

ICAF Author Guidelines

Email: icaf.acc@umy.ac.id; Web: <http://icaf.umy.ac.id>

Guidelines for authors

Format

Manuscripts must be prepared using Microsoft Word, using Times New Roman as the font type. All paragraphs including footnotes and notes under each Table should be justified. The manuscript should be formatted in one column. Leave a blank line between each paragraph, each entry in the reference section, and between each section or part. The line spacing is 1.15 for the whole manuscript except for Abstract of which it is 1.0.

First page

The first page of the manuscript includes the title of the manuscript, the authors' specifications, the Abstract, the Keywords, and the JEL Classification.

- **Title:** Brief, effective, and reflective of the manuscript; font size 14, bold and centralised, capitalise each content word in the title
- **Author(s):** Full name(s), affiliation(s), e-mail and postal address(es) all in font size 12. For multiple authors, please indicate the corresponding author using an asterisk. Author affiliations, acknowledgements and information on research grants may be written in a footnote (indicated by superscript symbols, font size 10) on the title page. This footnote should not be part of the consecutive numbering of footnotes of the paper. See the following example:

Example: Rubi Ahmad*, Michael Skully and Mohammed Ariff

It appears in the footnote as follows:

* Corresponding author. Rizal Yaya is a Senior Lecturer at the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta, Indonesia, e-mail: r.yaya@umy.ac.id.

- **Abstract:** Concise, informative, not more than 150 words, font size 11, the word 'abstract' is bold, typed in font size 12.
- **Keywords:** Not more than eight in alphabetical order; the word 'keyword' should be bold. Separate each key words by using a comma, capitalise each content word in the keywords and do not close this part with a dot. See the following example:

Example:

Keywords: Contrarian Investment Strategy, Losers, Overreaction Effect, Winners, Zero-Investment Portfolio

Introduction

This section describes the background, objectives, contribution, results and implications of the research. Results and implications are recommended (not mandatory).

Literature Review and Hypothesis Development (Quantitative) or Literature Review and Focus of Study (Qualitative)

This section contains the literatures which are referenced and associated by author and used to develop hypothesis (quantitative) or research question (qualitative). Highly recommended literature referenced is published at least in the last 8 years with the most important according to the order are: a reputed international journals, national journals accredited, national journals, international symposiums, national symposiums, textbooks, and daily reputed.

Research Method

This section contains at least the design of the study, subject/object/sample, the operational definition and measurement of variables, techniques/instruments of data collection, data analysis and hypothesis testing.

Result and Discussion

This section contains characteristics data of the subject / object / samples / respondents, the result of data analysis, instruments (if any) testing, and hypothesis examination, the answers of the research questions (finding), and findings interpretation.

Conclusion

Show a summary of findings, implications, limitations and research suggestions sequentially.

Tables and figures

Tables and Figures should be numbered separately and sequentially using Arabic numerals. Each Table and Figure should be given an informative title. Tables and Figures should be presented in text.

Table format

Tables should be arranged in the following format:

- Tables should be submitted as data - .doc, .rtf, Excel or PowerPoint file- Tables submitted as image data are not accepted, for they cannot be edited for publication.
- The first letter of each content word in the headings of the Tables should be capitalized typed in Times New Roman, font size 12 with single line spacing. A

brief Table Heading is preferred. Please do not present the headings in either bold or italic format.

- Tables should be centralized, and the heading should be aligned to the left.
- The contents of the Table should be in Times New Roman, font size 10, single spacing, and aligned to the left.
- Table Notes which are presented right below the Tables should be typed in Times New Roman, font size 8, single spacing and aligned to the left.

Tabel 2. Summary of t test

Model	Correlation	β	Beta	Sig.
		Unstandardized Coefficients	Standardized Coefficients	
1	VAIC→ROE	-.128	-.151	.058
2	VAIC→EPS	-.133	-.067	.322
3	ROE→EPS	1.308	.553	.000
4	ICD→ROE	.844	.370	.000
	ICD→EPS	-.006	-.001	.988
	ROE→EPS	1.333	.563	.000

References

References should be listed at the end of the manuscript, arranged alphabetically by the family name or the main name of the first author. For the same author, or for the same set of authors, references should be arranged chronologically. If there is more than one publication in the same year for the same author(s), the letters 'a', 'b', etc., should be added to the year and used for the in-text citation as well. References to the publications should strictly follow APA referencing style. In this section, there are a few illustrations. (Authors are required to consult a comprehensive APA manual to conform fully to the APA style.)

Authorship

Single author

In-Text citation

According to Pilloff (1996), the primary reason for the synergy is performance improvement after the merger, which may be obtained in several ways.

Reference list

Pilloff, S.J. (1996). Performance changes and shareholder wealth creation associated with mergers of publicly traded banking institutions. *Journal of Money, Credit and Banking*, 28, 294-310.

Two authors

In-Text Citation

Consistently, Linder and Crane (1992) offer some indication that interstate mergers do not improve operating income.

Reference list

Linda, C., & Crane, D. (1992). Bank merger: Integration and profitability. *Journal of Financial Services Research*, 7, 35-55.

Three and more authors

Cite surname of the first author followed by et al.

In-Text citation (first time)

Prior research by FDIC has suggested that CAMEL rating attributes have an important influence on a bank's performance (Nuxoll, et al. 2003).

Reference list

Nuxoll, D., O'Keefe, J., & Samolyk, K. (2003). Do local economic data improve off-site bank monitoring models? *FDIC Banking Review*, 15(2), 35-55.

Note: An ampersand (&) is used to connect authors' names within brackets, but not when they appear as part of a sentence.

Types of Publication

Books

Hair, J. F., Anderson, R.E., Tatham, R.L., & Black, W.C. (1998). *Multivariate Data Analysis*. NJ: Prentice Hall.

Chapter in an edited book

Brown, S.A., Aarons, G.A., & Abrantes, A.M. (2001). Adolescent alcohol and drug abuse. In C.E. Walker & M.C. Roberts (Eds.), *Handbook of clinical child psychology* (3rd ed., pp. 757-775). New York: Wiley.

Journals

Chenhall, R.H. (2005). Integrative strategic performance measurement system, strategic alignment of manufacturing, learning and strategic outcomes: An exploratory study. *Accounting, Organization and Society*, 30, 395-422.

Journals accessed from a journal database or website with digital object identifier (DOI) assigned

Mahoney, L., & Roberts, R.W. (2007). Corporate social performance, financial performance and institutional ownership in Canadian firms. *Accounting Forum*, 31(3), 233-253.
doi:10.1016/j.accfor.2007.05.001

Note: A digital object identifier, DOI, is a permanent identifier given to an electronic document, regardless of whether the URL changes.

Journals accessed from a journal database or website without DOI

Awamleh, R., & Fernandes, C. (2005). Internet banking: An empirical investigation into the extent of adoption by banks and the determinants of customer satisfaction in the United Arab Emirates. *Journal of Internet Banking and Commerce*, 10(1), retrieved on 1 June 2009, from <http://www.arraydev.com/commerce/JIBC/2005-02/raedcedwyn1.HTM>

Work discussed in a secondary source

In Text citation

In the text, name the original work, and give a citation for the secondary source. For example, if Seidenberg and McClelland's work is cited in Coltheart et al. and you did not read the original work, list the Coltheart et al. reference in the References. In the text, use the following citation:

In Seidenberg and McClelland's study (as cited in Coltheart, Curtis, Atkins, & Haller, 1993), ...

Reference list

Give the secondary source in the reference list.

Coltheart, M., Curtis, B., Atkins, P., & Haller, M. (1993). Models of reading aloud: Dual-route and parallel-distributed-processing approaches. *Psychological Review*, 100, 589-608.

Conference proceedings

Regularly published Conference Proceedings should be referenced as journals. Conference Proceedings that are published in a journal or as a chapter in an edited book, or as contribution to a symposium should be treated in the same way as a chapter in a book. However, for other types you can follow the following formats:

Published conference proceedings

Hasmah Zanuddin, & Azizah Hamzah. (2007). International trade agreement of intellectual property rights (TRIPS), copyright issues & burden to enforce in Malaysia. In Choi K.Y. (Ed.), *Korean studies in Southeast Asia: Strategic cooperation and development in research and education: Proceedings of the 2nd International Conference of the Korean studies Association of Southeast Asia held on 29 January - 1 February 2007 at the University of Malaya, Kuala Lumpur* (pp. 121-138). Kuala Lumpur: University of Malaya.

Unpublished conference proceedings

Abdul Samad, M. F., & Zulkafli, A. H. (2005, April 14-15). *An overview of corporate governance in Malaysia*. Paper presented at UM-FBA Asian Business Conference on Business Practices in the Digital Era, Kuala Lumpur, Malaysia.

Theses

Taherizadeh, A. H. (2010). *The key drivers of innovation in Malaysia*. Unpublished master's thesis, University of Malaya, Kuala Lumpur.

Government document

National Institute of Mental Health. (1990). *Clinical training in serious mental illness* DHHS Publication No. ADM 90-1679). Washington, DC: U.S. Government Printing Office.