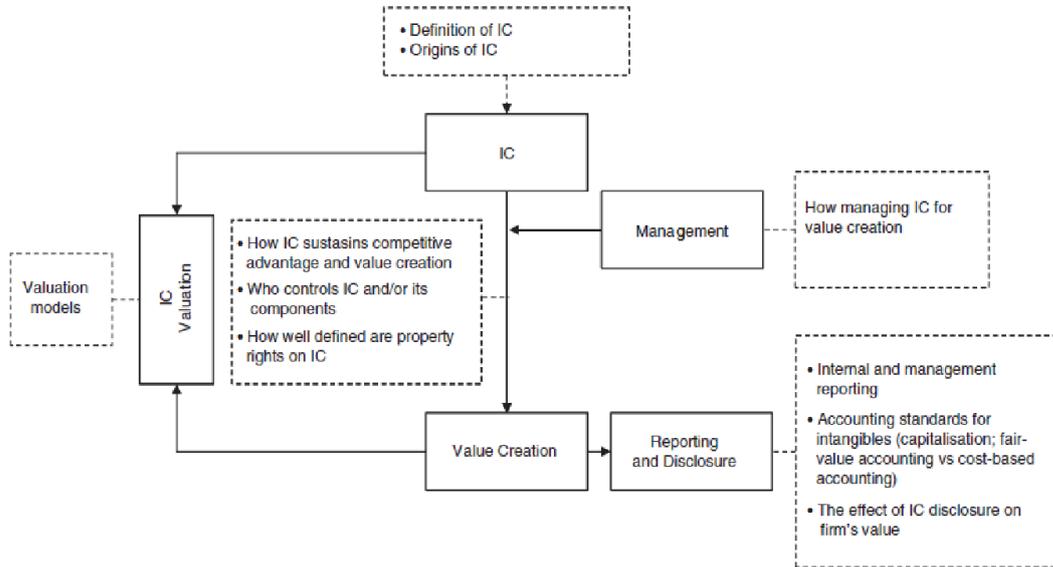
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Contoh Tabel dan Gambar

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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