

**A MANUAL OF  
THESIS WRITING AND FINAL EXAMINATION  
FOR UNDERGRADUATE PROGRAM  
FACULTY OF ECONOMICS**



**FACULTY OF ECONOMICS  
DIPONEGORO UNIVERSITY  
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2008**

PART ONE

GUIDELINE FOR  
WRITING BACHELOR THESIS

**PART TWO**

**GUIDELINE FOR CONDUCTING  
FINAL EXAM**

# APPENDICES

## **Foreword**

Praise and gratitude we pray for the presence of Allah SWT so that we can complete the revision of the Guidebook for Thesis Writing and Implementation of the Final Examination for the Undergraduate Program Faculty of Economics, Diponegoro University, 2008 Edition. This revision is eagerly awaited by supervisors, examiners and students, considering the old guidelines is no longer adequate in following the development of the preparation of the thesis writing and the implementation of the final exam.

This book covers two parts; the first part is a guide to write bachelor thesis, and the second part contains an explanation of the implementation of the final examination for undergraduate program. This 2008 edition of the book has undergone many changes compared to the previous edition. Significant changes made to the rules for preparing the thesis include the chapter titles, writing procedures, and completeness of the thesis with a statement of the originality of the thesis, and abstract in English. The procedure for writing a thesis is sought to be very close to the scientific writing in international journals. In addition, the instructions for writing the contents of each chapter in the thesis are also made clearer so that it will be easier for students to present the material from each chapter in the thesis. The writing style in this manual also aims to provide examples of how to write a good thesis.

The mechanism for conducting the thesis/final examination has also undergone major changes. The changes include determining the time of the exam based on student agreement with the supervisor, conducting daily exams, and presenting techniques using multimedia

equipment. Likewise, there is a reorganization of the material tested in the final exam and the method of assessment.

We hope that this 2008 Edition Manual can meet the practical needs of students in preparing their thesis, as well as supervisors in providing direction to their students. Finally, we would like to express our gratitude and appreciation to the Revision Team for Thesis Writing Guidelines and the Implementation of the 2008 Undergraduate Final Examination Program for their hard work so that this book can be published and meet our expectations.

Semarang, September 2008

Dean

Dr.H.M. Chabachib, M.Si, Akt  
NIP

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# CHAPTER I

## GENERAL GUIDELINE

### 1.1. General Definition

Some of the terms and definitions used in this manual are as follows:

- a. A research proposal is a written plan with a predetermined systematic and form submitted by a student to a supervisor for approval to carry out the research.
- b. A Bachelor thesis is a written research report prepared by a student in a systematic and predetermined form based on the results of research following the research proposal approved by the supervisor.
- c. A Bachelor's thesis is one of the requirements to complete an undergraduate education program or a bachelor's degree (S1). The bachelor thesis is at least a systematic, factual and accurate description of the facts, and characteristics under study, which is the object of the research.
- d. Supervisors are lecturers appointed by the Faculty Leaders to guide the preparation of Research Proposals and Bachelor Thesis. For each student, a lecturer will be appointed as a supervisor.
- e. Examiner Lecturer is a lecturer appointed by the Faculty Leader to test the bachelor thesis and comprehensive examination. The examiner consists of 1 (one) supervisor and 2 (two) other lecturers representing the department/study program.
- f. Academic Advisor is permanent lecturers who are assigned the task of providing consideration, guidance, advice, and approval to some students for their guidance in determining the courses in their study plans, the number of credits to be taken, examinations, and bachelor thesis/final assignments.
- g. Thesis Compilation Permit Card (KIPS) is a card that is approved by the Academic Advisor and given to a student to start compiling a research proposal and bachelor thesis when it has not been included in the Study Plan Card (KRS).
- h. Study Plan Card (KRS) is a card filled out by a student with the approval of the Academic Advisor containing the courses taken in a certain semester.
- i. Thesis Consultation Book (BKS) is a control book in the preparation of a research proposal and the bachelor thesis, and it must be brought by the student when conducting consultations with Supervisor, and the Supervisor must write down the results of the consultation and affix his/her initials in the space provided.

## 1.2. Requirements and Procedure

The requirements for writing a bachelor thesis are

- a. Students have accumulated a minimum of 113 credits and have passed the Research Methodology Course.
- b. Have a minimum Grade Point Average of 2.0 (two-point zero).
- c. Register to an officer appointed by the Faculty by submitting KIPS and/or KRS approved by the Academic Advisor.
- d. The deadline for the validity of the KIPS is 1 (one) semester, and in the following semester, the thesis must have already been listed in the KRS.
- e. The deadline for completing the thesis is 1 (one) semester, and it can be extended for another 1 (one) semester. If within 2 (two) semesters the thesis has not been completed, the student can reregister for the preparation of the thesis again.

The overall bachelor thesis preparation procedure is

- a. Students who meet the requirements to write a bachelor thesis take the Thesis Consultation Book (BKS) and KIPS at the beginning of the semester.
- b. The KIPS that has been approved by the Academic Advisor is handed over by the student to the academic subsection of the faculty. KIPS approval is carried out at the same time as KRS registration at the Academic Advisor.
- c. The faculty, through the Head of the Department, determines the Advisor for the student concerned.
- d. After the appointment of the Supervisor by the Faculty is announced, students are required to immediately meet the Supervisor for the guidance process until the completion of the thesis preparation.
- e. At the beginning of each semester, students are required to report to the Academic Advisor on the progress of the preparation of the research proposals and the undergraduate theses, by showing BKS. Academic Advisor affixes initial and date as evidence of the report.
- f. The thesis is ready to be examined if it has received written approval from the Advisory Lecturer and is duplicated and bound in softcover as many as 5 copies. Four copies are submitted to the academic sub-section of the faculty, and one for the student archives.

### **1.3. Time Limit**

The time limit for writing a bachelor thesis is a maximum of 3 (three) consecutive semesters starting from the time the student submits the KIPS and gets an Academic Advisor appointment. Evaluation and monitoring of the bachelor thesis preparation process will be carried out every semester. At the end of each semester, there is a form that must be signed by the Academic Advisor and student, which is then submitted to the faculty.

### **1.4. Systematics of the Research Proposal for the Bachelor Thesis**

What is stated in the research proposal is not necessarily made into Chapters I, II, and III of the bachelor thesis. The systematics of the research proposals are arranged in points, while the systematics of the bachelor thesis is arranged in chapters.

The research proposal for the bachelor thesis is arranged systematically as follows,

#### **1.4.1. Research Proposal for Bachelor thesis**

The research proposal for the bachelor thesis consists of

Title

Research Proposal Approval Page

Table of contents

List of Tables (if any)

List of Attachments (if any)

- I. Background of the Problem
- II. Formulation of the problem
- III. Objective and Benefits
- IV. Literature Review
  - a. Theoretical Background and Previous Research
  - b. Framework
  - c. Hypotheses (if any)
- V. Research Methods
  - a. Research Variables and Operational Definitions
  - b. Population and Sample
  - c. Types and Sources of Data
  - d. Data Collection Method

- e. Method of Analysis
  - f. Stages of Implementation of Research Activities
- VI. References

The approved research proposal for bachelor thesis must be signed by the Academic Advisor on the Approval Page and become a separate document.

#### **1.4.2. Bachelor Thesis**

The bachelor thesis is composed of:

Front Pages, consisting of

- Title page
- Thesis Approval Page
- Graduate Confirmation Page
- Statement of Bachelor thesis Originality
- Abstract
- Abstract*
- Foreword
- Table of contents
- List of Tables
- List of Figure
- Appendix List

Note: On this part, it is still possible to have additional pages for motto and dedication pages placed after the Statement of Bachelor Thesis Originality

The Main Part, consisting of

#### **CHAPTER I INTRODUCTION**

- 1.1. Background of the Problem
- 1.2. Formulation of the Problem
- 1.3. Objectives and Benefits
- 1.4. Systematics of Writing

#### **CHAPTER II LITERATURE REVIEW**

- 2.1. Theoretical Foundations and Previous Research
- 2.2. Framework

2.3. Hypotheses

CHAPTER III RESEACH METHODS

3.1. Theoretical Foundations and Previous Research

3.2. Research Framework

3.3. Types and Sources of Data

3.4. Methods of Collecting Data

3.5. Methods of Analysis

CHAPTER IV RESULTS AND ANALYSIS

4.1. Description of Research Object

4.2. Data Analysis

4.3. Interpretations

CHAPTER V CONCLUSION

5.1. Conclusion

5.2. Limitation

5.3. Suggestion

The Last Part, consisting of  
References  
Appendix

1.5. **Format of the Bachelor Thesis**

A bachelor thesis is structured according to the following forms and rules:

**a. Material and size**

The materials and sizes of the bachelor thesis have the following provisions:

1. Manuscripts are typed on HVS 70 or 80 gram A4 (21 cm x 29.7 cm) quarto size paper and written on only one side.
2. The front cover is a blue base color. The text printed on the cover is the same as that on the title page (see attachments A1 and A2).
3. For the examination, 4 (four) copies of the bachelor thesis are submitted to the Academic Subdivision with softcover volumes. After being declared graduated, students must submit 2 (two) copies of the revised thesis to the Academic Subdivision with hardcover and Compact Disk (CD) volumes.

## **b. Language**

The use of language in writing the bachelor thesis is regulated as follows:

1. The thesis is written in standard Indonesian by taking into account the enhanced spelling rules (EYD). If the student wishes, the thesis can be written in English.
2. The form of the sentence may not display the first person or the second person (eg I, we, you, and so on), but is arranged in the passive form, except in the acknowledgment in the Foreword.

## **c. Typing**

In this section, the typeface, numbers and units, margin, line spacing, space-filling, new paragraphs at the beginning of sentences, titles/chapters and sub-headings/sub-chapters, downward detailing, and symmetrical layout are set.

### 1. Font Type

The typeface used is Times New Roman standard font with font size 12.

### 2. Numbers and Units

(a) Numbers are typed with numbers, except at the beginning of the sentence

Example:

- Purchasing 308 kg of fertilizer...
- Three hundred and eight kilograms of fertilizer was purchased...

(b) Decimal numbers are marked with a period, not with a comma.

Example: 30.8 kg fertilizer.....

(c) Units are stated by valid official abbreviations without a period after it.

Example: Rp, kg, cm, m

### 3. Margin

The margin of typing from the edge of the paper to the writing/text is as follows:

- (a) Top: 4 cm;
- (b) Bottom: 3 cm;
- (c) Left: 4 cm;
- (d) Right: 3 cm

### 4. Spacing

The space between 2 lines is made 2 spaces, except for abstract and *abstract*, direct quotations that are more than 3 lines, the title of the table/figure list that is more than 1 line and the bibliography, which is typed with 1 space.

5. Space-filling

The space in the manuscript page must be fully filled, starting from the left edge to the right edge (justified). Do not let any space go to waste unless you are starting with a new paragraph, equation, list, picture, subtitle, or something special.

6. New Paragraph

The new paragraph starts at the 6<sup>th</sup> character typing or 1 tab from the left margin.

7. Title/Chapter and Subtitle/Subchapter

(a) Chapter titles are typed symmetrically in the middle with a distance of 4 cm from the top edge, without ending with a dot. The title is typed in capital letters and bold with Times New Roman typeface font 14.

(b) Subheadings/Subsections are typed starting from the left margin, and all words starting with a capital letter (capital) except for conjunctions and prepositions, without being underlined and not ending with a period (.). The subtitles are typed in bold with Times New Roman typeface font 12. The first sentence after the subtitle begins with a new paragraph.

8. downward detailing

If there are details in the writing of the bachelor thesis that are arranged downwards, then a serial number with numbers or letters is used according to the level of detail. The use of hyphens (-) placed at the beginning of writing details is not correct.

**d. Numbering and Writing**

1. Pages

(a) At the front of the bachelor thesis, page numbering uses lowercase roman numerals (e.g. i, ii, iii and so on) typed at the bottom symmetrically from the left and right margins.

(b) In the body and at the end of the bachelor thesis (i.e. Chapter I and so on until the appendices), the page numbering uses Arabic numerals and is placed on the upper right side of the border unless there is a chapter title at the top of the page. Especially for the chapter title page, the page number is placed below the symmetrical margin of the left and right edges.

2. Title/Chapter, Subtitle/Subchapter, Sub-Sub Chapter
  - (a) The title/chapter number uses large Roman numerals (eg CHAPTER I) and is typed in the middle of the page.
  - (b) The number of subtitles/subsections uses Arabic numerals following the number of the chapter or sub-chapter (eg 1.1, 2.1, 2.3, and so on) and is typed on the left edge without ending with a period.
3. Tables/Figures/Graphs/Schematics
  - (a) The numbering is ordered following and referring to the chapter number where the relevant table/figure/graph/schematic is located (eg Table 2.1, Figure 4.1).
  - (b) Numbering uses Arabic numerals and is placed above the title of the table/figure/graph/scheme without ending a period.
  - (c) The title of the table/figure/graph/scheme is written symmetrically to the left and right edges of typing and is placed above the table/figure/graph/scheme (see Appendix H).
  - (d) Writing the title of the table/figure/graph/scheme does not end with a period.
  - (e) The title of the table/figure/graph/scheme must be concise but complete, including content, location, time, and units. If the title of the table/figure/graph/scheme is more than 1 line, use 1 space.
  - (f) The distance between the titles of the table/figure/graph/scheme with the table/figure/graph/scheme is 2 spaces.
  - (g) Tables/figures/graphs/schematics should not be clipped, except for tables that require more than one page.
  - (h) The source of the table/figure/graph/scheme is written under the table/figure/graph/scheme. If the source is written more than 1 line, then type 1 space below it.
4. Equation/Formula
 

All mathematical, statistical, and other equations or formulas, are numbered with Arabic numerals in brackets consist of two parts. The first part shows the chapter number, the second part shows the serial number of the equation/formula in each chapter. The writing of the number is placed near the right edge.

Example:  $Y = a + b_1X_1 + b_2X_2$  (3.1)



### e. Quotes and Footnotes

1. Direct quotations must be the same as the original, in term of sentence structure, spelling, and punctuation. If any part of the sentence is truncated, the part that is cut must be replaced and marked with an ellipsis (...). Direct quotations must refer to the author's name, year, and page cited.
2. Direct quotations that are less than 3 lines long are inserted into 2-spaced plain text and are enclosed in quotation marks (“ ”). Direct quotations that are 3 lines long or more are typed by leaving 4 characters blank from the left edge with a space of 1 space.

Example of a quote less than 3 lines:

Wolk, *et al.* (2004, p.288) sees financial statements as “*an umbrella term to cover both financial statements themselves and the additional types of information...*” Therefore,.....

Example of a quote of 3 or more lines:

This can be seen from the statement of Hopper, *et al.* (1995, p.528) that:  
  
*In constructing reality accountants simultaneously construct it (Hines, 1988) and accounting is a social practice... a not merely a market practice guide by equilibrium in an efficient market*

3. If there are terms, words, or phrases that are added to direct quotations, the additions must be enclosed in [ ].

Example:

“*The essence of QFR [quality financial reporting] is that manager will be able to raise capital at lower and enjoy many other advantages...*”  
(Miller dan Bahson 2002, p.xxii)

The phrase [*quality financial reporting*] in the quote means that the thesis writer adds the word quality financial reporting to the original quote.

4. Indirect citations must refer to the author's name and the year cited. Indirect quotations are quotations whose sentences are not the same as the original source. The quote can be done using the sentence itself without changing the main idea of the person quoted.

Example:

Ghozali (1999) stated that ..... (see also Dearden, 1998)

According to Ghozali (1999) ....., while Dearden (1998) states that .....

5. If the quotation is taken from a source quoted from another person, the method of citing is as follows:

According to Belkaoui (quoted from Chariri and Ghozali, 2003), there is no comprehensive accounting theory.

Or

According to Belkaoui (in Chariri and Ghozali, 2003), there is no comprehensive accounting theory.

Other examples of quotations can be seen in chapter VIII

6. All references cited are listed in the bibliography.
7. Footnotes which are placed at the bottom of the page are only used to explain a sentence or a term that is not important in the text, but which the reader needs to know or be reminded of. Reference sources are not included in the footnotes but the bibliography. If the footnotes contain very long explanations, it is better to move them to endnotes and place them at the end of each chapter. Footnotes are typed in 1 space.

f. **Plagiarism**

Plagiarism is the act of acknowledging other people's work/ideas/statements as their own works/ideas/statements and written into an bachelor thesis without referring to the name of the person who owns the work/idea/statement. Plagiarism can be considered as an “academic crime” that allows the Faculty of Economics

UNDIP gives very heavy sanctions to students. Plagiarism is an academic crime because the perpetrators:

1. seizing and not appreciating the work of others
2. harm other students who do their own thesis without plagiarizing
3. copyright infringement

The habit of using "copy-paste" is an act that can lead to plagiarism. To avoid plagiarism, both intentional and unintentional, students are required to include the author's name every time students use their work/ideas/statements in an bachelor thesis. The obligation to include the source of the quote applies to every word, sentence, image, and paragraph taken from that source. Methods for citing other people's work can be seen in point (e) above. To avoid plagiarism, students are required to include a statement of the originality of the thesis (see attachment D).

## **CHAPTER II**

### **GUIDELINE FOR FRONT PAGE**

#### **2.1. Title page**

This page contains the title of the thesis, the symbol of Diponegoro University, the words “Bachelor Thesis”, the sentence “Proposed as one of the requirements to complete the Bachelor Program (S1) at the Undergraduate Program of the Faculty of Economics, Diponegoro University,” the full name and Student Identification Number (NIM) of the student who wrote the thesis, the sentence "Faculty of Economics, Diponegoro University, Semarang," and the year of completion of the thesis.

The title of the thesis must be clear, concise, and able to provide information on the research problem and research subject so that the reader will understand what the author will report. If the title is forced to be long, then the title can be divided into two. The first part shows the main problem and the second part (which is the sub-heading) provides information on the main problem (see appendix A2).

#### **2.2. Approval page**

On the thesis approval page, the title “Thesis Approval”, “Author Name”, “Student Identification Number”, “Faculty/Department”, “Bachelor thesis Title”, “Academic Advisor”, name of the place, thesis approval date, and supervisor signature are listed (see attachment B2).

#### **2.3. Attestation of Passing the Exam page**

This page contains a statement that the student has passed the thesis exam. This page contains the title “Authentication of Graduation Examination”, “Student Name”, “Student Identification Number”, “Faculty/Department”, “Bachelor thesis Title”, the sentence “It has been declared to have passed the exam on .....”, the sentence “Team Examiners”, names and signatures of the examiners (see Appendix C).

#### **2.4. Statement of Bachelor thesis Originality**

This page contains a statement that the thesis submitted is the student's work, does not constitute plagiarism, and has never been submitted for an academic degree either at Diponegoro University or other tertiary institutions (see attachment D).

## **2.5. Abstract/*Abstract***

Abstract is written in English and Indonesian on separate pages, one spaced apart, and the length of the abstract does not exceed one page (maximum 500 words). Abstract consists of 3 paragraphs, each of which contains research problems and objectives, research methods, and research results. The abstract is typed/*italicized*. At the bottom of the page, keywords related to the thesis are listed (see appendix E).

## **2.6. Foreword**

This page contains acknowledgments to those who have contributed, either directly or indirectly, to the writing of this bachelor thesis. In addition, this page contains everything that is the author's thoughts, feelings, and expectations related to the process and results of writing. In the preface, the slang/everyday language of young people should not be used.

## **2.7. Table of Content**

The table of contents must indicate the exact location of each part of the thesis on the page that contains it, except for the "Table of Contents" page. This table of contents is important not only to serve as a guide for the reader (for example on which page he will find a description of a question) but also to serve as indication of the organization of the author's thoughts. By studying the chapters and titles of each chapter and the sequence of the chapters, the reader will be able to easily get an idea of the nature, content, and organization of the thesis (see appendix F).

## **2.8. List of Table**

This page provides information about table sequence number, table title, and the table page number. The writing distance between lines is 2 spaces and table titles that are more than two lines should be typed in 1 space (see attachment G).

## **2.9. List of Figure**

This page provides information about the serial number of the figure, the title of the figure, and the page number of the figure. The writing distance between lines is 2 spaces and figure titles that are more than two lines should be typed in 1 space (see attachment G).

## **2.10. Appendix**

This page provides information about the serial number of the attachment, the title of the attachment, and the page number of the attachment. The writing distance between lines is 2 spaces and attachment titles that are more than two lines should be typed in 1 space. Attachment numbers are letters and are written in capital letters (see Attachment G).

## **CHAPTER III**

### **GUIDELINE FOR PREPARING INTRODUCTION CHAPTER**

The first chapter of the bachelor thesis is the introduction. This section describes the background of the problem, the formulation of the problem, the objectives, benefits of the research, and the systematics of writing.

#### **3.1. Background of the problem**

The background of the problem is an outline of the rationale, both theoretically and/or facts and observations that generate interest and are important for research. The background of the problem contains the research problem and why the problem is important and needs to be researched. Research problems come from several sources of problems, which are business phenomena or field data, inconsistencies in previous research results, and differences in perspectives or paradigms from several theories related to the research topic. A complete research problem must be able to present the three sources. The background of the research must be able to show the location of the problem under study after identifying the problems originating from the sources of these problems.

Thus, the background of the problem serves as relevant information to help formulate the subject matter as well as justify the research from general to specific aspects so that after reading the background of the problem, the reader can already guess the main problem (research problem) being studied.

#### **3.2. Formulation of the Problems**

The formulation of the problem is a statement about a situation, phenomenon, and or concept that requires solving and or requires an answer through research and in-depth thinking using relevant science and tools. A good problem statement has the following characteristics:

- (1) Has research value, in the sense of
  - a. having authenticity value and or source clarity;
  - b. being in accordance with the research objectives and can state the relationship;
  - c. being an important matter, worthy of research;
  - d. providing implications for possible empirical studies.
- (2) Feasible to be implemented in the sense that it is supported by primary and or secondary data.

- (3) In accordance with the research program of the researcher.  
Based on the research problem, research questions can be formulated.

### **3.3. Objectives and Benefits**

The research objectives section reveals the results to be achieved through the research process. The research objective is to answer the research problem that reflects the scope of the research, the methods used, and the expected results. Research objectives can be separated into general objectives and specific objectives.

In the section of the benefits of the research, it is explained the usefulness of research for the repertoire of science as well as problem-solving operationally and policy. In addition, it is necessary to specifically disclose the usefulness that will be achieved from the results of the research. Thus, these uses include

- a. Theoretical aspects by mentioning what theoretical uses can be achieved from the problem under study.
- b. Practical aspects by mentioning what uses can be achieved from the application of the knowledge generated from the research.

### **3.4. Systematics of Writing**

This section includes a brief description of the material discussed in each chapter in the bachelor thesis; thus, it is not the same as a table of contents.



## **CHAPTER IV**

### **GUIDELINE FOR LITERATURE REVIEW CHAPTER**

The literature review contains the theoretical basis and discussion of the results of previous similar studies. If possible, a framework of thought and hypotheses can also be put forward.

#### **4.1. Theoretical Foundations and Previous Research**

In theoretical foundation, the theories supporting the formulation of the hypothesis (if any) are described and are very helpful in the analysis of the research results later. The theoretical basis is not just putting pieces of opinions/theories that are not related to the formulation of hypotheses (if any) and analysis, but rather an elaboration of theories and arguments prepared by the author as a guide in solving research problems and formulating hypotheses.

As for the literature review that comes from previous research, it is systematically described the results of research obtained by previous researchers and related to the research being conducted. In its presentation, it should be identified that the research problem has not been answered, has not been solved satisfactorily, and or the same research is applied in different dimensions of time and place. This section also describes the objects studied by previous researchers, research objectives, models used, and research results that are considered unanswered or unsatisfactory. In addition, it is explained the differences or similarities of this study with previous studies are explained. The facts or data presented as far as possible are taken from the source.

#### **4.2. Research Framework**

In the framework section, it is briefly explained about the problems to be studied, which is about what should be with what is in fact so that there is a research hypothesis (presumption). This explanation is also included in the form of a schematic to clarify the purpose of the study. The framework of thought is not a sequence of research steps but rather a series of thought arrangements about what should exist/happen so that the intended hypothesis arises.

### **4.3. Hypotheses**

The hypothesis is a short statement concluded from the literature review (i.e. the theoretical basis and previous research), and is a temporary answer to the problem under study. Therefore, a hypothesis does not arise suddenly. In formulating hypotheses, it must be supported by theories or references from previous studies.

## **CHAPTER V**

### **GUIDELINE FOR RESEARCH METHODS CHAPTER**

This chapter contains a description of how the research will be carried out operationally (not excerpts from the book Research Methodology). Therefore, in this section it is necessary to describe the following matters.

#### **5.1. Research Variables and Operational Definitions Variables**

This section contains a description of the variables in the research which must then be defined more operationally; that is, how to measure these variables. The definition of research variables must be based on or choose from what has been described in the literature review.

The operational definition of a variable can be based on one or more sources or references along with the reasons underlying the use of the definition. Once defined, the research variables must be measured according to the rules or size scales that are commonly accepted academically.

#### **5.2. Population and Sample**

This section describes matters relating to the population and research sample. For example, what is the research population, the number of population members, the size of the sample taken and the basis for determining it, the sampling method, and the location of the sample? It is also necessary to explain who the respondents are. The researcher must disclose the reasons or justifications for determining the population, sample, and sampling technique.

The census method can be used, for example, if the population is small, as long as it still meets the rules of the analytical technique. In certain circumstances, case studies can be used. This requires a comprehensive explanation of the cases used.

#### **5.3. Data Types and Sources**

This section contains a description of the types of data from research variables, both in the form of primary data and secondary data. Data sources can be divided into internal sources, which is from within the research institution itself, and external sources, which is from outside the research institution.

#### **5.4. Method of Collecting Data**

This section should explain the research data collection methods used, such as interviews, questionnaires, or observations in primary data collection. Secondary data can be collected by the documentation method. In research that uses samples, it is necessary to describe the sampling method (random or non-random), the method of determining the sample size according to certain formulations, including the method of determining the respondents, for example by lottery, a list of random numbers (random), or systematic random sampling (randomly).

#### **5.5. Method of Analysis**

This section contains a description of the types or techniques of analysis and the mechanism for using analytical tools in research. In this section, it is also necessary to state the reasons why the analytical tool is used, including matters relating to testing the assumptions of the analytical tool or technique. It is also necessary to explain decisions or conclusions regarding the results of the analysis with the analytical tools or techniques used. Furthermore, it is necessary to interpret the results of the analysis, compare the findings with the theory, previous research, whether supporting or appropriate or contradicting or not appropriate and the criteria for the size of the analytical technique used in the study.

## **CHAPTER VI**

### **GUIDELINE FOR RESULTS AND ANALYSIS CHAPTER**

This chapter describes the description of the research object, qualitative and/or quantitative analysis, interpretation of the results, and arguments on the research results.

#### **6.1. Description of Research Object**

In this section, the general object of research is discussed, in the form of:

- a. Description of the variables related to the research problem.
- b. General description of the research area
- c. General description or identity of the research sample or respondents

It should be noted that the descriptions described are only those that are relevant to the problem under study. The aspects that are displayed in the description of the object of the research, should be a reference for analysis or related to the results and interpretation of research results.

#### **6.2. Data Analysis**

This section focuses more on the results of data processing according to the analytical tools and techniques used (see section 5.4 on analytical methods).

#### **6.3. Result Interpretation**

This section describes the interpretation of the results of the analysis following the analytical techniques used, including the provision of arguments or the basis for justification. It is also preferable to compare the results of the analysis of this study with the results of other studies or their theoretical basis. Interpretation of the results to answer the research problems that have been proposed, and also to answer the objectives of the research (see chapter III). This section should be supported by theoretical foundations and previous research and following the research framework. Systematic interpretation of the results sorted according to the proposed research hypotheses.

## **CHAPTER VII**

### **GUIDELINE FOR CONCLUSION CHAPTER**

This is the last chapter of the bachelor thesis writing which must contain conclusions, limitations and suggestions.

#### **7.1. Conclusion**

Conclusions are not a summary of research results. This conclusion is a brief presentation of what has been obtained from the discussion (see 6.3). The conclusions submitted must be in accordance with the problems, objectives, and hypotheses proposed in the previous chapters.

#### **7.2. Limitations**

The limitations of the study describe the weaknesses and shortcomings found after analysis and interpretation of the results.

#### **7.3. Suggestions**

Suggestions are suggestions submitted to interested parties in the research. Based on the interpretation of the results (see Section 6.3) and the conclusions obtained, it is necessary to make suggestions, recommendations, or policy implications. For that, suggestions can be:

a. **Policy implications**

This section contains suggestions or recommendations that can be proposed to policymakers or parties related to research problems. This suggestion should be more applicable and not general.

b. **Suggestions for future research**

This section contains a description of the suggestions for future research, among others, relating to variables, methods, and scope of research.

**CHAPTER VIII**  
**GUIDELINE FOR ORGANIZING THE LAST SECTION CHAPTER**

The final part of bachelor thesis writing is a bibliography and appendices. This section is very important because it contains the literature used to support research and bachelor thesis writing. The appendices contain important points in supporting data analysis.

**8.1. Bibliography**

General guidelines

- a. The bibliography is arranged alphabetically, and this is not only the first letter but the second, third, and so on.
- b. Each reference is written with one space and the distance between the reference is given two spaces
- c. The first line of the reference is written right on the left margin, and for the next line, it is 6 letter strokes apart.
- d. Reference sources can come from books, journal articles, papers, dissertations/thesis/thesis, internet, government publications, CD ROMs, and other sources.
- e. In the bibliography, the names of unread reference sources should not be mentioned at all.

Specific guidelines:

Writing citations and bibliography should be with the following conditions

Sources	Way to write	
A. BOOK	In-text	In-reference
One author	Agar (1986) states that ethnography is a research approach used to understand culture. or Ethnography is a research approach used to understand culture (Agar, 1986).	Agar, M. H. 1986. <i>Speaking Ethnography</i> . Newbury Park, CA: Sage Publication.

Two authors	Watt and Zimmerman (1986) explain that.....	Watt, R. and J. Zimmerman. 1986. <i>Positive Accounting Theory</i> , Englewood Cliffs, New Jersey: Prentice-Hall.
	Ghozali and Chariri (2007) .....	Ghozali, I. dan A. Chariri. 2007. <i>Teori Akuntansi</i> . Semarang: Badan Penerbit Undip.
More than three authors	Wolk, <i>et al.</i> (2004) argued that ..... <b>or</b> ..... Wolk, <i>et al.</i> (2004) <b>or</b> Wolk, <i>et al.</i> (2004) .....	Wolk, H. I., J. L. Dodd, dan M. C. Tearney. 2004. <i>Accounting Theory: Conceptual Issues in a Political and Economic Environment</i> . 6th ed. USA: Thompson-South Western.
No author	“This can be seen in cases before 1995” (Advertising in the Western Cape 1990, p.14)..... <b>or</b> In Advertising in the Western Cape (1990, p.14), it is shown that.....	<i>Advertising in the Western Cape</i> , 1990, Cape Town: ABC Publisher.
Different works by the same author	Vance (1955, 1968) state that ..... <b>Years are presented in chronological order</b>	Vance, C. D. 1955. <i>Functional Control and Corporate Performance in Large Scale Industrial Enterprises</i> , Amnerst: University of Massachusetts.  Vance, C. D. 1968. <i>The Corporate Director: A Critical Evaluation</i> , Homewood, Ill.: Dow Jones-Irwin.
Different works published in the same year by the same author	In his research report, Napier (1993a, 1993b) shows that.... <b>(Years are given the letters a, b, c.....)</b>	Napier, A., 1993a., <i>Fatal Storm</i> , Sydney: Allen & Unwin. Napier, A., 1993b., <i>Survival at Sea</i> , Sydney: Allen & Unwin.
Editor	Allan dan Skinner (1991, p. 78).....	Allan, G. and C. Skinner (Eds). 1991, <i>Handbook for Research Students in Social Science</i> . London: The Falmer Press
Book By Edition Number	According to Yin (2003) .....	Yin, R. K. 2003. <i>Case Study Research: Design and Methods</i> . 3 ed. Thousand Oaks, CA: Sage Publication <b>(The edition number is displayed after the book title)</b>



Encyclopedia or Dictionary	In the Oxford English Dictionary (1992, p. 212), it is stated that rhetoric is...	<i>Oxford English Dictionary</i> . 1992. 2 ed. Oxford: Oxford University Press.
Article or chapter in a book	According to Mulder (1994)....	Mulder, N. 1994. "The Ideology of Javanese-Indonesian Leadership," dalam <i>Leadership on Java: Gentle Hints, Authoritarian Rule</i> . H. Antlov and S. Cederroth (Eds). Richmond, Surrey: Curzon Press Ltd.
<i>E-Book</i>	Pettinger (2002) state that .....	Pettinger, R., 2002, <i>Global Organizations</i> , Oxford: Capstone Publishing, diakses 28 September 2004, dari NetLibrary Database
Bachelor Thesis /Master Thesis/ Dissertation	Chariri (2006) proves .....	Chariri, A. 2006. "The Dynamics of Financial Reporting Practice in an Indonesian Insurance Company: a Reflection of Javanese Views of an Ethical Social Relationship." <i>Unpublished Dissertation</i> , School of Accounting and Finance, University of Wollongong
Proceeding (Results of symposium/seminar/conference)	Debono (2000).....	Debono, C., 2000, "The National Trust into the New Millennium", <i>Proceedings of the Ninth Meeting of the International National Trust</i> , Australia Council of National Trust, Alice Springs, NT, pp. 44-46
<b>B. PRINTED JOURNAL ARTICLES/MAGAZINE/ NEWSPAPER</b>	<b>In-text</b>	<b>In-reference</b>
Article	Yukl dan Falbe (1991).....	Yukl, G. and C. M. Falbe. 1991. "Importance of Different Power Sources in Downward and Lateral Relations." <i>Journal of Applied Psychology</i> , Vol. 76, No. 3, h. 416-424
Magazine/Newspaper Articles	From an ethical perspective ..... (Chariri, 2007)	Chariri, A., 2007, "UU No. 37/2006 Dalam Perspektif Etika" <i>Suara Merdeka</i> , 15 Februari 2007, h. 6
Magazine/Newspaper Articles (without author)	..... in Bank Info (24 January 2007, p.13)	Not included in the bibliography
<b>C. JURNAL ELEKTRONIK</b>	<b>In-text</b>	<b>In-reference</b>
Full text of an electronic database	.....(Zald, 1986)	Zald, M. 1986. "The Sociology of Enterprise, Accounting and Budget Rules: Implication for Original Theory." <i>Accounting, Organization and Society</i> , Vol.

		11, h..327-340. Diakses tanggal 16 Januari 2006, dari ABI/INFORM Global Distance
Full Text from Internet No pages	Baptiste (2001).....	Baptiste, I. 2001. "Qualitative Data Analysis: Common Phase, Strategic Differences." <i>Forum: Qualitative Social Research</i> , 2:3, <a href="http://www.qualitative-research.net/fgs">h..n.p</a> <a href="http://www.qualitative-research.net/fgs">http://www.qualitative-research.net/fgs</a> . Diakses tanggal 23 Oktober 2005.  (n.p. = no page)
Articles from CD-ROM	La Rosa (1992, p. 58).....	La Rosa, S.M., 1992, Marketing Slays the Downsizing Dragong”, <i>Information Today</i> , Vol. 9, No. 3, pp.58-59, Diakses 16 Oktober 2006, dari UMI Business Periodicals Ondisc Database.
<b>D. SUMBER SEKUNDER</b> (Quotes in Quotes)	<b>In-text</b>	<b>In-reference</b>
Book	Ball (cited by Seal, 1993)...	Seal, W.B., 1993, <i>Accounting, Management Control and Business Organisation</i> , Sydney: Avebury. <b>(Only books that are really used)</b>
Journal Articles	Jensen dan Meckling (quoted by Band, 1992)	Band, D. 1992. "Corporate Governance: Why Agency Theory Is Not Enough." <i>European Management Journal</i> , Vol. 10, No. 4, pp.453-459 <b>(Only journal that are really used)</b>
<b>E. WORLD WIDE WEB</b>	<b>In-text</b>	<b>In-reference</b>
Document	.....(Goodman 2004)	Goodman, G. 2004. "Sarbanes Oxley: Are We There Yet?" <a href="http://www.sarbanes-oxley.com">http://www.sarbanes-oxley.com</a> , diakses 2 December 2004.
Document without year	The Institute of Internal Auditors (n.d.) says that... (n.d. = no date)	Institute of Internal Auditors. n.d. "Definition of Internal Auditing: IIA Practice Framework", <a href="Http://www.TheIIA.Org/IIA/Index.Cfm?Doc_Id=123">Http://www.TheIIA.Org/IIA/Index.Cfm? Doc_Id=123</a> . <a href="http://www.theiia.org">www.theiia.org</a> . diakses 13 Mei 2004
<b>F. GOVERNMENT PUBLICATIONS</b>	<b>In-text</b>	<b>In-reference</b>
Lawa	Law No. 37/2006 concerning "Financial and Protocol Positions of	No Bibliography

	Leaders and Members of DPRD” states that.....	
Central Bureau of Statistics	Data from the Central Bureau of Statistics (2003) states that...	Badan Pusat Statistik, 2003, <i>Data Penduduk Indonesia 2000-2003</i> , Jakarta
Report	Corruption Eradication Commission (2008)....	Komisi Pemberantasan Korupsi, 2008, <i>Laporan Investigasi Kasus Korupsi Bank Indonesia</i> , Jakarta
<b>G. OTHER SOURCE</b>	<b>In-text</b>	<b>In-reference</b>
Paper Seminars, Conferences, Symposiums and others	Weir and Laing (1999).....	Weir, C. and D. Laing. 1999. "The Governance-Performance Relationship: The Effects of Cadbury Compliance on UK Quoted Companies." <i>Paper disajikan pada European Accounting Conference</i> , Bordeaux, Perancis, 28 April 1999
Personal Communication, Interview	The current government tends to be fickle (Arbi Sanit 2008, Personal Communication, 24 January)	Not listed in the Bibliography
<b>CD-ROM</b>	.....(Dr Brain Thinking Games 1998)	Dr Brain Thinking Games, 1998, CD ROM, Torrance, California: Knowledge Adventures Inc.,

## 8.2. Attachments

Attachments are required if there are supplementary or explanatory materials that are deemed unnecessary to be included in the body of the report; for example, regulations, forms, questionnaires, data tabulations, computer printouts, examples, maps, writer’s curriculum vitae, and so on. If there is more than one attachment, it can be adjusted according to the order of need in the text or according to the alignment of the attachments in their entirety. Attachments are generally numbered in capital letters, so the first attachment is called Appendix A, Appendix B, and so on. Appendix pages need to be numbered forwarding the bibliography page.

Example of Attachment:

Appendix A. Questionnaire for Respondents

## **PART TWO**

### **CHAPTER IX FINAL EXAMINATION PROGRAM**

The Final Examination Program consists of a bachelor thesis examination and a comprehensive examination. The examination is carried out by the Examiner Team which is formed by a decree of the Dean consisting of an Advisory Lecturer and 2 (two) Examining Lecturers.

#### **9.1. Administrative Procedure**

To be able to take the final exam program, a student must meet the following requirements:

- a. Have taken and completed all courses without an E with a minimum GPA of 2.0 (two point zero).
- b. The bachelor thesis has been approved by the Advisor on the Validation Sheet Thesis and on BKS.
- c. Submit the application form for the final examination of the program to the Academic Faculty with attached:
  1. Four soft-covered copies of bachelor theses;
  2. BKS which has been fully signed by the Advisory Lecturer and Academic Adviser Lecturer;
  3. Last semester KRS;
  4. Interim Transcript ratified by the Vice Dean I;
  5. Photocopy of STTB-SMU/SLTA, Diploma III and Birth Certificate;
  6. Proof of last tuition fee deposit;
  7. A black and white photo wearing an Undip jacket, size 4x6=3 pieces, size 3x4=2 pieces, and color size 3x4=2 pieces;
  8. Photocopy of the latest Student Identity Card (KTM);
  9. Letter of statement of having returned book from UNDIP's central library;
  10. Letter of statement of free loan from KOSUMA UNDIP;
  11. Letter of statement of having paid of BMOM Contributions or SPI (Institutional Development Donations);

- 12. TOEFL score (minimum 400) original or photocopy legalized by the issuing institution. The recognized TOEFL is the International TOEFL or issued by SEU Diponegoro University or Semarang State University.
- 13. Completely and correctly fill out the diploma form.
- 14. Submit a legalized copy of the KKL certificate
- d. The faculty establishes an examiner team for final exam program consisting of one supervisor and two examiner lecturers.
- e. The faculty determines and notifies the students and the Examiner Team about the day, date, time, and place of the final program exam.

## **9.2. Examination**

In accordance with the exam schedule that has been set, the implementation of the final exam program is as follows:

- a. The examination session is led by the bachelor thesis supervisor.
- b. The exam is considered valid if it is attended by a team of examiners consisting of 3 (three) lecturers and students who will be tested. The faculty determines the time of the exam at the suggestion of the Advisor. If the supervisor is unable to attend, the exam is postponed for a maximum of 1 (one) week. Meanwhile, if the examining lecturer states that he cannot attend, the testing task is transferred to another lecturer appointed by the Head/Secretary of the Department.
- c. Exam time 120 minutes, with allocation:
  - Presentation by students 20 (twenty) minutes, using existing multimedia presentations.
  - Submission of questions/exams ± 100 (one hundred) minutes. (for 3 examiners, including comprehensive exam)
- d. The exam material includes the following components:
  - (1) Bachelor Thesis
  - (2) Compehensive
- e. Exam Assessment includes
  - Bachelor Thesis
    - (1) Technical writing and accuracy in following the Guidelines for Writing Thesis
    - (2) The material and substance of the thesis
    - (3) Presentation

- Comprehensive with an emphasis on the courses of each major, which consists of

(1) Management

- Marketing Management
- Financial management
- Operation management
- HR Management

(2) IESP

- Macroeconomic Theory
- Microeconomic Theory
- Economic Development

(3) Accounting

- Accounting Theory
- Management Accounting
- Auditing

Especially for the Department of Management, out of the 4 (four) comprehensive exam courses mentioned above, only 3 subjects were tested outside of the basic thesis preparation courses.

- f. Assessment is given at the time of the exam by each examiner with the following score provisions:

Presentation	: 10 – 20
Technical Writing	: 10 – 20
Mastery of Material and Substance	: 20 - 40
Comprehensive	: 10 – 20

The student's final score is the average of the total scores given by the Examiner Team, provided that:

Average Score	Letter Value
> 79	A
70-79	B
65-69	C
50 - 64	Repeat

### 9.3. Declaring the Result of the Exam

After the final examination of the program, students are declared to have passed (with a value of A, B, or C), or repeated. For students who repeat, are allowed to improve/refine the thesis and submit an application for a re-examination no later than 1 (one) month after the time of the first final program exam for the student concerned.

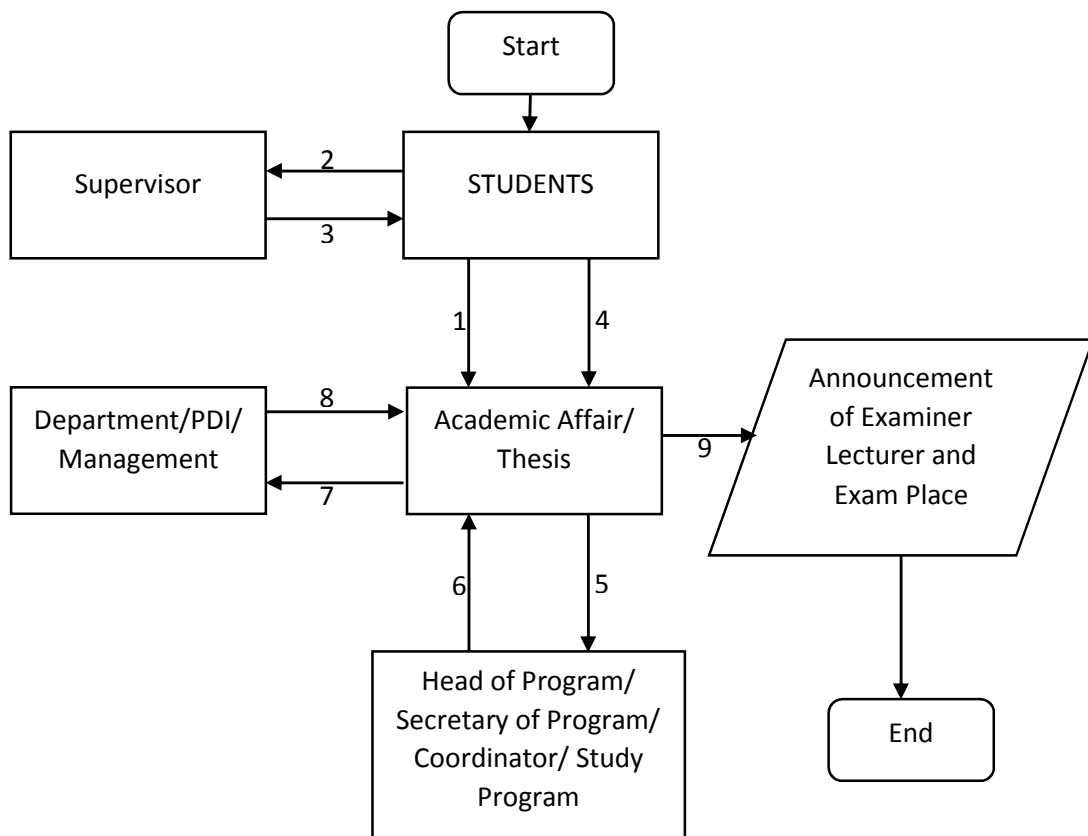
The decision on the results of the exam is given directly to students after the exam is finished. If students still have to make revisions, the final exam score decision will be given after the revision is complete and approved by the examiner team.

### 9.4. Others

For students who have passed, are asked to immediately submit 2 (two) thesis complete with hardcovers, and have been approved by the Examining Team on the graduation sheet. In addition, students must submit a thesis file containing the title page, approval page, graduation confirmation page, author's bio, abstract, abstract, and thesis table of contents in 1 (one) CD (compact disk). After submitting the thesis and CD, the student has the right to take care of the SKL (Graduation Certificate) in the Academic Sub-Section.

The final exam registration procedure is presented in Figure 9.1.

**Figure 9.1 Registration Procedure for Final Examination Program**



### **Caption**

1. Students take the final exam form to the Academic/Thesis section.
2. Students submit an application for the final exam schedule to the supervisor.
3. Information on the final exam schedule from the supervisor.
4. Students register for the final exam to the thesis section by including the exam schedule from the supervisor and submit all the requirements for the final exam.
5. The officer asks the examiner to go to the Department / Study Program Coordinator.
6. The Department / Study Program Coordinator submits a list of examiners to the thesis section.
7. Thesis section officer forwards the list of examiners to Faculty/Management to get determination.
8. Determination of the examiner lecturer from the Faculty/Management is handed back to the thesis section
9. The thesis section announces the examiner and the place of the exam to students.

### **Time Schedule**

The deadline for the final exam is 7 days at the earliest after the student registers for the final exam and the latest is 14 days after the student registers for the final exam.



**Appendix A1** Sample of Format of Title Page of Research Proposal for Bachelor Thesis

**THE EFFECT OF MANAGERIAL OWNERSHIP,  
LEVERAGE, AND LITIGATION RISK ON ACCOUNTING  
CONSERVATISM**

Logo: 4 cmX3.5 cm  
Times New Roman, 16

Font: Times New Roman, 18



Times New Roman,

Times New Roman,

**RESEARCH PROPOSAL**

Submitted as one of the requirements  
to complete the Bachelor Program at the Undergraduate Program (S1) of  
The Faculty of Economics, Diponegoro University

Times New Roman,

Written by  
**WIDYANINGRUM**  
NIM. C2C004304

Times New Roman, 16

**FACULTY OF ECONOMICS,  
UNIVERSITY OF DIPONEGORO  
SEMARANG**

2008

**Appendix A2** Sample of Format of Title Page of Bachelor Thesis

**THE EFFECT OF MANAGERIAL OWNERSHIP,  
LEVERAGE, AND LITIGATION RISK ON ACCOUNTING  
CONSERVATISM**

Logo: 4 cmX3.5 cm  
Times New Roman, 16

Font: Times New Roman, 18



Times New Roman,

Times New Roman,

**BACHELOR THESIS**

to complete the Bachelor Program at the Undergraduate Program (S1) of  
The Faculty of Economics, Diponegoro University

Times New Roman,

Written by  
**WIDYANINGRUM**  
NIM. C2C004304

Times New Roman, 16

**FACULTY OF ECONOMICS,  
UNIVERSITY OF DIPONEGORO  
SEMARANG**

**2008**

**Appendix B1.** Example of Approval Page Format of Research Proposal for Bachelor Thesis

**APPROVAL OF PROPOSED RESEARCH**

Name : Widyaningrum  
Student ID Number : C2C004304  
Faculty/Department : Economics/Accounting  
Title of Thesis Research Proposal : THE EFFECT OF MANAGERIAL OWNERSHIP,  
LEVERAGE AND LITIGATION RISK ON  
ACCOUNTING CONSERVATISM  
Supervisor : Prof. Dr. H. Imam Ghozali, M.Com., Akt.

Semarang, October 13, 2007

Supervisor

(Prof. Dr. H. Imam Ghozali, M.Com., Akt.)

NIP. 131620152

**Appendix B2.** Example of Thesis Approval Page Format

**APPROVAL OF THESIS**

Name : Widyaningrum  
Student ID Number : C2C004304  
Faculty/Department : Economics/Accounting  
Title of Thesis Research Proposal : THE EFFECT OF MANAGERIAL OWNERSHIP,  
LEVERAGE AND LITIGATION RISK ON  
ACCOUNTING CONSERVATISM  
Supervisor : Prof. Dr. H. Imam Ghozali, M.Com., Akt.

Semarang, May 30, 2007

Supervisor

(Prof. Dr. H. Imam Ghozali, M.Com., Akt.)  
NIP. 131620152

Appendix C. Example of the Page Format of Confirmation of Passing the Exam

APPROVAL OF EXAM PASSAGE

Name : Widyaningrum  
Student ID Number : C2C004304  
Faculty/Department : Economics/Accounting  
Title of Thesis Research Proposal : THE EFFECT OF MANAGERIAL OWNERSHIP,  
LEVERAGE AND LITIGATION RISK ON  
ACCOUNTING CONSERVATISM  
Has been declared to have passed the exam on .....2008

Team of Examiners

1. Prof. Dr.H. Imam Ghozali, M.Com., Akt.  
(.....)

2. Dr.H. Agus Purwanto, M.Si., Akt.  
(.....)

3. Hj. Siti Mutmainah, S.E., M.Si, Akt  
(.....)

## Appendix D. Statement of Thesis Originality

### STATEMENT OF THESIS ORIGINALITY

The undersigned, (*Name*), declares that the bachelor thesis entitled: (*Thesis Title*), is the result of my writing. I hereby declare that in this bachelor thesis there is no whole or part of other people's writings that I took by copying or imitating in the form of a series of sentences or symbols that show the ideas or opinions or thoughts of other authors, which I admit as if they were my writing, and/or there is no part or all of the writing that I copy, imitate, or take from other people's writings without giving acknowledgment of the original author.

If I take any action that is contrary to the foregoing, whether intentional or not, I hereby declare that I withdraw the thesis that I have submitted as a result of my writing. If it is later proven that I have done the act of copying or imitating other people's writings as if the result of my thinking, it means that the degrees and diplomas that have been given by the university will not be accepted by me.

Semarang, (Date, Month, Year)

(Signature)

( \_\_\_\_\_ Name \_\_\_\_\_ )

NIM

## Appendix E Examples of Abstracts and *Abstracts*

### ABSTRAK

Penelitian ini bertujuan untuk menguji ketersediaan dan efektivitas sistem akuntansi manajemen (SAM) bagi manajer fungsional. Berdasarkan dimensi SAM yang dicetuskan Chenhall dan Morris, diajukan model intervening berbasis kontinjensi, yaitu ketersediaan MAS berperan sebagai variabel intervening pada hubungan antara variabel ketidakpastian tugas dan desentralisasi dengan kinerja manajerial.

Penelitian ini dilakukan dengan metode survey terhadap manajer produksi dan manajer pemasaran pada perusahaan manufaktur dan dianalisis dengan regresi. Dimensi SAM (ruang lingkup, agregasi, integrasi, dan ketepatanwaktuan) dianalisis secara kolektif pada hubungan antara variabel-variabel situasional dan kinerja manajerial.

Hasil penelitian menunjukkan bahwa seluruh karakteristik SAM berpengaruh positif signifikan terhadap kinerja manajerial. Namun demikian, hanya desentralisasi yang terbukti merupakan variabel kontekstual dalam penelitian ini. Desentralisasi hanya efektif bila tersedia SAM dengan ruang lingkup yang luas, tepat waktu, sangat teragregasi dan sangat terintegrasi. Tidak terbuktinya variabel ketidakpastian tugas, lebih merupakan "paradoks ketidakpastian," mengacu pada literatur sebelumnya, dan menjadi indikasi perlunya mempertimbangkan ulang ketidakpastian tugas sebagai suatu elemen dari "teknologi" daripada sebagai elemen dari "ketidakpastian."

Kata kunci: Sistem akuntansi manajemen, ketidakpastian tugas, desentralisasi, kinerja manajerial.

### ABSTRACT

*This study aims to examine the availability and effectiveness of management accounting systems (MAS) for functional managers. Based on the MAS dimensions defined by Chenhall and Morris, a contingency-based "intervening" model is proposed whereby available MAS play a significant intervening role between task uncertainty (TU) and decentralization (DEC) on managerial performance.*

*Using survey data from production and marketing managers in manufacturing companies and regression-path analysis, the MAS dimensions (scope, aggregation, integration, and timeliness) are collectively analyzed in relation to the situational variables and managerial performance*

*A significant positive relationship was observed between all MAS characteristics and managerial performance. However, only DEC proved to be a contextual variable of interest, in that DEC policies appear effective only via the availability of broader scope, timely, highly aggregated and highly integrated MAS. The absence of findings for TU is suggestive of an "uncertainty paradox," previously referred to in the literature, and is indicative of the need to re-consider TU as an element of "technology" rather than "uncertainty."*

*Keywords: Management accounting systems, task uncertainty, decentralization, managerial performance*

## Appendix F. Example Format of Table of Contents

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**Appendix H.** Examples of Tables, Graphs, and Figures

**Table 1.1**  
**Foreign Exchange Reserves 1985 – 1988 (000,000 US\$)**

Year	Gross Assets	Gross Liability	Net Forex Reserves
1985	5.846,4	0,2	5.846,2
1986	5.302,4	0,2	5.302,2
1987	6.512,4	0,1	6.512,3
1988	6.191,1	0,1	6.191,0

Source: Indikator Ekonomi, June 1989, p. 85

**Table 4.3**  
**Brazilian Coffee Production 1980 – 1986 (million sacks)**

Negara Bagian	1980	1981	1982	1983	1984	1985	1986 *)
1. Parana	3,0	8,3	1,6	5,9	4,0	5,5	2,0
2. Sao Paulo	7,5	9,4	5,6	7,4	6,5	8,8	2,4
3. Minas Gerais	3,6	11,5	4,0	9,6	5,5	10,7	4,1
4. Espirito Santo	3,4	3,3	3,4	5,1	4,0	5,1	5,3
5. Others	0.9	1.2	1.6	2.4	1.8	2.5	2.9
Total	18.4	33.7	16.2	30.4	21.8	32.6	16.7

Source: Kopi Indonesia, No. 14 Tahun 1986, p. 11 & 12

\*) estimates from the IBC (Institute Brasileie du Café)

**Table 4.8**  
**Hypothesis Test Results the Effect of Gender, Obedience Pressure, Task Complexity, and Experience on Audit Considerations by KAP Auditors in Central Java and D.I. Yogyakarta**

**Coefficients<sup>a</sup>**

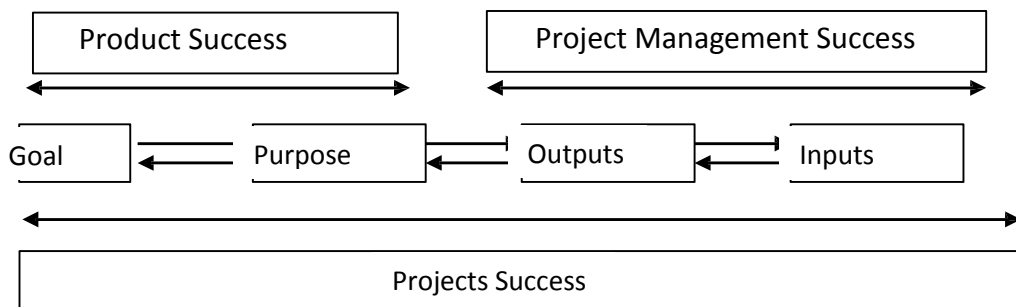
Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	29,379	2,806		10,471	,000
Gen	,429	,686	,036	,625	,534
Tek	-,259	,064	-,256	-4,071	,000
Komp	-,166	,076	-,127	-2,185	,033
PA	9,104	,750	,764	12,134	,000

a. Dependent Variable: Judg

Source: primary data processed, 2008

Figure 1.1  
Results of Rupiah Exchange Rate Simulation

Figure 2.1  
Relationship between LFM and Project Success



Source: Baccarini D, "The Logical Framework Method For Defining Project Success", *Project Management Journal* (1999).

**Appendix I** Thesis Writing Guidelines Team 2008 (Based on the Decree of the Dean of FE  
No 427/J07.I.12/KP/2008, 18 February 2008)

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