

Author Guidelines

Jurnal Akuntansi dan Pajak is a scientific journal that contains the results of theoretical research and studies on accounting or tax issues.

This journal encompasses original research articles, including: Financial Accounting, Finance, Accounting, Information System, Auditing, Behavioral Accounting, Accounting Management, Taxation, Corporate Governance, Education Accounting, Public Sector Accounting, Environment Accounting, Ethics Accounting.

1. General Author Guidelines

All manuscripts must be submitted to JAP Editorial Office using Online Submission at E-Journal portal address: <http://jurnal.stie-aas.ac.id/index.php/jap/login>, where author register as Author by online. If authors have any problems on the online submission, please contact Editorial Office at the following email: jap_ass@stie-aas.ac.id or journal.jap.aas@gmail.com

2. Manuscript Preparation Guidelines

2.1. General Organization of Paper

The paper will be published in JAP journal after the peer-reviewed process and decided as “Accepted” by Editor. The final paper layout will be reproduced by Editorial Office of JAP journal. The final paper layout in PDF type, known as “Uncorrected Proof” should be corrected by Author. The final corrected proof will be published first in “Article In Press” pre-issue.

The manuscript content be organized in the following order: Title; Authors Name; Authors Affiliation; Abstract; Keywords; JEL, Introduction; Research Methods; Results and Discussion; Conclusions; Acknowledgments; and References. Manuscript document submitted to this journal (in one MS Word file) should be arranged as Body text of manuscript article (from Title to References, include tables and figures).

2.2. Paper Title

This is your opportunity to attract the reader’s attention. Remember that readers are the potential authors who will cite your article. Identify the main issue of the paper. Begin with the subject of the paper. The title should be accurate, unambiguous, specific, and complete. Do not contain infrequently-used abbreviations.

The title of the paper should be in 16 pt bold Times New Roman and be centered. The title should have 0 pts space above and 12 pts below.

2.3. Authors Name and Affiliations

Write Author(s) names without a title and professional positions such as Prof, Dr, etc. Do not abbreviate your last/family name. Always give your First and Last names. Write clear affiliation of all Authors. Affiliation includes a name of department/unit, (faculty), a name of university, address, country. Please indicate Corresponding Author (include email address) by adding an asterisk (*) in superscript behind the name.

Author names should be in 10 pt Times Roman bold with 12 pts above and 12 pts below. Author addresses are superscripted by numerals and centered over both columns of manuscripts. Author affiliations should be in 10 pt Times Roman italic. The body of the text should commence two lines (24 points) below the last address.

2.4. Abstract and Keywords

An abstract should stand alone, means that no citation in the abstract. Consider it the advertisement of your article. The abstract should tell the prospective reader what you did and highlight the key findings. Avoid using technical jargon and uncommon abbreviations. You must be accurate, brief, clear and specific. Use words which reflect the precise meaning. The abstract should be precise and honest. Please follow word limitations (200 words).

Keywords are the labels of your manuscript and critical to correct indexing and searching. Therefore the keywords should represent the content and highlight of your article. Use only those abbreviations that are firmly established in general. Each word/phrase in keyword should be separated by a semicolon (;), not a comma (,).

2.5. Introduction

In Introduction, Authors should state the objectives of the work at the end of introduction section. Before the objective, Authors should provide an adequate background, and very short literature survey in order to record the existing solutions/method, to show which is the best of previous researches, to show the main limitation of the previous researches, to show what do you hope to achieve (to solve the limitation), and to show the scientific merit or novelties of the paper. Avoid a detailed literature survey or a summary of the results. Do not describe literature survey as author by author, but should be presented as group per method or topic reviewed which refers to some literatures.

2.6 Methods

Methods already published should be indicated by a reference: only relevant modifications should be described. Do not repeat the details of established methods.

2.7. Results and Discussion

Results should be clear and concise. The results should summarize (scientific) findings rather than providing data in great detail. Please highlight differences between your results or findings and the previous publications by other researchers. The discussion 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.

In discussion, it is the most important section of your article. Here you get the chance to sell your data. Make the discussion corresponding to the results, but do not reiterate the results. Often should begin with a brief summary of the main scientific findings (not experimental results).

The following components should be covered in discussion: How do your results relate to the original question or objectives outlined in the Introduction section (what/how)? Do you provide interpretation scientifically for each of your results or findings presented (why)? Are your results consistent with what other investigators have reported (what else)? Or are there any differences?

2.8. Conclusions

Conclusions should answer the objectives of the research. Tells how your work advances the field from the present state of knowledge. Without clear Conclusions, reviewers and readers will find it difficult to judge the work, and whether or not it merits publication in the journal. Do not repeat the Abstract, or just list experimental results. Provide a clear scientific justification for your work, and indicate possible applications and extensions. You should also suggest future experiments and/or point out those that are underway.

2.9. Acknowledgment

Recognize those who helped in the research, especially funding supporter of your research. Include individuals who have assisted you in your study: Advisors, Financial supporters, or may another supporter, i.e. Proofreaders, Typists, and Suppliers, who may have given materials. Do not acknowledge one of the authors names.

2.10. References

Cite the main scientific publications on which your work is based. Cite only items that you have read. Do not inflate the manuscript with too many references. Avoid excessive self-citations. Avoid excessive citations of publications from the same region. Check each reference against the original source (author's name, volume, issue, year, DOI Number). Please use Reference Manager Applications like EndNote, Mendeley, Zotero, etc. Use other published articles in the same journal as models.

All publications cited in the text should be included as a list of references. References are sequentially numbered as they appear in the text. Reference numbers are indicated in square brackets. Please ensure that every reference cited in the text is also present in the reference list (and vice versa). Any references cited in the abstract must be given in full. Unpublished results and personal communications are not recommended in the reference list, but may be mentioned in the text. If these references are included in the reference list they should follow the standard reference style of the journal and should include a substitution of the publication date with either “Unpublished results” or “Personal communication”. Citation of a reference as 'in press' implies that the item has been accepted for publication.

Recommendations for references are:

- Include ALL authors. et al., for multiple authors is not acceptable.
- When referencing in the body of text, use 11pt Times Roman in square brackets [1].

Types of references are as follows:

For a Book, see [1]

- For a Journal Article, see [2]
- For a Magazine Article, see [4]
- For a Proceedings Paper, see [5]
- For a Technical Report, see [6]
- For a Dissertation or Thesis, see [7]
- For an Internet Reference (not preferable), see [8]

10.1. References (use reference management tools)

1. Nicholson, W., Snyder, C. (2008). *Microeconomic Theory: Basic Principles and Extensions*. Tenth Edition. Thomson: South-Western. ← Book
2. Hoechle, Daniel. (2007). Robust Standard Errors for Panel Regressions with Cross-Sectional Dependence. *The Stata Journal*, (yyyy) vv, Number ii, pp. 1-31. ← Journal
3. Alin, O. Maricta, M.D. (2011). Correlation Analysis Between the Health System and Human Development Level Within the European Union. *International Journal of Trade, Economics and Finance*, Vol. 2, No. 2: 99-102 ←Journal
4. Razmi, M.J., Abbasian, M., Mohammadi, S. (2012). Investigating the Effect of Government Health Expenditure on HDI in Iran. *Journal of Knowledge Management, Economics and Information Technology*. Issue 5:119-131. ←Journal
5. Kumar, R.P., Prabhakaran, P., George, J.K., Parambath, S.G., (2016). Mapping regional disparities in human development- the case of erstwhile Andhra Pradesh. *International Conference on Emerging Trends in Engineering, Science and Technology (ICETEST-2015)*, 24(2016) 1843- 1850. Procedia Technology.←Conferences
6. Alkire, S., Sarwar, M.B. (2009). Multidimensional Measures of Poverty & Well-being, *Report Working Paper*, Oxford University. ←Report
7. Clancey, W.J. (1979). Transfer of Rule-Based Expertise through a Tutorial Dialogue. *Ph.D. Dissertation*, Department of Computer Science, Stanford University. ←Thesis
8. Ivey, K.C. (2 September 1996). *Citing Internet sources* URL <http://www.eei-alex.com/eye/utw/96aug.html>. ←Website

Note: more complete at <http://jurnal.stie-aas.ac.id/index.php/jap>

