



# Jurnal Akademi Akuntansi (JAA)

Program Studi Akuntansi – Fakultas Ekonomi dan Bisnis  
Universitas Muhammadiyah Malang

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Jl. Raya Tlogomas No. 246 Malang, Jawa Timur 65144

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Authorship should be limited to those who have made a significant contribution to the conception, design, execution, or interpretation of the reported study. All those who have



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made significant contributions should be listed as co-authors. Where there are others who 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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**Tipe Artikel:** Paper Penelitian

**JUDUL** (Maksimal 15 kata, lugas dan menarik seperti judul publikasi pada umumnya, bukan seperti judul skripsi, tesis, disertasi. Diketik dengan menggunakan huruf besar semua, bold Garamond 16)

**Nama Penulis 1<sup>1\*</sup>, Nama Penulis 2<sup>2</sup>, dst**

(Nama penulis tanpa gelar, diurutkan mulai penulis 1, penulis 2, dst.)

Penulis koresponden diberi tanda (\*)

**ABSTRACT** (Abstrak disusun dalam dua Bahasa, Inggris dan Indonesia, jumlah kata antara 150-200 kata). Diketik dengan font Garamond 12, spasi satu (1). Abstrak terdiri dari:

**Purpose:** (Bahasa Inggris)

**Methodology/approach:** (Bahasa Inggris)

**Findings:** (Bahasa Inggris)

**Practical and Theoretical contribution/Originality:**  
(Bahasa Inggris)

**Research Limitation:** (Bahasa Inggris)

**Keywords:** (Bahasa Inggris) Terdiri dari 3-5 kata, diurutkan berdasarkan urutan abjad, *capital each word*, setiap suku kata dipisahkan oleh koma (,) dan suku kata terakhir diakhiri oleh titik (.)

Contoh: Financial Statement, Fraud Detection, Fraud Hexagon, Pressure. (Urut Alfabeta A-Z)

**ABSTRAK**

**Tujuan penelitian:** (Bahasa Indonesia)

**Metode/pendekatan:** (Bahasa Indonesia)

**Hasil:** (Bahasa Indonesia)

**Kontribusi Praktik dan Teoretis/Orisinalitas:** (Bahasa Indonesia)

**Keterbatasan Penelitian:** (Bahasa Indonesia)

**Kata kunci:** Terdiri dari 3-5 kata, diurutkan berdasarkan urutan abjad, *capital each word*, setiap suku kata dipisahkan oleh koma (,) dan suku kata terakhir diakhiri oleh titik (.)

Contoh: Deteksi Fraud; Fraud Hexagon; Laporan Keuangan; Tekanan. (Urut Alfabeta A-Z)

## PENDAHULUAN (INTRODUCTION)

Pada bagian ini berisi tentang latar belakang penelitian, tujuan, research gap, teori yang relevan, kontribusi (manfaat dari penelitian baik teori maupun praktis) dan hipotesis penelitian (jika ada).

Pada bagian ini tidak diperkenankan adanya Sub Bab.

Pada akhir bagian ini berisi langsung hipotesis dengan ketentuan penulisan Hipotesis sebagai berikut:

Untuk penelitian dengan pengujian hipotesis, pengembangan hipotesis dibangun berdasarkan teori pendukung, penelitian sebelumnya, dan penalaran logis. Setelah penjelasan dirumuskan, maka tulislah hipotesis Anda dengan format sebagai berikut:

H1: tuliskan hipotesis yang dirumuskan.

Untuk penelitian kualitatif (tanpa pengujian hipotesis), maka yang disajikan pada bagian ini adalah tinjauan pustaka (teori dan penelitian terdahulu serta argumentasi yang difokuskan pada tinjauan penelitian). Jika diperlukan, fokus penelitian dapat dituliskan pada bagian ini dalam bentuk pertanyaan dengan format sebagai berikut:

RQ: tuliskan masalah yang mewakili fokus penelitian.

*This section contains the research background, objectives, research gaps, relevant theories, contributions (benefits from both theoretical and practical research) and research hypotheses (if any).*

*In this section, sub-chapters are not permitted.*

*At the end of this section contains a direct hypothesis with the provisions of writing a hypothesis as follows:*

*For research with hypothesis testing, hypothesis development is built on supporting theory, previous research, and logical reasoning. After the explanation is formulated, then write your hypothesis in the following format:*

*H1: write down the formulated hypothesis.*

*For qualitative research (without hypothesis testing), what is presented in this section is a literature review (theory and previous research and arguments focused on research review). If necessary, the research focus can be written in this section in the form of questions in the following format:*

*RQ: write down a problem that represents the focus of the research.*

## METODE (METHOD)

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.



*In the method section, it must be clearly stated how the research was carried out. For case study research (including non-positivism/qualitative research), this section includes: types of research, objects, data, and analysis techniques/stages. For survey research, this section contains: types of research, population and sampling techniques, types and sources of data, research instruments, and data analysis techniques.*

## **HASIL DAN PEMBAHASAN (RESULTS AND DISCUSSION)**

Bagian ini memuat karakteristik data subjek/objek/sampel/responden, hasil analisis data, instrumen, dan hasil pengujian hipotesis (jika ada), jawaban pertanyaan penelitian, temuan, dan interpretasi. Bagian ini jika memungkinkan dapat dibuatkan grafik untuk masing-masing variabel penelitian. Selanjutnya disajikan nilai statistik deskriptif (e.g., Mean, SD, Maksimum, Minimum) beserta interpretasinya. Pada bagian akhir disajikan hasil penelitian hipotesis dan pembahasannya secara lengkap. Pada bagian pembahasan, naskah harus membandingkan hasil penelitian dengan hasil penelitian sebelumnya. Implikasi penelitian dan arah masa depan diperbolehkan untuk disajikan.

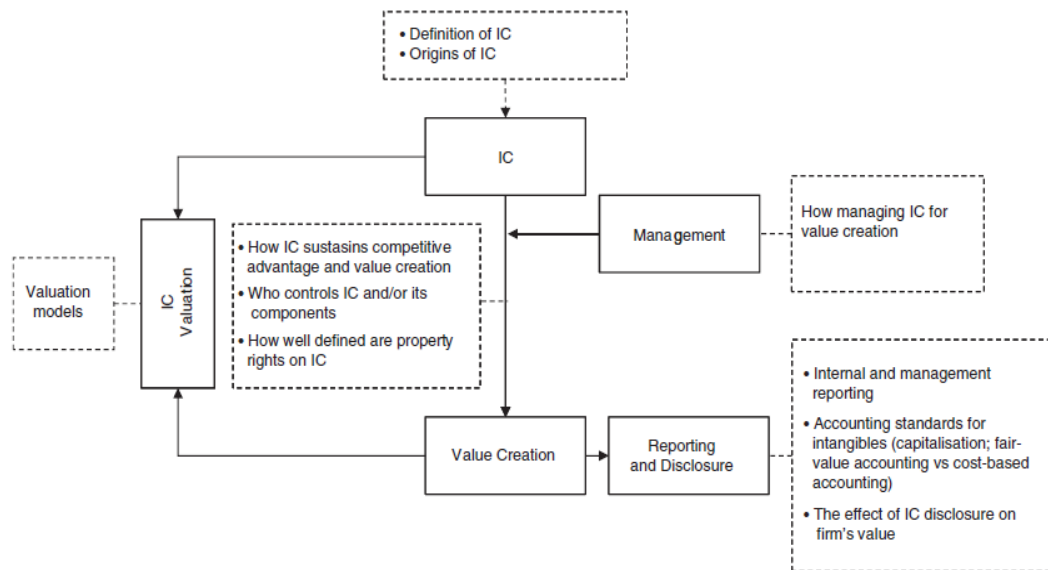
*This section contains the data characteristic of subject/object/sample/respondent, data analysis result, instrument, and hypothesis testing results (if any), the answer to the research question, findings, and interpretation. This section, if possible, can be graphed for each research variable. Furthermore, the descriptive statistic value was presented (e.g., Mean, SD, Maximum, Minimum) with its interpretation. At the end of the section showed the hypothesis research result and its discussion completely. In the discussion part, the manuscript should compare the research results with previous research results. Research implications and future direction are allowed to be presented.*

Contoh Tabel dan Gambar

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

Tahun	KATEGORI KINERJA IC	
	Versi Kamath	Versi Mavridis
2004	Top Performers	Top Performers
2005	Common Performers	Top Performers
2006	Bad Performers	Common Performers

Sumber: Ulum (2009)



Sumber: [Marzo \(2014\)](#)

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

## **SIMPULAN (CONCLUSION)**

Simpulkan hasil penelitian dalam format narasi, bukan “pointer”. Simpulan bukan berisi tentang kesimpulan hasil statistik (diterima atau ditolak), namun berisi kesimpulan empiric dan teoritis berdasarkan hasil statistik yang ada.

Pada bagian ini ditambahkan “keterbatasan” dan “saran”. Keterbatasan penelitian meliputi segala aspek yang dapat dipertimbangkan oleh peneliti untuk menyempurnakan penelitian selanjutnya, sedangkan saran penelitian merupakan arah kedepan untuk penelitian selanjutnya berdasarkan keterbatasan yang ditonjolkan.

*Conclude research results in a narrative format, not a "pointer". The conclusion does not contain statistical conclusions (accepted or rejected), but contains empirical and theoretical conclusions based on existing statistical results.*

*In this section added "limitations" and "suggestions". Research limitations include all aspects that can be considered by researchers to refine future research, while the suggestions or research advice is a future direction for the next research based on the limitations highlighted.*

## **DAFTAR PUSTAKA (REFERENCES)**

Daftar Pustaka (Minimal 20 Daftar Pustaka), yang terdiri dari 80 % Daftar Pustaka Berupa Jurnal. **(Jika Naskah kutipan memiliki DOI, wajib di tuliskan)**

Menggunakan software Sitasi (End Note, Mendeley, Zotero) dengan format APA Style.

References (Minimum 20 References), which consists of 80% references in the form of journals. (If the references has a DOI, it must be written)

Using Citation software (End Note, Mendeley, Zotero) with APA Style format.

Contoh (Example):

**Jurnal (Journal):**

Irawan, D., Bastian, E., & Hanifah, I. A. (2019). Knowledge Sharing, Organizational Culture, Intellectual Capital, and Organizational Performance. *Journal of Accounting and Investment*, 20(3), 267-282. <https://doi.org/10.18196/jai.2003128>

**Buku (Book):**

Ulum, I. 2009. *Intellectual Capital; Concepts and Empirical Studies*. PT. Graha Science. Yogyakarta.

**Sumber Internet (Internet Source):**

Pulic, A. 2000. "VAIC TM - an accounting tool for IC management". available online: [www.measuring-ip.at/Papers/ham99txt.htm](http://www.measuring-ip.at/Papers/ham99txt.htm) (accessed on 2nd November 2006).

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