



GUIDELINES FOR WRITING THESES IN THE 2025/2026 ACADEMIC YEAR

**MASTER'S PROGRAM IN MANAGEMENT AND ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS**



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**GUIDELINES FOR WRITING
THESES IN THE 2025/2026
ACADEMIC YEAR**

BELA NEGARA CAMPUS

**MASTER'S PROGRAM IN MANAGEMENT AND ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS**

UPN "Veteran" East Java

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FOREWORD

A thesis is an academic paper resulting from in-depth study and/or research that meets scientific research standards and the methodological requirements of its discipline in order to obtain a master's degree. This is in line with the vision of the Veteran National Development University (UPN) of East Java to produce graduates with excellent character and a spirit of patriotism. Through thesis writing, it is hoped that graduates will be able to produce substantial scientific works as solutions to various problems and even to advance knowledge.

These thesis writing guidelines apply to the Master of Accounting and Master of Management programmes under the Faculty of Economics and Business at UPN Veteran East Java. This ensures that all theses produced meet the same quality standards.

This Handbook is quite comprehensive in regulating and containing the rules for writing a thesis, beginning with the research philosophy that forms the basis of the thesis research, the procedures for completing the thesis, both in terms of administration and the writing of the thesis itself, up to the technical provisions that refer to the generally applicable standards in accordance with the national standards for state universities. This is expected to facilitate students in completing their theses and writing/compiling articles that are part of the thesis and must be published. It is said that a piece of writing is considered scientific when it has not been published to the wider community.

Thus, it is hoped that this guidebook will make it easier for students to complete their assignments independently in writing their theses and facilitate coordination with their supervisors in guiding students to write their theses well.

Ultimately, it is recognised that no work is perfect, and this book is no exception. Therefore, any constructive criticism aimed at improving this handbook is welcome.

Surabaya, September 2025

Dean of the Faculty of Economics and
Business, UPN Veteran East Java

Dr. Dra. Ec. Tri Kartika Pertiwi, MSi, CRP
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**KEMENTERIAN PENDIDIKAN TINGGI, SAINS
DAN TEKNOLOGI**
UNIVERSITAS PEMBANGUNAN NASIONAL “VETERAN” JAWA TIMUR
FAKULTAS EKONOMI DAN BISNIS

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SURAT KEPUTUSAN
NOMOR : SKEP/ 101 /UN63.1/ VII/2025

Tentang

BUKU PEDOMAN PENYUSUNAN TESIS PROGRAM MAGISTER (S2)
PROGRAM MAGISTER TAHUN 2025/2026

DEKAN FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS PEMBANGUNAN NASIONAL “VETERAN” JAWA TIMUR

- Menimbang : 1. Bahwa dalam rangka mewujudkan visi, misi, dan tujuan Fakultas Ekonomi dan Bisnis UPN “Veteran” Jawa Timur, perlu adanya Buku Pedoman Penyusunan Tesis Program Magister (S2) sebagai acuan pelaksanaannya;
2. Bahwa dengan pertimbangan butir 1, perlu menetapkan keputusan Dekan tentang Buku Pedoman Penyusunan Tesis Program Magister (S2) di FEB UPN “Veteran” Jawa Timur.
- Mengingat : 1. Undang-Undang Republik Indonesia Nomor 12 tahun 2012 tentang Pendidikan Tinggi;
2. Permendikbud No.53 Tahun 2023 tentang Sistem Penjaminan Mutu Pendidikan Tinggi;
3. Peraturan Rektor Universitas Pembangunan Nasional Veteran Jawa Timur Nomor 26 Tahun 2023 tentang Publikasi Ilmiah Luaran Tridharma Perguruan Tinggi oleh Dosen, Mahasiswa Program Diploma, Sarjana, Magister dan Doktor di Lingkungan Universitas Pembangunan Nasional Veteran Jawa Timur;
4. Peraturan Rektor Universitas Pembangunan Nasional “Veteran” Jawa Timur Nomor: 13 Tahun 2025 Tentang Pedoman Pendidikan Program Magister dan program Doktor Universitas Pembangunan Nasional “Veteran” Jawa Timur.
- Memperhatikan : 1. Program Kerja FEB UPN “Veteran” Jawa Timur TA. 2025/2026;
2. Hasil Lokakarya Pengembangan Kurikulum berbasis Kompetensi pada FEB UPN “Veteran” Jawa Timur.

MEMUTUSKAN

- Menetapkan : 1. Buku Pedoman Penyusunan Tesis Program Magister (S2) FEB UPN “Veteran” Jawa Timur Tahun 2025/2026 sebagai acuan dan arah dalam pelaksanaan Tri Dharma Perguruan Tinggi;



Catatan :

UU ITE No 11 tahun 2008 pasal 5 ayat 1 “Informasi Elektronik dan/atau Dokumen Elektronik hasil cetaknya merupakan alat bukti yang sah”

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Lampiran Surat Keputusan Dekan
Nomor : Skep / 101 / UN63.1 / VII /2025
Tanggal : 24 Juli 2025
Tentang : Buku Pedoman Penyusunan Tesis
Program Magister TA. 2025/2026

2. Buku Pedoman Penyusunan Tesis Program Magister (S2) FEB UPN "Veteran" Jawa Timur ini berlaku sejak Semester Ganjil tahun Akademik 2025/2026;
3. Perubahan berupa perbaikan yang terjadi dalam masa berlakunya Buku Pedoman Penyusunan Tesis Program Magister (S2) ini akan ditetapkan melalui Surat Keputusan Dekan FEB UPN "Veteran" Jawa Timur.
4. Semua aturan yang bertentangan dengan keputusan ini dinyatakan tidak berlaku.
5. Keputusan ini berlaku sejak tanggal ditetapkan dan apabila terdapat kekeliruan dalam penetapannya akan diperbaiki sebagaimana mestinya.

Ditetapkan di : Surabaya

Pada tanggal : 24 Juli 2025

Dekan,



Dr. Dra. Ec. Tri Kartika P, M.Si., CRP

NIP. 196304201991032001



**Balai
Sertifikasi
Elektronik**

Catatan :

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FOR THE MASTER'S PROGRAMME AT THE FACULTY OF ECONOMICS
AND BUSINESS, UPN "VETERAN" EAST JAVA**

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TABLE OF CONTENTS

CHAPTER I INTRODUCTION

1.1. Legal Basis	1
1.2. Definition	2
1.3. Research Paradigm used in the Thesis	2
1.4. Benefits	3
1.5. Differences between Thesis, Dissertation and Dissertation	3
1.6. Responsibilities of a Thesis	4
1.7. General Provisions	4

CHAPTER II PROCEDURES FOR IMPLEMENTATION AND THESIS EXAMINATION

2.1 Requirements	5
2.2. Procedures	5

CHAPTER III THESIS EXAM GRADES

3.1. Thesis Proposal Seminar	10
3.2. Results Seminar	10
3.3. Thesis Examination	10

CHAPTER IV OBLIGATIONS OF SUPERVISORS, THESIS EXAMINERS AND STUDENTS

4.1. Thesis Supervisor	13
4.2. Thesis Examiner	14
4.3. Students	14

CHAPTER V ETHICS, PLAGIARISM AND SANCTIONS

5.1. Legal Basis	16
5.2. Ethics	16
5.3. Plagiarism	18
5.4. Sanctions	19

CHAPTER VI THESIS WRITING SYSTEMATICS

6.1.	Thesis Systematics - Quantitative / Positivist / Mainstream	20
6.2.	Thesis Writing Systematics - Qualitative Paradigm / Non-Positivist / Non-Mainstream	26

CHAPTER VII TECHNICAL GUIDELINES

7.1	The beginning of the thesis	31
7.2	Regulations on Language	33
7.3	Typing Procedures	36
7.4	Italic Writing	36
7.5	Writing Formulas and Numerical Calculations	36
7.6	Writing Citations and Bibliographies	37

CHAPTER VIII GUIDELINES FOR PUBLISHING THESES IN JOURNALS

8.1	Legal Basis	42
8.2	Purpose.	42
8.3.	Benefits	43
8.4.	Provisions	44
8.5.	Writing Format	44

CHAPTER I

INTRODUCTION

The Master's Degree Programme is designed to educate scientists who are capable of increasing their role in science and development. Thus, students enrolled in the Master's Degree Programme are required to improve their scientific abilities through research and development. Research conducted for the purpose of writing a thesis is an academic activity that uses empirical or non-empirical reasoning and meets the methodological requirements of the discipline. Scientific papers are the results of research conducted to complete the Master's programme. Scientific papers written by Master's students are called theses. In the higher education system at the Faculty of Economics and Business, Master's Programme in Accounting and Master's Programme in Management, Veteran National Development University of East Java, a thesis is part of the requirements for obtaining a Master's degree.

Scientific work in the form of a thesis can be commenced after students have completed their coursework assignments and passed their research proposal examination. Before conducting research, Master's degree students are required to prepare a research plan and obtain approval from their supervisor. This guideline book has been compiled with the following objectives:

- 1) To standardise the main points of thesis writing at the Faculty of Economics and Business, Master's Program in Accounting and Master's Program in Management, at the Veteran National Development University of East Java.
- 2) To serve as a guideline for students in writing their theses,
- 3) Serving as a guide for supervisory committees in directing thesis writing.

The supervisory committee has academic responsibility for the theses of the students it supervises, in terms of scientific accuracy and writing format. This academic responsibility is declared (indicated by) the signatures of the supervisory committee on the thesis approval form. Therefore, students must obtain approval from all supervisory committees in order to complete the entire thesis examination process. During the thesis examination process, within certain limits, differences of opinion may arise between examiners who are supervisors or examiners outside the supervisory committee.

All examiners have the right to test students' ability to defend their scientific work. However, it is not appropriate for the supervisory committee to question or dispute the scientific validity of the scientific work of the students they supervise during the examination, because that scientific work is the result of their supervision, while examiners outside the supervisory committee, in addition to having the authority to examine, also have the authority to

question the scientific papers of students. The final research results are expected to help solve real problems in all sectors, thereby increasing the use of the research results of the Master's Study Programme.

1.1. Legal Basis

- Decree of the Minister of National Education No. 232/U/2000 stipulates that graduates of master's programmes must have the following characteristics:
 - a. The ability to develop and update knowledge, technology and/or the arts by mastering or understanding scientific approaches, methods and principles, accompanied by the skills to apply them.
 - b. Possess the ability to solve problems in their field of expertise through research and development activities based on scientific principles.
 - c. The ability to develop professional principles as demonstrated by sharp problem analysis, comprehensive theoretical review and coherent problem solving.
- Regulation of the Minister of Research, Technology, and Higher Education of the Republic of Indonesia Number 44 of 2015 concerning National Standards for Higher Education stipulates that standards and activities related to research results:
 - a. Developing knowledge and and technology, as well as improving community welfare and competitiveness
 - b. Adhering to scientific principles and methods in a systematic manner consistent with academic autonomy and scholarly culture.
 - c. Considering quality standards, occupational safety, health, comfort, and the safety of researchers, the community, and the environment.
 - d. Meeting graduate learning outcomes and university regulations.
- Rector Regulation No. 3/2019 concerning Guidelines for Master's Program Education at UPNV East Java regulates student research activities as follows:
 - a. A thesis is an academic paper resulting from in-depth study and/or research that meets the principles of scientific research and the methodological requirements of the discipline in order to obtain a master's degree.
 - b. In terms of completing the master's programme learning process, students write a thesis. Students are permitted to submit a thesis research proposal after completing 2 (two) semesters with a minimum GPA of 3.00 (three point zero zero) and having completed at least 27 (twenty-seven) credits. Thesis research proposals must be submitted by the end of semester IV (fourth).
 - c. Research is an academic activity to discover the truth according to the methodology of a particular discipline and based on a research proposal that has been

approved by the supervisory and examination committee.

1.2. Definition

A thesis is a scientific research report written by Master's Program students at the end of their studies at a university. As a scientific work, the thesis is written independently by students to fulfil some of the requirements for obtaining a Master's degree at UPN "Veteran" East Java. The thesis must comply with the principles of research methodology. The characteristics of a good scientific thesis are as follows:

- a. Compiled according to the specified format
- b. Demonstrates methodological validity, sharp reasoning, and depth of theoretical mastery
- c. Demonstrating a coherent line of thought, accuracy, problem formulation, research limitations, precision in problem-solving analysis and conclusions
- d. Formulating new ideas in research

1.3. Research Paradigm used in the Thesis

The research paradigm is a framework of thinking that explains how researchers view social facts and treat science or theory, known as *mainstream* and *non-mainstream* paradigms.

- a. The mainstream paradigm is also known as quantitative or positivist research. This approach is a type of research known for its use of statistics as a tool for testing hypotheses and analysing data.
- b. The non-mainstream paradigm is known as qualitative or non-positivist research, which is based more on logical reasoning, understanding and interpretation of the research object. Students are allowed to choose the research approach according to their preferences, referring to the writing format specified in this manual.

1.4. Benefits.

The preparation of a thesis provides benefits for students, namely:

- a. Encouraging students to plan, carry out and compile their research results and express them in a scientific paper/article according to methods commonly used in academic circles.
- b. Expanding and deepening knowledge about the issues being researched or observed, as well as adding to the knowledge of others through the discoveries or ideas discussed in the paper.

1.5. Differences between Theses, Dissertations and Dissertations

A thesis is an academic paper written by undergraduate students (S1), aimed at providing students with experience in producing academic work. A dissertation is a more **in-depth** academic paper than a thesis, particularly in terms of interpreting, analysing and synthesising the results and references used. A dissertation is a requirement for obtaining a Master's degree (S2). A dissertation is a scientific paper written by students who are pursuing a Doctorate or Bachelor's degree (S3). The content of a dissertation must be more in-depth and use a wider range of observation variables than a thesis. A dissertation must be based on the researcher's original findings, although the analysis may use various information from researchers, theories or data from other sources.

The following table provides a brief overview of the differences between a thesis, dissertation and doctoral dissertation.

Table 1.1 Differences between a thesis, dissertation and doctoral dissertation

NO	ASPECT	UNDERGRADUATE THESIS	THESIS	DOCTORAL THESIS
1	Issues			
2	Researcher independence			
3	Presentation			
4	Publication of research results research	Journals not accredited	Accredited journals	International International
5	New Discoveries	Replicable	Prioritised	Must new discovery

NO	ASPECTS	THESIS	THESIS	DISSERTATION
1	Issues	Empirical experience, not in-depth	Empirical experience and theoretical study are in-depth	Derived from theoretical studies, supported by empirical facts, very in-depth
2	Researcher independence	60% role of the researcher 40% role of supervisor	80% researcher role 20% role supervisor	90% researcher role 10% role supervisor
3	Presentation	Predominantly descriptive	Descriptive, analytical and synthesis	Analytical dominant and synthesis
4	Publication of research results research	Journals not accredited	Accredited journals	Journal International

CHAPTER II

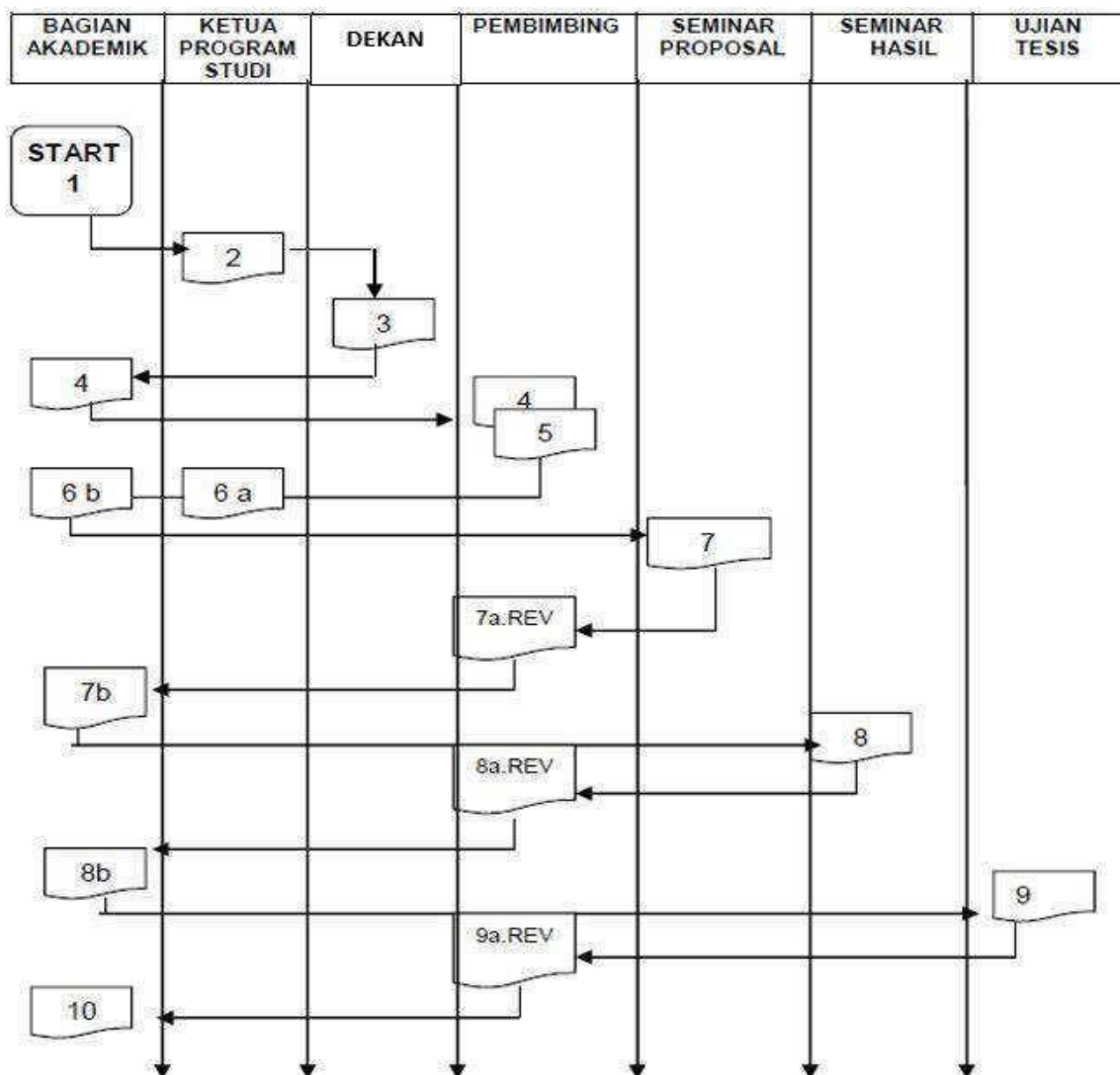
THESIS IMPLEMENTATION AND EXAMINATION PROCEDURES

1.1. Requirements

- a. Students who are permitted to submit a Thesis Proposal are students who have completed a minimum of 27 credits and have passed the Research Methodology course (minimum B).
- b. The student concerned has programmed the Thesis in the Study Plan Card.

1.2. Procedure

To make it easier for students to write a thesis, it is necessary to understand the thesis writing procedure as set out in the flowchart below.



Information flow chart:

1. Students submit a request for thesis guidance by submitting a tentative title along with the names of the supervisors to the Study Program Coordinator (attachment 1).
2. Based on the student's application letter, the Study Program Coordinator will determine the Supervisor. There may be a single Supervisor or two Supervisors, namely Supervisor I and Supervisor II. They are appointed based on their expertise related to the proposed research topic and the number of students being supervised (attachment 2).
3. The Dean issues a Decree to the Supervisor as the basis for carrying out his/her duties (attachment 3). The period of validity is one academic year. After more than one year, students are required to reprogram.
4. After the Decree is issued, students can start the guidance process by first requesting a guidance card from the TU of the Masters Study Program (attachment 4).

This guidance card must be brought and signed by the Supervisor when conducting consultations so that the student's progress in writing the thesis can always be monitored.

5. The Supervisor begins his/her guidance activities in the context of writing the thesis proposal. Students consult with the Supervisor until the thesis proposal is approved for seminar. The Supervisor provides approval on the approval page of the thesis proposal that will be presented at the seminar and is acknowledged by the respective Study Program Coordinator (attachment 5).
6. Students submit a proposal seminar request to the Study Program Coordinator and coordinate with the Study Program administration section to determine the exam time.
7. **Proposal Seminar.** The research proposal is presented in a seminar before the proposal examiners and other students. This seminar is open, the aim of the seminar is to obtain various suggestions and input needed so that the research is worthy of being continued.

a. Proposal Seminar Requirements

- 1) The research proposal has been approved by the Supervisor.
- 2) Must pay tuition fees until the current semester
- 3) Must attend the thesis proposal seminar held by the Master's Program in Economics and Business, Veteran National Development University of East Java at least 5 times. Proven by a seminar attendance card (attachment 6).
- 4) Must attend seminars/workshops held by the UPN "Veteran" East Java Masters program or those held by other institutions at least 2 times (including a certificate)

b. Procedure for Submitting a Seminar Proposal

- 1) Students submit an application by filling out the Proposal Seminar Application Letter form (attachment 7) and submitting it to the Study Program Coordinator, accompanied by 3-4 copies of the thesis proposal that has been approved by the Supervisor.
- 2) Coordination. The Study Program appoints two examiners according to their competencies. It is expected that the examiners for the research proposal seminar, research results seminar, and thesis examination will be the same, with the hope that various problems that arise in the research process can be better understood.
- 3) The schedule for the proposal seminar will be announced on the notice board (attachment 8)
- 4) The Study Program Admin creates an invitation letter and attaches a supervisor's decree that has been approved by the Dean (attachment 9), and distributes the research proposal manuscript to the examiners.

c. Procedures for Proposal Seminars

- 1) Proposal seminars can be held at any time in accordance with the required provisions.
- 2) The proposal seminar is held openly for all master's students, attended by at least 5 students.
- 3) The examination team consists of at least one supervisor and/or second supervisor, and a maximum of two non-supervisor examiners. If an examiner is unable to attend due to an urgent matter, they can immediately contact the postgraduate administration or the postgraduate program coordinator directly for a replacement.
- 4) Students who will be taking part in a proposal seminar must be present 30 minutes before the specified seminar time.
- 5) The implementation schedule for the Proposal Seminar is:
 - i. Opening by the Chair of the Examination Team (the Chair of the Examination Team is not the Supervisor)
 - ii. Proposal Presentation (20 Minutes)
 - iii. Question and Answer Session for Participants (Time allocation for examiners is a maximum of 20-25 minutes)
 - iv. Verification session of the testing team
 - v. Discussion by the examination team regarding the feasibility of the proposal
 - vi. Announcement of whether or not the proposal is suitable for continuation in the minutes.

The complete minutes (attachment 10) consist of:

- a. Decision letter from the examining lecturer regarding the feasibility of the proposal

- b. Revision sheet
- c. Examiner attendance list
- d. Attendance list of seminar participants - students

Students are required to make revisions written on the revision sheet if there are corrections, suggestions and input in the research proposal seminar, after which they can continue the research process in the field which is followed by writing the thesis.

8. Research Results Seminar After completing the thesis draft (consisting of 5 chapters), students can propose a research results seminar to the postgraduate program coordinator. The purpose of the results seminar is to seek input related to the process and results found in the research, thereby further strengthening the analysis of the discussion and sharpening conclusions and suggestions. Thus, the research results will be of higher quality and will encourage students to be more confident in their findings.

a. Requirements:

- 1) The research results report has been approved by the Supervising Lecturer.
- 2) Attach the revised seminar proposal sheet that has been approved by the examiner.
- 3) Have passed the TOEFL with a minimum score of 475 for domestic students and 500 for foreign students from Pusbas Veteran National Development University of East Java or other accredited institutions by showing the original certificate and submitting a copy.

b. Procedure for Submitting Research Results Seminars

- 1) Students submit an application by filling out the Research Results Seminar Application Letter form (attachment 7) and submitting it to the Study Program Coordinator, accompanied by 4 copies of the thesis draft that has been approved by the Supervisor.
- 2) The Study Program Coordinator appoints two examiners according to their competencies.

c. Procedures for Research Results Seminars

- 1) Research results seminars can be held at any time, in accordance with the required provisions.
- 2) The research results seminar is held openly for all Masters students, attended by at least 5 students.
- 3) The examination team consists of a minimum of 1 supervisor and (second supervisor), and a maximum of 2 non-supervisor examiners.

d. The implementation schedule for the Research Results Seminar is as follows:

- a) Opening by the Head of the Examination Team (the Head of the Examination Team is not the Supervising Lecturer)

- b) Presentation of the draft thesis (research results), with a maximum time allocation of 10-15 minutes.
- c) Audience Q&A session (maximum time allocation @25-30 minutes)
- d) Verification session of the testing team
- e) Discussion by the examination team regarding the suitability of the thesis draft for submission to the thesis examination stage.
- f) Announcement of the suitability of the thesis draft (research results) for submission in the thesis examination. (minutes, attachment 11)

The time limit between the proposal seminar and the research results seminar is a maximum of 6 months (one semester). If this time is not met, students are required to prepare a new proposal.

9. Thesis Examination.

a. Thesis Examination Requirements

- 1) The thesis has been approved by the Supervisor
- 2) Have paid all education fees (SPP)
- 3) Has attended a seminar on the results of thesis research held by the Masters Study Program of the Faculty of Economics and Business, Veteran National Development University, East Java.
- 4) Has completed the revision of the research results seminar and has been approved by the Examining Lecturers.
- 5) Submit 3-4 copies of the thesis manuscript to the administration department and simultaneously register for the Thesis Examination.
- 6) Has submitted evidencesubmit/underreviewScientific publication articles, at least in accredited national journals (Sinta 3), or international journals or proceedings indexed by Scopus, or international journals indexed by international databases. Scientific articles are part of a thesis and are published in journals.

b. Procedure for Submitting a Thesis Examination

- 1) Students submit an application by filling out the Thesis Examination Application Letter form (attachment 7) and submitting it to the Study Program Coordinator, accompanied by 4 copies of the thesis manuscript that has been approved by the Supervisor.
- 2) The Study Program Coordinator appoints two examiners according to their competencies and each examiner is given an invitation along with an examination decree (attachment 14).

c. Thesis Examination Procedures

- 1) Thesis examinations can be held at any time in accordance with the required provisions.

- 2) The thesis examination is conducted in private and attended by the student being examined, the supervisor, and the examiners. Each thesis examination is recorded in the minutes (attachment 12).
 - 3) The examination team consists of at least 1 supervisor (including a second supervisor) and 2 non-supervisor examiners.
 - 4) The schedule for the thesis examination is:
 - a. Opening by the Head of the Examination Team
 - b. Thesis Presentation (10-15 min)
 - c. Thesis Examination (the examiner asks 2-3 oral questions about the thesis topic for the examinee to respond to, with a time allocation of 15-20 minutes)
 - d. Discussion by the Examining Team, to decide whether or not to continue to participate in the graduation ceremony.
10. After passing the thesis exam and continuing to the graduation:
- 1) Complete the revision of the thesis examination (if any) and have it approved by the examiners no later than 1 month after the examination. Graduation may be revoked if the revision exceeds the specified schedule.
 - 2) Collect the final thesis in the form of:
 - a. Thesis manuscript – hardcopy 5 copies
 - b. Softcopy of the thesis manuscript and thesis summary (article)
11. Graduation requirements

The requirements for participating in the Graduation Ceremony refer to the Chancellor's Regulation Number 28 of 2023 concerning the Obligation to Publish Scientific Research Results of Lecturers, Undergraduate Students, and Masters Programs at the National Development University "Veteran" East Java, including:

- a. The thesis has been revised and signed by the examiner and supervisor.
- b. Complete and submit all administration such as:
 - o SPP obligations
 - o TOEFL Score Min. 475 for domestic students and 500 for international students
 - o foreign students
 - o Free Central/Post Library Book Loan
 - o 3 x 4 color photos = 2 sheets, with a red background (coordinated at BAKPK)
 - o Photocopy of Bachelor's Degree Certificate
- c. Submitting at least proof of LOA (Letter of Acceptance) of scientific publication in an accredited national journal (Sinta 3) or an international journal indexed in an international database, or proceedings indexed by Scopus or a reputable international journal.
- d. If a student does not complete the responsibility for proof of publication of scientific work, he or she will not be declared a graduate.

CHAPTER III

THESIS EXAM SCORE

3.1. Thesis Proposal Seminar

The purpose of the thesis proposal seminar is to obtain input for assessing whether the research plan is worth continuing or not. Therefore, the assessment consists of an opinion on the feasibility of the research, with some revisions from the examiners. The main points of the assessment are:

- a. Clarity of problem formulation*
- b. Adequacy of literature*
- c. Accuracy of research methods*

3.2. Thesis Results Seminar

The purpose of the thesis seminar is to present research results, still in draft form, to obtain open feedback from both seminar examiners and participants. Students are required to revise the feedback and suggestions before submitting the thesis for examination. The seminar's assessment consists of an opinion on the feasibility of the research, with some revisions from the examiners.

Assessment points:

- a. Accuracy of the data obtained*
- b. Accuracy of data processing results*
- c. Depth of discussion and analysis*

3.3. Thesis Examination

The thesis examination is the final stage where students are tested on their mastery of their revised final thesis. In addition to the thesis material, students are also tested on comprehensive material relevant to their research topic. The thesis examination assessment guidelines are as follows:

- Comprehensive exam scores are based on the following aspects:
- a. Presentation of material – presentation: 20%*
 - b. Quality of thesis (content, methodology, originality): 50%*
 - c. Discussion – Q&A: 30%*

The final results of the thesis examination are a summary of the assessments of each examining lecturer, converted as follows:

Table 3.1. Basis for Thesis Examination Assessment

Number	Mark	Weight
≥ 85 – 100	A	4.00
≥ 80 – < 84.99	A-	3.50
≥ 75 – < 79.99	B+	3.25
≥ 70 – < 74.99	B	3.00
≥ 65 – < 69.99	B-	2.75
≥ 60 – < 64.99	C+	2.50
≥ 55 – < 59.99	C	2.00
≥ 50 – < 54.99	D	1.50
00 – < 49.99	E	0.00

Source: Pertor No. 13/Th. 2025

Other provisions:

- a. The Chair of the Examination Team conveys the decision to proceed to the final examination stage to the student concerned, witnessed by other members of the Examination Team.
- b. Students are declared successful in the thesis examination if they obtain a minimum grade of B.
- c. Students who are declared to have failed the thesis exam are required to repeat it a maximum of 3 times.
- d. If the thesis exam has been repeated 3 times and is declared not to have passed, the student is obliged to prepare a new research proposal in accordance with the specified procedures.
- e. The graduation date is the date on which the student's graduation is announced.

CHAPTER IV

OBLIGATIONS OF SUPERVISORS, THESIS EXAMINERS AND STUDENTS

4.1. Thesis Supervisor

Thesis supervision is carried out by one supervisor or two supervisors who assist each other, known as supervisor I and supervisor II.

Duties and obligations of Supervising Lecturer or Supervising Lecturer I:

- a) Assisting and accompanying students in compiling research proposals, the field research process through to the completion of the thesis writing and publication.
- b) Provide direction so that the writing of the thesis is more focused on the problem being researched and does not stray into things that are not the focus of the research.
- c) Provides guidance on research approaches, methods and tools used according to the nature of the research.
- d) Evaluate the development of research and thesis writing of students he/she supervises.

Duties and obligations of Supervisor II, if any:

- a) Together with the first supervisor, accompany students in completing their thesis writing, starting from exploring the research topic, making the proposal until the thesis is finished.
- b) Together with the first supervisor. The division of tasks between the supervisors is determined by the first supervisor. The second supervisor can assist with guidance in the field of research substance and in the field of research methods.
- c) Provide guidance so that students comply with the thesis writing procedures in accordance with the Guidelines.

A good mentor is a mentor who:

- a) Providing intensive consultations through face-to-face meetings and online communication media.
- b) Read the draft of the student's research results carefully and well.
- c) Always be available whenever needed by students,
- d) Be friendly, open and provide motivation for completing the thesis.
- e) Provide constructive criticism,
- f) Have good knowledge regarding the student's research field,
- g) Have sufficient attention to student research and provide assistance in obtaining information materials related to the research.

4.2. Thesis Examiners

Examiners for the proposal seminar, results seminar, and thesis examination are expected to be from the same team so they can monitor the progress of the thesis and provide corrections. The examination team consists of the supervisor and a maximum of two non-supervisor examiners. Thesis examiners are responsible for providing input and assessing the thesis's suitability based on established assessment standards.

4.3. Students

A good student is a student who:

- a. Discipline to set aside time to complete the thesis.
- b. Can work independently, not constantly asking for instructions,
- c. Submitting the results of the written work not in the form of the first draft, but in a form that is more pleasant to read,
- d. Be honest in reporting work progress
- e. Follow the advice or suggestions they have given or the Supervisor's request

CHAPTER V

ETHICS, PLAGIARISM AND SANCTIONS

5.1. Legal basis

Regulation of the Minister of Education, Culture, Research, and Technology Number 39 of 2021 concerning academic integrity in producing scientific works, Article 9 concerning violations of academic integrity in producing scientific works regarding fabrication (creating fictitious research data and/or information), falsification (engineering of research data and/or information), unauthorized authorship (activities of a person who does not have a contribution to a Scientific Work in the form of ideas, opinions, and/or active roles related to the scientific field) Plagiarism according to Article 9 letter C states that plagiarism includes the following activities:

- a. Taking part or all of another person's work without properly citing the source;
- b. Rewriting without using your own language part or all of another person's work, even if you cite the source; and
- c. Taking part or all of one's own published work or ideas without properly citing the source.

5.2. Ethics

The purpose of the Research Code of Ethics is to create an academic atmosphere that upholds moral aspects, mutual respect, mutual care, honesty and dedication both outside and inside the campus, creating an academic atmosphere that upholds freedom of thought, the ability to create, dedication and morality in developing and applying science. Research is an effort to find the truth about all phenomena for the development of science and the welfare of humanity.

Research ethics are ethical guidelines that apply to every research activity, including researcher behavior, while the Research Code of Ethics outlines the standards of ethical behavior expected of all parties involved in research. A researcher is someone who, through their education, has the ability to conduct scientific investigations in a specific scientific field and/or across disciplines.

Things that need to be considered in relation to the Research Code of Ethics are as follows:

- a. Research conducted by every student of the MM and MAK FEB UPN Veteran East Java Masters Program must meet scientific standards and be conducted based on conscience, morals, honesty, freedom, and responsibility.

- b. The research conducted is an effort to advance science, welfare, dignity and human civilization, and to avoid anything that causes harm or is dangerous.
- c. Every researcher must understand the research code of ethics and comply with all its provisions.
- d. Violations of the code of ethics can result in sanctions for the violating party, including: warnings, suspension, dismissal, and other actions.
- e. A researcher must adhere to the research code of ethics and avoid deviations from it, including fabrication, data falsification, or similar actions. Plagiarism is defined as the act of announcing or reproducing part or all of another person's writing or ideas by publishing them and claiming them as one's own creation. Autoplagerism is defined as the act (of a researcher) of restating sentences, words, data, or ideas in a written work that has been published by the person concerned without citing the source. Research must be conducted in accordance with scientific methods, procedures, and the achievement of results that can be accounted for.

The researcher's obligations regarding his research are as follows:

- a. Researchers are responsible for providing interpretations of research results and conclusions so that the research results can be understood.
- b. Researchers are responsible to their professional colleagues.
- c. Researchers must not cover up weaknesses or exaggerate research results.
- d. Researchers must explicitly explain the benefits that will be obtained by research subjects.

5.3. **Plagiarism**

Plagiarism is the activity of citing part or all of another's work and/or work. scientific work of another party which he claims as his own scientific work, without stating the source properly and adequately.

Plagiarism, according to the Big Indonesian Dictionary, is an act of copying that violates copyright, namely a person's right to the results of their inventions that are protected by law. Plagiarism is taking another person's writing (opinion) and making it appear as if it were one's own writing/opinion, for example, publishing someone else's writing under one's own name. A person who commits plagiarism is called a plagiarist or plagiarizer. It is important to note that one should not write the same opinion or writing as the original without citing the source. The act of using another party's sentences or opinions as part of the writing in a thesis without citing the source is considered

the act of plagiarism. Using the reference author's expression word for word without quotation marks or not in **block quotation** To indicate that the words are a quote from a referenced source is also an act of plagiarism, even if the source has been cited. If not citing, the author must use his or her own words.

5.4. Sanctions

For students who are proven to have committed violations, sanctions will be given in sequence, starting from the lightest to the most serious violation, in the form of:

- a. Warning
- b. Written warning
- c. Postponement of some student rights
- d. Cancellation of grades for one or more courses obtained by students
- e. Honorable dismissal from student status
- f. Dishonorable discharge
- g. Cancellation of diploma

CHAPTER VI

THESIS WRITING SYSTEMATICS

6.1. Thesis Structure - Quantitative/Positivist/Mainstream Paradigm

Theses in the Master's Programme of the Faculty of Economics and Business, Veteran National Development University of East Java, have the following writing structure.

Table 6.1. Thesis structure – Quantitative Paradigm

CHAPTER I INTRODUCTION
1.1. Background
1.2. Problem Statement or <i>Research Question</i>
1.3. Research Objectives
1.4. Benefits of the Research
CHAPTER II LITERATURE REVIEW
2.1. Review of Previous Research
2.2. Theoretical Framework / Literature
2.3. Research Framework
2.4. Hypothesis
CHAPTER III RESEARCH METHOD
3.1. Type and Design of Research
3.2. Operational Definitions and Measurement of Variables
3.3. Research Location and Time
3.4. Population and Sample
3.5. Analysis Techniques
CHAPTER IV RESEARCH RESULTS AND DISCUSSION
4.1. Description of Research Objects
4.2. Description of Research Variables
4.3. Research Results – Hypothesis Testing
4.4. Discussion
4.5. Research Implications
4.6. Research Limitations
CHAPTER V CONCLUSION AND RECOMMENDATIONS
5.1. Conclusion
5.2. Recommendations

Explanation:

The following is a more detailed explanation of each chapter and subchapter that must be fulfilled in the thesis written by students of the MM and MAK FEB Study Program at the Veteran National Development University of East Java.

CHAPTER I

INTRODUCTION

The introduction consists of the following sub-chapters: background of the problem, problem formulation, research objectives, and research benefits. The number of pages in the introduction chapter should be 5%–10% of the total number of pages in the thesis.

1.1. Background

The background convinces readers that the proposed research is indeed important and can contribute theoretically and/or practically. In the background, researchers explain the justification for conducting research by describing the research context, describing the research problem, and explaining how and why the problem needs to be studied. Explaining the gap or discrepancy between the normative (*das sollen*) and the actual facts in the reality being studied (*das sein*) is necessary to emphasise a good problem formulation. The results of preliminary studies can be presented in the background section to sharpen the issues to be examined.

1.2. Problem formulation or *research question*

A research question is a process of simplifying complex and complicated real-world problems into problems that can be researched. A research question is a statement that asks about a situation, phenomenon and/or concept that requires a solution and/or answer through research and analysis based on relevant theories, concepts and tools.

1.3. Research Objectives

The research objective is the researcher's statement regarding the final results to be achieved at the end of this study. The research objective takes the form of a declarative sentence in the form of the objectives to be achieved as implied in the research title. The objectives must be relevant to the background of the problem and the formulation of the problem. The research objective should be stated in clear and specific sentences so as not to give *ambiguous* meanings. The research objective statement can be formulated as a description, identifying strong relationships and effects of a factor on related events, and an *explanatory* statement of the research problem.

1.4. Research Benefits

The benefits of research are detailed and explicit statements of the contribution of research results to the development of theory, policy formulation or application of research results. The benefits of research results reveal the specific benefits to be achieved, viewed from the following aspects:

- a Theoretical (scientific) aspects, which include the theoretical benefits that can be achieved from the issues studied.
- b Practical aspects (policy formulation or application of research results), which include the benefits that can be achieved from the application of knowledge generated from the research.

CHAPTER II LITERATURE REVIEW

The literature review consists of subchapters on previous research reviews, theoretical foundations, research frameworks, and hypotheses. The number of pages in the literature review chapter is 30%–40% of the total number of pages in the thesis.

Master's students are expected to produce research that contributes to science, therefore they must begin their research projects with a literature review in order to reveal various *research gaps* and *theory gaps* as the starting point of their scientific research journey (Ferdinand, 2009).

Research using any approach, whether mainstream or non-mainstream, requires a literature review as a basis for examining the research problem. A literature review is more than just a review of literature that provides an overview of research theories, as is done in undergraduate thesis research. For thesis research and master's programmes, the study of literature takes the form of a *critical review* of various theories and research results relevant to the research problem being proposed. A literature review reveals related theories or concepts, including previous similar research results, if any.

For the *mainstream* approach, the literature review chapter consists of a review of previous studies, conceptual frameworks and research hypotheses. In the *mainstream* approach, the literature review will be a synthesis of theories, concepts and arguments that lead to the formation of hypotheses and research models used. In the non-mainstream approach, a synthesis of theories, concepts and arguments, as well as logical reasoning, will be used to answer the problems that arise and guide researchers in their research process.

2.1. Review of Previous Research

The research results are reviewed systematically by revealing various similarities and differences with the research to be conducted in the form of an essay. A review of previous research is a critical examination of a topic of knowledge to be studied, so that the position of the topic or research problem in the relevant body of knowledge is clear in the researcher's roadmap. Previous research in accredited national and international journals must be from the last 10 (ten) years.

The purpose of reviewing previous research is to:

1. Demonstrate scientific ability in identifying relevant information and summarising existing knowledge.
2. Identifying gaps in existing research, positioning the proposed research within the context of previous research, and creating a 'space' for the proposed research.
3. Evaluating and synthesising information in line with the concepts defined for the research.
4. Providing reasons or justifications for the proposed research.

2.2. Theoretical Framework

Contains concepts and theories related to research issues. The theoretical basis begins by explaining the basic theories relevant to the variables studied, such as *Agency Theory*, *Cognitive Social Learning Theory*, *Triple Bottom Line Theory*, *Pentagon Theory*, *Signalling Theory*, *Portfolio Theory*, *Motivation Theory*, and *Efficient Market Hypothesis*. The next subchapter explains each variable studied, including influencing factors, ratios, indicators, and others. The following subchapter explains the relationship or influence between the variables studied to form a hypothesis (for quantitative research).

2.3. Research Framework

A series of reasoning within a framework based on theory/concepts to arrive at conclusions that lead to hypotheses to be tested empirically and presented in the form of a flowchart.

2.4. Hypothesis

A hypothesis is a tentative statement about the relationship between two or more variables. Hypotheses always take the form of statements and generally or specifically connect one variable to another. Explanatory research is quantitative in nature and questions the relationship between variables. Tentative assumptions about this relationship are presented in the form of hypotheses.

CHAPTER III

RESEARCH METHODOLOGY

The research method section consists of subchapters on the type and design of the research, operational definitions and measurement of variables, place and time of research, population and sample, and data analysis techniques. The number of pages in the research method section should be 5%–10% of the total number of pages in the thesis.

There are two main objectives for writing this chapter. First, to provide an explanation of the research methods used so that if other researchers wish to repeat the same or similar research, they can do so easily (easily replicated). Second, readers of the thesis can assess the quality of the research, particularly the validity and reliability of the research results from the elements described in the research methods. These two objectives are an important part of assessing the weight of a study beyond the substance of the thesis research proposed. This chapter covers a description of the research methods depending on the objectives, approach and design of the study conducted. Each type and design of research has key characteristics that are described in the Research Methods chapter.

3.1. Research Type and Design

Description of the type and design of research applied. The type and design are tailored to the hypothesis to be tested or the research questions to be answered. Researchers can refer to the types and designs found in research methodology books.

3.2. Operational Definitions and Measurement of Variables

The operational definition of a variable explains the variable, its dimensions, indicators, how it will be measured, and what measuring instruments will be used. This definition therefore has practical implications for the data collection process. The operational definition of a variable is not a theoretical definition.

3.3. Place and Time of Research

A description of the location and period of the research is provided.

3.4. Population and Sample

A description of the research subjects includes the population boundaries, sample size, and sampling method.

3.4.1. Population. Population refers to the group of subjects targeted by the research.

3.4.2. Sample Size. A study should be conducted on all members of the population.

However, research on all members of the population

It requires a great deal of funding, equipment, time and effort. If researchers do not have sufficient resources, or if a study is destructive in nature, or if the study population is hypothetical, then researchers are "forced" to study "only" a portion of the population. This portion of the population is called a sample. The sample size must be determined using the appropriate formula. Select and present the appropriate formula in this section. Then calculate the sample size using that formula.

3.4.3. Sampling Methods. This section presents the sampling techniques used. Sampling includes probabilistic sampling techniques and non-probabilistic sampling techniques.

3.5. Data Analysis Techniques

Data analysis methods explain how a researcher converts research data into information that can be used to draw research conclusions. This sub-section presents the formulas used (if statistical tests are used).

CHAPTER IV

RESEARCH RESULTS AND DISCUSSION

The results of the research and discussion consist of subchapters describing the research object, research variables, research results and hypothesis testing, discussion, research implications, and research limitations. The number of pages in the research methods chapter constitutes 45%–50% of the total number of pages in the thesis.

4.1. Description of Research Object

This section briefly and concisely describes where the research was conducted. The research object or variable studied by the researcher. The research subject or unit of analysis is where the research object is attached. Matters related to the research object and subject but not relevant to the research problem do not need to be presented in detail, such as the job description of a company's organisational structure.

4.2. Description of Research Variables

Each research variable needs to be described in detail. It can be presented in three types of presentation, namely: textual presentation, tabular presentation and graphic presentation. Typically, researchers present data using a combination of two techniques, namely textual and tabular, and/or textual and graphical. This means that data is presented narratively through text, and then the same information is presented again using tables or graphs. In textual presentation, researchers are required to describe the data as clearly and in as much detail as possible, but they do not have to present everything. What must be presented narratively are the salient points of the data, for example: the largest percentage/frequency, the smallest percentage/frequency, the largest average, the smallest average, or the largest difference, the smallest difference, and meaningful differences or relationships. Readers can obtain other, more detailed information from tables or graphs.

4.3. Research Results – Hypothesis Testing

This subchapter presents the processed data results. Starting from testing various assumptions to the statistical test outputs used to test the hypotheses. This section only presents the hypothesis test results, without explaining and analysing why the hypotheses were accepted or rejected. The exploration of the reasons for accepting or rejecting the hypotheses is placed in the discussion chapter.

It is not permitted to directly copy the test results printed out from the software used. Students only need to display the data used in the analysis. The source of the printout is placed in the appendix.

4.4. Discussion

One of the hallmarks of a master's degree is the sharpness and depth of analysis. The discussion chapter is written separately so that the quality of the discussion, as a measure of the quality of the thesis, can be seen. The quality of a thesis is not determined by the number of pages, but by the sharpness of the discussion of the research findings.

The essence of the discussion is to explain the results of the research. The explanation must be made in accordance with the research results, whether they support or do not support the hypothesis. The discussion must be related to the theory used, adjusted to micro and macro field conditions, and supported by previous research. On the theoretical aspect, it is necessary to explain and compare the premises used to construct the hypothesis with the empirical reality in the field. If existing theories are still unable to explain the phenomenon, scientific assumptions can be used, employing both deductive and inductive logic. On the methodological aspect, it is necessary to realise that no research is perfect. These imperfections will, to a greater or lesser extent, influence the research results. In this regard, researchers need to examine the possibility that the research results are influenced by the methodological steps that have been taken. For example, whether the variable determination method is correct, the research instruments are good, the sampling method is correct, the data analysis method is appropriate, and so on.

4.5. Research Implications

Research implications explain the findings or information obtained from the research results and relate them to the research objectives. Research implications are the effects or consequences obtained from the research results, which can be described as theoretical implications and practical implications.

4.6. Research Limitations

Research limitations describe the obstacles encountered by researchers during the research process and do not undermine the research results.

CHAPTER V

CONCLUSION AND RECOMMENDATIONS

Conclusions and recommendations must be stated separately, comprising a composition containing sub-chapters on conclusions and recommendations. The number of pages in the conclusions and recommendations chapter should be 5%–10% of the total number of pages in the thesis.

5.1 The conclusion is a concise and accurate statement derived from the research results and discussion to prove the validity of the hypothesis and answer the research objectives stated in managerial sentences. Managerial sentences are not statistical sentences.

5.2 The recommendations are based on the author's experience and considerations, and are intended for researchers in similar fields who wish to continue or develop research that has already been completed. The recommendations address the most prominent findings that require follow-up in the form of policy or input.

6.2. Systematics of Thesis Writing - Qualitative / Non-Positivist / Non-Mainstream Paradigm

The preparation of a qualitative thesis prioritises a form of preparation that makes the presentation of the research results more effective and easier to understand.

Essentially, the format of theses and dissertations that use this *non-mainstream* approach is much freer and more flexible when compared to *the mainstream approach*. The format presented below is one of many possible models that authors can use. There is no maximum number of chapters that can be written; it depends on the author's creativity. However, to make it easier for students, the systematic writing of a thesis using a non-mainstream/non-positivist paradigm or qualitative research is as follows: Table 6.2. Thesis Writing Systematics – Qualitative Paradigm.

CHAPTER I INTRODUCTION

- 1.1. Background of the Problem
- 1.2. Research Questions/Research Questions.
- 1.3. Research Objectives
- 1.4. Research Benefits

CHAPTER II LITERATURE REVIEW

- 2.1. Review of Previous Research.
- 2.2. Theoretical Analysis.
- 2.3. Analysis Model

CHAPTER III RESEARCH METHOD

- 3.1. Research Approach Perspective
- 3.2. Research Location.
- 3.3. Research Focus
- 3.4. Types and Sources of Data.
- 3.5. Selection of Informants.
- 3.6. Data Analysis Techniques.

CHAPTER IV DATA ANALYSIS

- 4.1. Overview of Research Location.
- 4.2. Research Findings.
 - 4.2.1. Data Presentation.
 - 4.2.2. Data Analysis.
- 4.3. Discussion 4.4.
- Research Implications 4.5.
- Research Limitations

CHAPTER V CONCLUSION AND RECOMMENDATIONS

- 5.1. Conclusion
- 5.2. Recommendations

Note: (the percentage composition of thesis pages for qualitative research is the same as for quantitative research)

CHAPTER I INTRODUCTION

1.1. Background

Starting from the data, the phenomenon. The point is to include a description or explanation of the reasons why the issues raised are worthy of research and resolution. The background may also include a brief history of the object being studied, the framework of thinking, or the results of other studies relevant to the issues raised. However, this description should not be too in-depth as it will be discussed in the next chapter. In addition, this chapter also contains facts relevant to the research problem as a starting point in formulating the research problem, and

The reasons (empirical, technical) why the issues raised in the research proposal are considered important to study.

1.2. Problem formulation/research questions.

Research questions in qualitative research are more aimed at obtaining a deeper and more specific understanding. Therefore, the questions that are often used are why and how. According to Prof. Parsudi Suparlan in Patilima, 2005, the question "why" demands answers about the essence that exists in the relationship between phenomena or concepts, while the questions "what," "who," "where," and "when" demand answers about identity, and the question "how" demands answers about processes.

1.3. Research Objectives

The research objectives are in the form of declarative sentences stating the goals to be achieved as implied in the research title. The objectives must be relevant to the background of the problem and the formulation of the problem. The research objectives should contain substance to:

1. Demonstrate interactive relationships
2. Describing complex realities
3. Gaining an understanding of meaning

1.4. Benefits of Research

The benefits of the research are related to the functional objectives of the research, stating the relationship between the research results and the research objectives.

CHAPTER II

LITERATURE REVIEW

2.1. Review of Previous Research.

Description of various weaknesses that may exist in previous research or this theory if applied to the community or company or circumstances in which the research was conducted.

2.2. Theoretical Review.

Analysis and critique of previous research or theories that underlie the topic of the research to be conducted at this time.

2.3. Analysis Model

This is the researcher's plan for their line of thinking to facilitate analysis of the research focus.

CHAPTER III

RESEARCH METHOD

3.1. Research approach perspective

This section outlines the qualitative research approaches that will be used, namely: *critical, postmodern, content analysis, grounded research, policy research, interpretive*, and so on.

3.2. Research Location.

Describes the place/region, organisation/institution, or specific community group that is the subject of the research.

3.3. Research Focus

The research focus clarifies the problem formulation. Its substance contains details of the research problem, thereby clarifying and providing direction for describing the intertwining of social phenomena. In qualitative research, the research focus is closely related to the problem formulation, so that the research problem is essentially the research focus. Without a research focus, the research will be bogged down by the overwhelming volume of data obtained in the field. Therefore, the research focus plays a very important role in viewing and directing the course of the research. Through guidance and direction, the research focus can determine which data needs to be collected and which data, although interesting, is irrelevant and does not need to be included in the data being collected (Strauss and Corbin, 1990; Moleong, 1999).

3.4. Types and Sources of Data.

Explains the types of data used in the analysis and where the data was obtained. In research, there are two types of data: primary (collected directly by the researcher) and secondary (obtained from documentation). For qualitative research, the data commonly used is verbal narratives sourced from informants.

3.5. Selection of Informants.

Research informants are the main sources of information, namely people who are truly knowledgeable or directly involved in the research issue. In qualitative research, the number of informants is not important; what matters most is the depth of information obtained by the researcher.

3.6. Data Analysis Techniques.

Explains the techniques or methods that will be used in data analysis, including the methods and procedures that will be carried out.

CHAPTER IV DATA ANALYSIS

4.1. Overview of the Research Location.

This section describes the conditions of the place/region, organisation/institution, specific community group and policy/programme that are the subject of the research.

4.2. Research Results.

4.2.1. Data Presentation. This section presents research results relevant to the research problem and objectives. The presentation is accompanied by tables, graphs, photographs or other forms of data presentation in accordance with the applicable presentation requirements.

4.2.2. Data Analysis. This section explains the qualitative analysis of the research results by presenting narratives from informants, which will then be used as material for drawing conclusions. (The results of interviews with informants are typed in italics and single-spaced.)

4.3. Discussion

The discussion is the result of analysing the data that has been obtained and processed in accordance with the paradigm and approach used by the researcher. This section elaborates on the research results in various ways, such as exploring the literature, interview results, observations, and even as part of the participants, then the researcher's justification is taken by linking existing theories, and the researcher's understanding is supported by data and previous research.

4.4. Research Implications

Research implications explain the findings or information obtained from the research results and relate them to the research objectives. Research implications are the effects or consequences obtained from the research results, which can be described as theoretical implications and practical implications.

4.5. Research Limitations

Research limitations describe the obstacles encountered by researchers during the research process

the research and do not weaken the research results.

CHAPTER V

CONCLUSION AND RECOMMENDATIONS

5.1. Conclusion

This is a summary of the results of the discussion that answers the research questions and objectives. The conclusion contains interesting research findings in narrative form.

5.2. Recommendations

Recommendations contain practical and operational recommendations that can be used to solve research problems. Recommendations should be implicative for the development of science, accompanied by recommendations for further research.

CHAPTER VII

TECHNICAL GUIDELINES

This chapter regulates the technical implementation of thesis preparation, starting from the sequence of the initial pages, the paper used, language rules, and citation rules.

7.1. Files.

- a. Files for thesis proposals and research reports for seminars and thesis examinations do not need to be bound, but should be placed in plastic folders:
 - ☐ red for Master of Accounting ☐ blue for Master of Management
- b. The thesis document is printed after it has been officially declared passed. The cover consists of two parts, the front cover is made of cardboard (*hard cover*) and the inside cover is made of white HVS paper. The author's name, thesis title and year of graduation are printed on the spine of the cover, following the style of a book spine (Appendix 14).

7.2. The beginning of the thesis. This section consists of:

- a. Cover page (Appendix 13). The cover is printed with:
 - ☐ thesis title
 - ☐ thesis proposal / thesis draft / thesis, sentences written to fulfil some of the requirements for a master's degree programme name
 - ☐ University emblem (The emblem of the National Development University "Veteran" East Java is a pentagon with a diameter of 5.5 cm)
 - ☐ Full name of the author (The student's name must be written in full, without abbreviations and without academic degrees)
 - ☐ Student ID number
 - ☐ National Development University "Veteran" East Java ☐ , Surabaya
 - ☐ Month and year the thesis was submitted.
- b. Approval page. The approval page is created for the purposes of proposal seminars, results seminars and thesis examinations. The approval page contains the approval of the Supervisor or Supervisor I and Supervisor II, complete with signatures and the date of approval acknowledged by the Head of Study Programme. (Appendix 5)
- c. Certification page (for theses that have been declared valid and passed the thesis examination). This page contains the thesis title, the researcher's name and words of approval, the composition of the examination board and the signatures of the examination board in the order of the supervisor, the Examination Board and the approval of the Study Programme Coordinator, the Dean of the Faculty of Economics and Business, UPN "Veteran" East Java (Appendix 15).

- d. Dedication Page. The dedication page is not a mandatory page. This page contains very personal information, including to whom the thesis is dedicated (Appendix 16).
- e. Originality Statement Page. The originality statement page contains a statement and affirmation from the author that the thesis manuscript is not plagiarised and guarantees its originality (Appendix 17).
- f. Abstract. The abstract is written in two languages: Indonesian and English. The abstract is typed in capital letters on a new page. The abstract covers the main issues, research objectives and methods, research results and prominent conclusions. The abstract does not contain any citations from the literature, so it is purely the result of the researcher's writing/description. The summary should be no more than 250-300 words and typed with single spacing. The abstract must be checked by an English language expert with the approval of the supervising lecturer. The author's name does not need to be included in the abstract. There should be no spaces between paragraphs in the abstract. The first sentence of the first paragraph should not *be indented*, while the second and subsequent paragraphs should be *indented*. The abstract should be written in normal font. Keywords should consist of a maximum of five important words that are the main points of the research. (Appendix 18)
- g. Preface. The preface contains a brief description of the purpose of writing the thesis, explanations, and acknowledgements. The preface should not contain any scientific matters (Appendix 19).
- h. Table of contents. Table of Contents. The table of contents page is typed on a new page and titled TABLE OF CONTENTS in capital letters without a period at the end and centred at the top of the page. The table of contents includes a list of tables, a list of figures, chapter and subchapter titles, a bibliography, and appendices. Any notes preceding the table of contents do not need to be included in the table of contents. Chapter titles are typed in capital letters, while subchapter titles are typed in lowercase letters, except for the first letter of each word, which is typed in capital letters. Neither chapter nor subchapter titles end with a period. Chapter numbers use Roman numerals and subchapter numbers use Arabic numerals. The typing distance between the lines of one chapter title and another is 2 spaces, while the spacing between sub-chapters is 1.5 spaces (Appendix 20).
- i. List of Tables. The list of tables page is typed on a new page. The title LIST OF TABLES is typed in capital letters without a full stop and placed at the top centre of the page. The list of tables contains all tables in the text and tables in the appendix. Table numbers are written in Arabic numerals. The spacing between the first table and the title of the list of tables

is 4 spaces, while the spacing for table titles (text) that are more than one line long is 1 space and the spacing for table titles is 2 spaces. Table titles in the table of contents page must be the same as the table titles in the text (Appendix 21).

- j. List of Figures. The list of figures page is typed on a new page using capital letters without ending with a full stop. The list of figures page contains the LIST OF FIGURES, figure numbers, figure titles and page numbers, both for figures in the text and in the appendix. The typing format for the list of figures page is the same as for the list of tables page (Appendix 22).

7.3. Language Regulations

In addition to Indonesian, theses may be written in an international language, namely English. Provisions relating to the use of Indonesian are set out in the following sub-section, while English follows the generally applicable provisions. The following are conventions for the use of Indonesian that must be observed.

- a. Language. The language used is standard Indonesian and follows the rules of proper and correct language usage. Sentence structure and form Sentences are structured according to the explanatory rule [DM], i.e. there is a subject and predicate and can be supplemented with an object and description. Sentence form must not include first person pronouns [I, me, we, the author, etc.] or second person pronouns [you, thou, you, etc.], but must be replaced with passive sentence form. Incorrect example: ".....
From the above definitions, we can conclude that ". Correct example: "... from the above definitions, it can be concluded that". The use of the words author/compiler can only be displayed in the acknowledgements in the foreword [preface].
- b. Terminology. The terminology used is standardised Indonesian terminology. If it is necessary to use foreign terminology, the term in question must be written *in italics*, and its use must be consistent.
- c. Conjunctions and prepositions. Conjunctions such as "sehingga" (so that) and "sedangkan" (whereas) should not be used to begin a sentence. Prepositions, such as "pada" (on), should not be placed before the subject.

7.4. Typing Rules

Typing rules are as follows:

- a. Paper. The thesis must be typed and printed on white A4 paper, 80 gsm.
- b. Typing. The typing rules are as follows:
 - 1) Font type. The thesis manuscript must be typed in Times New Roman 12 cpi (12 *character per inch*) or the number of lines per page does not exceed 26 lines.

- 2) Margins. The typing margin is 4 cm from the left and top edges of the paper, 3 cm from the right and bottom edges of the paper, excluding the page number.
- 3) Format. The first word of a paragraph should be indented by five spaces. After a comma (,), semicolon (;), or colon (:), there should be a space of one character. After a full stop at the end of a sentence, there should be a space of two characters. Each chapter should begin on a new page. The chapter number and title should be typed in bold capital letters, placed on the first line in the centre of the page. Subchapters are typed on the left side of the page in bold lowercase letters, with the first letter of each word capitalised except for conjunctions. Words in a sentence must be broken down based on syllables. Sentence structure follows the rules of proper and correct Indonesian.
- 4) Spacing. The spacing between lines in the thesis manuscript uses double spacing. The spacing between lines in the title, subtitle, subchapter, table title, figure title, and abstract is typed with single spacing.
- 5) Chapter – Subchapter Numbers. Chapter numbers are written in capital Roman numerals in the centre of the page (e.g. CHAPTER I, CHAPTER II, etc.). Subchapter numbers are written in Arabic numerals on the left margin (e.g. 2.1, 2.2, 2.3, , etc.).
The numbering of sub-sections is aligned with the chapter number (e.g. 2.1.1., 2.1.2., etc.). Numbering that is not a sub-section is done using Arabic numerals and parentheses, e.g. 1), 2) etc. For sub-sections that are not sub-sections, the numbering is (1), (2) etc.
- 6) Page Numbers. The pages at the beginning of the thesis use lowercase Roman numerals. The title page is numbered "i" and is listed at the bottom centre of each page (except for the title page). The following pages are numbered in sequence, for example: ii, iii, iv, v, vi and so on. Page numbers in the main text of the thesis are placed in the top right corner at the right edge of the line. However, for each new chapter, the page number is placed at the bottom right.
- 7) Numbers. Unless otherwise specified, numbers are written using Arabic numerals. Numbers are used to express specific quantities of variable measurements (length, mass, temperature); page numbers, dates, times, numbers in algebraic calculations and formulas, including fractions, and so on. (2) The decimal point is indicated by a full stop (e.g. two and a half = 2.50). (3) Numbers less than ten are written in words (e.g. six people), but numbers greater than ten are written in digits (e.g. 17 mangoes). (4) Indefinite quantities used to express general quantities are written in words (e.g. ten years ago, forty years of age, half an hour from now, five times a day, several hundred centimetres). (5) When very large numbers are required, replace part of the number, for example: 1

600,000 becomes 1.6 million, or other additional words such as mega, kilo, micro and milli in units of measurement. (6) A decimal point is used to indicate a decimal. Thousands or multiples thereof are written as follows: 1,000; 100,000 and so on, with a space between each digit to indicate thousands. (7) The beginning of a sentence should not start with a number. If the beginning of a sentence requires a number or figures, write the number in words, or rearrange the sentence so that the number is no longer at the beginning of the sentence.

- 8) Units. The units used in this thesis are SI (International System of Units) units. The abbreviations used are as recommended by the SI, with abbreviations written in lowercase letters without periods. Abbreviations are not written in italics. Abbreviations may consist of one, two, or up to four Latin letters. For further guidance, see Indonesian National Standard SNI 19-2746/ISO 1000, International System of Units. Unit abbreviations may be prefixed with the initial letters ~ (miu), m (milli), c (centi), d (desi), h (hecta), k (kilo), or M (mega). Units as nouns are written in full, as are units at the beginning of a sentence. Units indicating quantity are written after the number and are written using their abbreviations.
- 9) Symbols. Variable symbols are used to simplify the writing of variables in formulas and other algebraic statements. All letters in the Latin and Greek alphabets, both upper and lower case, can be used as variable symbols. Symbols can consist of one or two letters. Symbols can have subscripts or superscripts or both. Subscripts can be letters or numbers or both, as can superscripts. Some symbols are written in italics. As a general guideline, choose symbols that are commonly used in your field. The symbols for degrees (⁰), minutes ('), and seconds (") for measurements are typed. Follow the numbers without spaces. Examples: 5°, 10', 20". Other unit symbols are preceded by a space, for example 4 kg, 5 cm, 6 %, or other symbols applicable in each study programme.
- 10) Table Writing Guidelines. Tables should be contained within a single page and should not be split across multiple pages. Therefore, tables presented alongside the text should not be overly complex. If a table is not discussed in the text but is related to and supports the research findings, it may be included in the appendix.
- 11) Tables should be drawn on manuscript paper. Letters and numbers in tables should be typed. Table columns should be arranged in such a way that the table is easy to read. The spacing between

Numbers with numbers below or above them may be separated by one or two spaces. Table columns may be aligned with the length of the paper or with the width of the paper. In the latter case, it is preferable to fill the entire page with tables without any text. To facilitate searching, table numbering is sorted by chapter and the order of tables within that chapter. Example: Table 2.3 means the third table in chapter 2. The first line of the table title must be located three spaces below the last line of text, while the last line of the title must be located two spaces above the top border of the table. Tables are presented on one page and must not be split. Larger tables are placed in the text appendix. For tables of secondary data from a single source, the author's name or other source and the year are included and written below the table. For tables containing data quoted from several sources, each set of data from one source is given a superscript, and the superscript is explained in a footnote below the table. The source may also be written in a special column in the table, in which case superscripts are not required.

- 12) How to Write Images The term "image" in this manual includes pictures, illustrations, graphs, plans, maps, charts, monograms, flowcharts, and portraits.
- i. Images should be used to present information in a more accessible and comprehensive manner.
 - ii. Images must be created on the same paper used for the thesis manuscript. Letters, numbers and other punctuation marks used in images must be clear.
 - iii. Images should be positioned so that they do not exceed the typable margins of the paper. Images should be placed symmetrically in the centre of the typable margins.
 - iv. The longest side of the image border can be placed parallel to the width of the paper (portrait) or parallel to the length of the paper (landscape). For landscape orientation, the image should be placed on a separate page without text to facilitate reading.
 - v. Portrait-oriented images may be placed in the centre of the page between lines of text. In this case, the top border of the image must be two spaces below the bottom border.
 - vi. The first sentence in the image is the number and title of the image listed on the page of the list of images and illustrations.
 - vii. Images that require a larger page size than the manuscript page are acceptable. Images that require one fold to reach the manuscript page size can be included in the main text of the thesis or dissertation. Images larger than this should be included in the appendices of the thesis or dissertation.

- viii. Each image must be numbered with Arabic numerals followed by a full stop. To facilitate searching, image numbering is sorted by chapter and the order of images within that chapter. Example: Figure 2.3 means the third image in Chapter 2.
 - ix. The title or name of the image is written in lowercase letters, except for the first letter of the first word, which is capitalised. Lines in the image title are separated by spaces. For image titles that are more than one line long, use a single space. The image title is placed symmetrically in the centre, two spaces below the image.
- 13) Black and white and colour photographs printed directly from a computer onto paper used for theses and dissertations are acceptable. Photographs should be placed on the manuscript paper. Photographs are considered images and should therefore be numbered and titled in the same way as other images. Images quoted from other sources should be described by including the name of the author or magazine and the year of publication, and written below the image itself.

7.5. Writing Formulas and Numerical Calculations

- a. A formula is placed symmetrically within the typable margins of the paper. Long formulas are written in two or more lines using single spacing or adjusted spacing. Long formulas are broken at arithmetic operators, i.e. plus, minus, times or divide (not slashes). These arithmetic operators are preceded and followed by at least one space.
- b. Exponents are written half a space above the variable symbol. Avoid using the root sign ($\sqrt{}$). Instead, use fractional exponents. Fractions should not be written using a slash. Use parentheses in pairs as needed to clearly indicate the hierarchy of arithmetic operations. The hierarchy of parentheses in this manual is determined as follows: [{ () }].
- c. Each formula is given a number written between two brackets. Formula number sequentially from 1, 2, N. Formula numbers are written using Arabic numerals. (4)
Variable substitutions with their values for arithmetic operations are written as in the formula. In this case, avoid using a full stop as a multiplication sign.

7.6. Writing Citations and Bibliographies

References (bibliography) and citations are written using APA style (American Psychological Association). Students are required to use *Mendeley* or *EndNote* software for citations. References are arranged alphabetically according to name.

author or institution name. The APA style of writing a bibliography follows the Harvard format. Some characteristics of writing a bibliography using APA style are:

- a. The publication date is written after the author's name.
- b. References within the text refer to items in the bibliography by writing *the* author's surname followed by the publication date in parentheses.
- c. The bibliography is arranged in alphabetical order by author's surname. If a reference does not have an author's name, the title of the reference is used to arrange it among other references that are still arranged by author's surname.
- d. The bibliography is not divided into sections based on the type of reference, such as books, journals, and so on.
- e. Reference titles are written in *italics*. If the bibliography is handwritten, the titles are underlined.

7.6.1. Writing a Bibliography with sources from BOOKS

The basic format for citing books is as follows:

Author's surname, initials. (year of publication). *Book title* (edition if there is more than one edition). Place of publication: Publisher.

Please note that the book title is written in *italics* with capital letters following standard sentence writing conventions. The maximum number of authors that can be listed in one reference is six. If there are more than six authors, the seventh and subsequent authors are written as et al.

Example:

Bray, J., & Sturman, C. (2001). *Bluetooth: Connect without wires*. Upper Saddle River, NJ: Prentice Hall.

Forouzan, B.A., & Fegan, S.C. (2007). *Data communications and networking* (4th ed.). New York: McGraw-Hill.

Books with editors are cited with (Ed.) for a single editor and (Eds.) for multiple editors. For example:

Maher, B. A. (Ed.). (1964–1972). *Progress in experimental personality research* (6 vols.). New York: Academic Press.

- a. Books without chapters
References in writing (quotations)

. . . which provides a theoretical background for a number of innovative behavioural modification approaches (Sparrow, 2010).

References at the end of the article (bibliography)

Sparrow, D.G. (2010). *Motivation to Work and Create*. Jakarta: Citra Cemerlang.

Superman, G., & Farah, A. (Eds.). (2001). *Baby Development Book*. Bandung: Anugrah Pres.

b. Book with Chapters

References within the text (citations)

. . . The elucidation of the potency of infant-mother relationships, showing how later adaptations echo the quality of early interpersonal experiences (Harlow, 1958, chap. 8).

References at the end of the paper (bibliography)

Harlow, H. F. (1958). Biological and biochemical basis of behaviour. In D. C. Spencer (Ed.), *Symposium on interdisciplinary research* (pp. 239-252). Madison: University of Wisconsin Press.

c. Book without author

References within the text (quotations)

. . . the number of recent graduates from art schools in France has shown that this is a worldwide trend (Art Students International, 1988).

References at the end of the paper (bibliography)

Art Students International. (1988). Princeton, NJ: Educational Publications International.

d. Books with editions/versions

References at the end of the text (bibliography)

Strunk, W., Jr., & White, E. B. (1979). *The Elements of Style* (3rd ed.). New York: Macmillan.

Cohen, J. (1977). *Manual labour and dream analysis* (Rev. ed.). New York: Paradise Press.

American Psychiatric Association. (1994). *Diagnostic and statistical manual of mental disorders* (4th ed.). Washington, DC: Author.

e. Translated book

References at the end of the text (bibliography)

Luria, A. R. (1969). *The mind of a mnemonist* (L. Solotaroff, Trans.). New York: Avon Books. (Original work published 1965)

f. Books with multiple volumes References

within the text (citations)

. . . The cognitive development of the characters in Karlin's class illustrates the validity of this new method of testing (Wilson & Fraser, 1988-1990).

References at the end of the paper (bibliography)

Wilson, J. G., & Fraser, F. (Eds.). (1988-1990). Handbook of wizards (Vols. 1-4). New York: Plenum Press.

7.6.2. Writing citations and bibliographies with sources from journals

The basic pattern for writing references for journal articles is:

Author's surname, initials. (year of publication). Article title. *Journal title*, volume number – if applicable (issue number), start and end page numbers of the article.

Please note that the title of the article and the title of the journal must be written in capital letters according to standard sentence writing conventions. The title of the journal must be written *in italics*.

Example:

Tseng, Y.C., Kuo, S.P., Lee, H.W., & Huang, C.F. (2004). Location tracking in a wireless sensor network by mobile agents and its data fusion strategies. *The Computer Journal*, 47(4), 448–460.

a) Journal Article

References in the text (citations)

Even some psychologists have expressed the fear that “psychology is in danger of losing its status as an independent body of knowledge” (Peele, 1981, p. 807).

References at the end of the text (bibliography)

Peele, S. (1981). Reductionism in the psychology of the eighties: Can biochemistry eliminate addiction, mental illness, and pain? *American Psychologist*, 36, 807-818.

Journal article, more than six authors Reference in the text (citation)

. . . the nutritional value of figs is greatly enhanced by combining them with the others (Cates et al., 1991).

References at the end of the paper (bibliography)

Cates, A. R., Harris, D. L., Boswell, W., Jameson, W. L., Yee, C., Peters, A. V., et al. (1991).
Figs and dates and their benefits. **Food Studies Quarterly**, 11, 482–489.

7.6.3. Citation and Bibliography Writing with Sources from Proceedings

The format for citing papers is as follows:

Author's Last Name, Initials. (year of publication). Article title. In Initials of Editor, Editor's Last Name (Ed.), *Title of proceedings* (pp. starting page–ending page). Place of publication: Publisher.

Example:

Fang, Q., Zhao, F., & Guibas, L. (2003). Lightweight sensing and communication protocols for target enumeration and aggregation. In M. Gerla, A. Ephremides, & M. Srivastava (Eds.), *MobiHoc '03 fourth ACM symposium on mobile ad hoc networking and computing* (pp. 165–176). New York, NY: ACM Press.

7.6.4. Citation and Bibliography Writing from Digital Sources

The basic format for citing web pages is as follows:

Author's Last Name, Initials. (year the site was produced or year of publication of the document).
Document title. Retrieved from source website

Other rules are:

1. If the date is not available, use n.d.
2. If the author's name is not available, the name of the organisation can be written as the author.
3. If there is no author at all, begin the reference with the document title.
4. If the document is part of a large website, mention the name of the organisation and the relevant department followed by a colon and the website address.

Example:

a) Electronic books from digital libraries References

at the end of the paper (bibliography)

Wharton, E. (1996). The age of innocence. Charlottesville, VA: University of Virginia Library.
Retrieved 6 March 2001, from netLibrary database.

b) Journal articles from digital libraries

References at the end of the text (bibliography)

Schraw, G., & Graham, T. (1997). Helping gifted students develop metacognitive

awareness. *Roeper Review*, 20, 4-8. Retrieved 4 November 1998, from Expanded Academic ASAP database.

c) Magazine or newspaper articles from the Internet (not from digital libraries)

References at the end of the paper (bibliography)

Sarewitz, D., & Pielke, R. (2000, July). Breaking the global warming gridlock [Electronic version]. *The Atlantic Monthly*, 286(1), 54-64.

d) E-journal articles

References at the end of the article (bibliography)

Bilton, P. (2000, January). Another island, another story: A source for Shakespeare's *The Tempest*. *Renaissance Forum*, 5(1). Retrieved 28 August 2001, from <http://www.hull.ac.uk/renforum/current.htm>

e) Webpage

References at the end of the text (bibliography)

Shackelford, W. (2000). The six stages of cultural competence. In *Diversity central: Learning*. Retrieved 16 April 2000, from http://www.diversityhotwire.com/learning/cultural_insights.html

f) Website of the organisation

References at the end of the text (bibliography)

American Psychological Association. (n.d.) *APAStyle.org: Electronic references*. Retrieved 31 August 2001, from <http://www.apa.org/journals/webref.html>

7.6.5. Quotations and Bibliography from Other Sources

a) Newspaper articles, without author

References at the end of the article (bibliography)

Counselling foreign students. (1982, April). Boston Globe, p. B14.

b) Thesis

References at the end of the paper (bibliography)

Caravaggio, Q. T. (1992). Trance and clay therapy. Unpublished master's thesis, Lesley University, Cambridge, MA.

c) Dissertation

References at the end of the paper (bibliography)

Arbor, C.F. (1995). Early intervention strategies for adolescents. Unpublished doctoral dissertation, University of Massachusetts at Amherst.

CHAPTER VIII

GUIDELINES FOR PUBLISHING THESES IN JOURNALS

In addition to writing a thesis, students' work must also be published in the form of a manuscript, which is expected to be published in a research journal (not merely as a requirement for a master's thesis examination). Because activities at universities are a process of knowledge transfer and development, the majority of university research is actually knowledge development that is very specific in scope, but only known to a few parties. Therefore, in order for the validity of research results to be verified, the findings of the research must be published.

Writing papers in scientific journals is an integral part of the process of scientific development. Therefore, it should also be mandatory for master's students to publish in accredited national journals, international journals or Scopus-indexed proceedings of *international conferences*.

8.1. Legal Basis

- Rector's Regulation (Pertor) of the National Development University "Veteran" East Java No. 26 of 2023 concerning scientific publications of the Tridharma Perguruan Tinggi (Three Pillars of Higher Education), which requires undergraduate, master's and doctoral students to publish papers in journals. The purpose of this regulation is to enhance quality and competitiveness at the national and international levels and to foster a culture of scientific analysis and writing within the higher education environment.
- UPN "Veteran" East Java Rector Regulation No. 26 of 2023 concerning the obligation of Master's Degree (S2) students to publish scientific papers in at least one Sinta 3 accredited national journal, or a reputable international journal, or Scopus-indexed proceedings from an international conference, or an international journal indexed in an international database.
- UPN "Veteran" East Java Rector Regulation No. 23 of 2023, Article 6, concerning the requirements and evidence of scientific wealth, stipulates that the minimum publication requirement is a status and evidence of acceptance as evidenced by a Letter of Acceptance (LOA).

8.2. Purpose

The purpose of creating a publication manuscript is to reach a wider audience relevant to the research topic. Some of the benefits of publishing student scientific works include: copyright claims, accelerating scientific development, preventing

Plagiarism, building communication and scientific cooperation, maintaining the quality of research and university graduates, and preserving the existence of Indonesian researchers.

8.3. Benefits.

The benefits of scientific publication will be felt by a number of people. The following are the benefits of scientific publication.

- 1) For the Country
 - a. Enhancing the country's reputation
- 2) For Higher Education Institutions
 - a. Facilitating the fulfilment of its role
 - b. Enlivening campus life
 - c. Enhancing the reputation of higher education institutions
- 3) For Students
 - a. Being able to read scientific papers
 - b. Being able to write scientific papers (analytical)
 - c. Recognising scientific journals to find references
 - d. Developing research.
- 4) For supervising lecturers
 - a. Facilitates responsibility for the authenticity of the work under supervision
 - b. Facilitating the fulfilment of credit requirements
 - c. True recognition of the hard work of students and their supervisory teams.

8.4. Requirements

According to *the International Committee of Medical Journal Editors* (1991), authorship criteria must meet the following criteria. Authors are those who have made substantial contributions to:

- a. Developing the research design, analysis or interpretation of data;
- b. Writing the publication manuscript or revising it critically;
- c. The process until the paper is published.

In terms of publication manuscripts for Master's (S2) programme students, according to Pertor No. 26 of 2023, Article 3 concerning scientific article authors, the first author must be a student, followed by the supervisor (one or two). The supervisor must be *the corresponding author*. Pursuant to Article 3(5), students of UPNV East Java, whether from UPNV East Java or other institutions or universities, must use the affiliation "UPN 'Veteran' East Java" as the author's affiliation.

Based on Article 4 concerning citation requirements, students are required to cite articles written by UPNV East Java lecturers, particularly MM and MAk FEB lecturers, for at least 20% of the total number of references used.

8.5 Writing Format

In general, the structure of a publication manuscript can refer to the journal that will publish the manuscript. Usually, the structure consists of *an abstract*, *introduction*, research *methods*, *results* and *discussion*, and *a reference* list. The length of the publication manuscript follows the guidelines of the target journal. If not specified, it is generally around 2500-3500 words.

However, thesis manuscripts for publication must be submitted in accordance with the style guidelines of each journal.

Appendix 1. Thesis supervisor application form

APPLICATION FOR SELECTION OF THESIS SUPERVISOR

I, the undersigned:

Name :

Student ID :

In connection with the writing of my thesis, I hereby submit the following title and supervisor:

1.

Supervisor :
(if selecting one supervisor)

2.

.

Supervisor I :

Supervisor II :

(if choosing two supervisors)

Please determine one of the thesis titles and supervisors above in accordance with the provisions of the Master's Programme at UPN "Veteran" East Java.

This is my request; thank you for your attention.

Surabaya,

Known,

Applicant

Program Coordinator

NIP.....

Attachment 2. Announcement of thesis supervisors by the Programme Coordinator

Attachment 3. Decision on thesis supervisors by the Dean

LETTER DECISION

No.: Skep / / III / 20..

Regarding

SUPERVISING LECTURER

MASTER'S PROGRAMME.....

ACADEMIC YEAR 20../20..

DEAN OF THE FACULTY OF ECONOMICS AND BUSINESS, UPN "VETERAN" EAST JAVA

Considering : In the context of the preparation of 's Master's Thesis for the for the Academic Year 20....
/20..., it is necessary to

issue a Decision Letter regarding the Appointment of Thesis Supervisors.

Considering : 1. Government Regulation Number: 60 of 1999 concerning Higher Education.

2. Decree of the National Accreditation Agency for Higher Education, Ministry of National Education of the Republic of Indonesia Number: 018/BAN-PT/Ak-IX/S2/X/2011 dated 7 October 2011, concerning the Status, Score, Ranking and Validity Period of the Accreditation Results for Master's Programmes at Higher Education Institutions and the Accreditation Ranking for Master's Programmes in Accounting.

Establishes	:	1.	Appointing the name	:
			NIP	:
			Rank	:

As **Supervisor I (one)** for Master of Accounting Students, Faculty of Economics and Business, UPN "Veteran" East Java, Academic Year 20../20.. as stated below:

NO	STUDENT NAME	Student ID Number	PROVISIONAL TITLE	SUPERVISOR I / SUPERVISOR II

2. This Decision Letter is valid for one academic year from the date of issuance, with the provision that any errors discovered at a later date will be corrected as appropriate.

Issued in: Surabaya On the
Date:

DEAN

Appendix 4. Thesis supervision card (to be brought during supervision and signed by the supervisor)

**MINISTRY OF EDUCATION AND CULTURE NATIONAL
DEVELOPMENT UNIVERSITY "VETERAN" EAST JAVA
MASTER'S PROGRAM**

THESIS SUPERVISION CONSULTATION CARD

Student Name : _____

Student ID : _____

Study Programme : _____

Supervisor I : _____

Supervisor II : _____

No.	Description		Date	Signature
				Supervising Lecturer
1.				
2.				
3.				
4.				
5.				
6.				
7.				

Programme Coordinator

**Appendix 5. Thesis proposal approval sheet signed by supervisors I and II,
acknowledged by the Head of the Study Programme**

**ANALYSIS OF THE INVESTMENT OF THE SURABAYA CITY GOVERNMENT
(PEMKOT) IN THE SURABAYA CITY DEVELOPMENT FOUNDATION
(YKP)**

PROPOSAL

Master's Degree Programme.....

Submitted by:

STUDENT NAME NPM:

1062020024

Approved for examination:

Supervisor I

.....

Date:

Supervisor II

.....

Date:

Surabaya,

UPN "Veteran" East Java

Coordinator of the Master's Programme...

.....

Appendix 6. Seminar attendance card

**MINISTRY OF EDUCATION AND CULTURE NATIONAL
DEVELOPMENT UNIVERSITY "VETERAN" EAST JAVA
MASTER'S PROGRAMME.....**

E

ATTENDANCE LIST FOR PROPOSAL SEMINAR for students:

Name:.....

Student ID Number:.....

No	Paper Presenter	Student ID	Date/Month/Year	Lecturer's Signature

NOTE:

1. Each student is required to attend 5 Proposal Seminars and at least 2 Master's Programme Seminars/Workshops (including certificates).
/workshop organised by the Master's programme at least twice (including certificates)
2. The Proposal Seminar may be held if the student has attended the seminar mentioned in point 1

Appendix 7. Application letter for the Proposal Seminar Examination / Thesis Examination

Surabaya.....

Subject: Request for Seminar Proposal/
/Thesis Examination *)

To:
Head of the Master's
Programme Faculty
of Economics and Business,
UPN "Veteran" East Java In

S u r a b a y a

The undersigned:

Student Name :
Student ID :
Thesis Title :

Submitting an application to conduct a Proposal Seminar / Research Results /
Thesis Examination *) on:

Day/Date :
Time :to
Location : Postgraduate Programme Building, UPN "Veteran" East Java, Jl.
Raya Rungkut Madya Gunung Anyar, Surabaya.

Thank you for your attention

For your information
Supervisor I

The applicant,

.....

.....

Supervisor II

.....

Known by:
Master's Programme Coordinator.....

.....

Note:

**Attachment 8. Announcement of proposal seminar/results seminar
(posted on the notice board): open to all students**

ANNOUNCEMENT

No:

We invite all students of the Master's Programme at UPN Veteran East Java to attend the proposal seminar / results seminar organised by students:

Name:

Student ID Number:

Programme:

Title:

.....

On

Day :

Date:

Place:

Time:

Thank you for your attendance and participation.

Student,

.....

Appendix 9. Invitation letter to the seminar proposal examiners along with the decision letter

Surabaya,

INVITATION

Number:

To

Dear Sir/Madam

Lecturer at UPN "Veteran" East Java Master's
Programme in
S u r a b a y a

We kindly request your presence to kindly conduct the seminar proposal examination / thesis defence on:

Day / Date :
Time :
Venue :
Event :
Student Name :
Thesis Title :

We would like to express our gratitude for your attendance.

Master's Programme Coordinator.....

.....

Appendix 10. Seminar proposal proceedings:

- a. Lecturer's decision letter regarding the feasibility of the research proposal
- b. Revision sheet
- c. Attendance list of examiners
- d. Audience attendance list – students

Appendix 10a

DECISION LETTER REGARDING THE FEASIBILITY OF RESEARCH PROPOSALS

States that:

Student Name :
Year/Student ID Number :
Programme/Concentration :
Day/Date :
Time :

Has conducted an examination:

THESIS PROPOSAL SEMINAR

Titled:

.....

With the assessment results (circle one):

1. **The thesis proposal is sound and comprehensive** (clarity of the problem formulation, adequacy of the literature, appropriateness of the research methods) and can therefore be used as a basis for conducting data collection in the field.
2. **The thesis proposal is quite good**; after refinement, it can be used as a basis for conducting data collection in the field.
3. **The thesis proposal does not yet meet the requirements** to be developed as thesis material. The student is required to update their thesis proposal according to the seminar notes or choose another problem/topic.

Surabaya, 200.....

Chairperson,

Examiner I

Supervisor I

(.....)

(.....)

Examiner II

Supervisor II

(.....)

(.....)

MASTER'S PROGRAM IN MANAGEMENT/ACCOUNTING

UPN "VETERAN" EAST JAVA

REVISION SHEET

Based on the seminar proposal examination conducted by the student:

Name :
Student ID :
Program :
Thesis Title :

Therefore, we would like to offer the following suggestions:

1	
2	
3	
4	
5	

We thank you for your attention and consideration. Surabaya,

Approval has been revised

(.....)

Surabaya,

Examiner

(.....)

MINISTRY OF EDUCATION AND CULTURE NATIONAL
DEVELOPMENT UNIVERSITY "VETERAN" EAST JAVA

MASTER'S PROGRAM

Attendance List for Seminar Proposal

Examiners Student Name :

Student ID :

Day/Date :
.....
.....

No	Name of Examiner	Position	Signature	Note
1.			1.	Chair
2.			2.	Supervisor
3.			3.	Member
4.			4.	Member

Surabaya,

Head of Department

.....

.....

NIP.

MINISTRY OF EDUCATION AND CULTURE NATIONAL
DEVELOPMENT UNIVERSITY "VETERAN" EAST JAVA
MASTER'S PROGRAM IN MANAGEMENT/ACCOUNTING

Student Attendance List

Seminar Proposal/Seminar Results

Participants Name :

NPM :

Day/Date :

.....

...

No	Student Name	Student ID	Program	Signature
1				
2				
3				
4				
5				
6				
7				

Surabaya,

Programme Coordinator.

.....

NIP.

Appendix 11. Seminar Proceedings on Research Results

- a. Seminar Results Assessment Form
- b. Revision List
- c. List of examiners present
- d. List of attendees audience –
students

Appendix 12. Thesis examination minutes:

- a. Thesis examination minutes (pass/fail)
- b. Individual lecturer scores
- c. Total summary score
- d. Thesis improvement suggestion sheet
- e. Attendance list of examiners
- f. Revision sheet
- g. Feedback form

MINISTRY OF EDUCATION AND CULTURE

VETERAN NATIONAL DEVELOPMENT UNIVERSITY OF EAST JAVA MASTER'S
PROGRAM IN MANAGEMENT/ACCOUNTING

MINUTES OF THE THESIS EXAMINATION

MASTER'S PROGRAM...

On this day.....date.....time a thesis examination was conducted

For the student:

Name :.....

Student ID :

Thesis Title
:.....

.....

Supervisor 1:.....
2:.....

Known by:

Programme Coordinator:

.....

MINISTRY OF EDUCATION AND CULTURE
NATIONAL DEVELOPMENT UNIVERSITY "VETERAN" EAST JAVA
MASTER'S DEGREE

THESIS EXAMINER SCORES

On this daydate a thesis examination was conducted for the student
Performed by: Name

NPM/NIRM

Study Programme

then the following assessment can be made
:

<u>Assessment Components</u>	<u>Grade (Number)</u>
1. Presentation of material – presentation (20%)	:
2. Thesis quality (content, methodology, originality): 50%	:
3. Discussion: 30%	:
Total	:

Suggestions:

.....
.....
.....

Surabaya,
Examiner

**MINISTRY OF EDUCATION AND CULTURE NATIONAL
DEVELOPMENT UNIVERSITY "VETERAN" EAST JAVA**

MASTER'S PROGRAM.....

THESIS EXAMINATION RESULTS SUMMARY

On this day the date.....the thesis examination for students
:

Name :

Student ID :

Thesis Title :

Examiner Name		Grade (Numeri cal)	Grade (Letter)	Signature
I				
II				
III				
IV				
	Average			
RESULTS		CONTINUE / NOT CONTINUED		

DEAN

Prof. Dr. Syamsul Huda, B.Com.

M.Eng NIP. 195908281990031001

Appendix 13. Example of proposal cover/thesis draft (thesis examination)

**IMPLEMENTATION OF PERFORMANCE-BASED
BUDGETING: A PHENOMENOLOGICAL STUDY
(Case Study at the Public Works Department of Pamekasan
Regency)**

THESIS PROPOSAL / THESIS DRAFT / THESIS *

To Fulfil Some of the Requirements for a

Master's Degree

STUDY PROGRAM

MASTER'S DEGREE.....



Submitted by:

RIKA SYAHADATINA

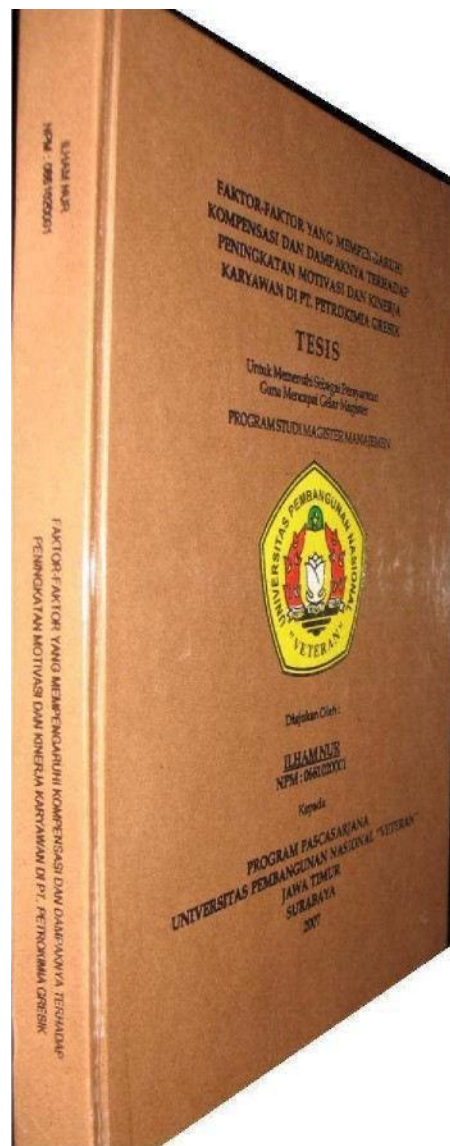
Student ID Number:.....

MASTER'S PROGRAM...

NATIONAL DEVELOPMENT UNIVERSITY "VETERAN"

East Java

Appendix 14. Example of thesis book layout



IMPLEMENTATION OF PERFORMANCE-BASED BUDGETING: A PHENOMENOLOGICAL STUDY

**(Case Study at the Public Works Department
of Pamekasan Regency)**

Prepared and compiled by:

RIKA SYAHADATINA
1062020031

Defended before the Examiners

on.....and declared to have
to meet the requirements for acceptance

COMPOSITION OF THE EXAMINATION BOARD

Supervisor I

.....

Member of the Examination Board

.....

Supervisor II

.....

.....

Surabaya,

UPN "Veteran" East Java
Master's Programme.....

Dean

(.....)

Appendix 16. Example of Dedication Page

This thesis is dedicated to:

My beloved father and mother, as well as

My beloved wife and children

Appendix 17. Thesis Originality Statement

DECLARATION OF ORIGINALITY OF THE THESIS

I declare truthfully that, to the best of my knowledge, this thesis does not contain any scientific work that has been submitted by another person to obtain an academic degree at a university, nor does it contain any work or opinions that have been written or published by another person, except those that are quoted in writing in this thesis and mentioned in the sources and bibliography.

If it is proven that this thesis contains elements of plagiarism, I agree that this thesis be rejected and my academic title (Master's degree) revoked, and that I be prosecuted in accordance with applicable laws and regulations (Law No. 20 of 2003, Article 25 paragraph 2 and Article 70).

Surabaya, December 2020

Stamp

Researcher

**IMPLEMENTATION OF *PERFORMANCE-BASED*
BUDGETING: A PHENOMENOLOGICAL STUDY**

(Case Study at the Public Works Department of Pamekasan Regency)

Abstract

This study aims to understand the implementation of Performance-Based Budgeting in the Public Works Agency of Pamekasan Regency. The research material consists of budgeting processes including planning, implementation, performance measurement and evaluation, and reporting. In addition, this study also describes the obstacles encountered in the budgeting process.

This study is qualitative research, with data obtained from natural settings. Data collection techniques included observation, interviews and documentation studies. A phenomenological approach was used to describe an in-depth understanding of the budgeting process at the Pamekasan District Public Works Office.

The findings of this study indicate that, in general, Performance-Based Budgeting has been implemented well, although in some areas further improvements and refinements are needed. Lack of communication, integrated accounting systems and methods, reward and sanction systems, and work ethics are among the causes of the existing problems.

Keywords: *Performance-Based Budgeting*, Phenomenological

FOREWORD

Praise and thanks be to Allah, the Most Gracious, the Most Merciful (), the author, to the presence of Allah SWT , for the blessings of and His grace the author can complete the thesis with entitled

The author would like to express his gratitude to Prof. Dr. Ir..... ,
as Supervisor I, and Dr. Ir....., as
Supervisor II. The author also extends gratitude to:

1. The Rector of the National Development University "Veteran" East Java, Surabaya
.and so on.
2. The Dean and staff, and all lecturers of the Postgraduate Programme at the National Development University "Veteran" East Java.
3. The head of the agency/company that has granted the author permission to continue his studies at the undergraduate level in the study programme. UPN "Veteran" East Java.
4. Acknowledgements to the author's family.....
5. This thesis is far from perfect, due to the author's limited experience. However, the author hopes that it may contribute to the advancement of knowledge, society, the nation, and the state.

Surabaya, July 2020

The Author

Appendix 20. Example of Table of Contents

TABLE OF CONTENTS	
	Page
FOREWORD	i
TABLE OF CONTENTS	ii
LIST OF TABLES	iii
LIST OF FIGURES	iv
LIST OF APPENDICES	v
ABSTRACT	vi
I. INTRODUCTION	1
1.1. Background	1
1.2. Problem Statement	2
.....	
1.3. Research Objectives	3
1.4. Research Benefits	4
II. LITERATURE REVIEW	5
2.1. Review of Previous Research	5
2.2. Theoretical Framework	
2.2.1. Accounting Information	5
1.2.2. Cost Management System	6
.....	
2.3. Conceptual Framework	16
2.4. Hypothesis	17
III. RESEARCH METHODOLOGY	9
3.1. Type and Design of Research	50
3.2. Operational Definitions of Variables	50
3.3. Research Location and Time	55

3.4. Population and Sample	57
3.5. Analysis Techniques	58
IV. RESEARCH RESULTS AND DISCUSSION	
4.1. Description of Research Object	60
4.2. Description of Research Variables	70
4.3. Research Results – Hypothesis Testing	75
4.4. Discussion	85
V. CONCLUSION AND RECOMMENDATIONS	
5.1. Conclusion	105
5.2. Recommendations	107
REFERENCES	110
APPENDIX	

Appendix 21. Example of Table List

TABLE OF CONTENTS

Number	Page
1.1.Data on the Development of Local Government Opinions throughout Indonesia	4
2.1. Research on Auditing in the Public Sector	13
2.2 Comparison of Agency Theories	17
3.1. List of Local Governments in Indonesia	20
4.1. Summary of Respondents	60

Appendix 22. Sample List of Figures

LIST OF FIGURES

Number	Page
4.1. Geographical Conditions of Sumenep Regency	75
4.2. Graph of Investment Development in East Java	80

