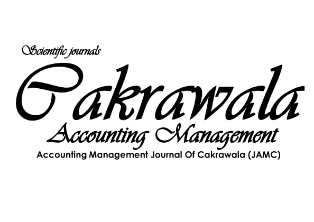
JOURNAL OF MATERIALS PROCESSING TECHNOLOGY Vol. 27 No. 1 (2023) E-ISSN : 2714-643X

Cakrawala



Accounting & Management



**Accounting Management Journal Of Cakrawala (JAMC)**

Journal homepage : https:// cakrawala.stieswadaya.ac.id/cakrawala/index.php/dsn

Published by LP2M.INSTITUT SWADAYA in collaboration

with INSTITUTE SWADAYA JAKARTA

**Title ( 15 large said maximum use of the letter in early 14pt ( said ), times new roman, center, bold )**

First Author a\* Second Author b\* Third Author c\* (12pt Time New Roman No Degree)

a Departement Of Metallurgical and Material Engineeering & Centre Of Nanotechnology, Indonesia Institute of Technology Roorkee, Roorkee 247667, Indonesian

a,b,c Email writer correspondence xxx: ayyy.ac.id ( 12pt, times new roman, center, italik )

A R T I C L E I N F O A B S T R A C T

Article history :

Received 1 Januari 2023

Received in revised from

1juli 2023

Accepted 1 Agustus 2023

Vol.27 No.1 (2023)

Keywords :

Word phrases are separated by commas

FocusAndScope : Accounting

Economy Taxation

.

A writing containing a scientific abstract located at the beginning.The content of the report is a summary abstract written short and solid 250-400 in words or less.Abstract contains the subject matter the purpose a method data and the conclusion in the paragraph.Abstract function is easy for readers to understand the great piece of writing.Abstract constitutes the essential part of a scientific work because that is the part which first read by readers or an examiner.Abstract writing done the right thing to do because abstract contains a summary of the research.

© 2023 Accounting Management Journal Of Cakrawala (JAMC) All Right reserved

1. **Introduction**

Introduction is part articles, after the title and abstract.Although the preceding part could have written after articles finished, should not this by way of introduction.Introduction actually written at the beginning, before going back to the next section.Although it is not preclude the possibility for the polished in to a later time to smooth over the story line articles.Introduction should not be too long.Although it is difficult to the directive must be, but usually 1-2 page page.One page for an article short ( circa from ten to twelve of the page ) or two pages for an article longer.For articles ieee conference style that is usually very frugal in the total number of pages ( usually maximum 6 of the page ), introduction there a full page of course too long.About long the introduction to the is 10 per cent of the overall articles

1. **Research Methods**

A research method is a owned and carried out by researchers in order to collect information or data and conduct investigations on the data that we have.The methodology provide a draft research included: langkah-langkah procedures and to follow, the research, the data, and with what move data-data were obtained and then being processed and analyzed.During discussions on this time, pertama-tama first

goal we are trying to explain the methodology, an understanding of the methodology of a research method experts / according to the experts.And the last was we explain the methods of research and benefits.Be that discussion will be a comprehensive make about research.And then we will explain in detail macam-macam about research methods.

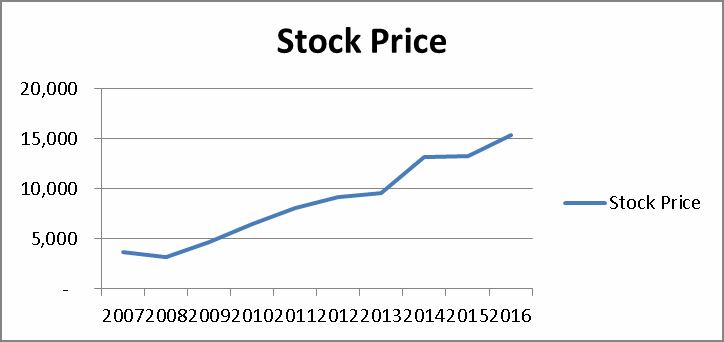
1. **Results and** **Discussion**

Research is to study the validity research.The discussion of the results can be explained as a thought research native researchers to a guidance and interpretation of the result of the test which has been analyzed to said questions of research.So, research to the discussion of the results is finding those obtained.The objective it contains exposure to researchers to research results, research innovation, among others: explanation and reinterpretations of data obtained, and relations and making a generalization of discovery.If there was hypothesis, on this would also explain the process of testing the hypothesis and the results.Research must be served clearly and systematic that easily be read and understood that results testing analysis ( said ) in a research not addressed the shows that while we do not have ceritera from the research.Outcomes and pembahasa

Tabel 1. Pengelompokan Saham Efisien dan Tidak Efisien

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **NO** | **EMITEN** | **Ri** | **E(Ri)** | **KETERANGAN** |
| 1 | ADRO | 0,07750 | -0,00390 | EFISIEN |
| 2 | AKRA | 0,04051 | -0,00078 | EFISIEN |
| 3 | ASII | 0,02819 | -0,00375 | EFISIEN |
| 4 | ICBP | 0,01017 | -0,00129 | EFISIEN |
| 5 | INDF | 0,03263 | -0,00304 | EFISIEN |
| 6 | KLBF | 0,01319 | -0,00275 | EFISIEN |
| 7 | LPK*R* | -0,01667 | -0,00199 | TIDAK EFISIEN |

Sumber: data diolah, 2018



Gambar 1. Trend Harga Saham PT. Bank Central Asia, Tbk.

Sumber: www.bca.co.id (diolah), 2018

1. **Conclusions**

A conclusion is a statement taken a brief summary of the discussion or analysis of the whole.In other words the conclusion is the result of a conversation.Conclusion to a very significant part of any scientific a piece of writing.It is like trying to open a travel service company holiday trip, as usual, destination or favorite place always placed at the end of.So by inference, besides being the most important part of writing in any scientific, conclusions into parts for an audience favorite.Because of this section you should put all of writing a discussion of scientific briefly, clear, and make a good impression on the reader.But many of the difficulties in writing conclusions.It is probably because of a difficult vote or found out something interesting or useful to reach conclusions. A conclusion is a statement taken a brief summary of the discussion or analysis of the whole.In other words the conclusion is the result of a conversation.Conclusion to a very significant part of any scientific a piece of writing.It is like trying to open a travel service company holiday trip, as usual, destination or favorite place always placed at the end of.So by inference, besides being the most important part of writing in any scientific, conclusions into parts for an audience favorite.Because of this section you should put all of writing a discussion of scientific briefly, clear, and make a good impression on the reader.But many of the difficulties in writing conclusions.It is probably because of a difficult vote or found out something interesting or useful to reach conclusions.

1. **Reference**

Large, according to a dictionary indonesian language the reference and as a source of reference. Referral, or source guidance.In an activity writing or know something, worn as a reference to increase diacu insight and the point of view of someone.In addition, merriam webster dictionary defines as the act of referring reference or consulted who refers to something or source other information such as books or others.Reference are also called a source of information or a work containing fact or information useful.And, according to cambridge dictionary, reference as an author, or books, articles and other mentioned in a writing.Reference according to cambridge dictionary will show we about where certain information found.In general reference can defined as a reference toward an object, a concept or idea spoken or mentioned in context to another or to support the

An example reference use mendeley with what style :

Akbas, F., Markov, S., Subasi, M., & Weisbrod, E. (2018). Determinants and Consequences of

Information Processing Delay: Evidence from the Thomson Reuters Institutional Brokers’ Estimate System. Journal of Financial Economics, 127(2), 366–388. <https://doi.org/>

10.1016/j.jfineco.2017.11.005

Brealey, R. A., Myers, S. C., & Allen, F. (2017). Principles of Corporate Finance (12th ed.).

New York: McGraw-Hill Education.

Hull, J. C. (2018a). Options, Futures, and Other Derivatives (9th ed.). Harlow: Wiley. Hull, J.

C. (2018b). Risk Management and Financial Institutions (5th ed.). Hoboken: Wiley.

Kenton, W. (2018). Financial Literacy. Retrieved January 15, 2019, from

https://www.investopedia.com/terms/f/financial-literacy.asp

Sudirman, I. M. S. N. (2018a). Disposition Effect Investor pada Pengambilan Keputusan

Investasi: Penjelasan Regret Regulation dan Regulatory Focus. Universitas Airlangga.

Sudirman, I. M. S. N. (2018b). Pengujian Leverage Effect Hypothesis pada Berbagai Tingkat

Inflasi di Pasar Modal Indonesia: Model TARCH dan EGARCH. In A. Basyith, M. Gunarto, & Fitria (Eds.), Prosiding Forum Manajemen Indonesia Ke-10: Innovation,

Technology and Social Science in Disruption Era (p. 193). Palembang: Forum Manajemen Indonesia, Koordinator Wilayah Sumatera Selatan.

Sudirman, I. M. S. N., Irwanto, A., & Basuki. (2017). Disposition Effect on Investment

Decision Making: Explanation of Regulatory-Focus Theory. In E. Lau, L.-M. Tan, & J. H. Tan (Eds.), Selected Papers from the Asia-Pacific Conference on Economics & Finance

(APEF 2016) (pp. 19–29). Singapore: Springer Singapore.