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Acknowledgment

We sincerely express our gratitude for the cooperation and dedication of Peer-Reviewer to review articles that have been published in Journal of Auditing, Finance and Forensic Accounting Volume 8, 2020.

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The Policy of Writing

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Editors welcome research articles and studies on accounting, especially related to auditing, finance and forensic accounting. All published articles have to pass several selection stages. All articles will be selected through blind review process. Criteria of the selection include conformity of writing style of the article with writing format of the JAFFA, suitability of research’s topic, relevance of research method, contribution toward improvement of science and profession in accounting field, especially related to Auditing, Finance and Forensic Accounting. Review to the welcomed articles involves peer reviewers as well, i.e. independent experts. Editors have a right to select and give constructive feedbacks, and communicate result of evaluation of the reviewers to the writer of article.

Writing Guideline

1. Typing
   □ The article should be typed using the Microsoft Word program, in Bookman Old Style with the size of 10 pt, single spaced (before = 0 pt, after = 0 pt).
   □ The paper size is A4. The boundary of upper, lower, and side margins are 3 cm.
   □ The article’s length is around 10-15 pages (not including references and attachments).
   □ The article should be written in Bahasa Indonesia and English.

2. Writing the article
   a) Title
      □ Title of the article is written on the first page.
      □ Title should contain 11 words at the most.
      □ The title should contain the keywords of research results and avoid the following terms: analysis, influence, relationship, study, case study, impact, role.
      □ The title should be written in bold capital letters, with a letter size of 12 pt, single spaced and centered.
      □ If there is an additional title which belongs to the main title, the additional title is written after the main title, in capital letters and separated from the main title by a colon.

   b) Author’s identity
      □ Author’s identity is written on the first page.
      □ The author’s name is written without academic degree and last name must not be abbreviated, bold, 10 pt.
      □ The author’s identity should be accompanied with institution’s name and institution’s address (street name, city, zip code, country), and email address, not bold, 10 pt.
      □ If there are more than one authors, the identity of the other author(s) should be written completely.

   c) Abstract
      □ The abstract should be written in Bahasa Indonesia and English
      □ The abstract should be written in one paragraph, single spaced, in Bookman Old Style with a size of 10 pt.
The length of the abstract should not exceed 200 words and accompanied by three to five keywords. The keywords are written in Italic, in regular letters with a capital at the beginning of the first keyword and ended with a period.

d) Writing the Sub-title
- Sub-title (level 1) is written uprightly in bold letters, with a capital letter at the beginning of each word, and centered.
- Sub-sub-title (level 2) is written in bold italics, with a capital letter at the beginning of each word, and centered.
- Sub-sub-sub-title (level 3) is written in bold italics, with a capital letter at the beginning of each word, and left aligned.
- Sub-sub-sub-sub-title (level 4) is written in regular italics, with a capital letter at the beginning of paragraph and ended with a period.
- Conjunctive and preposition in each level is not written in capital letters.

e) Presenting Tables
- Each table is given a chronological number (Arabic numeral), title of the table, and source if the table is taken from other sources.
- Number and title of table is written above the table, in bold letters and centre aligned.
- Number of table is written above title of table, with a capital letter at the beginning of each word.
- Table title is written under table number, with a capital letter at the beginning of each word.
- Table source is written under the table, centre aligned.
- Table is written in 10 pt. letters and single spaced.
- Table design: Table title and column title, column title and table content, table content and table source, are separated by horizontal lines (vertical lines are not necessary).
- Chronological numbers are not necessary inside the table.

f) Presenting Picture/Diagram
- Each picture is given a chronological number (Arabic numeral), title of the picture, and source if the picture is taken from other sources.
- Number and title of picture is written below the picture, written in one line, in bold letters and left aligned. No. of picture is ended with a period.
- Number and title of picture is written with a capital letter at the beginning of the sentence.
- Picture source is written under the number and title of picture, centre aligned.
- The letters in the picture is written in 10 pt. letters and single spaced.

g) Presenting Indirect quotation
Indirect quotation is written inside the sentence without quotation marks and accompanied by source of the quotation which includes author’s last name and year.

h) Presenting Quotation source
- Single author
  Accompanied by author’s last name followed by year of publication.
  - Example of quotation source for short direct quotation:
    Rakhamwati (2017) stated that “...........” (p. 100).
  - Example of quotation source for indirect quotation:
    A study on ........... (Rakhamwati, 2017).

- Two authors
Accompanied by last names of the two authors, followed by year of publication, for example:
- Rakhamwati and Prasetyo (2017) proved that .......... 
- The formation of human resources .......... (Rakhamwati & Prasetyo, 2017).

Three to five authors
The first mention is accompanied by all the authors’ last names, the following mentions is only accompanied by the first author’s last name followed by et al., for example:
- First mention: Alim, Tarjo and Prasetyono (2016) stated that ..........
- Following mentions: Alim et al. (2016) proposed that .......... 

Six or more authors
Accompanied by first author’s last name followed by et al. and year of publication, for example:
Musyarofah et al. (2015) suggested that ..........

Quotation source of more than one authors uses “and”, and uses the symbol “&” when presented in brackets, table, picture, and the list of references.

i) Presenting mathematics and statistics formulas
Mathematics and statistics formulas and notations are written in italics.

j) Presenting the list of references
- Should include all the sources used in the article.
- The references should be from publications of the latest ten years and minimally 70% of them are taken from primary references (Journals and Patents).
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- Quotation source and list of references should comply with the system of American Psychological Association (APA), as follows:
  - **Book with one author**
  - **Book with two authors**
  - **Article from a book containing a compilation of articles**
  - **Book with no author**
  - **Periodicals: jurnal and magazine**
  - **Newspaper article with author**
  - **Newspaper article with no author**
  - **Paper from Seminar, workshop, and training**

- **Institution official document**

- **Internet**

3. **All pages of the article should be given chronological numbers which are put in the center bottom of each page.**