

Thesis Writing Guidelines

Department of Accounting



University of Sultan Ageng Tirtayasa
2020

PREFACE

Assalamu'alaikum Wr. Wb.

The Thesis Writing Guidebook for the Faculty of Accounting undergraduate program has been completed successfully. The guideline book is expected to help students in completing their thesis, both in writing proposals and in writing their thesis. In addition, the guidebook also aims to standardize writing techniques in a complete sense for accounting students, supervisors, and academic decision makers.

After receiving a number of suggestions from the lecturers of the Faculty of Accounting, Universitas Sultan Ageng Tirtayasa, we finally can finish and present the guidebook to be read and implemented by students and all faculty members. For this reason, we are grateful if there are any criticisms and suggestions to improve the quality of the thesis guidebook. We express our gratitude and appreciation to all parties, especially the Taskforce Team, who have worked hard to make this guidebook possible.

Hopefully this book will be useful for students and all the faculty member to produce good quality of theses writing. Finally, it is hoped that this Thesis Writing Guidebook will provide more benefits to all its users.

Wassalamualaikum Wr. Wb.

Chief of Accounting Department,
University of Sultan Ageng Tirtayasa,



Tri Lestari, SE., Ak., M.Sc. CA, Ph.D
NIP. 197905072005012002

1. General Information

The following guidelines on writing a bachelor thesis are intended to assist final year undergraduate students and faculty member in accounting department, faculty of business and economics at the University of Sultan Ageng Tirtayasa (UNTIRTA). These guidelines are based on *guidelines for writing a bachelor thesis* issued by the faculty of business and economics, UNTIRTA. The undergraduate student work on bachelor thesis under guidance of two supervisors. Each supervisor will be assigned by the head of accounting department by considering various criteria such as functional position and research interest. Commonly, the time frame for bachelor thesis is one semester and undergraduate student will face two exams: *thesis proposal examination and final thesis examination*. Before a student finally reach the final examination phase of her/his thesis, a thesis proposal examination will be held to help the student gaining suggestion from the thesis proposal examiners. Based on the suggestions from the proposal examiners and from the supervisors, student can finish his/her thesis and when ready, he/she can submit final draft of their thesis to the student administration office at accounting department to take the final thesis examination. Students need to hand over the bachelor thesis in 3 hard bound copies and one digital copy to the responsible examination office. The bachelor thesis should be structured following the thesis writing guidelines and must has similarity check with less than 25%.

2. Thesis structure at Accounting Department, UNTIRTA

Undergraduate thesis at accounting department content the following sections:

1. Title page
Gives the title of the thesis in full, the candidate's names and degrees, a statement of presentation in the form "The thesis is presented for the Bachelor degree of Accounting department at the University of sultan Ageng Tirtayasa" , the department and year of submission.
2. Abstract
It should not exceed 300 words. It contains at least: summarize the appropriate heading, aims, methodology, findings, implications, and originality.
3. Table Of Contents
4. Acknowledgements
5. Main Chapters

1) Chapter 1: Introduction

This section should contain at least research background, motivations, questions, the purpose of study, and research contributions. The reason comprises presenting brief information on the current status of research (through literature) and drawing clearly stated scientific questions from this (s). Finally, in 1-2 sentences, describe your approach to the study questions. After reading the introduction, it should be clear which scientific or practical/applied subject is being pursued and why.

2) Chapter 2: Review of Literature

In this section, explanations concerning results from previous studies published in internationally reputable journals, international database indexed journals,

accredited national journals, national journals, and research results published in a global database indexed proceedings, and other sources with a maximum amount of 20% of the total bibliography. This section also includes hypothesis development, grad theories, and conceptual frameworks of current study.

3) Chapter 3: Research Methods

The research methods include research types, operational definitions of variables, populations, samples, data collection methods, measurement instruments (variable operationalization), and analytical techniques.

4) Chapter 4: Results and Discussions

It is preferable that this sub-chapter presented in the form of a list/table, graph/image, or other form and placed as close as possible to the discussion to provide more convenience setting for the reader to follow the description.

This sub-chapter consists of:

1. Descriptive Statistics
2. Results of data quality testing and or testing of Classical Assumptions (if any)
3. Results of Hypothesis Testing
4. discussions

5) Chapter 5: Conclusions and Recommendation

The conclusion is a brief and precise description described in the results discussion chapter. The conclusion can also be interpreted as an answer to the problems raised in the thesis. This chapter also include limitations of the study, which contain the obstacles faced by researchers in conducting research beyond the control (power) of the researcher. In addition, the study also explains suggestions for future research. This section also describes the contribution and implications of the research.

6. References

7. Appendices

3. References style

In a scientific paper, one's own results are evaluated in the context of the existing literature. For this, the origin of the related information must be fully disclosed. Each citation must be verifiable, complete, from original sources (i.e. if possible not indirectly from textbooks or popular websites) and uniformly listed.

Examples for literature list entries:

1. Journal article (one author):
 - Berger, A., 1992. Astronomical theory of paleoclimates and the last glacial-interglacial cycle. *Quaternary Science Reviews*, 11: 571-581.
2. Journal articles (multiple authors)
 - Hay, W.W., Shaw, C.A. und Wold, C.N., 1989. Mass-balanced paleogeographic reconstructions. *Geologische Rundschau*, 78: 207-242.
3. Bookchapters
 - Schreiber, B.C., 1986. Arid shorelines and evaporites. In: H.G. Reading (Hrsg.), *Sedimentary environments and facies*. Oxford, Blackwell Sci. Pub., 189-228.
4. Book

- Jamhury, Raden. 1999. *Metode Penelitian*. Malang: Febra
- Kriswidianoro, Eka dan Yulian, Widia. 1999. *Metode Penelitian. Perumusan Masalah dan Tujuan Penelitian*. Jakarta: Salemba Empat

Books from one author and issued in the same year should be written as follows and the chronological by the first latter from the book tittle.

- Iriyanto dan Harrys. 1999a. *Metode Penelitian. Perumusan Masalah dan Tujuan Penelitian*. Jakarta: Salemba Empat
 - Iriyanto dan Harrys. 1999b. *Pengukuran Variabel Penelitian*. Jakarta: Salemba Empat
5. Conference or proceeding
 - Koesphandi, Bambang. 1990. Karakteristik Penelitian Kualitatif. *Simposium Nasional Akuntansi V*. Surabaya
 6. Bachelor's, diploma and doctoral thesis
 - Kiswanto, Anwar., 2020. Determinan kualitas laba di Indonesia. Tesis, Universitas Sultan Ageng Tirtayasa.

4. Specifics Guidance for writing undergraduate Thesis (formal Aspects)

The bachelor thesis should be 12.000-15.000 words (exclude appendix) with font size of 12 point with double space line spacing. The formatting should be justified. The thesis should write in Indonesian with exception in abstract, which should write both in English and Indonesian. The English version of abstract should grammatically correct. Students can use appropriate professional proofread or software to assist them when write the English version of abstract. The text should be clearly, unambiguously and logically structured. It should contain all the information necessary for understanding and thus also enable external experts to understand the investigations and conclusions and to estimate possible errors. It must be possible to distinguish clearly between results and discussions to provide more clear explanation regarding the thesis topic.

The work should also be **systematically structured** and organized within the chapters, following the second part of this guidelines. Also, Attention should be paid to the hierarchies of headings. Chapter headings do not belong to the actual text, and text may not be placed in "outline free" space (i.e. between a heading and a subheading). **Figures and tables** must be numbered consecutively and embedded in the text. Explanatory texts for the figures are always provided below the respective figure. The titles of the tables are always above the table. Reference must be made to each figure and table in the text. The contents of the figures and tables must be discussed.

5. Appendices

In the appendix, the undergraduate thesis can include all necessary items which are too extensive to be presented in the main body. The purpose of appendix is to provide the reader with information that supports bachelor thesis without breaking up the narrative or distracting from the main purpose of the paper. It can take forms of graphics, tables, or pictures.

6. Others

Current guidelines provide list of appendixes in the following sections and example of each form. Please use the checklist of each form when submitted undergraduate thesis.

List of Appendixes

No	Appendix	Judul Appendix	Submitted by/Used by
1	Appendix 1	Cover	Student
2	Appendix 2	Statement Page	Student
3	Appendix 3	Approval Page for Thesis	Student
4	Appendix 4	Graduation Validation Page	Student
5	Appendix 5	Motto dan Acknowledgement	Student
6	Appendix 6	Abstract in Indonesian	Student
7	Appendix 7	Abstract in English	Student
8	Appendix 8	Proposal Seminar Exam Assessment Form	examiner
9	Appendix 9	Thesis Exam Assessment Form	examiner
10	Appendix 10	Thesis Exam Revision Form	examiner
11	Appendix 11	Outline of thesis proposal	Student
12	Appendix 12	Outline of thesis	Student

Appendix 1: Cover

**THE EFFECT OF CORPORATE GOVERNANCE ON QUALITY OF
FINANCIAL REPORTING IN MANUFACTURING INDUSTRY**

THESIS

**FINANCIAL ACCOUNTING
(*WRITE THE CONSENTRATION*)**

**As one of the requirements for obtaining a Bachelor of Accounting degree in
Accounting Department, Faculty of Economics and Business,
Universitas Sultan Ageng Tirtayasa**



Agus Solikhan
5552 050901

**ACCOUNTING DEPARTMENT, FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS SULTAN AGENG TIRTAYASA
BANTEN 2023**

Appendix 2: Statement Page

STATEMENT PAGE

The undersigned below:

Name : Student

NIM : 444200999

Declare that the results of my research are entitled:

**“THE EFFECT OF CORPORATE GOVERNANCE ON QUALITY OF
FINANCIAL REPORTING IN MANUFACTURING INDUSTRY”**

Is my own work and not plagiarized. If in the future it is discovered that the results of my research are plagiarized, then I am prepared to accept sanctions in accordance with applicable law.

Serang, Januari 2023

Materai 10.000

Student ID: xxxxxxxxxx

Appendix 3: Approval Page for Thesis

APPROVAL PAGE

THE EFFECT OF CORPORATE GOVERNANCE ON QUALITY OF FINANCIAL REPORTING IN MANUFACTURING INDUSTRY

THESIS

ACCOUNTING

Student Name
Student ID

Serang, November 2023

Agree and Ratify,

Advisor I

Advisor II

Full name and academic title
NIP.

Full name and academic title
NIP.

,

Head of Department,
Economics and Business Faculty

Full name and academic title
NIP.

Appendix 4: Graduation Validation Page

GRADUATION VALIDATION PAGE

This thesis has been defended before the Thesis Examiner Committee in
Accounting Departmen, Faculty of Economics and Business,
Sultan Ageng Tirtayasa University on (*please write what day*) date of
..... (*please write what month*) on the month of and year of

Thesis Examiner Committee

Examiner Committee 1

Full name and academic tittle

NIP.

Examiner Committee II.

Examiner Committee III

Full name and academic tittle

NIP.

Full name and academic tittle

NIP.

Dean of Econimics and Business Faculty

Full name and academic tittle

NIP.

Appendix 5: Motto dan Acknowledgement

MOTTO DAN ACKNOWLEDGEMENT

MOTTO:

“Learn from failure to achieve the successful life ”

ACKNOWLEDGEMENT:

I dedicate this thesis to my parents, younger siblings and those who have provided support and motivation in the preparation of the thesis.

Appendix 6: Abstract in Indonesian

ABSTRAK

Pengaruh Motivasi dan Promosi Jabatan terhadap Semangat Kerja Karyawan pada Divisi Perawatan Lapangan dan Perbengkelan PT Krakatau Steel (Persero) adalah judul skripsi dari Hendra Hermawan (5551050901), mahasiswa Universitas Sultan Ageng Tirtayasa Fakultas Ekonomi dan Bisnis Jurusan Manajemen (Manajemen Sumber Daya Manusia) di bawah bimbingan Dr. H. Wawan Prahiawan, S.E., M.M. selaku pembimbing I dan Ahyakudin, S.E., M.M. selaku pembimbing II.

Tujuan dari penelitian ini adalah untuk mengetahui bagaimana pelaksanaan pemberian motivasi kerja karyawan, untuk mengetahui bagaimana pelaksanaan program promosi jabatan, untuk mengetahui bagaimana semangat kerja karyawan dan untuk mengetahui seberapa besar pengaruh motivasi dan promosi jabatan terhadap semangat kerja karyawan pada Divisi Perawatan Lapangan dan Perbengkelan PT Krakatau Steel (Persero).

Dalam penelitian ini metode yang digunakan untuk menganalisis adalah metode asosiatif dan deskriptif. Sedangkan desain penelitian yang digunakan adalah desain eksploratori, deskriptif dan kausal. Sampel yang digunakan sebanyak 67 responden yang dihitung menggunakan rumus Slovin dan metode analisis data dengan menggunakan koefisien korelasi Pearson yang dilakukan menggunakan bantuan software IBM SPSS 24.0.

Berdasarkan hasil analisis dengan menggunakan bantuan software IBM SPSS 24.0 diketahui bahwa pengaruh motivasi dan promosi jabatan terhadap semangat kerja menggunakan persamaan regresi berganda $Y = 17,323 + 0,459X_1 + 0,289X_2$. Nilai koefisien korelasi berganda (R) = 0,531 yang berarti bahwa terdapat hubungan yang sedang dan signifikan antara motivasi dan promosi jabatan terhadap semangat kerja karyawan, sedangkan nilai koefisien determinasi (K_d) = 25,9% berarti menunjukkan besarnya pengaruh motivasi dan promosi jabatan terhadap semangat kerja karyawan, sedangkan sisanya 74,1% dipengaruhi faktor lain yang tidak termasuk dalam penelitian ini. Dan dari hasil uji F diketahui bahwa $F_{hitung} > F_{tabel}$ ($12,558 > 3,14$), sehingga H_0 ditolak dan H_a diterima, hal ini berarti bahwa variabel motivasi dan promosi jabatan mempunyai pengaruh yang signifikan terhadap semangat kerja karyawan pada Divisi Perawatan Lapangan dan Perbengkelan PT Krakatau Steel (Persero).

Appendix 7: Abstract in English

ABSTRACT

The Effect of Motivation and Occupation Promotion on Spirit of work employees at Divisi Perawatan Lapangan and Perbengkelan PT Krakatau Steel (Persero) is titleskripsi from Hendra Hermawan (5551050901), Sultan Ageng Tirtayasa University students of Faculty of Economics dan Business Department of Management (Human Resource Management) under the guidance of Dr. H. Wawan Prahyawan, S.E., M.M. as the I and Ahyakudin, S.E., M.M as the II.

Intention of research this is the to know how implementation of motivation of employees, to know how implementation of occupation promotion program, to know how spirit of work employees and to know how big the effect of motivation and occupation promotion to spirit of work employees at Divisi Perawatan Lapangan and Perbengkelan PT Krakatau Steel (Persero).

In this research method that used by to analyse is method asosiative and descriptive. Whereas research design that used by is designing eksploratori, descriptive and kausal. Sampel that used by 67 responders that calculated use formula Slovin and method of data analysis by using correlation coefficient pearson that conducted usesoftware aid IBM SPSS 24.0.

Base analysis result by using software aid IBM SPSS 24.0 are known that the effectof motivation and occupation promotion to spirit of work use regression squere equation $Y = 17,323 + 0,459X_1 + 0,289 X_2$. Double value of correlation coefficient

(R) = 0,531 that mean that existed relation that and significant between motivationand occupation promotion to spirit of work employees, whereas value of coefficientdetermination (Kd) = 25,9% mean show level of the influence of motivation and occupation promotion on spirit of work employees, whereas the rest 74,1% influenced other factor that excluding this research. And from result F test known that $F_{calculate} > F_{table}$ ($12,558 > 3,14$), so H_0 is refused and H_a is accepted, this condition means that motivation variable and occupation promotion have significant influence to spirit of work employees at Divisi Perawatan Lapangan andPerbengkelan PT Krakatau Steel (Persero).

Appendix 8: Proposal Seminar Exam Assessment Form

PROPOSAL SEMINAR EXAM ASSESSMENT FORM

1. Examiner Committee :
2. Student Name :
3. Student ID :
4. Department/Concentration :
5. Thesis Proposal Title :
6. Proposal Examination Date :

Summary of Examination Score

No.	Criteria	Score	%	Grade
PART 1 CONTENT OF PROPOSAL EXAMINATION				
1	INTRODUCTION			
	Background of Research and Research Problem	10 - 100	40%	
	Research Objective			
	Research Contributions			
2	Review Literatur	10 - 100	40%	
	Related Theory			
	Previous Studies			
	Conceptual Framework of Research and Hypothesis			
3	METHODE/ THORITICAL FRAMEWORK	10 - 100	20%	
	Relevancy with research problem			
	Clarity of data processing for hypothesis examination			
	The level of achievement of results with research objectives and research recommendations			
TOTAL			100%	
PERFORMANCE				
4	PRESENTATION:	10- 100	30%	
	Writing system			
	Language use			
	The way student present the research proposal			
5	MASTERY OF SCIENCE	10- 100	70%	
	Ability to master thesis material			
	Ability to master the field of science related to the thesis			
TOTAL			100%	

Final Mark thesis proposal examination

No.	Element of Evaluations	Mark	%	Total Grade
1	Mark for proposal thesis content		70%	
2	Performance		30%	
Final Grade **				

Serang,.....
Examiner Commettee

Examiner Commettee Name and academic tittle

NIP:

Notes :

If the Final Score is More Than 60, it is declared Eligible

Appendix 9: Thesis Exam Assessment Form

THESIS EXAM ASSESSMENT FORM

1. Examiner Committee :.....
 2. Student Name :.....
 3. Student ID :.....
 4. Department/Concentration :.....
 5. Thesis Title :.....
 6. Thesis Defense :.....
 Examination Date :.....

Summary of Final Thesis Examination Score

No.	Criteria	Score	Point	Grade
PART 1 THESIS CONTENT				
1	INTRODUCTION			
	Background of Research and Research Problem	10 up to 100	20%	
	Research Objective			
	Research Contributions			
2	Review Literatur	10 up to 100	20%	
	Related Theory			
	Previous Studies			
	Conceptual Framework of Resarch and Hyphotesis			
3	METHODE/ THORITICAL FRAMEWORK	10 up to 100	20%	
	Relevancy with research problem			
	Clarity of data processing for hyphotesis examination			
4	RESULT AND DISCUSSION	10 up to 100	30%	
	Accuracy of Data analysis			
	Comparison between result and hyphotesis			
	Comparison between result and Theory			
5	CONCLUTION AND SUGGESTION	10 up to 100	10%	
	The level of result achiveness with research objective and research recomendaions.			
TOTAL			100%	
PERFORMANCE				
6	PRESENTATION:			

	Writing system	10 up to 100	30%	
	Language use			
	The way student present the research proposal			
7	MASTERY OF SCIENCE	10 up to 100	70%	
	Ability to master thesis material			
	Ability to master the field of science related to the thesis			

Final Mark on Thesis Defense Examination

No.	Element of Evaluations	Grade	%	Total Grade
1	Mark for proposal thesis content		70%	
2	Performance		30%	
Final Grade **				

Serang,.....
Examiner Commettee

Examiner Commettee Name and academic tittle
NIP:

Notes :
Final Grade

No	Relative Value/ Grading Letters	Weight Value/ Grading Point	Final Grade Absolute
1	A	4,00	85,00 s/d 100
2	A -	3,75	80,00 s/d 84,99
3	B+	3,50	75,00 s/d 79,99
4	B	3,00	70,00 s/d 74,99
5	B-	2,75	65,00 S/D 69,99
6	C+	2,50	60,00 S/D 64,99
7	C	2,00	56,00 S/D 59,99
8	D	1,00	50,00 S/D 55,99
9	E	0,00	Less than 50,00

Appendix 10: Thesis Exam Revision Form

THESIS EXAM REVISION FORM

1. Examiner Committee :.....
2. Supervisor - Main Supervisor :.....
- Co-Supervisor :
- :
- :
3. Student Name :.....
4. Student ID :.....
5. Department / Concentration :.....
7. Thesis title :
8. Examination Date :.....

No	Examiner Committee Notes

Approval of the examiner that improvements have been made in accordance with those suggested at the time of the thesis examination.

Serang,.....

(.....)

Notes :

This sheet is brought by students when asking for final approval of the thesis manuscript to the Examiner Committee.

Appendix 11: Outline Of Thesis Proposal

OUTLINE OF THESIS PROPOSAL

Statement Page
Approval Page
Motto and acknowledgment
Abstract
Preface
Content
List of table
List of picture

Chapter 1 Introduction

- 1.1. Background of Research
- 1.2 Research Problem
- 1.3 Research Objective
- 1.4 Research Contributions

Chapter II : Review Literatur

- 2.1 Grand Theory
- 2.2 Conceptual Framework of Research
- 2.3 Hypotheses Development

Chapter III : Research Method

- 3.1 Type of Research
- 3.2 Definition of Variables Operationalization
- 3.3 Population and Sample
- 3.4 Data Sources
- 3.5 Data Collection Method
- 3.6 Techniques of Data Analysis

References
Appendices

Appendix 12: Outline Skripsi

OUTLINE OF THESIS

Statement Page
Approval Page
Motto and acknowledgment
Abstract
Preface
Content
List of table
List of picture

Chapter 1 Introduction

1.1. Background of Research
1.2. Research Problem
1.3. Research Objective
1.4. Research Contributions

Chapter II : Review Literatur

2.2 Grand Theory
2.2 Conceptual Framework of Research
2.3 Hypotheses Development

Chapter III : Research Method

3.1 Type of Research
3.2 Definition of Variables Operationalization
3.3 Population and Sample
3.4 Data Sources
3.5 Data Collection Method
3.6 Techniques of Data Analysis

Chapter IV : Result and Discussion Hasil Penelitian dan Pembahasan

4.1 Result
4.2 Discussions

Chapter V : Conclusion, Limitation, and Suggestion

5.1. Conclusion
5.2. Limitations
5.3. Suggestions

References

Appendices