
AUTHOR GUIDELINES

THIS IS A NEW AUTHOR GUIDELINES, GOING TO BE EFFECTIVE FROM SEPTEMBER 2020 ISSUE.

INSTRUCTION FOR AUTHOR

Manuscript Preparation:

General requirements:

(1) The manuscript should be in the form of research in the field of accounting, finance, and investment. BAKI does not accept manuscript from article review.

(2) The manuscript should be original work, i.e. the same manuscript must have not been published or accepted for publication in any other journals/ books either in full or substantial part; and must not be submitted to any other journal for concurrent publication or being considered for publication or even being reviewed.

(3) The manuscript is attaching the author's name, institutional affiliation, and e-mail address. The soft file format should be in Microsoft Word, margin : Top 2,75 cm, left 2,5 cm, bottom and right 2 cm, font type is Arial, size 11, space 1.5, and justify.

(4) Manuscripts must comply with the following guidelines and **should be formatted in accordance with [BAKI template for submission](#)**. The paper which does not comply this requirement may be returned for revision (format/template) before entering the review process.

(5) The corresponding author should signed **Copyright Transfer Agreement (CTA)** form originally (scan the document after signed)

(6) The manuscript and scanned Copyright Transfer Agreement only could be sent via the open journal system (OJS) mechanism (**not by email**) in web address: <https://e-journal.unair.ac.id/BAKI>.

(7)The Editor of BAKI reserves the right to edit the text contained without reducing or changing the intent of writing.

Writing Guidelines:

The Manuscript is written in the following order:

TITLE

Write the title briefly (no more than 15 words is recommended) and clearly. The title of the article should be concise, interesting and describe the content of the article.

ABSTRACT

Abstract should be written in English and Bahasa Indonesia in one paragraph with single space (maximum 250 words). It summarizes the important research objectives and methods (e.g: sample and techniques analysis) and the answer of the research problem (results). The abstract consist of 3-5 keywords to figure out the basic concept in the fields of study.

1. INTRODUCTION

This section includes the research background, purpose, contribution (the research benefit from theoretical and practical), research result and implication (practical advice based on research result).

2. LITERATURE REVIEW

This section provides the literature and links to the hypothesis development (quantitative research). We highly recommended that literature references includes at least 20 references, published no more than 10 years before and 80% of references consist of journal.

For quantitative research, the hypothesis development is built by supporting theory, previous research, and logical argumentation.

H₁: write the formulated hypothesis.

For qualitative research (without hypothesis testing), then this section contains literature review (theory and previous research and argumentation focused on research review) and research focus written in question form (**but not mandatory**):

RM: mention the problem that represents the research focus.

3. RESEARCH METHOD

This section includes the research design, subject/object/research sample, operational definition and measurement of variable, technique/instrument of data collection and data analysis.

4. RESULT AND DISCUSSION

This section contains the data characteristic of subject/object/sample/ research respondent, data analysis, instrument and hypothesis testing(if any), the answer to the research question (findings), and its interpretation or discussion.

5. CONCLUSION

This section presents the research conclusion, implication, limitation and advice for the future research. The implication is practical advice from the results. Research limitation includes all

aspects that can be considered by researchers to refine the future research. While the research advice is advise for next research based on the limitation that can not be done by the researcher.

ACKNOWLEDGMENT (OPTIONAL)

This section is provided for the author to express his gratitude either for the research funders or the other parties who contribute to research realization.

APPENDIX (OPTIONAL)

Contains the research instrument, questionnaires, experiment scenario, interview question list, and other instruments.

REFERENCES

Contains the sources referred in the manuscript.

TABLE AND FIGURE

The title is numbered and written at the top of the table and in the bottom of the figure with a bold font and centered, accompanied by the source (if any).

CITATION

Citations in the text written between brackets mentioning the author's last name, year by commas, and page number if necessary.

- 1) One citation resource with one until five authors, the last name of authors have to be mentioned: one author: (Syafuruddin, 2001); two authors: (Habbe & Hartono, 2000), five authors (Sofyani, Suryanto, Wibowo, Harjanti, & Utami, 2018); more than five authors using et al., for instance: (Boediono et al., 1999); more than one source citation by different authors: (Mardiyah, 2001; Kusumawati, 1999); more than one source citation with the same authors (Djakman, 1998; 2000).
- 2) If the references consist of author with more than one article in the same year, then the citation used the letters a, b, after year. Example: (Joni, 2014a; 2014b) or (Joni, 2014a; David, 2014b).
- 3) If the author's name is mentioned in the text, so the name does not need to be mentioned in the citation in parentheses. Correct example: "Alamsyah (1998) states". **Incorrect example: "Alamsyah (Alamsyah, 1998) states"**
- 4) Citation taken from the work of an institution should mention the acronym of the institution concerned, for example Ikatan Akuntan Indonesia or IAI should be (IAI, 2008).

Quote directly and precisely from the referred references (not using a paraphrase) with the same number of lines with more than four lines written slightly indented to right with a single space (one). Example:

Mulyadi (2011) states:

"Materiality is the value of the omitted or misstated accounting information, as seen from the surrounding circumstances, may result in changes or influence on the consideration of those who put faith in such information, for their omission or misstatement that."

REFERENCES WRITING STYLE

BAKI bibliography writing style according to **APA 6th edition style** (available in default form in Mendeley, Endnote, Zotero, etc.). Highly recommended to write a bibliography using software citation mentioned. Each article should contain bibliography (only the source citation) which arranged alphabetically according to the author's last name or the name of the institution.

Example:

Book

Eccles, R.G, & Krzus, M.P. (2014). *The Integrated Reporting Movement: Meaning, Momentum, Motives, and Materiality*. New Jersey: John Wiley & Sons.

Journal

Coolen-Maturi, T. (2013). Islamic Insurance: Demand and Supply in the UK. *International Journal of Islamic and Middle Eastern Finance and Management*, 6(2), 87-104.

Romolini, A, Fissi, S, & Gori, E. (2014). Scoring CSR Reporting in Listed Companies – Evidence from Italian Best Practices. *Corporate Social Responsibility and Environmental Management*, 21(2), 65–81.

Paper published in the proceeding

Sinianskaia, E.R., Savostina, O, & Lurieva, R. (2017). Integration of Structural Components of Russian and Chinese Accounting Systems. *Paper was presented in the International Conference on Trends of Technologies and Innovations in Economic and Social Studies, Russia*.

Article in Website

Alexander, J., & Tate, M.A. (2001). Evaluating web resources. Retrieved from Widener University, Wolfgram Memorial Library. Available at: <http://www2.widener.edu/Wolfgram-Memorial-Library/webevaluation/webeval.htm>
The University of
Portsmouth. <http://www.port.ac.uk/library/guides/filetodownload,137568,en.pdf>

Rule/Regulation

Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi. (2012). Surat Edaran Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor: 08/M.PAN-RB/06/2012 tentang Sistem Penanganan Pengaduan (Whistleblower System) Tindak Pidana Korupsi di Lingkungan Kementerian/Lembaga dan Pemerintah Daerah.

Ministry of Administrative Reform and Bureaucratic Reform. (2012). Minister of Administrative and Bureaucratic Reform Circular Number: 08 / M.PAN-RB / 06/2012 concerning Complaint Handling System (Whistleblower System) Crime Corruption in the Ministry/Institution and Local Government Environment.

FOOTNOTE

Footnotes are only used to provide clarification / additional analysis, which when combined into a script would disrupt the continuity of the manuscript. Thus footnotes not be used for reference. Footnotes should be numbered printed superscript. The text of footnote typed with 10 font aligned justify.

*The format of literature review article consists of title, author name(s) and affiliation(s), abstract, introduction, content (including challenges and research opportunity), conclusion, references.

INDEX PENULIS
VOLUME 6 NO 2 2021

A

Apriliana Susanti, 188

Arif Nugroho Rachman, 114,129

E

Eko Triyanto, 166

I

Ismunawan, 95

L

Lia Febriana Karwahningrum,
166

O

Oceania Andika Putri, 95

S

Serly , 188

Steppani, 146

Supatmi, 146

V

Veronika Enggarsih, 129

INDEX SUBJEK
VOLUME 6 NO 2 2021

B

Balanced Funds, 166

C

Capital Expenditures, 166

Company Performance, 146

Compliance, 95

Company Size, 188

CSR disclosure, 129

E

EPS, 114

F

Free Float, 114

H

Human Development Index and Economic Growth, 166

L

Land and Buildings, 95

Leverage, 129, 188

Local Own Income, 166

M

Media Exposure, 129

P

Profitability Ratio, 114

Profitability, 129, 188

Propping, 146

Public Ownership, 188

R

Related Party Transaction, 146

ROA, 114

ROE, 114

S

Stock Price, 114

T

Taxes, 95

Taxpayers, 95

Type of Auditor, 188

