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**GUIDELINES FOR WRITING JOURNAL ARTICLES**  
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**1. General Requirements**

- a) The article received is a scientific work that is the result of empirical and conceptual studies in the field of Accounting and Business and has never been published in print and other e-journals.
- b) Articles are typed on A4 paper (21 x 29.7 cm) sequential top / bottom / left / right margins: 4 / 3 / 4 / 3 cm, using Calibri letters, a distance of 1 spaces of 15-20 pages including bibliography.
- c) Articles are sent via <http://ojs.unud.ac.id/index.php/jiab/user/register> to log in, do the register first to get the password and username, after that log in with the user and password that has been made click on new submission follow the steps of the journal contributor flow guide, finally click Active Submission. After completing, you can inform the manager of JIAB via email to [jurnal.akuntansibisnis@unud.ac.id](mailto:jurnal.akuntansibisnis@unud.ac.id) with the format: name, address of the institution, mobile phone number, accompanied by CV and correspondence address.

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- a) **TITLE**, a maximum of 15 Words, using a capital only first letter size of 18 pt, bold.
- b) **AUTHOR'S NAME**, written in full without title and without position font Calibri 11 pt, written in horizontally (if the author is more than 1) starting from the main author, complete with the name of the institution, email address (to be published), and number telephone (not published).
- c) **ABSTRACT** includes a summary of research including problems, objectives, methods, results, and contributions of research results. The abstract is presented after the title consists of 75-150 words written in two languages, namely Indonesian and English. Abstracts are given 3-5 keywords to facilitate the compilation of article indexes.
- d) **INTRODUCTION** contains research background, problem formulation and research benefits, theoretical basis, and hypothesis development.  
*(Preliminary Proportion of 15-20% of the total length of the article and no sub-chapters or numbering)*
- e) **RESEARCH METHODS** containing data and data sources, research variables, techniques data collection, as well as data analysis techniques.  
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- f) **RESULTS AND DISCUSSION** contains the results of hypothesis testing, the results of data analysis. Research and descriptive statistics are needed.  
*(Proportion of Results and Discussion 40-60% of the total length of the article and no sub-chapters or numbering)*
- g) **CONCLUSIONS** containing the conclusions of the research, accompanied by suggestions and implications for subsequent research.  
*(Proportion of Conclusions 15-20% of the total length of the article and no sub-chapters or numbering)*
- h) **REFERENCES** contain all sources referred to in writing the article. (Using reference management applications (**EndNote, Mendeley, Zotero, etc.**) Reference Lists at least

80% in the form of libraries published in the last 10 years. Reference is written using American Psychological Association 7<sup>th</sup> Edition Style.

i) **APPENDIX** contains tables, figures and research instruments used.

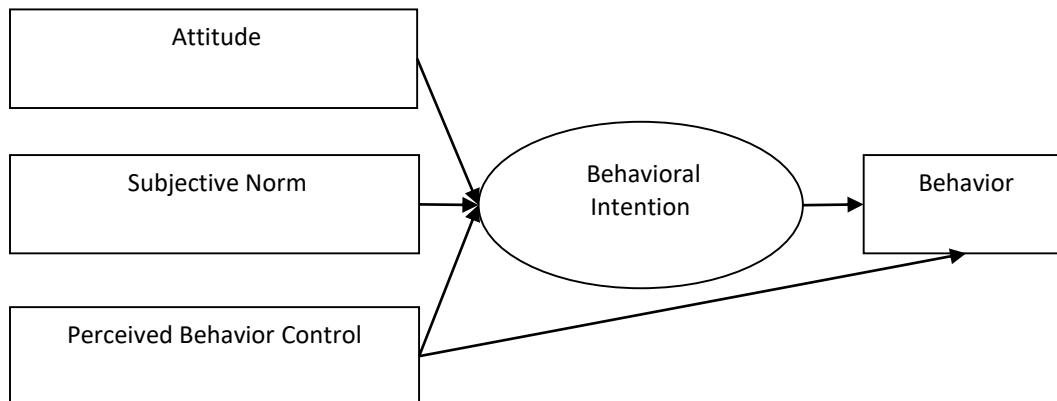
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**Table 1. Multiple Linear Regression Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
(Constant)	-2,884	1,451		-	0,058
X <sub>1</sub>	0,153	0,058	0,302	2,651	0,013
X <sub>2</sub>	0,263	0,094	0,337	2,800	0,010
X <sub>3</sub>	0,261	0,086	0,340	3,031	0,005
X <sub>4</sub>	0,322	0,132	0,293	2,444	0,022
Adjusted R Square			0,654		
Sig. F			0,000		

Source: Processed Data, 2019



**Figure 1. Research Model**

Source: Processed Data, 2019

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## Do Female Directors Manipulate Earnings?

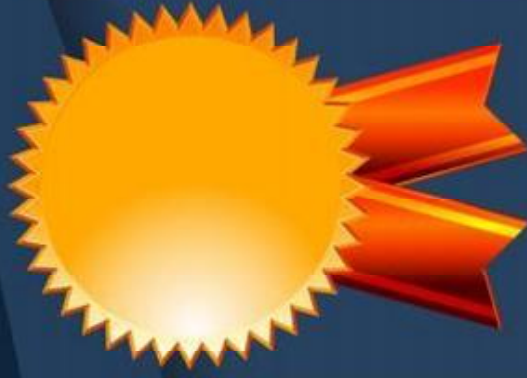
Maria Kontesa<sup>1\*</sup>, Lee Sia Chai<sup>2</sup>, Rayenda Khresna Brahmana<sup>3</sup>, Sisca Contesa<sup>4</sup>

**Abstract**  
This study aims to examine the effect of female directors in firm's earnings management for a sample of 263 Malaysian listed firms over 2013-2017 period. After running a robust panel regression, the result of this study shows that firm that have higher participation rate of women in the boardroom will have a higher tendency of manipulating earnings. The reason why there is a significant relationship between female directors and earnings management might be caused by the corporate culture pressure on women. The findings provide insight for industry and policymakers on the impact of gender diversity on earnings management. It may serve as a guideline in their selection of the organization's top management and decision-making process.



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