**Template for Preparing Article for Journal of Accounting Transformation**

Title : Approximately 20 words

Abstract : Maximum 200 Words

Keyword : 5 to 6 keywords

Main : 4000-8000 words including: **Introduction, Literature Review, Method, Result, Discussion, Conclusion**

**TYPE THE TITLE OF YOUR MANUSCRIPT WRITTEN IN TIMES NEW ROMAN-14 BOLD, MAXIMUM 20 WORDS**

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ABSTRACT

The abstract should not exceed 200 words. The abstract should state briefly the state-of-the-art, research gap, purpose of the research, methods, the principal results, and major conclusions. An abstract is often presented separately from the article, so it must be able to stand alone. For this reason, References should be avoided, but if essential, then cite the author(s) and year(s). Also, non-standard or uncommon abbreviations should be avoided, but if essential they must be defined at their first mention in the abstract itself. so it may become a useful document in an information-retrieval system. Three to ten keywords should be included.

Keywords:Five to six keywords should be included

INTRODUCTION

The introduction includes background, theoretical basis, problems, problem solving plan, and research objectives. The introduction is written using Times New Roman font, Size 11, Line spacing: 1.0. The text is typed in the print area with top, bottom, left, and right margins made 2.5cm. A4 paper size. The manuscript is presented narratively (without numbering in front of subheadings) and presentation in the form of subheadings is avoided. References use APA Style.

The article is an original research article. Manuscripts should be arranged in the following order: Title; authors and affiliations; abstract and keywords; main body of the manuscript; acknowledgments (if any); list of references; appendices (if any). SI units must be used consistently in the manuscript. If other units must be used, the equivalent SI units should be listed in parentheses. There are no rigid rules regarding the notation or abbreviations to be followed, but each manuscript should be self-contained in terms of symbols and units, which should be clearly defined. The introduction should be presented in a relatively non-technical manner but still be clear enough for a reader with some understanding of the field to understand the paper's contribution.

LITERATURE REVIEW

The literature review contains concepts or theories that are the main source of reference. Written in Times New Roman-11 upright, with 1.0 line spacing. The method of writing sources in the text needs to clearly indicate the author's name and source citation, which is in the form of publication year and page where the manuscript is located (Zotero or Mendeley, APA style 7th edition). For quantitative research, relationships between variables and hypotheses are made.

**RESEARCH METHOD**

This section describes how the research was conducted, the research design, data collection techniques, instrument development, and data analysis techniques. This section describes how the data was collected/generated and an explanation of how the data was analyzed.

**RESULTS AND DISCUSSION**

**Result**

The results section summarizes the data collected for the study in the form of descriptive statistics and reports the results of relevant inferential statistical analyses (e.g., hypothesis tests) performed on the data. You need to report the results in sufficient detail for the reader to see what statistical analyses were performed and why, and to justify your conclusions. Mention all relevant results, including those contradicting the proposed hypothesis (American Psychological Association, 2001: 20).

There is no fixed recipe for presenting the findings of a study. Therefore, we will consider general guidelines first, then move on to options for reporting descriptive statistics and hypothesis test results.

You should present your findings as efficiently as possible yet still provide enough detail to adequately justify your conclusions, as well as allow the reader to understand exactly what you did in terms of data analysis and why.

You can assume that the reader has a basic knowledge of statistics (i.e., usually that is learned in a basic statistics course). Therefore, there is no need to explain basic statistical procedures in detail. However, you may need to explain advanced multivariate statistical methods (e.g., repeated measures ANOVA, two-way ANOVA, multiple regression analysis, and factor analysis) in a non-technical way. Figures and tables (separate from the main body of the manuscript) often make it possible to present findings clearly and concisely.

Example:

**Insert Table 1 Here**

**Insert Figure 1 Here**

**Discussion**

The discussion includes interpreting the results and developing arguments by linking the research findings, theories, and relevant opinions. The discussion section should not simply repeat the results reported in the results section or report additional findings that have not been discussed in the earlier part of the article. The focus should rather be on highlighting the broader implications of the research findings and relating them to previous research. In addition, it is important to highlight the potential contribution of the research findings to the advancement of science related to the topic.

**CONCLUSION**

The conclusion includes the main findings and the achievement of the research objectives based on a deeper interpretation of the results and discussion. In addition, the conclusion also contains theoretical and practical implications, limitations of the research, and suggestions for future research. The suggestions may include practical actions, new theory development, and future research directions.

**REFERENCES**

References should be written in APA 7 (American Psychological Association) format. Reference writing is recommended using specialized applications such as Mendeley, Zotero, or EndNote.

**APPENDIX**