



Thesis Manual Book

Year 2020/2021



Master Program of Management and Accounting
Faculty of Economics and Business
UPN “Veteran” Jawa Timur

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INTRODUCTION

Thesis is an academic paper resulting from in-depth study and/or research that meets the rules of scientific research and the methodology requirements of the discipline to obtain a master's degree. This is in accordance with the vision of the Universitas Pembangunan Nasional (UPN) Veteran Jawa Timur to produce superior graduates with national defense characteristics. Through writing a thesis, it is expected that a master's degree is able to produce a great scientific works as a solution to solve various problems and develop the knowledge.

This thesis writing guideline is applied to the Master of Accounting and Master of Management study programs under the auspices of the Faculty of Economics and Business UPN Veteran Jawa Timur. Thus, there will be a standard of the same quality for the scientific thesis produced.

This manual writing guideline is quite complete enough for arranging and containing the rules for writing a thesis, starting with a research philosophy as a basis of thesis research, the procedure for completing a thesis, both administration and writing the thesis to technical provisions refers to general standards that apply in accordance with national university standards. It is expected to make it easier for students to complete their thesis and make articles as a part of the thesis and must be published. It is mentioned that scientific research has not finished if it has not been published to the public.

Thus, it is expected that this manual guideline book will make it easier for students to complete their assignments independently in writing a thesis and facilitating the coordination with supervisors to guide the students for writing a good thesis.

Finally, it is realized that there is no perfect work, even this book has the limitations. Therefore, any constructive criticism is always accepted for the perfection of this book.

Surabaya, August 2020

Dean of FEB UPN Veteran Jawa Timur



DEAN'S DECREE
FACULTY OF ECONOMICS AND BUSINESS UPN "VETERAN" JAWA TIMUR
Number: SKEP / 107/ UN63.1 /VII/ 2020

ABOUT

**THE THESIS GUIDEBOOK COMPILATION TEAM 2020-2021 ACADEMIC YEAR OF
MASTER PROGRAM FACULTY OF ECONOMICS AND BUSINESS UPN "VETERAN"
JAWA TIMUR**

DEAN OF FACULTY OF ECONOMICS AND BUSINESS UPN "VETERAN" JAWA TIMUR

- Considering : that in the context of Compiling the Thesis Manual for the 2020/2021 Academic Year, the Master Program of the Faculty of Economics and Business UPN "Veteran" East Java.
- In view of :
 1. Law Number 20 of 2003 concerning the National Education System;
 2. Law Number 12 of 2012 concerning Higher Education;
 3. Government Regulation Number 4 of 2014 concerning the Implementation of Higher Education and Management of Higher Education;
 4. Decree of the Minister of Education and Culture of the Republic Indonesia Number 3 of 2020, concerning National Standards of Higher Education;
 5. Rector's Decree Universitas Pembangunan Nasional "Veteran" Jawa Timur concerning Obligation to Publish The Scientific Research Results of Lecturers, Undergraduate And Master Program Students In The Universitas Pembangunan Nasional "Veteran" Jawa Timur;
- Attention to :
 1. Activities Program for 2020/2021 Academic Year, Faculty of Economics and Business UPN "Veteran" Jawa Timur;
 2. Implimentation of the Merdeka Belajar – Kampus Merdeka Curriculum at UPN "Veteran" Jawa Timur Starting from 2020/2021 academic year;
 3. Implementation Guideline Merdeka Belajar – Kampus Merdeka 2020 at UPN "Veteran" Jawa Timur

4. Graduate's Learning Outcome Study Programs

DECIDE

- To Stipulate
- : 1. DEAN'S DECREE FACULTY OF ECONOMICS AND BUSINESS UPN VETERAN JAWA TIMUR ABOUT THE THESIS GUIDEBOOK COMPILATION TEAM 2020-2021 ACADEMIC YEAR OF MASTER PROGRAM FACULTY OF ECONOMICS AND BUSINESS "VETERAN" JAWA TIMUR;
 2. Appoint these names in positions in accordance with the attachments to this decree as the Thesis Handbook Compilation Team 2020-2021 academic year of Master Program of the Faculty of Economics and Business UPN "Veteran" Jawa Timur;
 3. If in the future there is an error in this decree, it will be corrected accordingly;

Signed at Surabaya
On July 13, 2020

DEAN,



Prof. Dr. Syamsul Huda, SE., MT
NIP. 195908281990033001

**APPOINTMENT OF THE THESIS GUIDEBOOK COMPILATION TEAM 2020-2021 ACADEMIC
YEAR OF MASTER PROGRAM FACULTY OF ECONOMICS AND BUSINESS “VETERAN” JAWA
TIMUR**

No.	Name	Position	Description as Compilation Team
1.	Prof. Dr. Syamsul Huda, MT	Dean	PIC
2.	Dr. Eko Purwanto, M.Si	Vice Dean I	Chief
3.	Dr. Muhadjir Anwar, M.M, CRP	Head Department of Management	Member
4.	Dr. Dra. Ec. Endah Susilowati, M.Si, CRP	Head Department of Accounting	Member
5.	Dr. Dra. Ec. Tri Kartika Pertiwi, M.Si, CRP	Coordinator Master Program of Management	Member
6.	Dr. Dwi Suhartini, M.Aks., CMA	Coordinator Master Program of Accounting	Member
7.	Sumarsono, ST, M.M	Head Administration	Member
8.	Priyo Miharjo	Master Program Administrator	

Dean



Prof. Dr. Syamsul Huda, SE., MT
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Copy of this regulation is submitted to:

1. Dean of Faculty of Economics and Business
2. Vice Dean of Faculty of Economics and Business
3. Head Department in Faculty of Economics and Business
4. Coordinator of Study Program of Faculty of Economics and Business

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CHAPTER I

INTRODUCTION

The education of the Master Study Program is directed to educate scientists who can increase their role scale in science and development. Thus, students who take the Master's program education level are required to improve their scientific abilities through research and development. The research conducted to compile the thesis is a scientific, academic activity that uses empirical or non-empirical reasoning and meets the requirements in scientific disciplines methodology. Scientific writing is the result of research in order to complete the Master's Program. Scientific works compiled by master students is called Thesis. In the higher education system at the Universitas Pembangunan Nasional "Veteran" East Java, Faculty of Economics and Business, Masters of Accounting and Masters of Management,

The Scientific work in the form of a thesis can be started after the student completes lecture assignments and passes the research proposal exam. Master students, before conducting research, research plan should have approval from the supervisor. This manual guideline book has been prepared with the following objectives:

- 1) Uniforming the main points of thesis writing at the Universitas Pembangunan Nasional, Jawa Timur, Faculty of Economics and Business, Masters of Accounting, and Masters of Management
- 2) Being a guideline for students for writing a thesis
- 3) Being a guideline for the supervisory commission for directing the writing of the thesis.

The supervisory commission has academic responsibility for the thesis of the student under his guidance in terms of scientific truth and the format of the writing. This academic responsibility is indicated by the signature of the supervisory committee, which is signed in the thesis approval sheet. Therefore, students must obtain approval from all supervisory committees to get the entire process for the thesis examination. During the thesis examination process, within certain limits, there may be differences of opinion between examiners as advisors or examiners out of the supervisory committee.

Every examiner has the rights to test students' abilities for defending their scientific work. However, it is not appropriate for the supervising commissions to ask or to hesitate the truth of student scientific work under their guidance at the time of the exam because the scientific work is the result of their guidance while examiners out of the supervising commission, apart from having the authority to examine, are also authorized to ask students' scientific work. The final result of the research is expected to solve the real problems in all sectors, to increase the use of research results in the Master's Study Program.

1.1. Legal

- Decree of the Minister of National Education No. 232/U/2000 arranges that graduates of a master's program must have the following characteristics:
 - a. Having the ability to develop and update science, technology and/or art by mastering or understanding the approach, method, principle and application skills.
 - b. Having the ability to solve the problem in their field of expertise through research and development activities based on scientific principles
 - c. Having the ability to develop professional rules which are indicated by the sharpness of problem analysis, the versatility of theoretical reviews and the integration of problem-solving.
- Regulation of the Minister of Research, Technology and High Education of the Republic of Indonesia Number 44 of 2015 concerning National Standards for Higher Education stipulates that standards and research activities are:
 - a. Developing science and technology, as well as improve people's welfare and competitiveness
 - b. Fulfilling scientific principles and methods systematically by following scientific autonomy and academic culture.
 - c. Considering the quality standards, occupational safety, health, comfort, and safety for researchers, society, and the environment.
 - d. Fulfilling the learning outcomes of graduates and the provisions of regulations in higher education.
- Rector's Regulation no.3/th. 2019 concerning Guidelines for Masters Program UPNV Jatim, regulates student research activities that:
 - a. Thesis is an academic paper resulting from in-depth study and/or research that meets the rules of scientific research and the methodology requirements of the discipline to get a master's degree.
 - b. In the terms of completing the master program learning process, students compose a thesis. Students are allowed to submit a thesis research plan after completing 2 (two) semesters with a minimum GPA of 3.00 (three-point zero zero) and have completed at least 21 (twenty-one) credits. The thesis research proposal is submitted at the end of semester IV (fourth).
 - c. Research is an academic activity to find the truth according to certain discipline methodology and based on research proposals that the supervisory and examiner commission has approved.

1.2. Definition

The thesis is a scientific research report made by a Master Study Program student at the end of his study period at a university. As a scientific work, the student's thesis writing is conducted independently to fulfill some of the requirements to obtain a Master's degree at UPN "Veteran" East Java. The thesis must meet the rules in the research methodology. The characteristics of a thesis as a good scientific work are:

- a. Arranging according to the specified format
- b. Demonstrating methodological validity, sharpness of reasoning, and depth of theory
- c. Shows a coherent flow of thought, accuracy, problem formulation, research limitations, the accuracy of problem-solving analysis, and conclusions
- d. Formulating new findings in research

1.3. Research Paradigm used in Thesis

Research paradigm is a framework of thinking that explains how researchers perspective the facts of social life and researchers' treatment of science or theory, known as mainstream and non-mainstream paradigms.

- a. The mainstream paradigm is also referred to as a type of quantitative or positivist research. This approach is a type of research known as implementing statistics as a tool to test the hypothesis and analyze data.
- b. The non-mainstream paradigm known as qualitative or non-positivist research is based on logical reasoning, understanding, and interpretation of the research object. Students are allowed to choose the research approach, referring to the writing format set out in this manual.

1.4. Benefits

Compiling a thesis provides benefits for students:

- a. Familiarize students to plan, implement, and compile the results of their research and put them in a scientific writing/ essay according to the methods commonly used in the academic environment.
- b. Broaden and deepen knowledge about the problem being researched or observed, and increasing others' knowledge through the findings or thoughts discussed in the article.

1.5. Difference between Undergraduate Thesis, Thesis, and Dissertation

An undergraduate thesis is a scientific work written by undergraduate students (S1), aiming to give students experience in making scientific papers. A thesis is scientific writing that is more in-depth than the thesis, especially in interpreting, analyzing, and synthesizing the results and references used. A thesis is a complement to the requirements for obtaining a Master's degree (S2). Dissertation is a term for scientific writing for students who will achieve a Doctorate or Bachelor Degree (S3). The content of the dissertation must be more profound and use a wider range of observational variables than the thesis. The dissertation must be based on the original findings of the researcher, although in the process of analysis, it can use various information from researchers, theories, or data from other sources.

The following table provides a brief description of the differences between undergraduate thesis, thesis, and dissertation

Table 1.1 Differences in Undergraduate Thesis, Thesis and Dissertation

NO	ASPECT	UNDERGRADUTAE THESIS	THESIS	DISSERTATION
1	Problem	Empirical facts experience, not deep	Empirical facts experience and in-depth theoretical studies	Adopted from an academic study, supported by empirical facts, it is very deep
2	Independence of the researcher	60% research role 40% supervisor role	80% is the researcher's role and 20% is the advisor's	90% research role 10% role
3	Exposure	Dominant in descriptive	Descriptive, analytical, and synthesis	Dominant analytical and synthesis
4	Publication of research	Unaccredited Journal	Accreditation journal	International Journal
5	New findings	It can be a replication	Must be new findings	Must be a new discovery

Source: (Biantoro, 2009)

1.6. Thesis Responsibilities

The responsibility of thesis content remains with the students even though they receive guidance from the lecturer. Students are expected to be honest about using the data and be responsible for their research.

1.7. General Requirements

These guidelines apply to masters of accounting and master of management study programs. Freedom is still granted to each study program within a specific limit, especially for the specificity of the field in the study program concerned, as long as it remains obedient to the principles of writing scientific research papers.

CHAPTER II

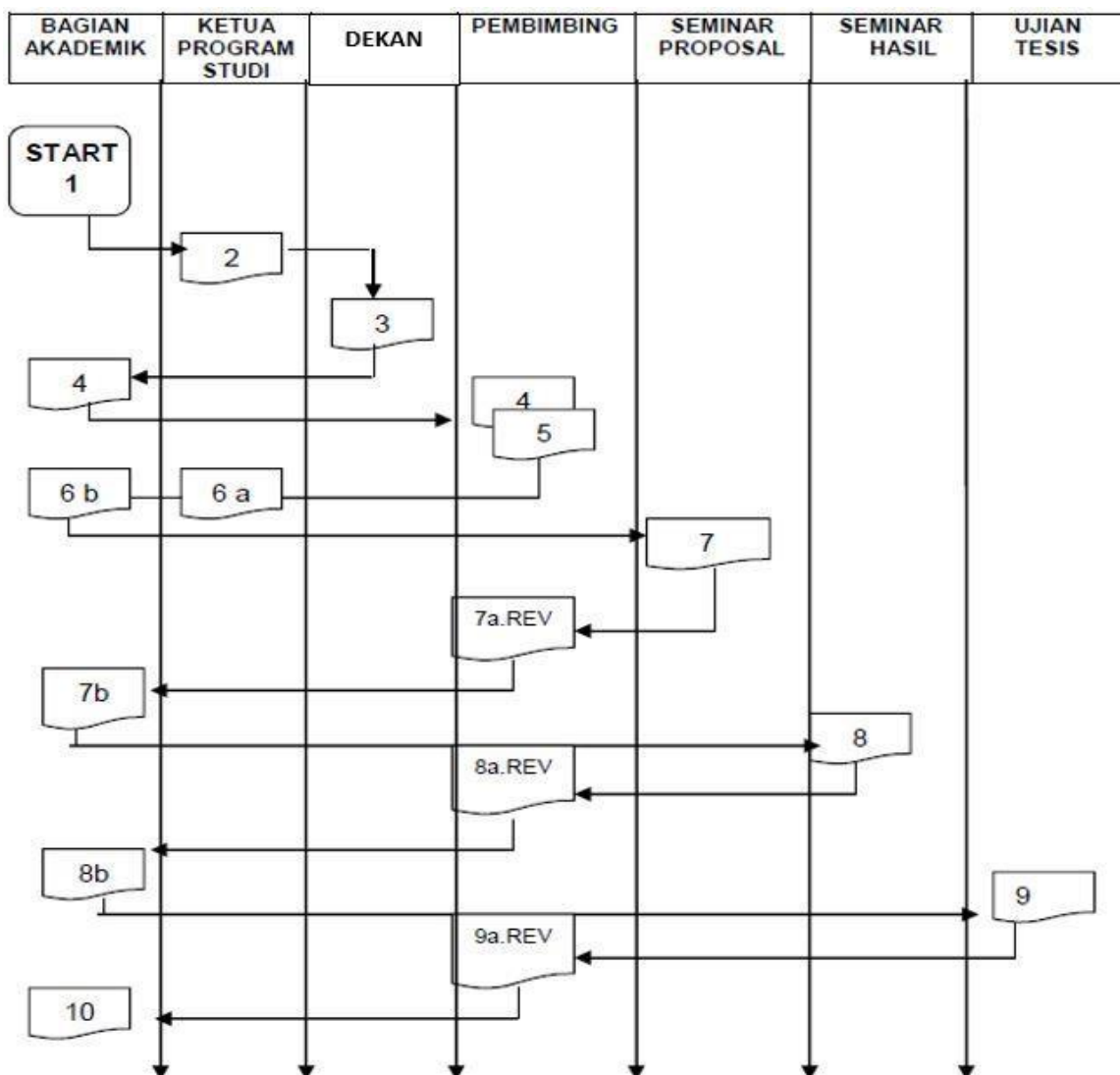
THE PROCEDURE OF THESIS IMPLEMENTATION AND EXAMINATION

2.1. Requirements

- a. Students who are allowed to submit a Thesis Proposal are the students who have taken 24 credits and have passed the Research Methodology course (minimum B)
- b. The related student has programmed the Thesis in their Study Planning Card

2.2. Procedures

For making it easier for students to write a thesis, it is necessary to understand the procedure for writing a thesis as the following flow chart below.



Flowchart descriptions:

1. Students apply for thesis guidance by submitting a tentative title with the names of the candidate supervisors to the Study Program Coordinator (attachment 1)
2. Based on the student's application letter, Study Program Coordinator determines the Advisor. There is a single Advisor Lecturer or two advisor Lecturers, called Supervisor I and Supervisor II. It is appointed based on their expertise related to the proposed research topic as well as the number of students being mentored (attachment 2)
3. The Dean issues a Decree to the Advisor Lecturer as the basis for carrying out his duties (attachment 3). The validity period is one academic year. For more than one year, students require to reprogram.
4. After the Decree is issued, students can start the guidance process by asking for a guidance card from the Master Study Program administration (attachment 4).
The guidance card must be brought and signed by the Advisor when conducting consultations thus that student progress in thesis writing can always be monitored
5. The Advisor begins the guidance activities in the context of writing a thesis proposal. Students consult the thesis proposal to the Advisor until it is approved for seminar. The Advisor Lecturer gives approval on the page of the thesis proposal approval sheet which will be held in seminars and known to the Coord. Each Study Program (attachment 5)
6. Students submit proposals for seminar to Study Program Coordinator and coordinate with the administration to determine the examination time.
7. **Proposal Seminar.** Research proposals are presented in front of proposal examiners and other students. This seminar is open, has the purpose of getting various suggestions and inputs needed then the research deserves to be continued..
 - a. Proposal Seminar Requirements
 - 1) The research proposal has been approved by the Advisor Lecturer.
 - 2) Must pay tuition fees for the current semester.
 - 3) Must attend a thesis proposal seminar held by the FEB Masters Study Program, Universitas Pembangunan Nasional East Java at least five times. It is proven by the seminar attendance card (attachment 6).
 - 4) Must attend Seminar/workshop held by Master program at least 2 times (include certificate)

b. Seminar Proposal Submission Procedure

- 1) Students submit an application by filling out the Seminar Proposal Application Letter form (attachment 7) and submit it to the Study Program Study Program by attached thesis proposal that has been approved by the Advisor Lecturer as many as 3 copies.
- 2) Study Program Coordinator assigns two examiners according to competence, it is expected that the examiners of the research proposal seminar, result of research seminar, and thesis exam are the same in the hope that various problems that arise in the research process can be better understood.
- 3) The schedule for the proposal seminar is announced on the bulletin board (Attachment 8)
- 4) Administration makes an invitation letter and attaches the supervisor's Skep, which has been approved by the Dean (attachment 9)

c. Procedure for Proposal Seminar

- 1) Proposal seminars can be held at any time in accordance with the required conditions.
 - 2) The proposal seminar is held openly for all master students, attended by at least 5 students
 - 3) Examiner team consists of a minimum of 1 supervisor and two examiners, the maximum is three non-supervising examiners.
 - 4) The structures of the implementation of the Proposal Seminar are:
 - i. Opening by the Head of the Examining The Head of the Examining Team is not a Lecturer)
 - ii. Proposal Exposure
 - iii. Question and answer session from participants
 - iv. Examiner team verification session
 - v. Examiner team discussion about the feasibility of the proposal
 - vi. Announcement whether or not the proposal is appropriate to be continued
- in the minutes. The minutes (attachment 10) consists of:
- a. Examiner lecturer's decision letter 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 in the revision sheet if there are corrections, suggestions, and recommendations in the research proposal seminar. Then, they can continue their research process into the field, followed by writing a thesis.

8. Research Results in Seminar. After writing the thesis in the form of a thesis draft, students can submit a result seminar before asking to be examined. The purpose of the results seminar is to seek the recommendations related to the process and finding in the research, then it can strengthen the discussion and sharpen conclusions and suggestions. Therefore, the research results are high quality and encourage students to be more confident for their findings.

a. Requirements:

- 1) The research report has been approved by the Advisor Lecturer.
- 2) The seminar proposal revision sheet has been approved by the examiner.
- 3) Have passed a minimum TOEFL score of 475 from the Pubasa Universitas Pembangunan Nasional Jawa Timur or PTN (State Universities) by showing the original certificate and submitting a copy

b. Procedure for Submission of Research Results Seminar

- 1) Students submit an application by filling out the Research Results in Seminar Application Letter form (attachment 7) and submitting it to the Study Program Coordinator attached with an approved thesis draft from the Advisor Lecturer as many three copies.
- 2) Study Program Coordination determines two Examiners according to competence

c. Procedure for Research Results Seminar

- 1) Seminar on research results can be held at any time following the required provisions.
- 2) Seminar on research results is held open to all Magister students attended at least five students
- 3) The Examiner Team consists of a minimum 1 supervisor and two examiners, maximum of 2 non-supervising examiners

d. The structure of the Research Results Seminar is as follows:

- a. Opening by the Head of the Examining Team (Head of the Examining Team is not an Advisor Lecturer)
- b) Exposure to the draft of the thesis (research results)
- c) Audience Q&A session
- d) Verification session for the examining team
- e) Discussion of the examining team about the feasibility of the thesis draft to be submitted for the thesis exam
- f) Announcing the appropriateness of the thesis draft (research result) to be submitted for the thesis examination. (minutes, attachment 11)

The deadline between the proposal seminar and the research results seminar is a maximum of 6 months (one semester). If the deadline does not meet the requirement, the student is required to prepare a new proposal.

9. **Thesis Exam.**

a. Thesis Exam Requirements

- 1) Thesis has been approved by the Advisor.
- 2) Students have paid all tuition fees
- 3) Students have attended a thesis research seminar held by the Study Program Magister of FEB, Universitas Pembangunan Nasional Veteran Jawa Timur.
- 4) Students have completed the revision of the research results seminar approved by the Examiner Lecturers.
- 5) Students submit three copies of the thesis result to the administration also to be a part of thesis registration.
- 6) Students have submitted the evidence of submitting / under review of scientific publications at least in accredited national journals, or international journals or scopus indexed proceedings. Scientific articles can be part of a thesis published in a journal

b. Thesis Examination Submission Procedures

- 1) Students submit an application by filling out the Thesis Examination Application Letter form (attachment 7) and submit it to The Study Program Coordinator by attached with a thesis approved by the Advisor Lecturer as many as five copies.
- 2) The Study Program Coordinator determines two Examiners according to competence and each Examining Lecturer is given an invitation along with the Testing Skep (attachment 14)

c. Thesis Examination Procedure

- 1) Thesis Examination can be held at any time by following required conditions.
- 2) The thesis examination is carried out in a closed condition which is attended by the tested student, advisors, and examiners. Each thesis examination is recorded in the minutes (attachment 12).
- 3) The Examiner Team consists of a minimum of 1 supervisor and two examiners, a maximum of 2 non-supervising examiners.
- 4) The schedule for the Thesis Examination is as follows:
 - a. Opening by the Head of the Examining Team
 - b. Thesis Exposure
 - c. Thesis Examination
 - d. Discussion of the Examiner Team, for deciding to continue or not in judiciary.

10. After taking the thesis examination and proceeding for the judiciary:

- 1) Complete the revision of the thesis exam which is approved by the examiners no more than one month after the examination. Graduation can be canceled if the revision exceeds the predetermined schedule.
- 2) Collect the final thesis in the form of:
 - a. Thesis manuscript – hardcopy five copies
 - b. Softcopy of thesis manuscript and thesis summary (article)

11. Judiciary requirements

The judiciary requirements refer to the Rector's Regulation Number 185 in 2019 concerning the Obligation to Publish Scientific Research Results for Lecturers, Undergraduate Students, and Masters Programs at Universitas Pembangunan Nasional "Veteran" Jawa Timur including:

- a. The thesis has been revised and has been signed by the Examining Lecturer and Advisor
- b. Complete and submit all administration such as:
 - Completing the tuition fees
 - Score of TOEFL Min. 475
 - Central Library Book Loan Load
 - Color photos 3 x 4 = 2 sheets, with a red background (coordinated by BAKPK)
 - Photocopy of S1 Diploma
- c. Submit the evidence of submit/under review of scientific publications at least in accredited national journals, international journals or Scopus indexed proceedings.
- d. If the student does not complete the responsibility for submitting the evidence of scientific publication, then they have not been passed.

CHAPTER III

SCORE OF THESIS EXAMINATION

3.1. Thesis Proposal Seminar

The purpose of the thesis proposal seminar is to obtain recommendations to assess the research plan should be continued or not. Therefore, the assessment is in the form of an opinion about whether or not the research is appropriate with several revisions from the examiners. The points of assessment are:

- a. Clarity of problem formulation : 20%
- b. Adequacy of literature : 30%
- c. Research method accuracy : 50%

3.2. Thesis Results Seminar

The purpose of the thesis results seminar is to present the results of research which are still in the form of a thesis draft to obtain open input from both seminar examiners and seminar participants. Students are required to improve their recommendations and suggestions before submitting a thesis exam. The evaluation of the seminar results in the form of opinions about the appropriateness thesis by several revisions from the examiners.

The points of assessment are:

- a. Accuracy of the data obtained : 30%
- b. Accuracy of the data obtained : 30%
- c. The Depth of discussion and analysis : 40%

3.3. Thesis Exam

The thesis exam is the last stage where students are tested for mastery of the final thesis that has been revised. In addition to thesis material, students are also tested comprehensively on relevant material on the research topic. The guidelines for the assessment of the thesis exam are determined as follows:

The assessment of comprehensive exam is based on the following aspects:

- a. Presentation of material – presentation : 20%
- b. Thesis quality (content, methodology, originality) : 50%
- c. Discussion – question and answer : 30%

The final result of the thesis exam is a summary of the assessments of each examiner lecturer, converted as follows:

Table 3.1. Basic Thesis Examination Assessment

Number	Grade	Weight
80 – 100	A	4.00
76 – < 80	A-	3.75
72 – <76	B+	3.50
68 – <72	B	3.00
64 – <68	B-	2.75
58 – <64	C+	2.50
54– <58	C	2.00
50 – <54	C-	1.75
46 – <50	D+	1.50
42 – <50	D	1.00
00 – <42	E	0.00

Source: Pertor No.3/Th. 2019

Other provisions:

- a. The Head of the Examiner Team explains the decision to proceed to the judicial stage to the student concerned witnessed by other members of the Examining Team.
- b. Students are declared successful in the thesis exam if they get a minimum score of B
- c. For students who are not declared to pass the thesis exam, they must repeat the exam maximum three times.
- d. If students have repeated the thesis exam three times and it is declared that students have not passed, the student is responsible to prepare a new research proposal with the predetermined procedure.
- e. Judiciary date is the announcement date of student graduation.

CHAPTER IV
THE RESOPNSIBILITIES OF ADVISOR, THESIS EXAMINER AND
STUDENTS

4.1. Thesis Advisor

Thesis guidance is carried out by one supervisor or two supervisors who are mutually helpful, referred as advisor I and advisor II.

The duties and obligations of the Advisor Lecturer or Advisor I:

- a) Assist and help the students to compile the research proposals, field research processes up to the completion of thesis writing and publications.
- b) Provide direction so that the thesis writing is more focused on the research problem and does not expand to unfocused things of research.
- c) Provide instructions on the research approach, methods, and tools used in accordance with the nature of the research.
- d) Evaluating the development of research and thesis writing of the students they supervise.

The duties and obligations of Advisor II, if any:

- a) In conjunction with advisor I assisting students in completing their thesis writing, starting from exploring research topics, making proposals to complete the thesis writing.
- b) In conjunction with the advisor I. The distribution of tasks between the advisors are determined by advisor I. The second advisor can assist in mentoring in the field of research substance and research methods.
- c) Provide guidance to make students comply with the procedures for writing a thesis based on the manual guidelines.

A good advisor is:

- a) Providing intensive consultation through face-to-face and online communication media.
- b) Reading the draft of student research results carefully and well.
- c) Always available at any time required by the student.
- d) Friendly, open, and provide some motivations for completing thesis
- e) Providing constructive criticism.
- f) Having a good knowledge of student research.
- g) Having sufficient attention to student research and provide assistance in obtaining material information related to research.

4.2. Thesis Examiner

The examiner at the proposal seminar, results seminar, and thesis examination are attempted to be the same team therefore, they can monitor the progress of the thesis on the corrections given. The examination team consists of advisors plus a maximum/maximum of two other examiners. The thesis examiner is obliged to provide recommendations and provide an assessment of the thesis feasibility based on the assessment standards that have been determined.

4.3. Students

A good student is:

- a. Discipline to take the time for completing a thesis.
- b. Able to work independently, not constantly asking for directions,
- c. Submit the results of writings not in the form of the first concept but more readable,
- d. Honest for reporting work progress
- e. Following the advices or suggestions they have given or advisors requests.

BAB V

ETHICS, PLAGIARISM AND PENALTY

5.1. Legal Basis

Regulation of the Minister of National Education of the Republic of Indonesia Number 17 of 2010 Article 2 concerning Prevention and Overcoming of Plagiarism in High Education, states that plagiarism includes activities that:

- a. Referring to and/or quoting terms, words and/or sentences, data and/or information from a source without mentioning the source in the citation notes and/or without adequately stating the source.
- b. Referring to and/or randomly quoting terms, words and/or sentences, data and/or information from a source without mentioning the source in the citation notes and/or without adequately stating the source
- c. Using the source of ideas, opinions, perspectives or theories without stating the source adequately
- d. Formulating in your own words and/or sentences from the source of words and/or sentences, ideas, opinions or theories without adequately stating the source
- e. Submitting a scientific work produced and/or published by another party as a scientific work without stating the source adequately.

5.2. Ethics

The purpose of the Code of Research Ethics is to create an academic atmosphere that upholds moral aspects, respects each other, cares for each other, be honest and dedicated both outside and inside the campus, creates an academic atmosphere that upholds freedom of thought, ability to create, dedication and morality in developing and applying knowledge. Research is an effort to find the truth of all phenomena for the development of science and the welfare of human being.

Ethics Research is an ethical guideline that applies to every research activity, including the behavior of researchers, while the Research Code of Ethics explains the expected standards of ethical behavior of all parties involved in research. A researcher is someone who through his education, has the ability to carry out scientific investigations in a particular scientific field and/or across disciplines.

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

- a. The research conducted by the students of the MM and MAK Masters Study Program UPN Veteran Jawa Timur must meet scientific principles and be carried out based on conscience, morals, honesty, freedom, and responsibility.
- b. Research is an effort to advance science, welfare, dignity, and human civilization, and to avoid anything that causes harm.
- c. Every researcher must understand the research code ethics and comply with all its provisions.
- d. Violation of the ethics code can bring some penalties to those who break the rules, including: warning, suspension, dismissal, and other actions.
- e. A researcher is obliged to obey the code of research ethics and avoid deviations from the research ethics code includes fictitious, data falsification, or similar actions. Plagiarism is defined as the act of announcing or copying some parts or all of the writings or ideas of others by publishing and acknowledging it as their creation. Autoplagiarism is defined as an action (researcher) who restates sentences, words, data or ideas in written papers that have been published by the person concerned without mentioning the source. Research must be conducted in accordance with scientific, accountable methods, procedures, and results.

The researcher's responsibility towards the research are as follows:

- a. The researchers are responsible for providing an interpretation of the results and conclusions of the study therefore the research results can be understood.
- b. Researchers are responsible to their colleagues.
- c. Researchers should not cover up the weaknesses or exaggerate research results.
- d. Researchers must explain explicitly the benefits that will be obtained by research subject.

5.3. Plagiarism

Plagiarism is the activity of quoting some parts or all of the scientific work and/or work of another party which they admit as their scientific work, without mentioning the source accurately and adequately.

Plagiarism, according to Indonesia Dictionary, is plagiarism that breaks the copyright, it is a person's right to his inventions protected by law. Plagiarism is taking other people's writings (opinions) and making them look like their own compositions/opinions, for example publishing other people's writings on their own behalf. People who do plagiarism are called plagiarists or

plagiarism. It should be considered not to write the same opinion or writing as the original opinion without mentioning the source's name. The action of using sentences or other's opinion to be part of the Thesis without mentioning the source is classified as plagiarism. Using the expression of the reference author word without quotation marks or not in the quotation block to show that the words are quotes from the referenced source is also an act of plagiarism,

even though the source has been included. If it is not citing, the author must use their own words.

5.4. Penalty

For students who are proven to have committed violations, they are given sequential penalties starting from the lightest to the heaviest violations, in the form of:

- a. Warning
- b. Written warning
- c. Partial suspension of student rights
- d. Cancellation of grades, one or more courses obtained by students
- e. Dismissal with honor from student status
- f. Disrespectful dismissal
- g. Certificate cancellation

CHAPTER VI
SISTEMATIKA PENULISAN TESIS

6.1. Thesis Systematics - Quantitative / Positivist / Mainstream Paradigms

Thesis on the Masters Program at Faculty of Economics and Business, Universitas

Pembangunan Nasional Veteran Jawa Timur has a writing systematic as follows.

Table 6.1. Thesis systematics – Quantitative Paradigm

CHAPTER I INTRODUCTION
1.1. Problem Background
1.2. Research Question
1.3. Research Purposes
1.4. Benefits of Research
CHAPTER II LITERATURE REVIEW
2.1. Review of Previous Research
2.2. Theory / Literature
2.3. Research Framework
2.4. Hypothesis
CHAPTER III RESEARCH METHOD
3.1. Research Type and Design
3.2. Operational Definition and Measurement of Variables
3.3. Place and Time of Research
3.4. Population and Sample
3.5. Analysis Techniques
CHAPTER IV RESEARCH RESULT AND DISCUSSION
4.1. Description of Research Object
4.2. Description of Research Variables
4.3. Research Results – Hypothesis Testing
4.4. Discussion
4.5. Research Implication
4.6. Research Limitations
CHAPTER V CONCLUSIONS AND SUGGESTIONS
5.1. Conclusion
5.2. Suggestion

Information:

The following detail is a more detailed explanation of each chapter and sub-chapter that must be fulfilled in the thesis by students of the MM and MAK FEB Study Programs of Universitas Pembangunan Nasional Jawa Timur.

CHAPTER I INTRODUCTION

The introduction has a composition that contains sub-chapters of the problem background, research question, research purposes and research benefits. The composition of the number of pages in the introduction is 5% - 10% of the total number of thesis pages.

1.1. Problem Background

The background convinces the reader that the proposed research is important, and it is expected to give theoretical and/or practical contributions. In the background, the researcher explains the justification for conducting a research by explaining the context of the research, describing the research problem, and explaining how and why the problem needs to be investigated. Explaining the gap or gap between the normative (*das sollen*) and the actual facts in the reality under study (*das sein*) is necessary to emphasize a good problem formulation. The results of the preliminary study can be presented in the background section to sharpen the problems to be studied.

1.2. Research Question

Problem formulation is the process of simplifying complex and complex real-world problems into researchable problems. This problem formulation is a statement asking questions about circumstances, phenomena and or concepts that require solving and or answers through research activities and analysis based on relevant theories, concepts, and tools.

1.3. Research Purposes

The research objective is the researcher's statement regarding the final results to be achieved at the end of this study. The research objectives are in the form of declarative sentences in the form of purposes to be achieved in the research title, the purposes must be relevant to the background problem and the formulation of the problem. Research purposes should be stated in clear and specific sentences, therefore not to give ambiguous meaning. The statement of research purposes can be formulated as a description, identifying the strong relationship and effect of a factor on the related events, and an explanation (*explanatory*) on the research problem.

1.4. Benefits of research

Research benefit is a detailed and explicit statement of research result contribution in theory development, policy formulation or research results application. The benefits of research results specifically reveal the benefits to be achieved, from the following aspects:

- a Theoretical aspect (scientific) that contains the theoretical benefits that can be achieved from the research problem.
- b Practical aspect (policy formulation or application of research results) that contains the benefits that can be achieved from applying the knowledge generated from research.

BAB II TELAAH

PUSTAKA

Review of the literature has a composition that contains sub-chapters of previous research reviews, theoretical backgrounds, research frameworks, and hypotheses. The composition of page numbers in the literature review chapter is 30% - 40% of the total number of thesis pages. Master's students are expected to produce research that contributes to the science, therefore it is inevitable that they should start their research projects from a literature review to be able to reveal various research gaps and theory gaps as the beginning of their scientific research journey (Ferdinand, 2009). Research with any approach, both mainstream and non-mainstream requires a literature review as a basis for examining research problems.

Literature review is more than just a literature review which is an overview of research theory as it is conducted in an undergraduate thesis. For thesis research, master's programs, the literature review is a critical review of various theories and research results that are relevant to the research problem proposed. The literature review reveals related theories or concepts, including the results of previous similar studies if any.

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

2.1. Review of Previous Research

Research results are reviewed systematically by revealing various similarities and differences with the research that will be conducted in the form of an essay. A review of previous research is a critical study of a topic of knowledge to be researched, so that it is clear the position of the topic or research problem in the related knowledge, in the research roadmap. Previous research in both national and international accredited journals is up to date in the last 10 (ten) years.

The purposes of review previous research are:

1. Demonstrating scientific ability to identify relevant information and summarize existing knowledge.
2. Identifying the gaps in the research that has been done, put the position of the proposed research in the context of previous research and create a 'space' for the proposed research.
3. Evaluating and synthesizing information that is in line with the concepts that have been determined for research.
4. Providing reasons or justifications for the proposed research.

2.2. Theoretical Background

Theoretical background contains concepts and related theories to research problems. The theoretical background begins by explaining the basic relevant theory to the variables studied, such as Agency Theory, Cognitive Social Learning Theory, Triple Bottom Line Theory, Pentagon Theory, Signaling Theory, Portfolio Theory, Motivation Theory, and Efficient Market Hypothesis. The next sub-chapter explains the relationship or influences between the independent variable and the dependent variable to create a hypothesis.

2.3. Research Framework

Developing framework based on theories/concepts is to give the final conclusions in hypotheses that will be tested empirically and shown in the form of a flow chart.

2.4. Hypothesis

The hypothesis is a statement about the relationship between two or more variables. The hypothesis always takes a statement sentence and generally or relates explicitly one variable to another variable. Explanatory research is quantitative and discuss the relationship between variables. Provisional assumptions about this relationship are presented in hypotheses.

CHAPTER III

RESEARCH METHOD

The research method has a composition that contains sub-chapters of research type and design, operational definitions and measurement of variables, place and time of research, population and sample, technical data analysis. The composition of the number of pages in the research methods chapter is 5% - 10% of the total number of thesis pages.

There are two main points of writing in this chapter. First, it provides an explanation of the research method conducted so that if there are other researchers who will repeat the same or similar research, they can do it easily (easily replicated). Second, the thesis reader can assess the quality of the research, especially validity and reliability research results problem from the elements described in the research method. These two objectives are important parts in assessing a research weight outside the substance aspect of the proposed thesis research. This chapter includes a description of research methods depending on the objectives, approaches and conducted research designs. The type and research design have the main characteristics described in the Research Methods Chapter, respectively.

3.1. Research Type and Design

The type and design are adjusted with the hypotheses tested or the research questions answered. Researchers can refer to the types and designs found in research method books.

3.2. Operational Definition and Measurement of Variables

The operational definition of a variable explains the variables, dimensions, indicators, and how a variable will be measured and what measuring tools used to measure it. Thus, this definition has a practical implications in the data collection process. The operational definition of a variable is not a theoretical definition.

3.3. Place and time of research

The description of the location and period of research conducted.

3.4. Population and Sample

The description of the research subject includes population limitation, sample size, and sampling methods.

3.4.1. **Population.** What is meant by population is subjects group who are the target of 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 requires financial support, equipment, time and energy. If the researcher does not have sufficient resources, or if research is destructive, or population study is hypothetical, the researcher is "forced" to examine "only" some members of the population. Some parts of the population are called the sample. The sample size must be determined using the appropriate formula. Selecting and presenting the appropriate formula in this section. Then, calculating the sample size using the formula.

3.4.3. **Method of Sampling.** In this section, the sampling technique used is presented. Sampling includes: probabilistic sampling techniques and non-probabilistic sampling techniques.

3.5. **Data analysis technique**

The data analysis method describes how a researcher transforms research data into information that can be used to make research conclusions. In this sub-chapter, it presents the formulas used (if using statistical tests).

CHAPTER IV

RESEARCH RESULT AND DISCUSSION

The results of the research and discussion have a composition that contains sub-chapters of descriptions of research objects, descriptions of research variables, results of research-testing hypotheses, discussions, research implications and research limitations. The composition of total pages in the research methods chapter is 45% - 50% of the total number of thesis pages.

4.1. Description of Research Object

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

4.2. Description of Research Variables

Research variable needs to be described in detail respectively. It can be presented through three types of presentation: textual presentation, tabular presentation, and graphic presentation.

Usually, researchers present a combination of two techniques, textual and tabular, and/or textual and graphic. It means that the data is presented through text in a narrative, then the same information is also presented again by using tables or graphs. In textual presentation, the researchers are required to describe the data as clearly and in detail as possible, but they do not have to present everything. The things presented in a narrative are the standout things from the data, for example: the largest percentage/frequency, the smallest percentage/frequency, the largest average, the smallest average, or the largest difference (difference), the smallest difference and significant difference or relationship. The other more detailed information can be obtained by the reader from tables or graphs.

4.3. Research Results – Hypothesis Testing

This sub-chapter shows the results of data processing. Starting from testing various assumptions to the statistical tests used to test hypotheses. This session only displays the results of hypothesis testing without explaining and analyzing why the hypothesis is accepted or not. The exploration about reasons for the acceptance of the hypothesis is explained in the discussion chapter.

It is not allowed to directly copy the print-out of the test results from software output. Students need to present the data used in the analysis. The source of the print out is described in the attachment.

4.4. Discussion

One of the competence characteristics in a master is the sharpness and depth of analysis. The discussion chapter is made separately so that the discussion quality as a benchmark for the quality of the thesis can be seen. The quality of the thesis is not determined by the thickness of the thesis page but it is determined by the sharpness of the research findings discussion. The essence of the discussion explains why the results of the research conducted are like that. Explanations must be made not only if the results of the study do not match with the hypothesis, even if they are appropriate, an explanation must be made. That description contains a theoretical explanation about the mechanism why the results are supposed to be like that. The description must also explain the position of study results with previous studies, whether they are the same or different. An explanation of why research can be done by focusing on the theoretical and methodological aspects. In the theoretical aspect, it is necessary to explain and compare the premises that have been used to develop hypotheses with the empirical reality. If the existing theory cannot explain the phenomenon, then scientific assumptions can be used by using logic, both deductive and inductive. In the methodological aspect, it should be realized that there is no perfect research. These imperfections will more or less affect the results of the study. In this regard, researchers need to

think the possibility of the study's results is being influenced by the contribution of the methodological steps that have been conducted. For example, whether the method of determining the variables is correct, the research instrument is good, the sampling method is correct, the data analysis method is correct, and many more.

4.5. Research Implication

Research implication can explain the findings or information obtained from research results and are associated with research objectives. Research implication is an effect obtained from research results that can be described as theoretical implications or practical implications.

4.6. Research Limitations

Research limitations explain the obstacles faced by researchers during conducting research and do not weaken the research result.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

Conclusions and suggestions must be stated separately, having a composition of sub-chapters conclusions and suggestions. The composition of the number of pages in the conclusions and suggestions chapter is 5% - 10% of the total number of thesis pages.

5.1 Conclusions are short and precise statements described from the research result and discussion to prove the hypothesis, answer the research purposes stated in managerial sentences. Managerial sentences are not statistical sentences.

5.2 Suggestions are explained based on the author experience and consideration, addressed to researchers in similar fields who want to continue or develop research that has been completed. Suggestions answer the most prominent findings that require follow-up in the form of policies or input.

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

The preparation of a qualitative thesis prioritizes the form of preparation in such a way when delivering the meaning of research result is more effective and easy to understand. Basically, the form of thesis and dissertation writing that uses a non-mainstream approach is much more freedom and flexible when compared to the mainstream approach. The form described below is one variation of the many possible models that the author can create. The maximum number of chapters written is also not limited, depending on the creativity of the author. However, to make it easier for students, at least the systematics of writing a thesis using a non-mainstream/non-positivist paradigm or qualitative research are as follows:

Table 6.2. Thesis Writing Systematics – Qualitative Paradigm.

**CHAPTER I
INTRODUCTION**

- 1.1. Problem Background
- 1.2. Research Question
- 1.3. Research Purposes
- 1.4. Benefits of Research

**CHAPTER II
LITERATURE REVIEW**

- 2.1. Review of Previous Research.
- 2.2. Theoretical Review.
- 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 Data Sources.
- 3.5. Selection of Informants.
- 3.6. Data analysis technique.

**BAB IV
ANALISIS DATA**

- 4.1. General description of Research Locations.
- 4.2. Research result.
 - 4.2.1. Data Presentation.
 - 4.2.2. Data analysis.
- 4.3. Discussion
- 4.4. Research Implications
- 4.5. Research Limitations

**CHAPTER
V
CONCLUSIONS AND SUGGESTIONS**

- 5.1. Conclusions
- 5.2. Suggestions

Information: (the percentage composition of thesis sheets for qualitative research is the same as for quantitative research)

**CHAPTER I
INTRODUCTION**

1.1. Problem Background

It is started from data and phenomena. The point contains a description or explanation of the reasons so that the problem raised is worthy of research and find the solution. In the background, it can explain about a history of the research object, framework of thought, or other research results that are relevant to the problem raised. However, this description should not be too in-depth because it will be discussed in the next appropriate chapter. In addition, this chapter also contains relevant facts to the research problem as a starting point in formulating research problems, and the reasons (empirical, technical) why the problems raised in the research proposal are considered important for research.

1.2. Research Question.

Research questions in qualitative research are more intended at obtaining a deeper and specific understanding. Therefore, the question words that are often used are why and how. According to Prof. Parsudi Suparlan in Patilima, 2005, the question of why demands an answer regarding the nature that exists in the relationship between symptoms or concepts meanwhile the question of what, who, where and when demands an answer regarding identity and the question of how to demand an answer regarding the processes.

1.3. Research purposes

The research purposes are in the form of declarative sentences to achieve the purposes which are implied in the research title, the objectives must be relevant to the problem background and the formulation of the problem made. The research objectives should contain substances for:

1. Showing an interactive relationship
2. Describing complex reality
3. Getting an understanding of meaning

1.4. Benefits of research

Research benefits related to the functional purposes of the research, stating that the relationship between research results and research purposes.

CHAPTER II LITERATURE REVIEW

2.1. Review of Previous Research.

The description of various weaknesses that may exist in previous research or this theory if it is practiced in the community or company or the circumstances in which the research is conducted.

2.2. Theoretical Background

It is about analysis and criticism of previous research or the theory that underlies the topic of research conducted.

2.3. Analysis Model

This is a researcher's design for a line of thought to make it easier to analyze it.

CHAPTER III

RESEARCH METHOD

3.1. Research approach perspective

In this section, the perspective of the qualitative research approach conducted will be described: critical, postmodern, content analysis, grounded research, policy research, interpretive, and many more.

3.2. Research Location.

It explains the place/region, organization/institution, certain community groups that are research objects.

3.3. Research focus

The research focus clarifies the problem formulation. The substance contains details of the research problem to clarify and provide direction for describing the relation of social phenomena. In qualitative research, the focus of research is closely related to problem formulation, so that the research problem is essentially research focus. Without a research focus, research will be trapped by lots of data obtained in the field. Therefore, the research focus will have a very important role in considering and directing the research. Through the guidance and direction, the research focus is known which data needs to be collected and which data, although interesting but they are not relevant, it cannot be included in the data collection (Strauss and Corbin, 1990; Moleong, 1999).

3.4. Types and Source of Data.

It explains the type of data used in the analysis and from where the data were obtained. In research, there are two types of data, primary (collected directly by researchers) and secondary (obtained from documentation). For qualitative research, the data commonly used is verbal narratives sourced from informants.

3.5. Selection of Informants.

Information of Research is the main source of information. It is usually called people who really know or person who are directly involved with the research problem. In qualitative research, the amount of informants does not determine, but the most important thing is the depth of information obtained by the researcher.

3.6. Data analysis technique.

It explains the techniques or methods that will be used in data analysis, including methods used and procedures conducted.

CHAPTER IV DATA ANALYSIS

4.1. Overview of Research Locations.

This section describes the condition of the place/region, organization/institution, certain community groups, and policies/programs that are the research object.

4.2. Research result.

4.2.1. Data Presentation. This section describes the relevant research results to the problem and research purposes. The presentation is accompanied by tables, graphs, photos or other forms of data presentation with presentation procedures by following provisions.

4.2.2. Data analysis. This section describes a qualitative analysis of research results by describing narratives from informants which will be used as material for making conclusions. (results of interviews with informants are typed in italics and single space)

4.3. Discussion

Discussion is data analysis result obtained, processed according to the paradigm and approach used by researchers. In this section, the elaboration is conducted by discussing the research result in various ways such as exploring literacy, interview results, observation, even as part of the participant, then it can be taken a researcher justification by explaining with the existing theory, the researcher's understanding is supported by data and previous research.

4.4. Research Implication

Research implication can explain the findings or informations obtained from research results and associated with research purposes. Research implication is an effect or result obtained from research results which can be described into theoretical implications and practical implications.

4.5. Research Limitations

Research limitations explain the obstacles faced by researchers during conducting research and do not weaken the research result.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

The conclusion is a summary of the discussion result that answers the research problem and research purposes. The conclusion contains interesting research findings in a narrative.

5.2. Suggestion

The suggestions contain applicable and operational recommendations that can be used to solve research problems. Suggestions must be implicative for the development of science accompanied by recommendations for further research.

CHAPTER VII

TECHNICAL INSTRUCTIONS

This chapter arranges the technical implementation of thesis preparation, starting from the first page, the paper used, language rules, and citation rules.

7.1. Documents.

- a. Documents for thesis proposals and research reports for results seminar and thesis exams do not need to be bound, just put in a plastic folder:
 - red color for Master of Accounting
 - blue color for Master of Management
- b. Thesis document is printed after being officially graduated. The cover consists of two parts, the front cover is cardboard (hard cover) and the inner cover is white HVS paper, on the back of the cover is author's name, thesis word and year of graduation, the writing method follows the back of the book, (attachment 14)

7.2. The first part of the thesis. This section consists of:

- a. Cover page (attachment 13). On the cover printed:
 - thesis title
 - writing a thesis proposal / thesis draft / thesis, writing a sentence to partially fulfill the requirements for achieving a master's degree, the name of the study program
 - university symbol (Universitas Pembangunan Nasional Veteran Jawa Timur) is pentagon with a diameter of 5.5 cm)
 - full name of the author (Student name written in full should not be abbreviated and without a degree)
 - student identification number
 - Universitas Pembangunan Nasional Veteran Jawa Timur Surabaya
 - The month and year the thesis is submitted.
- b. Approval page. Approval page is created for the purposes of proposal seminars, results seminars, and thesis exams. The approval page contains the approval of the Advisor or Advisor I and Advisor II, complete with signatures and the approval date is known by Study Program Coordinator (attachment 5)
- c. Confirmation page (for a thesis that has been declared valid, passed the thesis exam). This sheet contains the thesis title, researcher's name, and the words of ratification, the composition of the examiners board and the signature of the examiners board with the following by supervisor, Board of Examiners and approval of the Study Program Coordinator, Dean of the Faculty of Economics and Business UPN "Veteran" Jawa Timur (attachment 15)

- d. Designation Page. The allotment sheet is not a mandatory page to be held, on this page, something very personal is written, including for whom the thesis is dedicated (attachment 16)
- e. Statement of Originality page. The statement of originality page contains a statement and firmness from the author about the thesis manuscript is not plagiarism working and guarantees originality (attachment 17)
- f. Abstract. Abstracts are written in two languages: Indonesian and English. Abstract writing is typed in capital letters on a new page. Abstract includes the subject matter, research purposes and methods, research results and conclusions. The abstract does not have a quote from the literature, thus it is the result of original writing/description from the researcher. The contents of the summary are composed of no more than 250-300 words and typed single space. Abstracts must be checked by an English expert with the approval of the advisor. The author's name does not need to be included in the Abstract. Between paragraph one and the next paragraph in Abstract/Abstract, it is written without spaces. The first sentence in the first paragraph is written not indented (indent), while the second and subsequent paragraphs are written indented. Abstract is written in all regular letters. The keywords are written with a maximum of four important words that are the main subject of research. (attachment 18)
- g. Preface. The preface contains a brief description of writing the thesis purposes, explanations, and acknowledgments. In the preface, there should be no scientific matters (attachment 19)
- h. Table of contents. The table of contents page is typed on a new page and titled TABLE OF CONTENTS which is typed in capital letters without point ending and placed in the middle of the paper. The table of contents contains a list of tables, a list of figures, the titles of chapters and sub-chapters, a bibliography and appendices. Information that precedes the table of contents does not need to be included in the table of contents. The chapter title is typed in capital letters, while the title of the sub-chapter is typed in lowercase, unless the first letter of each word is typed in capital letters, neither chapter titles nor sub-chapters end in a period chapter numbers use Roman numerals and sub chapter use Arabic numerals. The typing distance between one chapter title line and another is 2 spaces, while the spacing between chapters is 1.5 spaces (attachment 20)
- i. Table list. The table list page is typed on a new page. The title LIST OF TABLES is typed in capital letters without point ending and placed in the middle of the paper. The table list contains all the tables in text and the tables in the attachment. The table number is written in Arabic letters. The distance from the first table to the title of the table list

is 4 spaces, while the typing distance for table titles (text) which is more than one contains 1 space and the table title spacing is 2 spaces. The table title in the table list page must be the same as the table title in the text (attachment 21)

- j. List of images. The image list page is typed on a new page using capital letters without point ending. The image list page contains a LIST OF IMAGES, image numbers, image titles and page numbers, both images in the text and in attachments. How to type on the image list page as on the table list page (attachment 22)

7.3. Language Rules

Besides Bahasa, the thesis is allowed to be written in an international language, with English. Provisions related to the use of the Indonesian language are regulated in the following sub-chapters, while the English language follows generally accepted provisions. The following conventions for using Indonesian are needed to be considered.

- a. Bahasa. The language used is standard Indonesian and according to a good and correct language. Sentence structure and form sentences arranged according to the law are diterangkan menerangkan [DM], i.e., there is a subject and a predicate and can be completed with objects and descriptions. The form of the sentence should not mention the first person as words [I, I, we, writer, and others] or the second person as words [you and others], but it must be replaced with passive sentences. Wrong example: "..... from the above definitions, we can conclude that" True example: "... from the above definitions, it can be concluded that". The use of the word writer/compiler can only be shown in the presentation of thanks in the introduction [preface].
- b. Term. The terms used are standardized Bahasa terms. Terms that are forced to use foreign terms must be written in italics, and the application must be consistent.
- c. Connecting words and prepositions. Connecting words such as "so that", and "while" should not be used to begin the sentence. Prepositions, for example: the word "on", should not be placed in front of the subject.

7.4. Typing Procedure

The rules of typing are followed by:

- a. Paper. Thesis is typed and duplicated on A4 size white paper, weighing 80 mg.
- b. Typing. The typing rules are:
 - 1) Font. Thesis manuscript is typed in Arial 12 cpi (12 characters per inch) or the number of lines per page does not exceed 26 lines.

- 2) Margins. The typing limit is 4 cm from the left and top of the paper, 3 cm from the right and bottom of the paper, excluding page numbers.
- 3) Formats. The first word of the paragraph starts at 5 taps of the spacebar inward.
After the comma (,), semicolon (;), colon (:) is spaced 1 tap. After the dot for the new sentence is spaced 2 taps apart. Each chapter starts with a new page. Chapter numbers and chapter titles are typed in bold capital letters, placed on the first line in the middle of the page. Sub-chapters are typed on the left side of the page in bold lowercase letters, the first letter of each word is typed in capital letters except for conjunctions. Termination of words in a sentence line must be based on syllables. The arrangement of sentences follows the rules of good and correct Bahasa.
- 4) Space. The spacing between lines in the thesis text uses two spaces. The distance between lines in the title sentence, subtitle, sub chapter, table title, image title, and abstract is typed with a single space.
- 5) Chapter Number – Sub Chapter. Chapter numbering uses capital Roman numerals in the middle of the page (eg CHAPTER I, CHAPTER II, etc.). The numbering of sub-chapters uses Arabic numerals typed on the left side (eg 2.1, 2.2, 2.3.... etc.). The numbering of sub-chapters is adjusted to the chapter number (eg 2.1.1., 2.1.2., etc.). Non-sub-chapter numbering is done with Arabic numerals and brackets, for example 1), 2) and so on. For sub-chapters not sub-chapters are (1), (2) and so on.
- 6) Page Number. The first pages use lowercase Roman numerals. Title pages are numbered "i" and listed at the bottom center of each page (except on the page with the title). Furthermore, the following pages are written according to the order, for example: ii, iii, iv, v, vi and so on. The page numbers in the main manuscript of the thesis are placed in the upper right corner on the right border of the line. However, for each new chapter, the page number is not written.
- 7) Numbers. Unless otherwise specified, numerals are written using Arabic numerals. Numbers are used to express certain quantities of variable sizes (length, mass, temperature); page numbers, dates, times of numbers in algebraic calculations and in formulas including fractional numbers, and others. (2) The decimal sign is indicated by a period (example: two and a half = 2.50). (3) Smaller numbers than ten are written in words (eg six people), but greater numbers than ten are used (eg 17 mangoes). (4) The quantities of indeterminate numbers used to express quantities are generally written in words (example: ten years ago, forty years old, in the next half hour, five times a day, several hundred centimeters). (5) If a huge numbers are needed, replace some of them

from this number for example: 1 600 000 to 1.6 million or additional words such as mega, kilo micro and milli in the unit of measure. (6) To denote a decimal, a period is used. Thousands or multiples thereof are written as follows: 1 000; 100 000 and so on, i.e. with a single tap off as a thousand sign. (7) The beginning of a sentence cannot start with a number. If the beginning of the sentence requires numbers or numbers, write the number in words, or change the sentence so that the number is no longer at the beginning of the sentence.

- 8) Unit. The units used in the Thesis are SI units (International Units). The unit abbreviation used is as recommended by SI, the unit abbreviation is written in lowercase without a dot behind it. Unit abbreviations are not written in italics (italics). The unit abbreviation may consist of one, two or a maximum of four Latin letters. For further guidance, see Indonesian National Standard SNI 19-2746/ISO 1000, International System of Units. Unit abbreviations can be prefixed with a letter that indicates ~ (miu), m (milli), c (centi), d (desi), h (hectare), k (kilo), or M (mega). Units as nouns are written in full as well as the units at the beginning. The unit that shows the number is written with its abbreviation.
- 9) Symbol. Variable symbols are used to make it easier to write in formulas and in algebraic statements. All letters in the Latin and Greek alphabets, both uppercase and lowercase letters, can be used as variable symbols. The symbol can consist of one or two letters. Symbols can be subscripted or superscripted or both. Subscripts can be letters or numbers or both, as well as superscripts. Some symbols are written in italics. As a general guide, choose a symbol that is commonly used in your field. Degree unit symbol (⁰), minutes (′), and seconds (″) for sizes are typed following the numbers without spaces. Examples are 5°, 10′, 20″. Other unit symbols are preceded by a single space, for examples 4 kg, 5 cm, 6%, or other applicable symbols in each study program.
- 10) How to Write a Table. Tables are loaded on one page and should not be separated and continued on the next page. Thus, the table presented together with the text should not be too complex and if it is not discussed in the text but is related and supports the research results, it can be included in the attachment
- 11) The table is made on manuscript paper. Table letters and numbers must be typed. The columns of the table are arranged to be readable. Distance

of a number with a number below or a number above may be single or double spaces. Table columns can be placed parallel to the length of the paper or parallel to the width of the paper. In the latter case, the entire page should be filled with tables without script text. To make searching easier, the table numbering is sorted by chapter and the order of the tables in that chapter. Example: Table

2.3 it means the third table of 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 upper border line of the table. However, it is better if only tables that when folded once have reached the size of the manuscript page are included in the main body of the text. The larger table is placed in the text attachment. In the secondary data table originating from one source, the author's name or the magazine name along with the year is listed and written below the table. A table containing data quoted from several sources, each data set from one source is given a superscript, and the superscripts are described in footnotes below the table.

- 12) How to Write Pictures The term picture in this manual includes pictures, illustrations, graphics, floor plans, maps, charts, monograms, flow charts including portraits.
- i. Images should be used to present information in an easy and more extensive way.
 - ii. Images must be made on the paper used for Thesis manuscript, letters, numbers and other punctuation marks used in pictures must be clear
 - iii. The image is placed in such a way that it does not exceed the paper limitation that can be typed. The image is placed in the center symmetrically.
 - 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 landscape paper). For the landscape position, the image should be made on a separate page without script text for easy reading.
 - v. Images with portrait positions can be placed in the middle of the page between lines of text. In this case, the top border of the image must be located two spaces below the bottom border.
 - vi. The first sentence in the picture is number and title of the picture listed on the picture and illustration list page.
 - viii. Images require a page larger than the manuscript page are acceptable. Images that require one fold to reach the page size of the manuscript can be inserted into the main body of the thesis and dissertation. Images larger than that should be included in the attachment to the Thesis and Dissertation.
 - viii. Each image must be numbered with Arabic numerals ending with a period.
To make it easy to search, the images are numbered by chapter and the

order of the images in that chapter. Example: Figure 2.3 means the third picture from chapter 2.

ix. The title or image name is written in lowercase, except for the first letter of the first word capitalized. Image title lines are separated by spacing. For image titles with more than one line, it uses a single space. The title of the image is symmetrically centered two spaces below the image.

13) Black and white portraits and color portraits printed by computer directly on the paper used for Thesis and Dissertation are acceptable, portraits placed on manuscript paper. Portraits are considered pictures because they are numbered and titled like pictures. Pictures quoted from other sources are explained by including the name of the author or magazine name along with the year and write under the picture itself

7.5. Formula Writing And Numerical Calculation

- a. A formula is placed symmetrically within the boundaries of typeable paper. Long formulas are written in two or more lines using single-spaced or adjusted spacing. Long formula truncation is performed on the sign of the arithmetic operation, namely the plus, minus, times or division sign (not a slash). The arithmetic operation mark is preceded and followed by at least one space.
- b. The exponent is written half a space above the variable symbol. Avoid using the root sign ($\sqrt{\quad}$). Instead, use the fractional exponent. Fractional numbers should not be written using slashes. Use enough parentheses in pairs to clearly show the hierarchy of arithmetic operations. The bracket hierarchy in this manual is defined as follows: [{ () }].
- c. Each formula is given a number written between two brackets. Sequential formula numbers from 1,2, N. Formula numbers are written in Arabic numerals. (4) Variable substitution with its value for arithmetic operations is written as in formula writing. In this case, avoid using a period as a times sign.

7.6. Writing Quotations and Bibliography

Bibliography and citation with APA (American Psychological Association) STYLE. Students are required to use Mandeley or Endnote software for citations. The bibliography is arranged alphabetically according to the author's name or the name of the institution. The APA style of writing a bibliography is a style that follows the Harvard format. Some characteristics of writing bibliography with APA style are:

- a. The date of publication is written after the author's name.
- b. References in the body of the article refer to items in the bibliography by writing the author's last name (surname) followed by the date of publication written between brackets.
- c. The order of the bibliography is based on the author's last name. If a reference does not have an author's name, the title of the reference is used to sort the reference among other references which are still sorted by the author's last name.
- d. The bibliography is not divided into sections based on the type of library, such as books, journals and so on.
- e. Reference titles are written in italics. If the bibliography is handwritten, the title is underlined.

7.6.1. Writing Bibliography with sources from BUKU

The basic rules of writing a book-type reference are:

Last Name of the Author, Initials. (year of publication). Title of book (Edition if there is more than one edition). Place of publication: Publisher.

It is important to note that the title of the book is written in italic using capital letters following the standard for writing sentences. The maximum number of authors that can be registered in one reference is six. If there are more than six authors, the seventh and subsequent authors are written as et al.

Example:

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

Forouzan, BA, & Fegan, SC (2007). Data communications and networking (4th ed.). New York: McGraw-Hill.

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.

A book writing with an accompanying editor (Ed.) for one editor and (Eds.) for more than one editor. Example:

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

a. Books without Chapters

Reference on writing (quote)

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

References at the end of the article (bibliography)

Sparrow, DG (2010). *Motivation to Work and Work*. Jakarta: Brilliant Image.

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

b. Books with Chapters

Reference on writing (quote)

. . . The elucidation of the potential 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 article (bibliography)

Harlow, HF (1958). Biological and biochemical basis of behavior. In DC Spencer (Ed.), *Symposium on interdisciplinary research* (pp. 239-252). Madison: University of Wisconsin Press.

c. Book without author

Reference on writing (quote)

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

References at the end of the article (bibliography)

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

d. Books with editions / versions

References at the end of the article (bibliography)

Strunk, W., Jr., & White, EB (1979). *The elements of style* (3rd ed.). New York: Macmillan.

Cohen, J. (1977). *Manual labor 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. Translation book

References at the end of the article (bibliography)

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

f. Books with multiple volumes

Reference to writing (quote)

. . . 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 article (bibliography)

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

7.6.2. Writing citations and bibliography with sources from the Journal

The basic rules of writing a journal article reference are:

Last Name of the Author, Initials. (year of publication). Article title. Journal Title, Volume number – if any (Issue number), beginning and end page numbers of the article.

It needs to be considered is the writing of article titles and journal titles. Capital letters in writing the title of the article are used according to the standard for writing sentences. Capital letters in the writing of the journal title are written according to the standard for writing the title. Only journal titles are written in italics.

Example:

Tzinc, YC, Kuo, SP, Lee, HW, & Huang, CF (2004). Location tracking in a wireless sensor network by mobile agents and its data fusion strategies. *The ComputerJournal*, 47(4), 448–460.

Contoh:

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 ComputerJournal*, 47(4), 448–460.

a) Journal Articles

Reference to writing (quote)

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 article (bibliography)

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

article Journal, more than six authors

Reference on writing (quote)

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

References at the end of the article (bibliography)

Cates, AR, Harris, DL, Boswell, W., Jameson, WL, Yee, C., Peters, AV, et al. (1991). Figs and dates and their benefits. *Food Studies Quarterly*, 11, 482-489.

7.6.2. Writing Quotations and Bibliography with sources from Proceedings

The practice of writing a paper-type reference is:

Last Name of the Author, Initials. (year of publication). Article title. Initials of the Editor, Last Name of the Editor (Ed.), Title of the proceedings (pp. first page–end 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. Writing Quotations and Bibliography from Digital Sources

The basic practice of writing a web page type reference is;

Last Name the Author, Initials. (the year the site was produced or the year the document was published).

Document title. Retrieved from source site

Aturan-aturan lain adalah:

1. If date doesn't exist then use nd
2. If the author's name does not exist, the name of the organization can be written as the author.
3. If there is no author at all, then start the reference with the title of the document.

4. If the document is part of a large website, state the name of the organization and department concerned followed by the character : and the address of the site.

Example :

a) Electronic books from digital libraries

References at the end of writing
(bibliography)

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

b) Journal articles from digital libraries

References at the end of the article (bibliography)

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

awareness. *Roeper Review*, 20, 4-8. Retrieved November 4, 1998, from Expanded AASAP academic databases.

c) Magazine or Newspaper Articles from the Internet (not from digital libraries) References at the end of the article (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 August 28, 2001, from <http://www.hull.ac.uk/renforum/current.htm>

e) Webpage

References at the end of the article (bibliography)

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

f) Web Site of the organization

References at the end of the article (bibliography)

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

7.6.5. Quotes and Bibliography from Other Sources

a) Newspaper article, without author

References at the end of the article (bibliography)

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

b) Thesis

References at the end of the article (bibliography)

Caravaggio, QT (1992). Trance and clay therapy. Unpublished master's thesis, Lesley University, Cambridge, MA.

c) Dissertation

References at the end of the article (bibliography)

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

CHAPTER VIII

GUIDELINES THESIS PUBLICATION IN JOURNAL

In addition to writing a thesis, student work must also be written in the form of a publication manuscript, which is expected to actually be published in a research journal (not just a requirement for the master's thesis exam). Because activities in universities are a process of transfer and development of knowledge, in fact the majority of university research is of the nature of science development whose scope is very specific, but only known to a few parties. Therefore, in order for the validity of the research results to be checked, the findings in the study must be published.

Writing a paper in a scientific journal is an integral part of the process of developing science. So, it must also be required for master's degree students, either in accredited national journals, international journals or Scopus indexed proceedings resulting from the International conference.

8.1. Legal Basic

- Circular letter of the Directorate General of Higher Education (Ditjen Dikti) of the Ministry of Education and Culture numbered 152/E/T/2012 dated 27 January 2012 which contains the students (S-1, S-2 and S-3) should publish papers in the journal is to stimulate a culture of scientific analysis and writing in a university environment
- Regulation of the Chancellor of the UPN "Veteran" Jawa Timur no 185 of 2019, regarding the obligation to publish scientific research results of Lecturers, Students, Bachelor programs and Masters programs within the UPN "Veteran" Jawa Timur Masters Program (S2) students are required to make scientific publications at least in accredited national journals, international journals or Scopus indexed proceedings resulting from international conferences.
- Decree of the Chancellor of the UPN "Veteran" East Java no. 3 of 2019, concerning the Education Guidelines for the Master Program of the "Veteran" National Development University in East Java. Articles that have been published or evidence of articles that have been submitted and under review for publication are part of the thesis.

8.2. Purpose

The purpose of making a publication manuscript is to reach a wider target audience that is relevant to the research topic. There are a number of benefits of publishing student scientific works, including: copyright claims, accelerating the development of knowledge, preventing

plagiarism, build communication and scientific cooperation, maintain the quality of research and university graduates, and maintain the existence of Indonesian researchers.

8.3. Benefits.

The benefits of publishing scientific papers will be felt by a number of human beings. The following are the benefits of publishing scientific papers.

- 1) For the Country
 - a. Improve the country's reputation
- 2) For Universities
 - a. Facilitate its role
 - b. Enliven campus life
 - c. Improve PT reputation
- 3) For Students
 - a. Able to read scientific papers
 - b. Able to write scientific papers (analytical)
 - c. Recognize scientific journals to seek references
 - d. Develop research.
- 4) For Advisory Lecturers
 - a. Facilitate responsibility for the authenticity of the work of his guidance
 - b. Make it easy to fulfill credit numbers
 - c. True appreciation for the hard work of students and team mentor.

8.4. Terms

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

- a. Develop a research design, analysis or interpretation of data;
- b. Writing publication manuscripts or revising sharply;
- c. Process until the paper is published.

In the case of publication manuscripts for Master program students (S2), the first author is a student, followed by a supervisor (one or two). But it could also be that the order of the authors listed in scientific articles is adjusted to the agreement of all authors. Scientific articles written jointly between UPN "Veteran" East Java students for the Master program (S2) and their supervisors, the supervisors can be the corresponding author

8.5 Writing Format

In general, the structure of the publication manuscript can refer to the journal that will load the manuscript. Usually the structure consists of an abstract (abstract), introduction (introduction), research methods (methods), results (results) and discussion (discussion), and bibliography (reference). The length of the publication manuscript follows the instructions of the intended journal, if it has not been determined, it is generally approximately 2500-3500 words.

However, the thesis manuscript for publication purposes must be submitted according to the environmental style regulations of each journal

Attachment 1. Thesis supervisor submission form

APPLYING SELECTION OF THESE SUPERVISOR

The undersigned I:

Name :

N P M :

In the context of writing a thesis, hereby submit the title and supervisor as follows:

1.

Advisor :
(if selecting one advisor)

2.

Advisor I :

Advisor II :
(if selecting two advisors)

It can be assigned one of the titles of the thesis and supervisor mentioned above in accordance with the provisions of the UPN "Veteran" Jawa Timur Master Program.

Thus my request, thank you for your attention.

Surabaya,

Sincerely,

Applicant

Study Program Coordinator

NIP.....

Attachment 2. Announcement of thesis advisor by study program coordinator

Attachment 3. Skep of thesis advisor by the Dean

LETTER DECISION

No. : Skep // III/20..

Considering

ADVISOR

**MASTER
PROGRAM.....**

ACADEMIC YEAR 20../20..

DEAN OF FACULTY OF ECONOMICS AND BUSINESS UPN "VETERAN" JAWA TIMUR

Considering : In order to prepare the Master Program Thesis for Academic Year 20..... /20... , it is necessary to issue a Decree concerning the Appointment of Thesis Supervisor

In View of : 1. Government Regulation Number: 60 of 1999 concerning Higher Education.
2. Decree of the National Accreditation Board for Higher Education of the Ministry of National Education of the Republic of Indonesia Number: 018/BAN-PT/Ak-IX/S2/X/2011 dated October 7, 2011, concerning Status, Grades, Ranks and Validity Period of Accreditation Results for Master Programs in Higher Education and Accreditation rating of Master of Accounting Study Program.

Stipulating : 1. In view of :
NIP :
Rank :

As Advisor I (one) for Students of the Master of Accounting Study Program, Faculty of Economics and Business UPN "Veteran" Jawa Timur FY 20../20.. as mentioned below:

NO	STUDENT NAME	NPM	TENTATIVE TITLE	ADVISOR I / ADVISOR II

2. Surat This decision is valid for one academic year from the date of stipulation provided that in the future it turns out that there is an error there will be corrected.

Set in : Surabaya
At the date of :
DEAN

Prof Dr Svamsul Huda, SE, MT

NIP. 195908281990031001

Attachment 4. Thesis guidance card (brought during guidance and signed by the advisor)

**MINISTRY OF EDUCATION AND CULTURE
UNIVERSITAS PEMBANGUNAN NASIONAL “VETERAN” JAWA TIMUR
MASTER ROGRAM**

THESIS GUIDANCE CONSULTATION CARD

Student Name : _____
NPM : _____
Study Program : _____
Advisor I : _____
Advisor II : _____

No.	Details		Date	Signed
				Advisor
1.				
2.				
3.				
4.				
5.				
6.				
7.				

Study Program Coordinator

Attachment 5. The thesis proposal approval sheet is signed advisor I and II, known to the Study Program Coordinator

**ANALYSS CAPITAL PARTICIPATION OF SURABAYA
GOVERNMENT
(IN THE COMMUNITY OF SURABAYA CITY DEVELOPMENT CASH
FOUNDATION (YKP)**

PROPOSAL

Master Study Program.....

submitted:

STUDENT NAME

NPM : 1062020024

Has been approved for examination:

Advisor I

Date :

Advisor II

Date :

Surabaya,

UPN "Veteran" Jawa Timur

Coordinator of Masters Study Program...

Attachment 6. Seminar attendance card

MINISTRY OF EDUCATION AND CULTURE
UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN" JAWA TIMUR

E

MASTER PROGRAM.....

REGISTER ATTENDS SEMINAR PROPOSAL for:

Name:.....

NPM :.....

No	Presenter	NPM	Date	Signed

INFORMATION:

1. Each student is required to attend a Proposal Seminar 5 times and a seminar/workshop held at the Masters program at least 2 times (includes a certificate)
2. Proposals seminar can be held if students have attended the seminar at point 1

Attachment 7. Application letter for proposal seminar exam / thesis exam

Surabaya.....

Subject: Application for Seminar Proposal/
/Thesis Exam

To:
Program Study Coordinator
Magister.....
Faculty of Economics and Business
UPN "Veteran" Jawa Timur
In

S u r a b a y a

The undersigned below:

Student Name :
NPM :
Title :

submit an application to carry out the Proposal / Results Seminar
Research / Thesis Examination *) on:

Date :
Time :s/d
Place : Postgraduate Program Building UPN "Veteran" Jawa Timur
Jl. Raya Rungkut Madya Gunung Anyar Surabaya.

Thank you for your attention
Sincerely
Advisor I

Submitted,

.....

.....

Advisor II

.....

Sincerely,
Master Program Coordinator.....

.....

Note:.....

Attachment 8. Announcement of the seminar proposal / seminar results (pasted on the bulletin board) : open for all students to attend

ANNOUNCEMENT

No:

Invites all students of the East Java UPN Veterans Masters Program to attend the proposal seminar / results seminar organized by students:

Name:

NPM :

Study Program :.....

Title :

.....

On

Day :

Date :

Place :

Time :

Thus, thank you for your presence and participation.

Student,

.....

Attachment 9. Invitation letter to the examiner of the seminar proposal along with skep

Surabaya,

INVITATION

No :

To

Bpk/Ibu

Master Lecturer UPN "Veteran" Jawa Timur
in
S u r a b a y a

Expect the presence of Mr/Mrs/Mr to be pleased to test the proposal seminar / thesis exam on:

Day / Date :

Time :

Place :

Event :

Name of Student :

Title of Thesis :

We thank you for your presence.

Master Coordinator Program.....

.....

Attachment 10. Minutes of the proposal seminar:

- a. Examiner lecturer's decision letter regarding the feasibility of the research proposal

- b. Revision sheet

- c. Examiner attendance list

- d. Attendance list audience – students

Attachment 10a

DECREE OF DECISION ON THE FEASIBILITY OF THE RESEARCH PROPOSAL

Explain that :

Student Name :
NPM :
Study Program/Concentration :
Day/Date : Time
:

Telah menyelenggarakan ujian:
SEMINAR PROPOSAL THESIS

Title :

With the results of the assessment (mark one):

1. The thesis proposal is good and complete (clarity of problem formulation, adequacy of literature, accuracy of research methods) so that it can be used as a basis for carrying out data collection in the field.
2. The thesis proposal is quite good, after being perfected it can be used as a basis for carrying out data collection in the field.
3. The thesis proposal does not meet the requirements to be developed as thesis material. Students are required to update their thesis proposal according to the seminar notes or choose another problem/topic.

Surabaya, 200.....

Chairman,

Examiner I

Advisor I

(.....)

(.....)

Examiner II

Advisor II

(.....)

(.....)

**MASTER PROGRAM MANAGEMENT/
ACCOUNTING**

**UPN "VETERAN" JAWA T
IMUR**

REVISION SHEET

Based on the proposal seminar exam that has been carried out by students:

Name :
NPM :
Study Program :
Tesis Title :

So we can convey the following suggestions:

1	
2	
3	
4	
5	

Thus, to make it check, we thank you for your attention. Surabaya, Surabaya, Approval has been revised by Examiner

Surabaya,
Approved after revision

Surabaya,
Examiner

(.....)

(.....)

MINISTRY OF EDUCATION AND CULTURE
UNIVERSITAS PEMBANGUNAN NASIONAL “VETERAN” JAWA TIMUR
MASTER PROGRAM

Attendance List for Proposal Seminar Examiners

Student Name : _____

NPM : _____

Date and Time :

No	Examiner's name	Position	Signature	Details
1.			1.	Head of Examiner
2.			2.	Advisor
3.			3.	Member
4.			4.	Member

Surabaya,

Study Program Coordinator

.....

NIP.

MINISTRY OF EDUCATION AND CULTURE
UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN" JAWA TIMUR
MASTER PROGRAM OF MANAGEMENT/ ACCOUNTING

Student Attendance List

Proposal Seminar Participant/Result Seminar

Name :

NPM :

Date and time :

.....

No	Student name	NPM	Study Program	Signature
1				
2				
3				
4				
5				
6				
7				

Surabaya,

Study Program Coordinator

.....

NIP.

Attachment 11. Minutes of Seminar Results Research

- a. Results Seminar Assessment Form
- b. Revision list
- c. Examiner attendance list
- d. Audience attendance list – student

Attachment 12. Minutes of thesis examination:

- a. Minutes of thesis examination (pass/fail)
- b. The value of each lecturer
- c. Total recapitulation value
- d. Suggestion sheet for thesis improvement
- e. Examiner attendance list
- f. Revision Sheet
- g. Message impression sheet

Attachment 12a

**MINISTRY OF EDUCATION AND CULTURE
UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN" JAWA TIMUR
MASTER PROGRAM OF MANAGEMENT/ ACCOUNTING**

MINUTES OF THE THESIS EXAMINATION

MASTER PROGRAM:

**Today.....date.....time..... Thesis exam has been conducted
for student:**

Name :.....

NPM :.....

Thesis Title :.....
.....

Advisor 1:.....

2:.....

Sincerely :

Study Program Coordinator

.....

Attachment 12b

MINISTRY OF EDUCATION AND CULTURE

UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN" JAWA TIMUR

MASTER OF

THESIS SCORE

Today.....date.....time..... Thesis exam has been conducted for student

N a m E

NPM /NIRM

Study Program

It can be assessed as follows::

<u>Assessment Component</u>	<u>Score</u>
1. Presentation of material – presentation (20%)	:
2. Quality of thesis (content, methodology, originality) : 50%	:
3. Dicussion : 30%	:
Total	:

Recommendations :

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

Surabaya,.....

Examiner

**MINISTRY OF EDUCATION AND CULTURE
UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN" JAWA TIMUR**

**MASTER PROGRAM
OF.....**

RECAPITULATION OF THESIS EXAM SCORE

Today.....date.....time..... Thesis exam has been conducted for student::

Name :.....
 NPM :.....
 Thesis Title :.....

Examiner's Name		Score (Number)	Score (Alphabet)	Signature
I				
II				
III				
IV				
	Average			
RESULT		PASS / DO NOT PASS		

DEAN

Prof Dr Syamsul Huda. SE. MT

NIP. 195908281990031001

Attachment 13. Sample cover proposal/ thesis draft (thesis exam)

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

**(Case Study at the District Public Works Office
Pamekasan)**

THESIS PROPOSAL / THESIS DRAFT

TESIS / DRAFT TESIS / TESIS * To partially

fulfill the requirements

To Achieving Master's Degree

**STUDY
PROGRAM**

MASTER OF.....



By : RIKA SYAHADATINA

NPM:.....

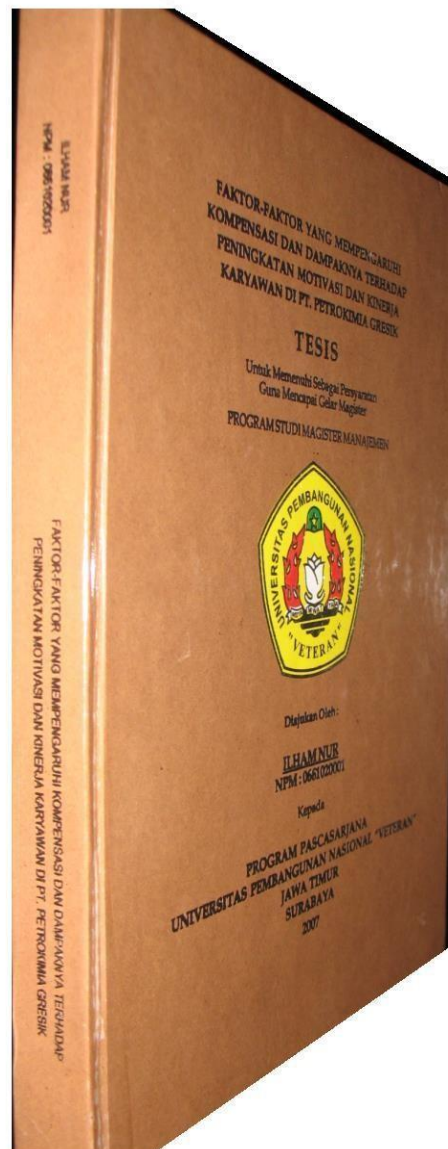
MASTER PROGRAM OF.....

UNIVERSITAS PEMBANGUNAN NASIONAL "VETERAN"

JAWA TIMUR

SURABAYA
2020

Lampiran 14. Example of a spine thesis



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

**(Case Study at the Public Works Agency
Pamekasan Regency)**

Yang prepared and compiled by:

RIKA SYAHADATINA
1062020031

Has been maintained in front of the examiner

Date and declared to have met the
requirements for acceptance

**COMPOSITION OF THE
BOARD OF EXAMS**

Advisor I

.....

Examiner Board Member

.....

Advisor II

.....

.....

Surabaya,

UPN "Veteran" Jawa Timur
Master Program.....

Dean

(.....)

Attachment 16. Sample Designation Page

This thesis is dedicated to:

Dad and beloved mother as well

My dear wife and son

Attachment 17. Statement of Thesis Originality

STATEMENT THESIS ORIGINALITY

I declare that to the best of my knowledge, in this thesis there is no scientific work that has been submitted by another person to obtain an academic degree at a university, and there is no work or opinion that has been written or published by another person, unless in writing cited in this manuscript and mentioned in the source citation and bibliography.

If it turns out that in the manuscript of this thesis it can be proven that there are elements of plagiarism, I am willing to cancel this thesis and the academic degree that I have obtained (Masters) is canceled, and will be processed in accordance with the applicable laws and regulations (Law No. 20 of 2003) article 25 paragraph 2 and article 70).

Surabaya, December 2020

Metherai

Reseaecher

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

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

Abstract

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

This research is a qualitative research, the data obtained in a natural setting. Data collection techniques were carried out by observation, interviews and documentation studies. A phenomenological approach is used to describe a deep understanding of the budgeting process at the Pamekasan Regency Public Works Office.

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

Keywords: *Performance Based Budgeting, Phenomenological*

ACKNOWLEDGEMENT

Praise and gratitude the author prays to Allah SWT for the gift and

By His grace, the author can complete the thesis entitled dengan

.....

The author thanks Prof. Dr. Ir., as Advisor I, and
..... Ir., as Advisor II. The authors also thank:

1. Rector of Universitas Pembangunan Nasional "Veteran" Jawa Timur, Surabaya
.....etc.
2. The Dean and staff, and all Lecturers of Master Program in Universitas Pembangunan Nasional "Veteran" Jawa Timur.
3. The head of the service/company who has given the author's permission to continue study to the strata level in the study program..... UPN" Veteran" Jawa Timur.
4. Acknowledgments to the author's family.....
5. This thesis is still far from perfect, due to the limited experience of the author. However, the author hopes that it will be useful in developing science, society, nation and state

Surabaya, July 2020

Author

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