THESIS GUIDELINES

RESEARCH PROPOSAL AND REPORT
(UNDERGRADUATE THESIS)

BACHELOR OF ACCOUNTING STUDY PROGRAM

FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS PEMBANGUNAN NASIONAL “VETERAN”
JAWA TIMUR
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FOREWORD

Every graduate of the Faculty of Economics and Business, Universitas Pembangunan Nasional "Veteran" Jawa Timur, is required to properly compile scientific papers resulting from Research in the form of a Thesis. To meet these demands, students still need to obtain guidelines for writing standard scientific papers. The publication and use of the Guidelines for Writing Research Proposals and Research Reports (Thesis) is a revised edition of the previous manual published in 2013.

This manual has been revised based on various considerations and policies intended to provide adequate information but still pay attention to and maintain scientific substance. The Guidelines for Writing Research Proposals and Research Reports are designed for students who have met the academic requirements in planning research/thesis. Besides, this book is also used by lecturers in conducting the research consulting process, especially in the Accounting Study Program - Faculty of Economics and Business UPN "Veteran" Jawa Timur.

The writing team of the Guidelines for Writing Research Proposals and Research Reports is aware that there are still imperfections in realizing the expectations of all parties; therefore, all suggestions and inputs are still needed to make this book better in the future.

Hopefully, this book can provide general direction to form a scientific thinking pattern in preparing each research proposal, carrying out research, writing research reports, and providing benefits practically and theoretically to develop science.

Surabaya, April 2021
Faculty of Economics and Business
Dean

Prof. Dr. Syamsul Huda, S.E., M.T
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CHAPTER I
INTRODUCTION

Humans face problems, or humans are aware of issues and intend to solve them, which is nothing new since humans have been on earth. Because humans realize there is a problem, the process of thinking activities by humans begins. Because the problems faced by humans come from the empirical world or the real world, the human thinking process to solve problems is directed at observing objects that exist in the empirical world or the real world.

To solve problems, humans use a healthy mind based on reasoning or thinking logically and analytically. Humans always try to explain the problems they face to understand the nature of the problem, and thus humans can solve it.

Humans are the only creatures who are able and always try to develop proper knowledge in earnest. Two main things that cause him to have this ability, namely, humans are blessed with a mind that can reason and communicate language. Therefore, one way to develop proper knowledge is to think scientifically, or commonly called the scientific method.

The scientific method is a procedure or certain conditions that must be met to gain knowledge called science or scientific knowledge. With the scientific method, the knowledge produced is expected to have specific characteristics demanded by scientific knowledge, namely rational and empirically tested properties.

A thesis is a scientific paper of a student compiled from independent research, intended to fulfill part of the requirements in obtaining a Bachelor of Economics degree at the Faculty of Economics and Business, Universitas Pembangunan Nasional "Veteran" Jawa Timur. Before researching to compose a thesis, students are required to make a research proposal. After the research proposal is approved, students must study and compile a research report in a thesis.

From the preparation of research proposals to preparing reports in the form of a thesis, all activities are supported by the student's ability to write scientifically. In addition to being one of the special characteristics of the preparation of scientific papers and beneficial for researchers themselves, research proposals are also beneficial for other interested parties, such as funders.

The success of researchers in obtaining funding from funders depends on the ability to develop research proposals that reflect:

a. The suitability of the research problem with the interests of the funder, and
b. the ability to follow the formal rules set by the funder.

In addition, the research proposal reflects the quality of the researcher. The quality can be seen from researchers' ability to formulate the basic ideas of research problems into a systematic and scientific framework of thought.

In principle, the rules or format for writing research proposals are the same as research reports. The content of research proposals and research reports from the Introduction Chapter to the Research Methodology Chapter can be the same. Even if there are differences, it is due to adjustments being made to changes in field conditions that were not anticipated beforehand. It can be said that the Thesis is a Research Proposal plus a Chapter of Research Results and Discussion and a Chapter of Conclusions and Suggestions.

The contents of the guidebook for the preparation of research proposals and theses are divided into seven parts, namely:

a. Preliminary.
b. Requirements and Procedure

c. Writing Procedure
d. Research proposal,
e. Thesis Framework,
f. Thesis Requirements, and
e. Appendices containing examples.

This book has been decided by the Dean of the Faculty of Economics and Business, UPN "Veteran" Jawa Timur, to become the main guideline for preparing research proposals and theses carried out by students of the Faculty of Economics and Business UPN "Veterans" Jawa Timur. The supervisors also use the same book as a reference for corrections in thesis guidance. In addition, it is also used as a guide for the preparation of research proposals and research reports by the lecturers of UPN "Veteran" Jawa Timur, Faculty of Economics and Business. Furthermore, they will carry out Research [individuals, groups, collaborations], especially in research activities, to collect cumulative credit scores for academic promotion.

CHAPTER II

REQUIREMENTS AND PROCEDURE

Student who will prepare a thesis must apply if they have met the academic and administrative requirements. These requirements can be described as follows:

2.1 Academic Requirements

Students who program the Thesis must meet the following academic requirements:

a. Have accumulated semester credit units [SKS] of at least 120 credits with a Grade Point Average [GPA] 2.00.
b. The maximum D value is 25% of the courses that have been taken, and there is no E value.
c. Have passed the Research Methods course with a minimum grade of C.
d. Have attended scientific forums in accounting in seminars, workshops, workshops, or field studies in accounting.

2.2. Administrative Requirements

To program the Thesis, students must meet the following administrative requirements:

a. Have Registered as a student in the academic year concerned.
b. Have Filled out the Study Plan Card [KRS] for the semester by including the thesis program and signed by the Guardian Lecturer.
c. Have fulfilled all financial administration requirements determined by the University.
d. Have a Guidebook for the Preparation of Research Proposals and a Thesis published by the Accounting Department, Faculty of Economics and Business.

2.3 Submission of Thesis Compilation

a. Students who will compose the Thesis must take the submission form to prepare the Thesis in the Teaching Division, Faculty of Economics and Business [Form-01]. After being filled in and attached with evidence, it is then ratified by the Head of Teaching Division, Faculty of Economics and Business [appendix 1].
b. The ratified Form-01 must be submitted to the Head of the Department to obtain a supervisor appointment through a Thesis Supervisor Assignment Letter signed by the Dean of the Faculty of Economics and Business [Form-02]. This assignment/stipulation is valid for 12 [twelve] months from the date of stipulation. Form-02 [appendix 2] is copied in 3 sheets using:
   1) Original sheet submitted to Department.
   2) Copy 1 is submitted to the Main Supervisor.
   3) Copy 2 is submitted to the Co-Supervisor [if any]
   4) Copy 3 for student archives.
c. Students take a tentative title form in the Department and fill in [Form-03]. By showing Form-02, students submit a tentative title to the supervisor. Tentative titles can come from student ideas, supervisors, or majors. Title (tentative/permanent) must be following the

Specialization (field of interest) taken. After being approved by the Main Supervisor and the Co-Supervisor [if any], Form-03 [appendix 3] is copied in 3 sheets. These copies are used as follows:

1) Original sheet submitted to Department.
2) Copy 1 is submitted to Main Supervisor.
3) Copy 2 is submitted to Co-Supervisor (if any)
4) Copy 3 for student archives.

2.4 Thesis Guidance & Deadline

In thesis guidance, the Head of the Department must monitor the research consulting process through existing devices. If there are things contrary to the rules in the consulting process and are deemed detrimental to the student, the Head of the Department is obliged to remind the supervisor in oral or writing.

a. To prove that the guidance has been implemented, the Department provides a Thesis Guidance Card [Form-04], filled out by the student and signed by the supervisor every time there is a consultation/guidance.
b. The first phase of thesis guidance is carried out for 6 [six] months from the date of stipulation.
c. Students who cannot complete the Thesis in the first stage, then:
   1) Students are entitled to the second and following six months to complete a thesis with the same title and supervisor.
   2) This period is still considered within the maximum study time limit.
d. Suppose the student cannot complete the Thesis at the second stage, considering the study time limit. In that case, the student is allowed for the next 12 [twelve] months to complete the Thesis with the same supervisor and title. Or else, the student may repeat the procedure from the beginning with a different title and supervisor.
e. Suppose in the implementation of thesis guidance, and some obstacles are not caused by the student concerned. In that case, the decision is submitted to the Dean of the Faculty of Economics and Business.

2.5 Responsibilities of Supervisor

The supervisor provides guidance/consultation to maintain the quality of the Thesis and encourages students to immediately complete the task of preparing research proposals and Thesis on time. The thesis material is entirely the responsibility of the student concerned. The quality of the Thesis is assessed on the following considerations:

a. The authenticity of research ideas
b. Suitability of the research topic with the department/specialization (field of interest) of the student concerned.
c. Relevancy between problems, problem formulation, set of theories, Hypothesis [if any], tool analysis, and Conclusion.
d. Feasibility of research methods.
e. Grammar and writing style.

2.6 Appointment of Supervisor

The Dean determines/assigns a supervisor based on the proposal from the Head of the

Department. Two things end the assignment of a mentor. First, the Thesis has been signed, and the student concerned has passed. Second, the appointment of another supervisor. The appointment of other supervisors can be made by the Dean based on the recommendation of the Department Head, because:

a. Student's study time limit.
b. Supervisor's health.
c. Supervisor on duty outside the Surabaya area exceeds the time limit for preparing research proposals and theses.
d. Supervisor retirement as an academic staff of UPN "Veteran" Jawa Timur.
e. Supervisor expresses an objection to continuing the research guidance [supported by written statement].
f. Application from student guidance for reasons that can be accepted (written application).

<u>2.7 Preparation of Research Proposal</u>

a. The preparation of research proposals is carried out after the supervisor approves the tentative title.
b. The preparation of research proposals is carried out under the Main Supervisor and Co-Supervisor [if any].
c. After the supervisor approves the research proposal, students have the right to submit a research proposal seminar to the Department.

<u>2.8 Research Proposal Seminar</u>

The purpose of holding a research proposal seminar is to correct possible errors, misunderstandings, incompleteness, and consistency of research proposal material. Because if there are things that need to be fixed, they are most likely to hinder the research process and prepare the student's Thesis.

a. The supervisor approved the research proposal, which is then programmed in the Research Proposal Seminar Schedule by the Department.
b. The research proposal seminar was attended by:
    1) Supervisor as the moderator.
    2) Other supervisors/staff of their respective departments as the discussants.
    3) Student as the presenter.
    4) Other students as participants and discussants.
c. The research proposal to be submitted in the seminar must be in 5 [five] copies, submitted to the Department no later than 1 [one] week before the seminar.
d. The presenter must make/provide a summary of the research proposal for some seminar participants of approximately 20 copies.
e. Research proposals that have been in seminars and have received revision notes and have been revised must obtain the supervisor's approval and be known to the Head of the Department. Thus the research proposal has been valid as a reference for research and thesis preparation.

<u>2.9 Revised Rules and Procedures</u>

The revision aims to correct or improve the composition of research proposals and thesis materials. The examiner team at the seminar on research proposals and oral exams is authorized to provide revisions. In addition, the department head, with permission from the supervisor, is authorized to provide revisions to harmonize the composition of the research proposal material, which will be used as a reference for the research process and thesis preparation.

Revision procedures and rules are established to ensure uniformity in completing research proposals after the seminar or Thesis revision after the oral exam. The existence of modifications [revised material and those who modify] is proven through the Minutes of Revision [appendix], with the following procedure:

a. If there is a revision [in a research proposal seminar/oral examination program], the student fills in the revised material on the page/appendix of the revision report. Each revision page is only for one examiner [except for more than one sheet].
b. After the examiner completes each revision, students ask for the revised lecturer's initials on the revision report and the revision page.
c. Students make revisions as intended by each examiner. If the examiner approves the revised material, the student asks for the revision's initials and approval date.
d. Suppose the student has made all the revisions intended by each examiner. In that case, the Revision Minutes are requested for the Signature of the primary Supervisor and secretary of the examination team [for oral examinations], or the direct supervisor and head of the Department [for research proposal seminars].

2.10 Data collection

In carrying out data collection, students must meet the following conditions:

a. Complete the administration of location permits to be used as research objects.
b. Carry out data collection under the research proposal that has been approved as a reference.
c. Research activities are accompanied by a certificate of completion of research from the agency/company object of research.

2.11 Oral Exam Requirements

Students who will take the oral exam must meet the following requirements:

a. Have fulfilled the systematic guidance procedure by the supervisor with proof of the guidance card. The card must be signed by the supervisor and is known by the Head of the Department.
b. Have been approved by the supervisor and known by the Dean of the Faculty of Economics and Business.
c. Do not exceed the maximum time limit for preparing the Thesis that has been permitted [point 2.4.].
d. Have paid off financial and other administrative obligations determined by the University.
e. Submit a thesis script of 5 copies no later than one week before the exam.

2.12 Oral Exam Assessment

a. The Examiner Team assesses the oral exam by considering the following aspects:
   1) The contents of the Thesis include:
      a) Format conformity with applicable regulations.
      b) Authenticity level and actuality.
      c) Relevance and depth of literature review.

d) Accuracy of data and correctness of the analysis.

2) Appearances in the exam include:

a) Mastery of thesis content.

b) Clarity of disclosure of the contents of the Thesis.

c) Clarity and suitability of answers with questions posed by the Examiner Team.

b. Calculation of assessment:

The guidelines for assessing test results are as follows:

Score	Grade	Explanation
0 – 39,99	E	Fail
40 – 54,99	D	Insufficient
55 – 64,99	C	Sufficient
65 – 74,99	B	Good
75 - 100	A	Satisfactory

a) The score for the assessment of the Thesis in the exam is stated with 0 to 100. Each aspect is given a weight of 50%

b) Distribution of values as follows:

c. The Head of the Examiner Team submits the results of the assessment to the examination committee.

Students are declared to have passed the oral exam if they get a score of at least C as the average score given by all examiners and supervisors.

CHAPTER III

WRITING PROCEDURE

3.1. Cover

Cover is made of Buffalo paper or similar with it, with a gray color reinforced with cardboard and coated with plastic. The sound and color of the [black] text printed on the cover page are the same as that on the title page. Neatly bound according to standard provisions [by binding]. Meanwhile, for the oral/comprehensive exam, the Thesis is still in the form of a draft or has not been neatly bound and only given a transparent cover according to the Department's color.

3.2. Typing

3.2.1. Script typing

The thesis manuscript is typed on 80 gr/m HVS paper only on one side of the page. The size of the manuscript is quarto [21 x 28.5 cm]. The thesis manuscript is typed with the letter Pica [in one inch contains ten letters], and for all manuscripts, the same letter is used except for specific purposes [such as tables or figures or others].

3.2.2. Font Type

Suppose typing is done with a computer or a certain type of manual writing machine, except for the purposes of an oral/comprehensive examination. In that case, it is not allowed to print the thesis text in square letters [draft] but vertical letter quality [LQ].

3.2.3. Important word typing

The writing of certain words that are considered necessary must be stated in bold, and their use must be consistent. For example, writing important terms that are used only must be the same and not use other forms [other than bold].

3.2.4. Typing special letters/signs

The writing of letters or special marks that cannot be typed, or on a typewriter, there is no such special letters or marks, can be written by hand. The writing is clear, neat, and uses black ink.

3.2.5. Number typing

a. Typing numbers in the middle and end of sentences can be expressed by numbers or words or sentences. The number at the beginning of the sentence must be pronounced. Example of numbers in the middle and at the end of a sentence, e.g., The industrial sector increased by 2.5% a year. In comparison, the agricultural sector decreased by 1.6%. Example of numbers at the beginning of a sentence: Ten tons of raw materials ....
b. Decimal numbers are indicated by commas, not by periods. Thus, for example, 3.5 tons should not be written as 3.5 tons.
c. Units are stated by valid official abbreviations without a dot behind them, for example, kg, gr, m, cm, cm2, and others.

3.2.6. Line spacing

The distance between 2 lines is made in 2 spaces, except for the abstract, table title, image title, appendix title, and Bibliography, which is more than one line typed with a distance of 1 space down. Thus, especially for the Bibliography, the distance between one library and the next is two spaces.

3.2.7. Border

Typing boundaries are measured from the top, bottom, right and left edges of the paper as follows:

a. From the upper limit: 4 cm.
b. From the lower limit: 3 cm.
c. From the left border: 4 cm.
d. From the right border: 3 cm.

3.2.8. Line space filling

The space in each line contained on the manuscript page must be filled in completely, starting from the left border to the right edge of typing. Do not let any space be wasted unless you students start with a new paragraph, writing equations, figures, sub-chapter titles, sub-chapters, sub-sub-sub-chapters, and so on, or other special things.

3.2.9. New paragraphs, numbers, and titles

New paragraph typing starts at the 6th typing from the left border. For typing numbers and titles [chapters, sub-chapters, sub-sub-chapters, sub-sub-chapters, and so on], the details are an example of writing procedures in appendix 5. Therefore, especially in details, a connecting line [-] is placed in front details is not justified.

3.3. Page Numbering

3.3.1. The beginning of the report

Page numbering at the beginning of the report starting from the preface to the abstract page is numbered with small Roman numerals placed in the bottom center 1.5 cm from the bottom edge. For example, i, ii, iii, iv, v, and so on.

3.3.2. Main and final section

The page number of the main part and the end, starting from the Introduction [CHAPTER I] to the last page of Conclusions and Suggestions [CHAPTER V], must use Arabic numerals [1, 2, 3,4, 5 and so on]. However, the final part, which consists of the Bibliography and Appendix, is not page numbered.

Page numbers are listed on the top right of each page, placed 3 cm from the right margin and 1.5 cm from the top margin unless the page is a chapter page [I, II, III, IV, V]. For chapter pages, page numbers are placed in the bottom center 1.5 cm from the bottom margin.

3.4. Numbering Equations/Formulas

Equations or formulas are numbered sequentially using Arabic numerals [1, 2, 3, 4, 5, and so on]. The serial number of the equation or formula or mathematical model is placed on the right in brackets and must not exceed the sentence limit on the right. Example numbering equation:

3.5. Table Typing

Typing the table in the description must follow the rules specified below [for more details, see appendix 7].

a. The table number is placed in line after the word "Table," followed below by the table title placed symmetrically above the table without ending with a period.

b. Table numbers use Arabic numerals, and table titles are capitalized [capital] only on the first letter of each word [except conjunctions, prepositions].
c. Space before and after the table is three spaces. The space between the table number and the table title is two spaces. The space between the table title and the table is one space, whereas if the table title is more than 1 line, it is written with space.
d. Columns in the table are given a title and maintained. The separation between one column and another is quite firm and is given a column separator, except for the table consisting of only two columns.
e. The table description page should not be beheaded. If it is not possible to type it on one page, place it as an appendix. If continued, include the table number and the word continued, without a title.
f. If the table is wider than the page size, it must be made along with the height of the paper. It should be placed at the top of the table to the left of the page.
g. Above and below the table, a line is included to separate it from the main description in the text.
h. Tables that are more than two pages or that must be folded should not be placed in the description of the manuscript but should be placed as an appendix and may be reduced.
i. There is no title when putting the table in the description, table number, and continued words.

An appendix must include the source. The source in question is written under the bottom line of the table on the left, one space apart if more than one line and the word source is underlined.

3.6. Figure Placement

Charts, graphs or curves, maps, and photos are all categorized as images. The placement of images in the description must follow the rules as specified below [see appendix 8].

a. The figure number is placed in line after the word "Figure," followed below by the image title placed symmetrically above the image without ending with a period.
b. Figure numbers use Arabic numerals, and figure titles are capitalized [capital] only on the first letter of each word [except conjunctions].
c. The space before and after the figure is three spaces. The space between the image number and the image title is two spaces, and the distance between the image title and image is two spaces, whereas if the image title is more than a line, it is written with one space down.
d. Figures are placed symmetrically and should not be trimmed. If it is too wide or too long, put it as an appendix or reduce it to be sufficient.
e. Figure captions are written in the vacant places in the image and not on other pages.
f. If the figure is stretched along with the paper height, the top of the figure must be placed to the left of the paper.
g. Each placement of images in the description or as an appendix must include the source. The source is written under the figure on the left, one space apart if more than one line, the word source is underlined.

3.7. Language

The language used is standard Indonesian and according to a good and correct language order.

3.7.1. Sentence structure and form.

Sentences arranged according to the law are explained to explain [DM], i.e., there is a subject and a predicate and can be completed with objects and descriptions. The sentence form should not display the first-person words [I, we, author, and others] or the second person words [you, and others] but must be replaced with passive sentences.

a. False example: "..... from some of the definitions above, we can conclude that ....".
b. Correct example: "... from the above definitions, it can be concluded that ....".
c. The author's word can only be shown in the presentation of thanks in the Introduction [preface].
d.

3.7.2. Term

The writing of a term is as follows:

a. The terms used are standardized Indonesian terms.
b. The terms using foreign words must be written in bold, and their use must be consistent.

3.7.3. Conjunctions and prepositions

The use of conjunctions and prepositions are as follows:

a. Connecting words such as "so" and "while" should not start a sentence.
b. Prepositions, for example, the word "on," should not be placed in front of the subject.
c. The use of the words "where" and "from" should not be treated precisely like "where" and "of" in English. Example: The development of the communist economic system in Russia where the system was implemented for the first time ...." Should be: "The development of the communist economic system in Russia when it was first implemented ...." Example: "The development of the production shows .... Should be: "The development of the production shows ………."

3.8. Quotation Writing, Name, and Year of Quotation

The description for quotation is:

3.8.1. Quote writing

If the description includes a quote that refers to a particular essay/source, then the indirect or not exact citation should be used. That means that the quoted sentence from the referenced book must be abstracted into a more concise form but already describes the statement as in the referenced essay/source. Thus, the quote is no longer a direct quote [indirect texts note].

3.8.2. Writing name, year, quote page

For citation, the writing of the author's name/ essay referred to in the description or the Bibliography, and several things related to the way it is written. The writing rules are as specified below.

a. The author whose writing is referred to in the description, the writing of "name" and "year of quotation" in the paper only mentions "his last name" accompanied by "year of publication" and "page of the book."

1) This provision applies to foreign or Indonesian authors, whether placed at the beginning, middle, or the end of the sentence.
2) An example of a quote at the beginning of a sentence: "According to Kotler [1990: 23], product development is ...."
3) The quote is taken from a book by Philip Kotler published in 1990, page 23.
4) An example of a quote in the middle of a sentence: "The accounting system [Gillespie, 1980: 71] is like a double-edged sword ....".
5) The quote is taken from a book by Cecil Gillespie published in 1980, page 71.
6) Example of a quote at the end of the sentence: "The main comprehensive concept in analyzing output, inflation, growth rate is aggregate demand and supply [Dornbusch and Fisher, 1989: 45]".
7) The quote is taken from Rudger Dornbusch and Stanley Fisher's book in 1989, page 45.

b. If there are two authors, the last names of the two authors are listed, followed by the year of publication. How to write it, see point an above for examples of quotes located at the end of sentences.

b. If there are more than two authors, only the first author's last name is included, followed by the abbreviation et al. or et al. [with friends].
   1) Examples of more than two authors: "The success of a management control depends on the qualifications of the manager [Anthony et al., 1991: 11]".
   2) The quote above is taken from a book compiled by three authors, Robert N. Anthony, Jon Dearden, and Norton M. Bedford, published in 1991, page 11. charcoal, in the Bibliography, the last name is written first.
   3) After a comma and a space of one character, the first name is listed. Putting the first name behind can be done by abbreviating and affixed with a period.

An example of writing a bibliography can be seen in appendix 6.

CHAPTER IV
RESEARCH PROPOSAL

4.1. Definition of Research Proposal

Research proposal is a research action plan. It contains the basic framework of thought that underlies the research. The research proposal is also a reflection of the quality of the researcher. It can be seen from researchers' ability to formulate the basic ideas of research problems and alternative problem solving into a systematic and scientific framework of thought.

The research proposal format includes the beginning, the central part, and the end. The initial section consists of the front cover page and the seminar approval page [appendix 5 and 6]. The central part of the research proposal is the core of the research proposal, consisting of the Introduction, Literature Review, Research Methods. Bibliography and Appendix is the Final Part.

4.2. Initial Part

This part describes the front cover page that includes:

4.2.1. Front cover page

The front cover page contains the title of the proposed research, the word for the research proposal, the purpose of the research proposal, the Logo, the word by the researcher's name and main number, the name of the institution, the time of submitting the research proposal [see appendix 5].

4.2.1.1. Research title.

Compiled briefly but clearly and can pinpoint the problem to be studied. The research title sentence should not open up opportunities for various interpretations which would obscure the research objectives. The research title can be more easily understood to show the relationship between the concepts/variables to be studied.

4.2.1.2. The purpose of preparing research proposals.

The word "Research Proposal" is written under the title followed by the purpose of compiling a research proposal which reads: Submitted to the Faculty of Economics and Business, UPN "Veteran" Jawa Timur to Compile Undergraduate Thesis of Accounting Department [appendix 5].

4.2.1.3. Logo.

The Logo on the front cover of the research proposal is the Logo: UPN "Veteran" Jawa Timur, with a diameter of no more than 5.5 cm, and is placed symmetrically [appendix 5].

4.2.1.4. Researcher's name.

The researcher's name is the student's name written in full, without an academic degree, and abbreviations. Under the student's name [underlined], it is stated that a slash delimits the NPM, the FEB code is delimited by a slash, and the code of the EA major.

4.2.1.5. Name of institution and time of application.

The institution's name is Faculty of Economics and Business, UPN "Veteran" Jawa Timur, without any abbreviations. The time of submission is the year the research proposal was submitted under the institution's name [appendix 5].

4.2.2. Seminar approval page

The seminar approval page contains the Main Supervisor and Co-Supervisor [if any], known by the Head of the Department, complete with the date of approval, Signature, and the stamp of the Dean's Office [appendix 6].

4.3. Main Section

The main section of the undergraduate thesis includes:

4.3.1. Introduction

The introductory chapter describes the main ideas underlying the research plan. The main ideas in question include the Background of the problem or research phenomenon, formulation of research problems, research objectives, and research benefits.

4.3.1.1. Background.

Contains a description of the rationale for the emergence of problems that encourage interest in conducting Research. That includes problem identification or a statement about the problem [for example, the problem is the Relation of Reputation, Quality, Independence, and Tariffs with the Appointment of a Public Accounting Firm.

The statement of the problem must be accompanied by supporting evidence. The evidence referred to will be more authentic if presented in the form of numbers arranged logically and analytically [explained in sentences without tables]. These figures are a strong argument that shows that the problem in question does exist or occurs in the object of research.

A problem is a condition that reflects a gap, or gap, or difference:

a. between what should be and the truth,
b. between what is needed and what is available.
c. between what is expected and what is achieved.
d. between budgeted and actual.
e. between the law and its implementation and its kind.

The example problem in point a is: Public Accounting Firm should pay attention to factors that have a relationship with the attitude of appointment by the company, these factors include reputation, quality, independence, and tariffs; in fact, there are still many

Public Accounting Firms that do not pay attention to factors that influence or have a relationship with the attitude of the company's appointment to Public Accounting Firms. This supposed condition is usually the company's goal in choosing a Public Accounting Firm to assess its performance.

The research problem can be derived or sourced from:

a. field observations,
b. research report,
c. practice experience,
d. hot issue,
e. scientific meetings,
f. sponsors/funders,
g. literature review.

After identifying/stating the problem accompanied by supporting evidence, it is also necessary to note is the issue or problem essential to be solved, why is it is vital to be solved, and the predictions of the cause of the problem.

The answer to the question: Is it necessary to solve? It is related to tolerance. For example, based on preliminary research or existing phenomena, there are still many Public Accounting Firms that pay less attention to these factors. The numerical evidence, for example, shows that only 7% of Public Accounting Firms pay attention to reputation, quality, independence, and tariff factors. But, on the other hand, the company wants the Public Accounting Firm to pay attention to these factors to be tolerated by the company, for example, at least 75%. That means that 7% has crossed the tolerance limit, so it is essential to solving it.

The answer to the question: Why is it important to solve? Related to the negative impacts expected to occur due to the Public Accounting Firm's lack of attention to these factors. For example: If you ignore reputation, quality, independence, and tariffs, then the Public Accounting Firm does not get the company's trust as a party that is considered objective and professional, which results in not getting an appointment from the company.

What is the predicted cause of the problem? Before answering this question, it is theoretically necessary to take an inventory of several factors that may influence/have a relationship with the attitude/appointment by the company, which led to the non-appointment of a Public Accounting Firm. Previous researchers have mentioned some factors that include reputation, quality performance, independence, and fee rate. Then, those factors are estimated as the cause of the problem of the company's lack of trust in the Public Accounting Firm.

Efforts to increase independence are one of the factors that affect the company's trust in Public Accounting Firm as a predictor of the cause of problems in the company's trust, compared to other factors that exist in the object of research to gain trust from parties in need.

The background material for the problem is important information for formulating the problem/problem statement and research objectives. By listening to the Background in question, readers can already guess the main issues to be studied, or the main problems answered through Research.

4.3.1.2. Problem Formulation**.**

The formulation of the problem or can also be called the "problem" of research, is a statement that reflects a state, phenomenon, concept that requires an explanation or answer. The reason or solution is obtained through research and in-depth thinking using relevant science and analytical tools.

The resulting explanation or answer becomes crucial information for solving problems that are currently happening to research. That is, from the explanations or answers produced, it can be seen whether the estimated causes of the problem [reputation, quality, independence, and tariffs as the cause of lack of trust as outlined in the attitude/appointment by the company to KAP] can be accepted or rejected. If it is accepted, it means that problem-solving must continuously be improved by considering the influencing factors.

Considering that the research results are the answers to the problem formulation, the problem formulation is usually easier to be stated in the form of an interrogative sentence [research question]. Example:

a. Is there a real relationship between Reputation, Quality, Independence, and Tariffs with the Appointment of a Public Accountant Firm by the company? If so, what is the direction and strength of the relationship?
b. Is there a fundamental difference between Efficiency, Validity, Accuracy, and Speed of information generated before and after computerization?
c. Do Raw Material Inspection Costs and Employee Training Costs affect the products produced? If so, in what direction, and how big is the effect?

This problem formulation can be used as a benchmark to check the completion of the research process. That is, have the main conclusions of the study answered the formulation of the problem? If the research question has not been answered through the study's main conclusions, it means that the research process is not final or not yet completed.

Although making research questions is not difficult, it must meet several things that are special characteristics of a suitable problem formulation, including:

a. Have research value in the sense of:
   1) have the value of authenticity and clarity of sources,
   2) state the relationship of at least two variables,
   3) important and worthy to research.
   4) It can be studied empirically.
b. Worth researching in terms of:
   1) data and methods,
   2) time, cost, and ability of researchers,
   3) does not conflict with the laws/norms of society.
c. Following the disciplines and qualifications of researchers.

4.3.1.3. Research purposes**.**

It contains a statement about what is to be achieved or what is expected through the research process. The statement material must be following the formulation of the problem or research question determined. Personal goals should be avoided, for example:

a. to achieve a bachelor's degree in economics,
b. to achieve goals and so on.

Usually, the research objectives use concise and clear statements about the research for [without question words]. Example [in line with problem formulation]:

a. To find out the impact of Public Accounting Firm's quality on the attitude/appointment by the company.
b. To find out the close relationship between reputation, quality, independence, and tariffs with the company's appointment of a Public Accounting Firm.

The formulation of research objectives can also be used as benchmarks to examine the research process. From the confirmation between the formulation of the research objectives and the study's main conclusions, it can be seen that the researcher has arrived or not at the destination. On the other hand, if the research objectives have not been achieved through the main conclusions, the research process has not achieved the objectives or has not been completed.

4.3.1.4. Benefits of research.

Contains a contributive statement to a party, institution, agency, or organization with an interest/target of research after the researcher has answered the research problem. This benefit is in obtaining information for solving problems that are currently occurring in the object of study. It must be stated clearly so as not to confuse benefits. The benefits of research are classified into two, namely:

a. Operational Benefits (practical)
b. Benefits in Science Development (academic)

Usually, use the sentence or in line with the sentence: this research is expected to be useful to obtain information to determine the cost of a product at PT. .... ". [the problem is as stated in the Background].

4.3.2. Literature review

The literature review discusses the results of previous similar studies [if any or obtained], the theoretical basis relevant to the research problem, the framework of thought, and the research hypothesis.

4.3.2.1. Previous Research

Descriptions of previous research results may or may not exist. If there is, it is necessary to include the sub-chapter "Results of Previous Research." The description contains excerpts of the facts of the findings of previous researchers taken from the literature or research reports. The narrative is concise and clear, and the material is relevant to the research problem.

The snippet of facts referred to as far as possible is taken from the source by mentioning the facts and sources [see quote]. In addition, researchers must also discuss these facts critically and logically and relate them to the problems to be studied.

In discussing the results of previous research, it should be shown that the problems to be studied have not been answered or have not been satisfactorily resolved by previous research. In addition, it can also be shown that the same research will be applied in different dimensions of time and place.

The appointment is a solid and logical argument that research with the problem in question is deemed necessary to be carried out. The quality of the discussion of previous research results is measured by the relevance and up-to-date of the literature used. The results of previous studies also need to be presented briefly into a table with the title Matrix Overview of Previous Research Results, consisting of columns: number, name and year (researcher and research), title, Hypothesis, analysis method, results.

4.3.2.2. Theoretical basis.

The existence of a theoretical foundation is an essential part of economic and social research. Therefore, the theoretical basis that needs to be put forward is a theoretical discussion of the concepts or variables closely related to the research problem.

The function of the theory or concept here is as a basis for thinking or argumentation in problem-solving. The description is qualitative and logical descriptions, mathematical models, and equations related to science and research problems.

The theoretical basis also contains a discussion or explanation of the direction [positive/negative] of the relationship between research variables. It can explain the influence of one variable on another variable or the difference between one concept and another according to the existing theory. In addition, an anticipatory discussion is also needed. It explains the possibility of the direction of the relationship or differences that do not follow the theory.

It includes anticipatory explanations about possible causes of relationships, influences, or differences that are not following existing theories. For example, suppose there is a real difference. Research may produce insignificant differences; there may even be no differences. If this is the case, then the basis for the explanation/argument [in chapter IV] already exists or has been discussed previously [on the theoretical basis].

Sometimes a theory cannot be directly used as a rationale in research, perhaps because it is too theoretical or too general in nature or scope. To be used as a basis for thinking in research, the theories need to be modified to become more operational ideas or thoughts under the demands of the research problem and the conditions of the existing research object.

4.3.2.3. The framework of thinking

The framework of thinking explains theoretically the linkage/relationship/ relationship between the variables to be studied. Furthermore, the framework of thinking explains the position of the relationship, such as explaining the relationship between independent and dependent variables, moderating variables, and or intervening variables. It is necessary to present it in a conceptual framework schema of the relationship between variables to systematically provide clarity in the description of the framework of thinking. Items of this framework can be delivered if necessary. The framework of thinking is highly dependent on the ability of students to systematically formulate relationships between concepts/ research variables to solve problems, which can be presented in the form of descriptions or relationship schemes. Indirectly, the framework has been described or contained in the discussion of the theoretical basis. So, the source of the framework of thought is a discussion of the theoretical basis associated with research variables to solve problems.

In essence, this framework attempts to briefly answer the problems that have been identified rationally through a line of thought based on a logical framework [logical construct]. Therefore, in the preparation of this framework, it is necessary to consider the following steps/stages:

a. Conception stage:

1) Describing the theories used as the basis for thinking into general concepts.
2) Breaking down research problems into specific concepts.

b. Judgment stage: placing special concepts on general concepts so that the special concepts are part/classes/elements of general concepts.
c. Reasoning stage: stating that the things that apply to the theories also apply specifically to the research problem.

This framework facilitates correction and checks the suitability between the concepts or theories used as the basis for research with the material from the analysis and hypothesis testing. The analysis and hypothesis testing results can be checked whether the direction of influence/relationship/difference between variables from the estimation results of the analysis model matches or not with the existing theory. If it is suitable, it can continue with an explanation or interpretation of the estimation results. If it does not match, then it is necessary to explain why this happened. The explanation is in accordance with what has been discussed on a theoretical basis.

For example, theoretically, there is a significant relationship between reputation, quality, independence, and tariffs with the company's appointment of a public accounting firm. However, it is necessary to discuss on a theoretical basis the possibility of an insignificant relationship. There is a need to discuss the theoretical basis that explains why reputation, quality, independence, and rates have no real connection with the appointment of a public accounting firm.

4.3.2.4. Hypothesis.

The research hypothesis is a conclusion or temporary answer, or assumption based on a framework based on theory. Because it is temporary or hypothetical, the research hypothesis that has been formulated still has to be tested empirically. There are only two possible alternatives to the results of testing the research hypothesis, namely:

a. the research hypothesis is accepted, meaning that the collected data supports the theory,
b. the research hypothesis is rejected, meaning that the collected data does not support the theory.

One of the two alternatives above is the result. Then the research hypothesis testing is still valid. The validity of the results of hypothesis testing is not because of the results but the accuracy and suitability of the research method/design used in the study.

The formulation of research hypotheses must meet specific criteria to be called a reasonable research hypothesis, including:

a. fulfill the relation statement, the difference between the research concepts/variables.
b. The form of the relation [comparative, correlative, causal, or effectual].
c. Analytical and statistical models as testing tools.

The purpose of this criterion is that the research hypothesis contains a statement of differences, the relationship between two concepts/variables, or more. Based on the statement of difference, the relationship can be seen in the relationship between concepts/variables. Analytical and statistical models can further determine the relationship as testing tools from a different form.

For example, hypothesis formulation as follows (in line with the formulation of the problem and research objectives):

a. There is a real relationship between reputation, quality, independence, and rates with the company's appointment of a public accounting firm.

The relationship between concepts/variables in the research hypothesis above is clear: the relationship between several factors that affect the company's appointment of a public accounting firm.

Based on the form of the relationship between the concepts/variables, the relevant analytical models to test the hypothesis is:

Model the relationship between variables with the "Kendall Coefficient of concordance" and or "Spearman Rank-Order Correlation" test for the Hypothesis.

4.3.3. Research methods

There are several understandings of research methods, especially those discussed in research method books. Some of these definitions include:

a. The research method is a plan, structure, and strategy to obtain answers to research problems.
b. The research method is an answer to the question of how to conduct the research.
c. The research method sets conditions for data collection and data analysis that can economically achieve the research objectives.
d. A research method is a form of design in data collection, data measurement, and data analysis.

The research process plan is clearly described in the research methods chapter, including operational definitions and variable measurement, sampling techniques, data collection techniques, analysis techniques, and hypothesis testing used in research. By knowing the research method, the readers can already know, and at the same time can assess the validity and reliability of operationalization and variable measurement techniques, sampling techniques, data collection techniques, as well as analysis and hypothesis testing techniques used by researchers to answer research problems.

4.3.3.1. Operational definition and measurement of variables.

Variables are concepts, attributes, or characteristics with varying prices/values and units of measure. Variations in the value can be dichotomous [only two values] or polychotomous [more than two values] as well as continuous [values within a specific range with unlimited decimals]. If it has no variation in value, then it is not a variable but a constant.

Operational definitions and measurement of variables contain statements about the operation or definition of research concepts into research variables, including determining the method and unit of measurement for the variables, which can be in the form of proxies (mathematical formulations) or indicators. The operation of the concept into a variable is based on or can be sourced from existing theory, the results of previous research, and empirical experience, and existing facts. If necessary, the operationalization of variables can be presented in a table consisting of columns: variables, variable dimensions/concepts, indicators, measurement scales.

For example, a quality cost policy is one of the concepts to be studied in a title. Before being operationalized, the quality cost policy was still in the form of a general, abstract, unobservable, and immeasurable concept, so it was not feasible to be used as a research variable. For the concept of quality cost policy to be used in research, it must be operationalized into a specific, clear, observable, and measurable research variable. The concept of the quality cost policy, for example, can be operationalized into an Internal or

External Failure Cost variable. These two variables are more specific, clearer, and measurable.

Operationalization of the concept will produce a valid variable if one concept derives several variables, not vice versa. For measuring research variables, apart from the tools and measurement units, the measurement scale must also be stated. The measurement scale is in the nominal scale, ordinal scale, interval scale, and ratio scale [one variable only uses one measurement scale]. This number scale statement is crucial because it is directly related to determining the type of statistical test used [non-parametric statistical test or parametric statistical test].

Research characterized by comparative, correlation, and regression hypothesis testing, as far as possible, is attempted not to use variables in monetary units of measure. That is to avoid the possibility of a financial bias caused by an element of inflation or deflation unless the unit of research variable in a monetary measure is the only choice. The examples are the variables of wages, salaries, costs, profits, losses, and the like. However, it should still be avoided as far as possible the possibility of monetary bias.

Even if you are forced to use a variable with a monetary unit of measure, it is necessary to isolate the content of inflation or deflation elements to avoid monetary bias. Isolation measures are intended to be carried out through deflation techniques: dividing the variable numbers by one of the relevant economic index numbers. For example, consumer price index [CPI], cost of living index [IBH], worker wage index [IUP], or other indices. The index number data is usually available at the local Statistical Office, the Manpower Office, or from regulations issued by the government.

4.3.3.2. Sampling technique.

The population as the object/target of research is individuals/units/elements/elements with the same characteristics. At the same time, the sample is part of the population. The basic requirement of the sample is that it must be able to represent the population. It can even be said that the sample is a miniature/derivative/mirror of the population.

Everything that can be used as a data source can be an individual/unit/element/member of the population or sample. For example:

a. people, employees, consumers,
b. family, group,
c. company, organization,
d. case, event, time,
e. places, areas, objects, and so on.

Although the population, in general, has been stated in the title of the study, it must still be clearly stated in the sub-chapter on sampling techniques. Clarity about the population is closely related to the accuracy of the research objectives, determining the number of samples, sampling techniques [taking samples from the population], and data collection techniques to obtain a representative sample. Without a representative sample, a study will result in a generalization bias [invalid]. Generalization is defined as concluding the population based on the sample.

An example is a research on several factors that affect student achievement in economics and business faculty of UPN "Veteran" Jawa Timur. The population stated in the title are students of the economics and business faculty majoring in accounting at UPN "Veteran" East Java. This population still has to consider certain strata, such as semester strata, gender strata, and possibly other strata. If the sample is taken randomly without considering these strata, then the sample obtained does not meet the representative requirements.

4.3.3.3. Data collection technique.

It contains an explanation of how the data was collected before being processed and analyzed. Includes a description of:

a. Type of data [primary data and or secondary data],
b. Data sources [from individuals, groups, institutions, or others],
c. Data collection [through observation, interviews with individuals or groups, questionnaires, documentation, or others].

4.3.3.4. Techniques of analysis and hypothesis testing.

It contains a description of how the data will be processed and analyzed after being collected and the types and procedures for testing hypotheses. Data processing and analysis techniques need to be specifically stated. For example, data processing techniques use tables and graphs. The analysis technique uses statistical models, economic/econometric models, optimization models, equations, correlation, etc. The hypothesis test statistic uses t, Z, F, or X^2, followed by the testing procedure as in the example [appendix 16 to 22].

It is not enough, for example, to state that the data analysis uses tabulations, graphs, certain analytical models, certain test statistics [t, Z, F, or X^2]. Instead, the analysis model, the test statistics, and the statistical hypothesis testing procedure should be stated in detail. When using scales and indexes, it is necessary to explain how they are made and the purpose for which they are used.

4.4. Final Part

The final part of the undergraduate thesis is a bibliography.

4.4.1. Bibliography

The Bibliography only contains literature related to the problem in the research. This literature will be beneficial for readers who want to know the source. Writing the Bibliography is arranged in alphabetical order. The surname of the foreign author is written first. Degrees in the Bibliography do not need to be listed, for example, Prof., Dr, dr., Drs., SH, Ak, BSc, MA, MS, MSi, MSc, or others.

For Indonesian authors, it is recommended that their names follow the Guidelines for Compiling Indonesian Authors' Names. The guidelines result from a mutual agreement in the Workshop on Regulations for Cataloging and Authority File Authors of Indonesia, which the Ministry of Education and Culture held in 1975. It states that: "The name of an Indonesian author consists of two or more elements, written without regard to the Background of each name. In compiling the bibliography/library, the last name is listed first, followed by a comma, and then the first names are written. The last name may indicate family name, surname, father's name, first name, or anything.

Reference sources include textbooks, papers, magazines, journals, editorials [anthology]. The order of writing the literature is as follows:

4.4.1.1. Textbook.

Order of writing: author's last name, author's first name, year of publication, book title period, period edition [if any], volume [if any - title, edition, volume underlined], name of translator [if any]], publisher name, and city of publication. If there is no author's name, the author's name is replaced with Anonymous, followed by publication if no year of publication is written.

4.4.1.2. Magazines and journals.

Order of writing: author's last name, author's first name, year of publication, the title of essay [in a " ...... "], name of magazine or journal with its official abbreviation if any [underlined], publication number, referenced page number, publication date and month, publisher name, city of publication.

4.4.1.3. Editorial

Order of writing: author's last name, author's first name, year of publication, the title of essay [in "........"], editor's name, followed by ed. [if the editor is single or eds. if the editor is more than one], the title of the editorial book [underlined], the name of the publisher, the city of publication, the page number referred.

4.4.1.4. Papers

Order of writing: author's last name, author's first name, year of publication, paper title [underlined], name of scientific meeting, and the city where scientific meeting held. The author or authors usually present papers in a formal scientific meeting.

4.4.2. Appendix

The appendix consists of technical material that may bore the reader or eliminate the continuity of writing research proposals and research reports if included in the text. Tables that are not immediately useful in the text but are deemed necessary by the reader, and need to be reported in more detail, can also be included as appendices.

Appendices can be in the form of tables, charts, figures, maps, definitions of technical terms [glossary], and common abbreviations. The appendix must be placed at the end of the research proposal or the end of the Thesis. The appendix is given title and numbered sequentially and title but without page numbers.

CHAPTER V

THESIS FRAMEWORK

Thesis framework is essentially a development of the research proposal framework in the form of a final report, which consists of the beginning, the central part, and the end.

5.1. Initial Part

The initial part consists of a thesis cover, title page, oral examination approval page, Introduction, table of contents, list of tables, list of figures, list of the appendix, list of meanings of symbols and abbreviations [if any], abstract.

5.1.1. thesis cover

The cover of the Thesis contains the title of the Thesis in capital letters, the word thesis, the Logo of UPN "Veteran" Jawa Timur, the word submitted by, the name of the student, NPM/FEB/EA, the word "to," the name of the institution and the year of submission in capital letters, printed in black. The color of the thesis cover for the economics and business faculty is gray [appendix 8].

5.1.2. Title page

The title page contains the same text as the thesis cover printed on white paper. The intention of writing the Thesis is placed between the word thesis and the Logo, which reads: Proposed to Fulfill Part of the Requirements for Obtaining a Bachelor of Accounting [appendix 9].

5.1.3. Oral exam approval page

On the approval page for the oral exam printed the word thesis, thesis title, proposed word, student name, NPM/FEB/EA, word approved for an oral exam by, primary supervisor and date, co-supervisor, and date [if any], said knowing the Dean of the Faculty Economics, Dean's name, NIP [appendix 10]

5.1.4. Validation page

The validation page is used as a substitute for the oral exam approval page for Thesis binding purposes. The Thesis is bound after the student is declared to have passed the oral exam. The oral exam result is announced at the judicial meeting, and students have completed the revision [if any].

On the validation page printed the word thesis, thesis title, word composed by, student's name, NPM/FEB/EA, the word "has been defended before and accepted by the Thesis Examiner Team of the Accounting Department, Faculty of Economics and Business, UPN "Veteran" Jawa Timur" on [date, month, year of oral examination], name of supervisor, name of the examiner team, word knowing the Dean of the Faculty of Economics and Business, name of the Dean, NIP [appendix 11].

5.1.5. Preface

The preface contains a brief explanation of the thesis writer in what context the Thesis is done, the delivery of acknowledgment to the supervisor and other parties who play a role in the thesis writing process, and the author's expectations.

5.1.6. Table of contents

Writing a table of contents is intended to provide an overall figure of the contents of the Thesis. In addition, it is also a guide for readers who want to see certain chapters and sub-chapters directly. This table of contents lists chapters, sub-chapters, and sub-chapters along with the page numbers.

5.1.7. list of Tables

The table list contains the order of the tables listed in the thesis description, along with the table titles and page numbers. The table list provides information on the location of a particular table on a specific page.

5.1.8. List of figures

The list of images contains the order of the image titles and their page numbers. The list of figures provides information on the location of specific figures/pictures on a particular page. The list of figures includes portraits, graphics, diagrams, charts, maps, and floor plans.

5.1.9. List of Appendix

The appendix list is intended to guide readers to see certain appendix located on certain pages. This list of appendix lists the number and title of the appendix.

5.1.10. List of symbols and abbreviations

The list of meanings of symbols and abbreviations [if necessary] used in the Thesis contains descriptions of certain symbols and their units. This list is included if the Thesis includes many symbols and abbreviations.

5.1.11. Abstract

An abstract is a brief description of research results that include research objectives, research methods, and research results. The research objectives are extracted from the Introduction Chapter [CHAPTER I]. The research method in the abstraction describes the type of research, sample size or respondents (for qualitative types), sampling technique, and data analysis technique extracted from Research Methods [CHAPTER III]. The results of the study are abstracted from the main conclusions in the Conclusion Chapter [CHAPTER V]. An abstract must be written in three paragraphs and not more than 300 words [appendix 14].

5.2. Main Section

The main part of the Thesis is the most important content of the Thesis in preparing the Thesis. This main part consists of an introduction, literature review, research methods, research results, discussion, and conclusions and suggestions. A Thesis includes research proposal content [introduction chapter, literature review chapter, and research methods chapter plus a chapter on research results and discussion, as well as conclusions and suggestions. The three previous chapters in the Thesis are the same as the three chapters in the research proposal unless there are some changes due to adjustments after the research process.

5.2.1. Research results and discussion

This chapter contains a description of the research place/object, a description of the research results containing data presentation and data interpretation, analysis, hypothesis testing, and inference described in an integrated manner. The research place/object description, research results, analysis, hypothesis testing, and inference must contain elements or materials relevant, related, and mutually supportive and answer research problems.

5.2.1.1. Research object

Describe the situation and condition of the research object or the place where the research is conducted. The description of the situation and condition of the research object or research place must contain elements related to and support the answer to the research problem.

5.2.1.2. Description of research results

This section explains the situation and conditions, the situation development, or some facts and data relating to the problem under study. The description can be presented using tables, graphs, figures, or other forms so that the reader is easy to understand.

5.2.1.3. Hypothesis analysis and testing

The description of the analysis and hypothesis testing contains information about the analysis process, research hypothesis testing, and its interpretation associated with theoretical explanations, as well as frameworks [if any]. In addition, the existing research results will be more relevant when compared with the results of previous similar studies [if any].

5.2.2. Conclusions and suggestions

5.2.2.1. Conclusion**.**

The Conclusion contains a brief and clear statement that is described from the results and discussion. In describing conclusions, it is not justified to conclude something that has never been discussed in results and discussion.

The Conclusion is the confirmation of the research objectives, and at the same time as the answers to research problems. Suppose the conclusions from the research results can answer the research problems, and according to the research objectives, the research objectives and problems are already answered. Thus, the research process can be considered complete. If it is not appropriate, the research process is deemed to be incomplete or not final.

5.2.2.2. Suggestion

Suggestions are based on the discussion, experience, and considerations of researchers originating from the formulation of conclusions. This suggestion is addressed to the research object and other parties, such as the subsequent researchers who will conduct similar research, etc.

5.2.2.3. Limitations

The limitations of a study suggest an obstacle, weakness, deficiency found in a series of studies, which can cause a research objective not to be adequately achieved.

5.3. Final Part

The final section contains a bibliography, appendices, and a curriculum vitae. The content is the same as written in the research proposal.

Appendix 1: Thesis Proposal Registration Form

THESIS PROPOSAL REGISTRATION FORM

Name: ………………………………………………………………………

Student ID: ………………………………………………………………………

Study Program: ………………………………………………………………………

Concentration: ………………………………………………………………………

With this, submit an application for the preparation of the Thesis with the following academic requirements:

1. Number of credits programmed : ………. credits
2. Number of credits earned: ………. credits
   a. D score: ………. MK = …… %
   b. E score: ………. MK
   c. Score of Research Method: ……….
3. Cumulative Grade Point average (CGPA): ……….
4. Tasks that must be and have been completed related to the Thesis:
   a. Practical Training: already/not yet*)
   b. Community Development Service: already/not yet*)
   c. Community Development Service Report: already/not yet*)

Attached requirements:

- ComDev Certificate : ……….(Vice Dean I)
- Study Result Card : ……….(Teaching Division)
- Installment of tuition fee : ……….(Teaching Division)
- Thesis guidance : ……….(study program)
- Thesis Writing Guidelines : ……….(study program)

Surabaya, ……………

Teaching Division
Faculty of Economics and Business

…………………..
NIP. 030 ………..

……………………

*) cross the unnecessary ones

Appendix 2: Thesis Supervisor Assignment Letter Form

ASSIGNMENT LETTER FOR THESIS SUPERVISOR

In order to prepare student thesis:

Name : …………………………………………………………………………

NPM : …..………………………………………………………………………

Study Program: ………………………..……………………………………………

Concentration: …………………………………………………………………………

The supervisors are determined as follows:

Main Supervisor: ……………………………………………...…………..

Co-supervisor: ……………………………………………………….....

for 12 (twelve) months commencing from the month of …………….………....

Year …….……… up to month …………………………. Year ……………….

Surabaya, ……………………..

Faculty of Economics and Business
Dean

…………………………

NIP. 030 ………………

Appendix 3: Tentative Title Submission Form

TENTATIVE TITLE SUBMISSION FORM

The undersigned is:
Name : ………………………………………………………………………………

Student's ID : ………………………………………..………………………………

Study Program: ………………………………………………………………………

Concentration: ………………………………………………………………………
hereby propose a tentative title as follows:
………………………………………………………………………………………
………………………………………………………………………………………
………………………………………………………………………………………

Approved by,
Main Supervisor

…………..………….

Surabaya, ……………….

Co-Supervisor

………………………….

………………………..

Appendix 4: Thesis Guidance Card

Thesis Guidance Card

Name : ……………………………………………………………………………….
Student's ID : ……………………………………..……………………………
Study Program: …………………………………………………………………………
Concentration: …………………………………………………………………………
Start programming: Month …………………… Year …………………………………
Thesis title: ………………………………………………………………………………………
…………………………………………………………………………………………………
…………………………………………………………………………
Main Supervisor: ………………………………………………………………………..
Co-Supervisor: ………………………………………………………………..

Number	Date of thesis consultation	Activity	Main Supervisor	Co-Supervisor

Surabaya, ……………………..
Study Program Coordinator

……………………..

Appendix 5: Example of Front-Cover of Research Proposal

DIFFERENCES IN ACCURACY BETWEEN VOLUME-BASED COSTING AND ACTIVITY-BASED COSTING AT PT. COLA IN SURABAYA

RESEARCH PROPOSAL

Submitted to the Faculty of Economics and Business
Universitas Pembangunan Nasional "Veteran" Jawa Timur
To Prepare Undergraduate Thesis for Bachelor of Accounting Study Program

By :
M. Ida Bagus Merdeka
102343270/FE/EA

FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN" JAWA TIMUR
2019

Appendix 6: Example of Approval Page for Research Proposal Seminar

RESEARCH PROPOSAL

DIFFERENCES IN ACCURACY BETWEEN VOLUME-BASED COSTING AND ACTIVITY-BASED COSTING AT PT. COLA IN SURABAYA

Submitted by

M. Ida Bagus Merdeka
102343270/FEB/EA

has been approved for a seminar by

Main Supervisor

Dr. Tut Wuri Handayani, MS Date : …………………

Co-Supervisor

Drs. Ec. Tulodo Ing Ngarso, MS Date : …………………

Study Program Coordinator

…………………………
NIP. 030 ………………

Note: For the Seminar, the Research Proposal must be printed five copies, packed in a colored plastic folder according to the color of the Study Program.

Appendix 7: Example of Thesis Approval Page

THESIS

DIFFERENCES IN ACCURACY BETWEEN VOLUME-BASED COSTING AND ACTIVITY-BASED COSTING AT PT. COLA IN SURABAYA

Submitted by

M. Ida Bagus Merdeka
102343270/FE/EA

has been presented and approved to compose the Thesis by

Main Supervisor

Dr. Tut Wuri Handayani, MS Date : ………………

Co-Supervisor

Drs. Ec. Tulodo Ing Ngarso, MS Date : ………………

Study Program Coordinator

…………………………..
NIP. 030 ………………

Note: Research proposal that has been presented and approved to compose the Thesis must be printed two copies (1 copy for Study Program archives)

Appendix 8: Example of Thesis Cover

DIFFERENCES IN ACCURACY BETWEEN VOLUME-BASED COSTING AND ACTIVITY-BASED COSTING AT PT. COLA IN SURABAYA

THESIS

Submitted by :
M. Ida Bagus Merdeka
102343270/FE/EA

To

FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN" JAWA TIMUR
2019

Appendix 9: Example of Thesis Title Page

DIFFERENCES IN ACCURACY BETWEEN VOLUME-BASED COSTING AND ACTIVITY-BASED COSTING AT PT. COLA IN SURABAYA

THESIS

Submitted To Partially Meet the Requirements
in Obtaining a Bachelor Degree in Accounting
Bachelor of Accounting Study Program

Submitted by :
M. Ida Bagus Merdeka
102343270/FE/EA

To

FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN" JAWA TIMUR
2019

Appendix 10: Example of Approval Page for Oral Examination

THESIS

DIFFERENCES IN ACCURACY BETWEEN VOLUME-BASED COSTING AND ACTIVITY-BASED COSTING AT PT. COLA IN SURABAYA

submitted

M. Ida Bagus Merdeka
102343270/FE/EA

approved for the Oral Exam by

Main Supervisor

Dr. Tut Wuri Handayani, MS Date : ………………

Co-Supervisor

Drs. Ec. Tulodo Ing Ngarso, MS Date : ....

Faculty of Economics and Business
Dean

…………………………
NIP. 030 ………………

Note: The proposed Thesis Draft must be printed in 5 copies, packed in a colored plastic folder according to the color of the study program.

Appendix 11: Example of Thesis Approval Page

THESIS

DIFFERENCES IN ACCURACY BETWEEN VOLUME-BASED COSTING AND ACTIVITY-BASED COSTING AT PT. COLA IN SURABAYA

submitted by:

M. Ida Bagus Merdeka
102343270/FE/EA

has been defended before
and accepted by the Thesis Examiner Team
Bachelor of Accounting Study Program, Faculty of Economics and Business
Universitas Pembangunan Nasional "Veteran" Jawa Timur
on May 09, 2019

Supervisor:	Examiner:
Main Supervisor	Chairman
Dr. Tut Wuri Handayani, MS	....
Co-Supervisor	Secretary
Drs. Ec. Tulodo Ing Ngarso, MS	....
	Member
	....

Dean of the Faculty of Economics and Business
Universitas Pembangunan Nasional "Veteran" Jawa Timur

…………………………..
NIP. 030 ……………….

Appendix 12: Example of Writing Procedure

CHAPTER II
LITERATURE REVIEW

2.1.Theoretical basis

Marketing is one of the main activities or functions of the company. The main functions include:

a. Sentence 1
b. Sentence 2 and so on
    1) Sub sentence 1
    2) Sub sentence 2 and so on
        a) Sub Sub Sentences 1
        b) Sub Sub Sentences 2 and so on
            (1) Sub Sub Sub Sentence 1
            (2) Sub Sub Sub Sentences 2 and so on
                (a) Sub Sub Sub Sub Sentence 1
                (b) Sub Sub Sub Sub Sentences 2 and so on

2.1.1. The meaning and importance of marketing

Kotler (1991:13) defines marketing as a social and managerial process of individuals or groups ………… through creating and exchanging products and value with ……..

2.1.1.1.Cultural factors**.**

A social class consisting of individuals has a major influence on consumer behavior ……………………

2.1.1.1.1. Reference group**,** A reference group to a person, is a group that exerts influence ………..

In this case, the marketing manager needs to know who is the pioneer of ………………………..

Note: If in point 2.1.1., 2.1.1.1., and 2.1.1.1.1 there are sub-details, the writing procedure is the same as or similar to item 2.1.

Appendix 13: Outline Structure of Research Proposal

CHAPTER I
INTRODUCTION

1.1. Background (consisting of an opening description, problem phenomena/symptoms, and problem statements)
1.2. Formulation of the problem
1.3. Research purposes
1.4. Research Benefits (practical and theoretical/academic benefits)

CHAPTER II
LITERATURE REVIEW

2.1. Previous Research (must exist and be relevant)
2.2. Theoretical Foundation (related to the topic and research variables)
2.3. The framework of Thought (explains the relationship between research variables and conceptual framework diagrams/figures)
2.4. Hypothesis (for quantitative research)

CHAPTER III
RESEARCH METHODS

3.1. Research Object (explaining the subject and place of research and unit of analysis)
3.2. Operationalization and Measurement of Variables
3.3. Sampling Technique
3.4. Data collection technique
3.5. Analysis Techniques and Hypothesis Testing

BIBLIOGRAPHY (only presents the cited/referenced literature in the research proposal)
APPENDIX

Appendix 14: Thesis Out-Line Arrangement

CHAPTER I
PRELIMINARY

1.1. Background (consisting of an opening description, problem phenomena/symptoms, and problem statements)
1.2. Formulation of the problem
1.3. Research purposes
1.4. Research Benefits (practical and theoretical/academic benefits)

CHAPTER II
LITERATURE REVIEW

2.1. Previous Research (must exist and be relevant)
2.2. Theoretical Foundation (related to the topic and research variables)
2.3. The framework of Thought (explains the relationship between research variables and conceptual framework diagrams/figures)
2.4. Hypothesis (for quantitative research)

CHAPTER III
RESEARCH METHODS

3.1. Research Object (explaining the subject and place of research and unit of analysis)
3.2. Operationalization and Measurement of Variables
3.3. Sampling Technique
3.4. Data collection technique
3.5. Analysis Techniques and Hypothesis Testing

CHAPTER IV
RESEARCH RESULTS AND DISCUSSION

4.1. Description of Research Object (explaining research data for each variable)
4.2. Research Results (Data Analysis including Reliability Test / Validity Test of Classical Assumptions and Hypothesis Testing including Statistical Test)
4.3. Discussion (explaining the theoretical meaning based on the results of statistical tests)
4.4. Research Implications (explaining the logical consequences that need to be carried out from research results for interested/relevant or impactful parties)

CHAPTER V
CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion
5.2. Suggestion

BIBLIOGRAPHY(only presents the cited/referenced literature in the thesis report)
APPENDIX

Appendix 15: Example of an Abstract Structure

DIFFERENCES IN ACCURACY BETWEEN VOLUME-BASED COSTING AND ACTIVITY-BASED COSTING AT PT. COLA IN SURABAYA

M. Arief Wise

Abstract

Explaining the purpose of the research (first paragraph)

Explaining the Research Method (second paragraph)

Explaining Research Results and Discussion (third paragraph)

Keywords: (no more than four words)

Note:

The abstract is prepared using active sentences with no more than 200 words.

Appendix 16: Minutes of Revision

EDUCATION WELFARE AND HOUSING FOUNDATION
UNIVERSITAS PEMBANGUNAN NASIONAL ”VETERAN” JAWA TIMUR
FACULTY OF ECONOMICS AND BUSINESS
BACHELOR OF ACCOUNTING STUDY PROGRAM

MINUTES OF REVISION

Name : ………………………..………………………………………………
Student's ID : ……………………………………………………………………
Event : Seminar / Thesis Examination. .... *) Year. ....
Day : …………………………………………………………………..……
Date : ……………………………………………………………………
Hour : …………………………………………………………….………
Supervisor : 1. ………………………………………………………………
: 2. ………………………………………………………………
Revision of : 1. ……………………………..……..… Signature: ……………
: 2. ……………………………………..…Signature: ………...…
: 3. ……………………………..……..… Signature: ……………
: 4. ……………………………..……..… Signature: ……………
: 5. ……………………………..……..… Signature: ……………

Main Supervisor

……………………..

Secretary of Examiner Team

…………………………

*) Cross the unnecessary ones.
Appendix : 3 revision sheets

Appendix 17: Revision Sheet

REVISION SHEET

Name : …………………………..………………………………………………
Student's ID : …………………………………………………………………………
Event : Seminar / Thesis Examination. .... *) Year. ....
Date : …………………………………………………………………………

Number	Comments	Responses

Surabaya, ………20 …

…………………………

Appendix 18: Example of a Table

Table 3: Number of Indonesian Labor Forces in 1990 - 1995

Sektor Perekonomian	Tahun 1990	Tahun 1995	Pert.*
Pertanian			
Industri			
Perdagangan			
Jasa			
Lainnya			
Jumlah			

Source: BPS 1996
Note: Pert.*: Growth during 1990 - 1995

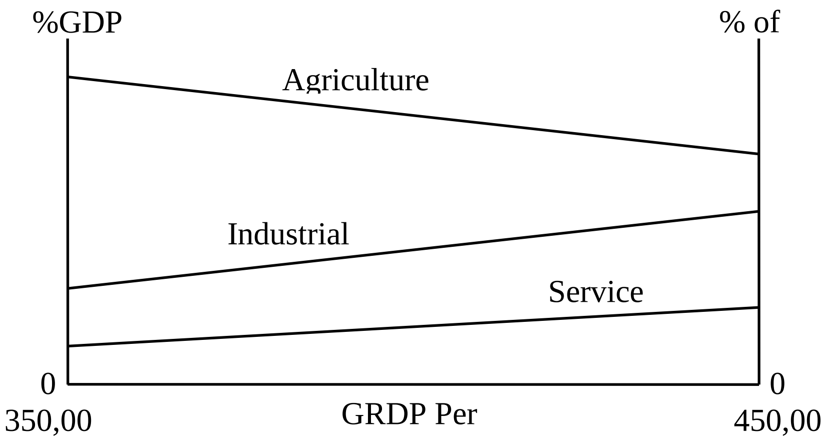
Table 13: Employees' Income of PT. Cola Surabaya During 1990 - 1996 (in Rp)

Tahun	Karyawan Staf		Karyawan Produksi		Jumlah
	Bulan 1-6	Bulan 7-12	Bulan 1-6	Bulan 7-12	
1990					
1991					
1992					
1993					
1994					
1995					
1996					

Source: Finance Department of PT. Cola Surabaya
Source: Table 2, Table 4, processed (if the contents of Table 13 from Tables 2 & 4)
Source: Assauri, Sofyan, 1993, Production and Operations Management. Edition Four, LP-FEUI Publisher, Jakarta, p. 246. (If the contents of Table 13 come from the literature of Sofyan Assauri).

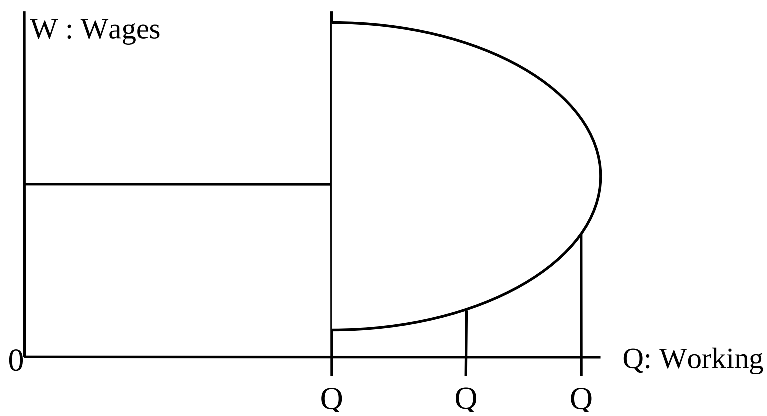
Appendix 19: Example of Figure

Figure 12: Pattern of Changes in East Java's Economic Structure
During 1990 - 1995



Source: East Java Statistics Office 1995

Figure 16: Relationship between Working Time and Wages in Labor Supply



Source: Bellante, D. & M. Jackson, 1990, Labor Economics, Liotohe & Jasin Translation, LP-FEUI, Jakarta, p. 84.

Appendix 20: Example of Simple Regression Analysis & t-Test

Under the objectives and hypotheses proposed, the relationship between research variables can be explicitly described into a simple linear regression analysis model as follows:

Population Regression Function: $Y_i = \beta o + \beta_1 X_1 + \hat{\mathrm{I}}_i$

Population Regression Estimator Function: $Y_i = b_O + b_1 X_1 + e_1$

Estimated Regression Function: $\hat{Y}_i = b_O + b_1 X_1$

Where:

Y : variable ………. (According to operational definition)

X1 : variable ………. (According to operational definition)

bO $= \hat{\beta}_O$: constant/intercept

b1 $= \hat{\beta}_1$: variable regression coefficient Xi

ei $= \hat{\mathrm{I}}_i$: standard error

i =1,2,3……..,n : observation to i to n

The t-test is used to test the research hypothesis of the effect of X_1 variable on Y variable with the following procedure:

a. Determining the Hypothesis
   Ho: : $\beta_1 = 0$ (there is no impact of X_1 on Y)
   Ha: : $\beta_1 \neq 0$ (there is an impact of X_1 on Y)
b. This study used a significance level of 0.05.
c. With hypothesis test criteria
   If research significance (probability) < 0.05, then Ho is rejected, and Ha is accepted.
   If research significance (probability) > 0.05, then Ho is accepted, and Ha is rejected.

Appendix 21: Example of Multiple Linear Regression Analysis & t- and F-test

Under the objectives and research hypotheses proposed, the relationship between research variables can be explicitly described into the multiple linear regression analysis models as follows:

Population Regression Function: $Y_i = \beta o + \beta_1 X_{1i} + \beta_2 X_{2i} + \hat{\text{Î}}_i$

Prediction Regression Function: $Y_i = b_O + b_1 X_{1i} + b_2 X_{2i} + e_i$

Estimated Regression: $\hat{Y}_i = b_O + b_1 X_{1i} + b_2 X_{2i}$

Where :

Y : variable ………. (According to operational definition)

X1 : variable ………. (According to operational definition)

X2 : variable ………. (According to operational definition)

bO =$\hat{\beta}_O$: constant/intercept

b1 =$\hat{\beta}_1$, b2 =$\hat{\beta}_2$: variable regression coefficient X1 and X2

ei = $\hat{\text{Î}}_i$: standard error

i =1,2,3……..,n : observation to i to n

The t-test is used to test the research hypothesis of the partial effect of variables X_1 and X_2 on Y variable with the following procedure:

a. Determining the Hypothesis

   Ho : βj = 0 (there is no impact of X_1 and X_2 on Y)

   Ha : βj ≠ 0 (there is an impact of X_1 and X_2 on Y)

   where j=1,2, ………,k : variable j to k

b. This study used a significance level of 0.05.

c. With hypothesis test criteria

   If research significance (probability) < 0.05, then Ho is rejected, and Ha is accepted.

   If research significance (probability) > 0.05, then Ho is accepted, and Ha is rejected.

Appendix 22: Example of Multiple Linear Regression Analysis & T and F Tests (continued)

The F-test is used to test the research hypothesis of the simultaneous effect of X_1 and X_2 variables on the Y variable with the following procedure:

a. Determining the Hypothesis
   Ho: $\beta_1 = \beta_2 = \ldots = \beta j = 0$ (X_1, X_2 and Xj does not affect Y)
   Ha: one of $\beta j \neq 0$ (X_1, X_2 and Xj affect Y)
b. In this study used a significance level of 0.05
c. With hypothesis test criteria
   If research significance (probability) < 0.05, then Ho is rejected, and Ha is accepted.
   If research significance (probability) > 0.05, then Ho is accepted, and Ha is rejected.

Appendix 23: Example of Correlation Analysis & t-Test

Under the objectives and proposed research hypotheses, the relationship between research variables can be explicitly described in the Product Moment correlation analysis model as follows:

$$r = \frac{n\sum X_i Y_i - (\sum X_i)(\sum Y_i)}{\sqrt{\{n\sum X_i^2 - (\sum X_i)^2\}\{n\sum Y_i^2 - (\sum Y_i)^2\}}}$$

Where :
Y: variable ……… (according to the operational definition)
X: variable ……… (according to operational definition)
r: correlation coefficient
i= 1,2,3,…,n : observation to i to n

To test the research hypothesis of the relationship between X variable and Y variable used t-test with the following procedure:

a. Determining the Hypothesis
   Ho: $\rho = 0$ (there is no correlation between X and Y)
   Ha: $\rho \neq 0$ (there is a correlation between X and Y)
b. This study used a significance level of 0.05.
c. With hypothesis test criteria
   If research significance (probability) < 0.05, then Ho is rejected, and Ha is accepted.
   If research significance (probability) > 0.05, then Ho is accepted, and Ha is rejected.

Appendix 24: Example of Analysis & Chi-Square Test

Under the objectives and research hypotheses proposed, the relationship between research variables can be explicitly described in the two-factor association analysis model as follows:

Table ..: List of Contingency Observations of Factor I and Factor II

		FAKTOR II				Total
		Level 1	Level 2		Level k	
FAKTOR I	Level 1	O_{11}	O_{12}		O_{1k}	n_1o
	Level 2	O_{21}	O_{22}		O_{2k}	n_2o
	Level B	O_{B1}	O_{B2}		O_{BK}	n_Bo
	Total	no_1	no_2		no_k	N

Source: Sudjana, 1986, Statistical Methods. Fourth Edition, Tarsito Publishers, Bandung, p. 276.

Information : B : line   O : observation
K : column   n : number of observations

The Chi2 test was used to test the research hypothesis of the association between Factor I and Factor II, with the following procedure:

a. Determining the Hypothesis
   Ho: Both factors are statistically independent (independent)
   Ha: Both factors are not statistically independent (associated)
b. This study used a significance level of 0.05.
c. With hypothesis test criteria
   If research significance (probability) < 0.05, then Ho is rejected, and Ha is accepted.
   If research significance (probability) > 0.05, then Ho is accepted, and Ha is rejected.

Appendix 25: Example of Analysis & Chi-Square Test (continued)

Measurement of the degree of association between factors by comparing between:

$$C = \sqrt{\frac{X^2}{X^2 + n}}$$

with

$$C_{\mathrm{maks}} = \sqrt{\frac{m-1}{m}}$$

m : the smaller of B or K
Criteria : the closer the value of C to C_{max}, the stronger the association between the factors.

Appendix 26: Example of Analysis of the Difference between Two Means & Type I t-test

Under the objectives and hypotheses proposed, then to test the difference in the average of two variables originating from two populations where $\sigma_1 = \sigma_2 = 0$ is unknown, it can be conducted with the following procedure:

a. Determining the Hypothesis
   Ho: $\mu_1 \geq \mu_2$ (the means of X_1 variable is equal or greater than X_2)
   Ha: $\mu_1 < \mu_2$ (the means of X_1 variable is smaller than X_2)
b. This study used a significance level of 0.05.
c. With hypothesis test criteria
   If research significance (probability) < 0.05, then Ho is rejected, and Ha is accepted.
   If research significance (probability) > 0.05, then Ho is accepted, and Ha is rejected.

Appendix 27: Example of Analysis of the Difference between Two Means & Type II t-test

Under the objectives and proposed hypotheses, then to test the difference in the means of two variables from two populations used linear regression analysis with dummy variables as follows:

Population Regression Function: $Y_i = \beta o + \beta_1 D_i + e_i$
Population Regression Estimator Function: $Y_i = b_O + b_1 D_i + e_1$
Estimated Regression Function: $\hat{Y}_i = b_O + b_1 D_i$
Where :
Y : variable (tested the difference)
In : dummy variable
In = 0 : if m_1 and Di = 1 otherwise (or vice versa)
B0 =$\hat{\beta}_O$: constant/intercept
b1 =$\hat{\beta}_1$: variable regression coefficient Di
ei = $\hat{\mathrm{I}}_i$: standard error
i =1,2,3……..,n : observation to i to n

The student t-test is used to test the research hypothesis of the effect of the X_1 variable on Y variable, with the following procedure:

a. Determining the Hypothesis
   Ho: $\beta_1 = 0$ (there is no difference of Y for D=1 dan D=0)
   Ha: $\beta_1 \neq 0$ (there is difference of Y for D=1 dan D=0)
b. This study used a significance level of 0.05.
c. With hypothesis test criteria
   If research significance (probability) < 0.05, then Ho is rejected, and Ha is accepted.
   If research significance (probability) > 0.05, then Ho is accepted, and Ha is rejected.

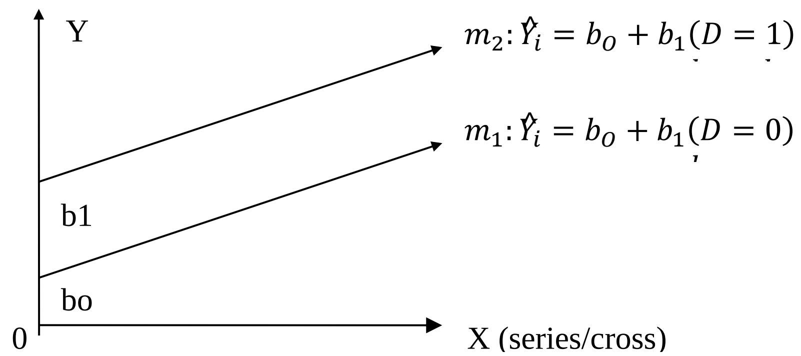
Appendix 28: Example of Analysis of the Difference between Two Means & Type II t-test (continued)

Based on the results of the estimated function: $\hat{Y}_i = b_O + b_1 D_i$ then the average size $\hat{Y}$ (specify the name of the variable Y) for:

$m_1 : \hat{Y}_i = b_O + b_1(D = 0) = b_O$

$m_2 : \hat{Y}_i = b_O + b_1(D = 1) = b_O + b_1$

Graphically the expected magnitude of Y for each dummy can be described as follows:



Appendix 29: Example of Spearman Rank Correlation Analysis

Under the objectives and proposed hypotheses, the relationship between research variables can be explicitly described into the Spearman Rank correlation analysis model as follows:

$$r_s = 1 \frac{6 \sum_{i=1}^{N} d_i^2}{N^3 - N}$$

Where :
N = number of samples (subjects)
X= The difference in rank between the two variables to i
rs = correlation coefficient
i= 1,2,3,…observations i to N

To test the research hypothesis of the relationship between X variable and Y variable used t-test with the following procedure:

b. Determining the Hypothesis
   Ho: ρ = 0 (there is no correlation between X and Y)
   Ha: ρ ≠ 0 (there is correlation between X and Y)
d. This study used a significance level of 0.05.
e. With hypothesis test criteria
   If research significance (probability) < 0.05, then Ho is rejected, and Ha is accepted.
   If research significance (probability) > 0.05, then Ho is accepted, and Ha is rejected.

Appendix 30: Example of Kendall Concordance Correlation Analysis (qualitative data)

Under the objectives and proposed hypotheses, the relationship between research variables can be explicitly described in the Product Moment correlation analysis model as follows:

$$W = \frac{S}{\frac{1}{12}k^2(N^3 - N)}$$

Where :

S= The sum of the squares of the deviations of Rj according to the formula S = ∑ (Rj – Rj/N)2

k = number of ranked variables

N = number of objects for each change

½k^2 (N^3 – N) = Maximum value of the possible sum of the squares of deviation

To test the research hypothesis of the relationship between variables X_1, X_2, X_3, $Y_{1,}$ and Y_2 with the following procedure:

a. Determining the Hypothesis
   Ho: $\rho = 0$ (there is no correlation among X_1 X_2 X_3, $Y_{1,}$ and Y_2)
   Ha: $\rho \neq 0$ (there is correlation among X_1 X_2 X_3, Y_1 and Y_2)
b. This study used a significance level of 0.05.
c. With hypothesis test criteria
   If research significance (probability) < 0.05, then Ho is rejected, and Ha is accepted.
   If research significance (probability) > 0.05, then Ho is accepted, and Ha is rejected.

Appendix 33: Example Bibliography

BIBLIOGRAPHY

Example of Textbook:

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Example of Paper:

Sumarto, 1991, Understanding Statistics as a Tool: Cases of Categorical Analysis, Papers for the Academic Seminar of FE-UPN "Veterans" East Java, Surabaya.

Bibliography Example (continued)

Examples of Newspapers, Magazines, Journals:

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