Judul. Harus spesifik, efektif dan informatif. Tidak lebih Dari 20 Kata Dalam Bahasa Indonesia (TNR, Center, Bold, 16pt)

**Penulis 11, Penulis 22,** **Penulis 33,4 (TNR, Bold, Center, 10 pt)**

1Afiliasi Penulis 1(TNR, 8 pt)

2Afiliasi Penulis 1(TNR, 8 pt)

3Afiliasi Penulis 1TNR, (8 pt)

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| **Article Info** |  | **ABSTRACT** (10 PT) |
| ***Article history:***  Received month dd, yyyy  Revised month dd, yyyy  Accepted month dd, yyyy |  | An abstract is often presented separate from the article, so it must be able to stand alone. A well-prepared abstract enables the reader to identify the basic content of a document quickly and accurately, to determine its relevance to their interests, and thus to decide whether to read the document in its entirety. The abstract should be informative and completely self-explanatory, provide a clear statement of the problem, the proposed approach or solution, and point out major findings and conclusions. **The Abstract should be 100 to 200 words in length.** References should be avoided, but if essential, then cite the author(s) and year(s). Standard nomenclature should be used, and non-standard or uncommon abbreviations should be avoided, but if essential they must be defined at their first mention in the abstract itself. No literature should be cited. The keyword list provides the opportunity to add 5 to 7 keywords, used by the indexing and abstracting services, in addition to those already present in the title (9 pt). |
| ***Keywords:***  First keyword  Second keyword  Third keyword  Fourth keyword  Fifth keyword |
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1. **PENDAHULUAN (10 PT)**

Pendahuluan harus dapat menjelaskan rasionalitas penelitian, sehingga dapat dijustifikasi mengapa penelitian ini penting dibuat bagi bidang akuntansi pada khususnya dan ekonomi pada umumnya (Reference et al., 2011). Bagian pendahuluan mencakup perumusan permasalahan penelitian, pertanyaan penelitian, serta manfaat penelitian. Artikel dibuat dalam halaman berukuran A4 dengan spasi 1.15. Marjin halaman mengikuti template artikel yang tersedia

1. **KAJIAN PUSTAKA (10 PT)**

Bagian ini membahas penelaahan atas jurnal, artikel, buku dan sumber lain yang relevan. Jika diperlukan, perumusan hipotesis disajikan dalam bagian ini. Hipotesis yang dirumuskan harus didasari oleh logika yang memadai dan didukung oleh hasil penelitian terdahulu. Data, informasi, dan kutipan harus dalam rentang waktu 5 tahun terakhir. 80% kutipan yang ditulis di makalah harus bersumber dari sumber primer yang berasal dari naskah publikasi maupun penelitian baik nasional dan internasional. Semakin banyak referensi utama yang dimiliki dalam artikel tersebut, semakin berkualitas artikel tersebut

1. **METODE PENELITIAN (10 PT)**

Bagian ini menjelaskan secara eksplisit tentang bagaimana penelitian dilakukan. Bagian metode penelitian harus ditulis secara efektif, sehingga penulis dapat memperoleh gambaran yang lengkap dan jelas tentang data, alat dan tahapan yang dilakukan dalam rangka menjawab pertanyaan penelitian. Bagian ini juga menyediakan penjelasan mengenai metode pengukuran sehingga dapat memudahkan untuk direplikasi. Jika ada, model dapat dirumuskan sebagai berikut:

〖PS〗\_i=β\_0+β\_1 〖EO〗\_i+β\_3 〖SC〗\_i+ε\_i 1

Dimana PS adalah pricing strategy; EO adalah entrepreneurial orientation; SC adalah social capital; β1, β2 dan β3 adalah parameter estimat; ε adalah variable pengganggu; i adalah perusahaan ke i.

1. **ANALISIS DAN PEMBAHASAN (10 PT)**

Hasil penelitian secara langsung menyajikan data dan hasil yang didapat dari penelitin. Bagian ini hanya memberikan uraian naratif atas hasil penelitian tanpa ada interpretasi atau evaluasi.

Bagian pembahasan menginterpretasikan makna dari hasil penelitian, baik sesuai dengan harapan atau tidak

Penulisan Gambar dan Tabel

Tabel 1. Ringkasan *output* SPSS atas pengujian uji beda antara VAR dan TVA

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **P Value** | | | | | | |
| **2005** | **2006** | **2007** | **2008** | **2009** | **2010** | **2011** |
| Panel A : VAR | | | | | | | |
| T +/- 1 | 0,511 | 1 | 0,880 | 1 | 0,775 | 1 | 0,892 |
| T +/- 2 | 0,907 | 0,910 | 0,915 | 0,576 | 0,762 | 0,624 | 0,923 |
| T +/- 3 | 0,849 | 0,579 | 0,542 | 0,235 | 0,869 | 0,378 | 0,814 |
| Panel B : TVA | | | | | | | |
| T +/- 1 | 0,503 | 0,307 | 1 | 0,710 | 0,499 | 0,749 | 0,280 |
| T +/- 2 | 1 | 0,002\* | 0,281 | 0,245 | 0,086\*\* | 0,815 | 0,064\*\* |
| T +/- 3 | 1 | 0,000\* | 0,082\*\* | 0,090\*\* | 0,072\*\* | 0,338 | 0,015\* |
| \*Significant on α = 0,05  \*\*Significant on α = 0,1  Sumber : Data olahan, xxxx | | | | | | | |

Sumber: IDX (2012)

Gambar 1. Tren Indikator Keuangan

1. **KESIMPULAN DAN SARAN (10 PT)**

Bagian ini menyimpulkan secara singkat hasil dan pembahasan penelitian. Bagian ini juha menjelaskan tentang implikasi hasil, keterbatasan penelitian serta rekomendasi bagi pengembangan penelitian mendatang

**REFERENCES (10 PT)**

Kutipan dan referensi harus mengikuti gaya APA. Referensi harus berhubungan hanya dengan konten yang dikutip dalam teks naskah

* Referensi mengacu pada Gaya APA (American Psychological Association 6th Style)
* 80% merupakan referensi 5-10 tahun terakhir
* Sekitar 80% sumber primer (artikel jurnal, artikel majalah, Artikel Koran, Statuta, Laporan, artikel ensiklopedia), dan 20% sumber sekunder (buku, halaman web)
* Gunakan perangkat lunak manajemen referensi seperti MENDELEY

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| --- | --- | --- | --- |
| **Book with 1 author** | | | |
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