A Guidebook to Writing Thesis and Dissertation

Postgraduate Program
Faculty of Economics and Business
University of Brawijaya
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ACKNOWLEDGEMENT

Writing theses and dissertations must follow the writing procedures of the scientific papers because scientific principles have become customary in the scientific community. Hence, in order to realize scientific principles, this Guidebook is compiled to prepare theses and dissertations. With the presence of this Guidebook, it is expected that this guidebook can facilitate the students in accomplishing their final projects, and it can be used as a reference for their preparations in dealing with theses or dissertation as well.

It should be emphasized that in this guidebook there are some aspects that must be followed and some aspects are flexible to be tailored to the needs. Rules followed is the rule contained in the “introductory” and “final” sections of a thesis or a dissertation. While the aspects that are flexible takes effect in the “major part” containing chapters in the thesis or dissertation. Modification or addition in the “main sections” is still possible as long as it is still in the prevalence of the corridor of scientific, and such modifications are necessary so that the quality of the thesis or dissertation is better. In this case, the role of supervisor, co-supervisor, and examiner in making modifications is very important. Harmonious and constructive cooperation among them directly involved in the preparation of theses and dissertations are required in order to produce high quality scientific work.

It is recognized that the writing methods of scientific work continue to evolve along with the progress of science itself. Therefore, this guidebook continues to be refined, with the hope that it can contribute more favors to students in writing theses and dissertations. Therefore, we are looking forward to your constructive suggestions.
With all the shortcomings that may exist in this Guidebook, it is expected that the students and lecturers can use the best of it because they are directly dealing with the preparation of theses and dissertations.

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DECREE OF
DEAN OF FACULTY OF ECONOMICS AND BUSINESS UNIVERSITY OF BRAWIJAYA
NUMBER 37 YEAR 2015

on
THE WRITING PROCEDURE OF THESIS AND DISSERTATION
POSTGRADUATE PROGRAM OF FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITY OF BRAWIJAYA

WITH THE GOD’S MERCY
DEAN OF FACULTY OF ECONOMICS AND BUSINESS UNIVERSITY OF BRAWIJAYA
INDONESIA,

Considering : a. that to improve the writing process and quality of both thesis and dissertation;
               b. that to facilitate the communication between students and their supervisory commission in the writing of thesis and dissertation at Postgraduate Program of Economics and Business Faculty, University of Brawijaya;
               c. that for the reason in dictums a, and b, it is necessary to enact a Decree of Dean of Faculty of Economics and Business University of Brawijaya on the writing procedures of thesis and dissertation Postgraduate Program of Faculty of Economics and Business University of Brawijaya;

In view of : 1. Law of the Republic of Indonesia Number 20 Year 2003 on National Education System (the State Gazette of the Republic of Indonesia Year 2003 Number 78, a Supplement of the State Gazette of the Republic of Indonesia Number 4301);
HAS DECIDED:

To enact :            DECREE OF DEAN OF FACULTY OF ECONOMICS AND BUSINESS UNIVERSITY OF BRAWIJAYA ON ON THE WRITING PROCEDURES OF THESIS AND DISSERTATION POSTGRADUATE PROGRAM OF FACULTY OF ECONOMICS AND BUSINESS UNIVERSITY OF BRAWIJAYA.

ARTICLE 2 : Once this guidebook is put into effect, all Postgraduate students of Faculty of Economics and Business University of Brawijaya who have not graduated must refer to it.

ARTICLE 3 : This Decree shall come into force on the date of enactment.

ARTICLE 4 : If there is a fallacy of this Decree, there will be a revision as appropriate.

Enacted in Malang
On 21st May 2015

DEAN OF FACULTY OF ECONOMICS AND BUSINESS,

CANDRA FAJRI ANANDA
EIN 196410291989031001
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CHAPTER I
INTRODUCTION

1.1. Urgency Thesis and Dissertation

In Indonesia, Postgraduate Programs generally have two levels of education, named master degree (S2) and doctorate degree (S3). Master and doctoral programs are united under the auspices of the Postgraduate Program because both have several similarities. According to Lapidus (1989) in Academic Paper of Master and Doctoral Program of the National Accreditation Board (2009), master and doctoral programs have three same main characteristics. The programs are characterized by the further education (advanced), focused (concentrated), and (scholarly).

“Advanced” characteristic means that the Postgraduate program is built on the foundation of underPostgraduateeducation with a more in-depth subject mastery. The master program is a continuation of the underPostgraduate Program (S1), and the doctoral program (S3) is the continuation of master degree (S2). Furthermore, the meaning of “focus” means that the Postgraduate program must be arranged specifically to focus on a collection of independent knowledge (a discrete body of knowledge) taught by lecturers who have expertise in their fields. While the character of “scholarly” means that the Postgraduate Program is established on the evolving science in which achievement is open, so it can be tested through the procedures that are generally agreed. It should be underlined that, despite having the same characteristics, the degree and depth of the three main characteristics are very different for master and doctoral programs. The doctoral programs that have a higher degree in terms of advanced, concentrated, and scholarly charteristics than master programs.

In addition to having the same characteristics, master and doctoral programs also have so many goals. One of the most important goal of both programs is to produce graduates who have a high scientific capabilities demonstrated by its ability to implement, develop and update the science, technology, and / or the arts through research activities. With reference to the goals, it is obvious that
the scientific work becomes the most important part in providing education in Postgraduate Programs because that would produce graduates who have the scientific ability. Without activities and scientific papers that are reliable, it is hard to expect that the Postgraduate Program is able to produce graduates who can develop knowledge through scientific research.

Given the importance of scientific works in the education of Postgraduate Programs, the preparation of scientific papers should be the main requirement for students to be able to accomplish their education. This is applicable in the Postgraduate Program, Faculty of Economics and Business, University of Brawijaya. All students in both programs are required to compile the final scientific work in accordance with the level of education. Practically, the implementation of final exams at every level of education is basically a test of scientific papers produced by each student. Again, this is all conducted in order to run educational process in the Postgraduate Program, Faculty of Economics and Business, University of Brawijaya as well as the target that is expected by all parties, especially in producing graduates who will be utilized extensively by the community.

In determining the name of scientific work, the Postgraduate Program, Faculty of Economics and Business, University of Brawijaya does not follow the model that is applied in England and the United States. In Britain, scientific works for master and doctoral programs have the same name, in which both are named for the thesis. While in the United States, the term is often interchanged theses and dissertations to show the same meaning. In the Postgraduate Program, Faculty of Economics and Business, University of Brawijaya, as well as in Postgraduate Programs in Indonesia, the name of scientific work for master and doctoral programs are distinguished into two types. The scientific works for master programs is called thesis, while the scientific works for doctoral programs is called dissertation. This distinction is made because the name of the two programs have different levels of education, where doctoral programs require higher demands and qualifications than the master program. Therefore, it is very reasonable if the education levels are different. The weight of scientific work is also different, so that their scientific works require different names.
1.2. Diversity in Thesis and Dissertation Preparation Methods

It is recognized that the implementation of master and doctorate programs in various countries have diverse shapes and patterns. There are Postgraduate Programs that focus on professional skills, there is an emphasis on research capabilities, and some are focused on both professional and research capabilities as well. Consequently, the scientific work required by students has different shapes and weights in every university, and each is tailored to the objectives that want to be achieved.

Sometimes, diversity used to assess the feasibility of theses and dissertations is associated with the disciplines. Each discipline has a typical appraisal standard. For the hard sciences, a highly qualified scientific work is scientific work produced from laboratory research, and each research is related to an issue considered important in national level. On the other hand, for the field of social sciences and humanities, significant research is research about a problem that has a broad scope and deep analysis without having to be associated with the national project.

Diversity is also applied to research in economics and business. In recent years, research approaches in economics, management, and accounting have shown the direction of being branched. At first, scientific works produced in the form of theses and dissertations always use a quantitative approach, positivist, or deductive. But since the last few years, the approach began to be criticized, especially when associated with research regarding to human behavior. It is considered that quantitative or positivist approach is often unsatisfactory in revealing human behavior. Since then, a qualitative approach or a non-positivist has begun widely used.

Now, the two approaches in the study are still accommodated by Postgraduate Program, Faculty of Economics and Business, University of Brawijaya. Although both of those approaches have different perspectives, they are not positioned as two mutually exclusive approaches (trade off), but it is positioned as a complementary approach. Therefore, both approaches have their own advantages and disadvantages. Therefore, all students are given the freedom to choose the approach and model best suited to problems that want to be answered and the objectives want to be achieved. This Guidebook provides
opportunities for students and lecturers to choose a variety of approaches in preparing theses and dissertations, on both the positivist approach / quantitative or non-positivist / kualitatif, as well as those resulting from the research field / empirical or research libraries.

1.3. Functions of the Guidebook

As mentioned previously, the most important scientific work becomes part of the education in Postgraduate Program, Faculty of Economics and Business, University of Brawijaya, so all students are required to write a scientific paper in the end of their studies. On the other hand, it is mentioned that there are many methods and models in generating scientific papers. Therefore, this Guidebook for thesis and dissertation writing is compiled to facilitate students in compiling his scientific work. In brief, the main function of this Guidebook is to assist students in preparing a thesis or dissertation, so that it can accelerate the time of their studies in accordance with a predetermined time limit. It is common knowledge that the duration period of study in Postgraduate Programs are caused by the slow process of thesis or dissertation accomplishment.

In addition, to facilitate students and faculty members, this Guidebook also has a function as an instrument to show the uniqueness of Postgraduate Program, Faculty of Economics and Business, University of Brawijaya in producing theses and dissertations. Characteristics of theses and dissertations are generally reflected on, for example, the format arrangement of the chapters, the approach used, procedures for the presentation of citations and references, as well as other rules about secondary aspects such as typing, paper, cover, the color of cover, and so on. Through this Guidebook, students and lecturers can find out which parts that must be followed so that there is uniformity, and which part could be modified to suit individual needs.

The existence of flexibility in arranging theses and dissertations is possible because Postgraduate Program, Faculty of Economics and Business, University of Brawijaya has accommodated the possibility of use of non-positivist and positivist models in the writing of theses and dissertations. Determination of the approach is a fundamental issue that produces a scientific work. Thus, creating the space of modification for the main section are given. The supervisors
(and examiners)’ have a big role in directing students to enter the space of this flexibility. Even so, giving the space of freedom still must be conducted in the corridor of scientific principles and conducted with spirit to produce a high quality thesis or dissertation.

Hence, this Guidebook is not absolute guidelines, there are aspects that must be followed and there are some aspects that give a space of freedom for students and lecturers to actualize their academic quality. That is the reason why the book is named Guidebook instead of handbook because the term handbook gives the connotation of rigid guidelines.
CHAPTER II
SECTIONS IN A THESIS OR DISSERTATION

Scientific work in the form of a thesis or dissertation in the Postgraduate Program, Faculty of Economics and Business, University of Brawijaya, is divided into three important sections, those are: the introductory section, the main section and, the final section. Each section is further explained into several components. The components of each section is elaborated as follows:

2.1. Introductory Section

The initial section is the part containing the pages in a thesis or dissertation that started from the cover until the last page before Chapter I. The sequence of the pages listed at the beginning of this section are as follows:

- Cover page (the front page)
- Title page
- Page of approval
- Declaration of Authorship Page
- Curriculum Vitae
- Reflection page (Optional)
- Acknowledgements
- Abstract (in Bahasa Indonesia) and abstract (in English)
- Preface
- Table of Contents
- List of Tables
- List of Figures
- List of Appendices
- List of Symbols, Abbreviations, and Definitions

The procedures at the beginning of this section must be followed by all students when they write their theses and dissertations. Therefore, the sequence of components at the beginning of theses and dissertations must comply with that order.
2.2. Main section

The main section is the part that contains chapters in a thesis or dissertation. The chapters are generally started from the introductory chapter to conclusion and suggestion chapter. Thus, the main section is the most essential part of a thesis and dissertation.

The important point of this is giving flexibility to the students to formulate it specifically associated with the nature of the problems to be answered, objectives, and approaches used. Allowances that demands high creativity is very important to be given because the three things that are later called (problems, objectives, and approaches) have important implications for the forms of mind-mapping/conceptual framework that have to be constructed by the researchers, the choice of research methods to be used, and the depth of discussion to be done. Consequently, these will be impacted directly on the chapters which should be compiled in a thesis or dissertation, whether it is related to the number of chapters that should be set and the number of sub-chapters within each chapter.

In summary, the number and the arrangement of chapters in a thesis or dissertation can not be equated for all students. Everything is determined based on needs. The roles of the supervisor and the examiner are very important in helping students to formulate the main section of thesis or dissertation. Rregardless of whatever approach is used, all theses and dissertations at least have to show the research problems, research objectives, research methods or approaches, discussion of research results, and conclusions / suggestions.

2.2.1. Main Section of the Positivist Approach

Positivist approach is an approach to research that has following important features:

• Concerning with the position of theory in establishing framework and hypotheses
• Focusing on answers regarding the presence or the absence of relationships between variables
• Using data and quantitative analysis tools
• The results make or produce generalizations (deductive)

With reference to the characteristics mentioned above, the main part of the theses and dissertations using positivist approach are generally shown
as in the following table.

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Using Positivist Model</th>
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</thead>
<tbody>
<tr>
<td>Chapter I</td>
<td>Introduction</td>
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<tr>
<td>Chapter II</td>
<td>Review of Related Literature</td>
</tr>
<tr>
<td>Chapter III</td>
<td>Research Conceptual Framework</td>
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<td>Chapter IV</td>
<td>Research Methods</td>
</tr>
<tr>
<td>Chapter V</td>
<td>Results and Discussion</td>
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<tr>
<td>Chapter VI</td>
<td>Conclusion</td>
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</tbody>
</table>

It should be underlined, the main section consists of six chapters like what have been presented in Table 1.1. However, it is not an absolute procedures. Addition and subtraction of the chapter are still possible.

When conducting the reduction, the main ideas contained in Chapter III (Research Conceptual Framework) can be put together with Chapter II (Review of Related Literature), so the scope of Chapter II becomes more widely. It not only stops on literature review, but also is continued with the formulation of conceptual framework and hypotheses.

Conversely, if additional number of the chapters should be done, Chapter V (Results and Discussion) can be divided into two or more chapters. For instance, research results is made in a separated chapter, and discussion of research results is also written in a separated chapter. Another modification of Chapter V is still possible, as long as the modifications make theses and dissertations more perfect.
2.2.2. Main Section of Non-positivist Approach

As with the positivist approach, non-positivist approaches have specific characteristics which have important implications on the model of a thesis and dissertation preparation. The characteristics of non-positivist approaches are elaborated as follows:

- The theory is not functioned as a guideline to be used as fundamental aspect in establishing conceptual framework.
- More focusing on the explanation of the relationship between variables
- Using data and qualitative analysis tools
- The results do not make generalizations (inductive)

From the characteristics mentioned above, it can be determined that the main section of the thesis and dissertation using non-positivist approach at least consists of four chapters presented in the following table:

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Research Problems</td>
</tr>
<tr>
<td>II</td>
<td>Research Methods</td>
</tr>
<tr>
<td>III</td>
<td>Discussion</td>
</tr>
<tr>
<td>IV</td>
<td>Conclusion and Suggestion</td>
</tr>
</tbody>
</table>

The detail elaboration of the main section of non-positivist approach into four chapters are not set in an absolute procedure, so the addition of the chapter is highly recommended. This is possible because non-positivist approach has many optional theories and methods, e.g. interpretivist, critical, and postmodernist models. Consequently, the addition of chapters on theoretical studies in the main part of this thesis/dissertation can be conducted. Likewise with Chapter III (discussion), the expansion of Chapter III into several chapters are also very possible.
2.2.3. Main part-positivist Qualitative Approach

“Qualitative-positivist” approach is a combination between the positivist approach and the non-positivist approach. The purpose of this approach is to combine the advantages of the positivist approach and non-positivist at once. For example, Positivist approach is used to know and test the presence or absence of relationships between variables, but to reveal the reasons why and how this relationship occurs in depth, it takes non-positivist approaches. The breadth and depth of theses and dissertations will have better quality if both of them are combined.

It is not easy to formulate qualitative-positivist approach to the chapters of a thesis and dissertation. Therefore, the merger has very diverse forms, so that the specific form is difficult to formulate. Even so, the sequence of chapters as in Table 1.2. can be used as a reference for qualitative-positivist approach.

<table>
<thead>
<tr>
<th>Table 1.3. The Number and Systematic Chapters in Thesis or Dissertation</th>
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<tbody>
<tr>
<td>Qualitative-positivist Model</td>
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<tr>
<td>Chapter II Review of Related Literature</td>
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<tr>
<td>Chapter III Research Methods</td>
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<tr>
<td>Chapter IV Data Findings</td>
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<tr>
<td>Chapter V Data Analysis</td>
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<tr>
<td>Chapter VI Conclusion</td>
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Again, like the two previous approaches, such systematics are not compulsory procedures to follow. The systematic of writing modification should be tailored to the needs of individual dissertations and theses. Therefore, intensive communication between students and supervisors and examiners are required.
2.2.4. Main Section of Developmental Thought Model

In addition to writing a thesis or dissertation resulted from the research in the field, it is also possible to write scientific papers resulted from research reviews. For example, a thesis or dissertation is intended to develop or criticize the theories, concepts, and thought in general use the reference research library, so the research field with a positivist approach and non-positivist becomes less relevant.

It is important to know the number and systematic chapters that must exist in the model of scientific work such as this can not be ascertained. It all depends on many things, especially in the form of theories / ideas to be developed, the point of view which is used as the starting point by the authors, the approach used, and so on. In simple way, the systematic chapters are presented as in Table 1.4.

<table>
<thead>
<tr>
<th>Chapter I</th>
<th>Introduction</th>
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<tbody>
<tr>
<td>Chapter II</td>
<td>Discussion (Topic 1: ..................................)</td>
</tr>
<tr>
<td>Chapter III</td>
<td>Discussion (Topic 1: ..................................)</td>
</tr>
<tr>
<td>Chapter IV</td>
<td>Conclusion</td>
</tr>
</tbody>
</table>

Generally, the Introduction Chapter includes research problems, objectives, and methodology used, while the basic content of the thesis or dissertation is divided into several subsequent chapters. The Discussion Chapter (which is only written as Chapter II and Chapter III in Table 1.4.) still can be further elaborated into several chapters. T no matter how many chapters will be added, the last chapter must be necessarily included.
2.3. Final Section

The final section is the part in theses and dissertations that is written on the pages after the last chapter. Generally, the final part consists of references and appendices.

Appendix consist of data or other information that serves to complement and support the descriptions presented in the main section of a thesis or dissertation. Appendices can be the examples of calculations, questionnaires, descriptions of analysis methods, drawings, photographs, maps, supporting data, and others. Principally, the appendix is a useful additional explanation, but not addressed directly in the text because when it is presented in the text will disrupt the context of discussion.

The final section of all scientific papers in the form of theses and dissertations must follow the conditions set forth in this Guidebook.
CHAPTER III
TYPING GUIDELINES

Before elaborating more about the components of each section in theses and dissertations (as mentioned in Chapter II), this section (Chapter III) will explain the rules of the typing. This is important because the typing procedure is something that should be known before students begin writing scientific papers. **All theses and dissertations must follow the rules of these following typing procedures.**

3.1. Paper

The paper used is the HVS (photocopy) A4 size and weighs 80 grams. Multiplication of scientific work with a photocopier must be done well and clean.

3.2. Type of Letter

Scientific work is typed with a computer using Arial 11 cpi font type (11 characters or letters per inch) or 28-30 lines per page with 11 cpi.

3.3. Margin

Typing boundaries (margin) in each page is 4 cm from the left side of the paper and 3 cm from the right side, bottom and upper sides of the paper. Except for a page that contains a new chapter, the margin is 5 cm from the upper side, while the right side, the left side, and bottom side of the margin remain the same, that is 3 cm.

3.4. Format

When starting every new paragraph, the first word is typed into five beats to the right. Give one beat space after commas, semicolons, and colons are spaced a beat (before the colon without a space). Give two beat spaces to start a new sentence after period
Each chapter beginning in a new page is typed in capital letters and it is placed in the middle of the top of the page. Sub-chapter is typed on the edge of the left side of the page, in small letters except the first letter in each word is typed in capital letter, termination of words in one line should follow the standard rule of formal and correct Bahasa Indonesia.

3.5. Space

The distance between the lines in the text is double-spaced. The distance between lines in a sentence, titles, subtitles, sub-chapters, titles of tables and images as well as abstracts of title / abstract is typed with a single space.

3.6. Page Number

Page numbering is distinguished according to the parts of theses and dissertations. At the beginning of scientific work, page numbering uses small roman numbers (i, ii, iii, and so on), and the numbers are placed on the middle bottom of the page. As for the main part and the end of the papers, page numbering use arabic numbers (1, 2, 3, and so on), and the number is placed on the top right side of the page. The page number in special page that contains the chapter headings in the main part of scientific work is placed at the bottom left of the page.
CHAPTER IV
INTRODUCTORY SECTION OF THESIS OR DISSERTATION

The introductory section, as has been explained, consists of the outer cover until the last page before Chapter I (which is included in the main section of scientific work). In this section, there are components that must be met. The purpose of Chapter IV is to explain the rules about writing components at the beginning of the theses and dissertations.

4.1. Cover

On the outer cover included key information about the identity of the scientific work, student identity, and identity of the institution. Inclusion sequence (from top to bottom) on the cover are listed as follows:

- The title of thesis or dissertation is written in capital letters
- The word “THESIS” or “DISSERTATION”
- The phrase “To be eligible to obtain a Master Degree or Doctorate Degree”
- The logo of Faculty of Economics and Business, University of Brawijaya
- The word “By:”
- Name of the student
- Student Identification Number (NIM)
- The writing of:

  “MASTER (DOCTORAL) PROGRAM IN ECONOMICS (or
  MANAGEMENT ACCOUNTING)
  POSTGRADUATE PROGRAM
  FACULTY OF ECONOMICS AND BUSINESS
  UNIVERSITY OF BRAWIJAYA MALANG”

- Year (exam / pass)

In addition, on the back side (which shows the thickness on the left side of a thesis or dissertation) should be stated the name of the writer / student, the title of scientific papers, and the graduation year. See the example of how to write them back side of the thesis/dissertation in Appendix 7. The example of cover page can be seen in Appendix 1, 2, 3, 4, 5, and 6.
4.2. Title page

The title page consists of the same components as written in cover page of scientific works. However, it is printed on white HVS paper. See the examples of thesis title page in Appendix 9, 10, 11 and dissertation title page in Appendix 12, 13, 14.

4.3. Page of Approval

Endorsement page (page of approval) consists of: (a) the title of scientific work, (b) the name of the author and the words of endorsement/approval, (c) the composition of board of examiners and the examiners' signatures are arranged into a certain sequence: chairman of supervisor (for master program/S2) or promotor (for doctoral program/S3), and member of co-supervisor (for master program/S2) or co-promoter (for doctoral program/S3). See the examples of thesis approval page in Appendix 15, 16, 17 and a dissertation approval page in Appendix 18, 19, 20.

4.4. Board of Examiners' Identity Page

This board of examiners' identity page is printed on the white HVS paper, include: (a) the title of the thesis or dissertation, (b) the identity of students, (c) the name of the supervisor or promotor, and (d) the name of the examiner. The examples of board of examiners' identity pages of thesis and dissertation can be seen in Appendix 21 and Appendix 22.

4.5. Declaration of Authorship Page

Declaration of Authorship is a page that presents the statement that the author of a thesis or dissertation manuscript is not the work of plagiarism and to ensure originality. The example of declaration of Authorship is presented in Appendix 23 for Master Program (S2) and in Appendix 24 for Doctoral Program (S3).

4.6. Curriculum Vitae Page

Curriculum vitae page contains the author’s name, place and date of birth, parents’ names, history of education and employment and achievements. (Appendix 25).
4.7. Reflections page [optional] and Acknowledgements

Reflection presents something that are appropriate to be expressed by the writer because the writer considers it very important. This reflection may take the form of poems, aphorisms, proverbs, quotes, scripture verses or hadiths, and so on. Reflection page is optional (it may be included or not).

While an acknowledgement page presents the writer’s gratitude to the parties that assist the writer during the process of education and research, so that the writing of a thesis or a dissertation can be accomplished. The writer should deliver the gratitude to the following people based on the following order:

- Rector of University of Brawijaya
- Dean of Faculty of Economics and Business University of Brawijaya
- Head of Study Program
- Supervisor or promotor and co-supervisor or co-promoter
- Examiners
- Officials at the institution where the write work or serve.
- And other parties that are considered appropriate to mention.

Please note that the names, titles, institutions must be written correctly. See the examples presented in Appendix 26.

4.8. Abstract Page

Abstracts of theses and dissertations are written in two languages: Indonesian and English, and both are placed on separated pages (one page each). The procedure of writing are elaborated as follows:

- The writing of “abstract/abstrak” (as a start / a title page) is written with capital letters, bold (bold) and placed in the top center of the page.
- In the paragraph/the first line, the students write their full names (not abbreviated), name of institution, year-end exams, the title of the dissertation / thesis is written in bold letter, followed by the name of the promotor and co-promotor without a degree (title).
- The second to the fourth paragraphs are the content of the abstract (scientific papers). The second paragraph consists of questions delivered in the study, the third paragraph shows the methodology, and the fourth paragraph lists the results.
- Between the first paragraph and second paragraph are given 2 spaces,
whereas the second, the third, and the fourth paragraphs are separated with no spaces, but with a tab (entered into). In one paragraph only use one space flush right - left (justify).

- In the abstract, there should be no citations (references) from the references, so that the abstract description is the original results written by the writer. The abstract should be understandable without having to look back on a matter of scientific work.
- Abstract is compiled with maximum of 300 words (1 page), typed single-spaced, and margins are the same as theses and dissertations.

At the end of the page, the students must specify keywords for the abstract. Key words consist of a maximum of six words or six phrases. The phrase is two or more words that have one meaning (e.g.: the job market, systematic risk, and local culture). Thesis abstract examples can be seen in Appendix 27, 28, and dissertation abstracts in Appendix 29, 30.

4.9. Preface page

Preface contains the writer’s gratitude so that the thesis/dissertation can be presented, a brief description of the process of writing scientific papers, the writer delivers it to the readers in order to understand the contents of the thesis/dissertation, hope: improvement, the significance for those who need it. The example of the preface can be seen in Appendix 31.

4.10. Table of Contents

Table of contents page is typed on a new page. The title of the page “TABLE OF CONTENT” is typed in capital letters ended with no period, and placed in the middle of the paper. Information to be contained in the table of contents is: a list of tables, list of figures, chapters and sub-chapter headings, references, and list of appendices.

Statement that precedes the table of contents (e.g. the pages before the table of contents) are not included in the table of contents. The title of the chapter is typed in capital letters, while the sub-chapters are typed in lower case (except the first letter of each sub-chapter is typed in capital letters). Both the chapter and sub-chapter are not ended with period. Chapter numbers use Roman numbers and sub chapters use Arabic numbers. The spacing between chapter and other
chapters is two spaces, while the spacing between the sub-chapters is one space. The example of table of contents page can be found in Appendix 32.

4.11. List of Tables

List of tables is on a new page. The title of the page “LIST OF TABLES” is typed in capital letters ended with no period, and placed in the top center of the page. List of tables should include information about the number of the table, the title of the table, and the page where the table is presented. All tables presented in the text and appendices must be included in the list of tables.

The title of the list of table is typed in capital letters ended with no period, and placed in the middle of the paper. Table number is written with numbers. The typing distance the title (text) tables are more than one typed single-spaced line spacing between title and table double-spaced. The title page lists the tables in the table must match the titles table in the text. The example of list of tables can be seen in Appendix 33.

4.12. List of Figures

List of figures page is typed on a new page. The title of the page “LIST OF TABLE” written in capital letters in the top center of the page. This page lists all the images/figures loaded either in the text or in an appendix. List of figures must include the image number, title of the image, and page number. The way of typing a list of figures can be seen in Appendix 34.

4.13. List of Appendices

A list of appendices is typed on a new page. The title “LIST OF APPENDICES” is typed in the middle top of the page in capital letters. List of appendices contains the appendix number, the title of the appendix and page where the appendix is placed. Titles listed in the list of appendices page should be similar to the existing titles in the appendix (such as the title of “the results of regression calculations”, “variance”, “map of the region”, “data”, etc.). Examples of how to type a list of appendices can be seen in Appendix 35.
4.14. List of Symbols, Abbreviations, and Definitions

This page contains a list of symbols, abbreviations, terms, units, and or what is considered important to include. This page does not exist but should be tailored to the needs. The way of presentation is as follows:

- The first column contains the abbreviation / symbol.
- The second column contains the description of abbreviations / symbols presented on the first row.
- The writing of abbreviations is sorted based on the Latin alphabetical order with uppercase letters followed by lowercase letters.
- If the symbol is written in Greek letters, the writing is also based on the Greek alphabetical order.

Explanation stated in the second column is typed in small letters except the first letter of a word is written in capital letter.
CHAPTER V
THE MAIN SECTION OF THESIS AND DISSERTATION

The chapters in the text is an important component of the scientific work so this section is called the “main section”. Systematic and large number of chapters in the “main part” has been explained in Chapter II. Confirmed that the number of chapters could not be determined absolutely, but tailored to the needs, and this depends on the chosen approach (positivist or non-positivist) and the type of research conducted (field research or library research). Sample composition and number of chapters to the positivist approach can be seen in Appendix 36, the non-positivist approaches in Appendix 37, and qualitative approaches-positivist in Appendix 38.

Furthermore, after the number and systematic chapter is determined by the student along with his mentor, the point worth mentioning is that there should be content in every chapter. That is, each chapter prepared by a number of sub-chapters, and each sub-chapter describes the basic thoughts about anything. The point which is the subject of Chapter V of this Handbook.

5.1. Introduction

Introductory chapter is a chapter that should exist in every thesis and dissertation. In general, at least in the introductory chapter includes: background of the study, problem definitions, research objectives, and the significance of research. All four charges are each being sub-chapter, so this introductory chapter consists of four sub-chapters.

Each section contains respectively. Things that should exist in every sub-chapter is described in the following descriptions:

- Background basically explains the reason why researchers are interested in doing research on the subject / specific areas as reflected in the title. The reason given must be supported by strong arguments, the facts are accurate, as well as statements that can be justified scientifically. In addition, the background should also show disparities research (research gaps). The gap can be constructed from the disharmony, for instance,
among which should be the actual, between one theory with another theory, the theory with empirical facts (research results), and between the results of one study with other research.

- The formulation of the problem is a statement about something that will be answered by researchers. Formulation of the problem is a crucial process in scientific work. Therefore, the formulation of the problem is not just a reference for formulating the objectives and significances of research in the introductory chapter, but also an important factor to determine the content contained in subsequent chapters. For example, Review of Related Literature (Chapter II), Research Conceptual Framework (Chapter III), the Analytical Methods used (Chapter IV) is strongly associated with the formulation of the problem. Therefore, the quality of the formulation of the problem becomes an important factor in determining the quality of scientific work. Good and qualified research problems is problems produced from the research gaps. Formulation of the problem is not always in the form interrogative sentences.

- The research objective is the specific achievements to be realized by the researchers through research. Achievements should be explicitly stated in theses and dissertations. The number of research objectives that will be achieved is not necessarily equal to the amount of the formulation of the problems. In some cases, the objectives of research should also be implied in the title of the study.

- The significances of research state the use of research when the research has been conducted. Specifications benefits should be linked to the research objectives. Frankly speaking, the significances can only be formulated when the research goals has been set. The significances of the research are ongoing positive consequences from the research objectives. It means that when the research objectives have been achieved, then the research results can be used to refine or improve something. This is so-called the main content of the significances of research. The scope of the significances should be set as large as possible, not only in terms of practical significances, but also significances from the policy side and the development of science. The latter is very important especially for the dissertation.

- The number of four sub-chapters in this introductory chapter should not be followed rigidly. Modification is possible, especially dissertations or theses that use non-positivist approaches and reference research. It is
even so, scientific works that use the positivist approach is recommended to use the above guidelines.

5.2. Review of Related Literature

Final results expected from the review of related literature chapter is the discovery of theoretical and empirical foundation to build new concept that will be used by researchers to answer the research problems, so this chapter has a close relationship with the introductory chapter, especially with the research problems and research objectives. If the issues raised relating to, for example, the presence or absence of mutual influence relationship among three variables, the literature review should focus on theoretical and empirical studies on the relationship of mutual influence of these three variables. Only the theoretical and empirical studies relevant to the issues is included in the review of related literature chapter.

It should be emphasized that the review of related literature is not just a collection of quotations, theories, concepts, paradigms presented in a line (cut and paste), but it is an analytical review of the theories, concepts, paradigms through process of comparison and discussion. Such a review process continues until the researchers get a strong foundation in order to solve the problems.

Given this it is so, then the literature review should refer to the libraries who have high qualifications, good literature in the form of books, proceedings, and journals. It was so, in the form of journal literature should be the dominant literature. One important criterion is weighted journal that many researchers are using powerful as the main reference. More and more researchers are referring to a particular library, the more bebobot libraries. Be careful, if the library is referred to a weak reference, then this could plunge the students on the wrong runway.

There are two sub-chapters in the review of related literature chapter, those are: the sub-chapter of theoretical framework and the sub-chapter of empirical study (relevant research). Furthermore, each section can still be described in greater detail in the sub-chapters. The provisions of this section is also not rigid. The theoretical framework can be put together with empirical studies (relevant research). All depends on the needs, which is in accordance with the methodological demands used by researchers. In fact, in non-positivist
approaches, this theoretical study can be a part of the introductory chapter (Chapter I).

5.3. Research Conceptual Framework

This chapter has close ties with the previous chapter (review of related literature). As already explained, the ultimate goal of literature review is to figure out scientific principles that will be used to develop new concepts that are relevant to the issues. The new concept will be the main aspect discussed in this chapter. So, the final conclusion of the conceptual framework chapter is the establishment of new concepts conducted by researchers.

“Concept” is essentially a unity meaning or characteristics of an event, object, condition, situation, or the like. The concept is built by classifying and categorizing objects or events that have common characteristics. The challenge for researchers is to develop a clear concept that is not understood in various ways by others. For example, researchers ask respondents to mention the amount of family income. Perhaps this question is obvious to researchers, but researchers will get different numbers if researchers do not provide a clear and firm limits on the concept of family income. The limitation of concepts can be: weekly income, monthly or annual income before or after tax; the income of family head or the whole family; income from working alone or including grants from other people, and so on.

“Conceptual framework” is the explanation, both graphical and narrative, about something that will be examined (in the form of variables, constructs or factors) and an explanation of the relationship between the variables of primary interest in research. So, within this conceptual framework, the researcher must explain two aspects; (a) the concept of variables used and (b) the relationship between the variables of the study. An explanation of the relationship between the variables called “Research Conceptual Framework”.

From the descriptions above, the conceptual framework of research can be stated into three sub-chapters, those are: (a) the sub-chapter of conceptual framework, (b) the sub-chapter of hypotheses or propositions, and (c) the sub-chapters of operational definitions.
• Conceptual Framework is an explanation of the relationship between variables to be used in the study investigators to answer the problem. This conceptual framework can be presented systematically in the form of graphs, diagrams, or narratives.

• Hypothesis or proposition is a statement or allegation or answer to the question posed in the research problems. Therefore, the formulation of a hypothesis or proposition must be consistent with the formulation of the problem.

• An operational definition is a description of the operationalization of all concepts (variables, constructs, or factors), so that they become something that can be measured.

The detail elaboration of research conceptual framework into the three sub-chapters is not an absolute procedure. Subtraction and addition of sub-chapters is still possible. For instance, sub-chapter of hypotheses or propositions should not be included if a thesis or a dissertation does not require hypothesis or proposition. Likewise, for non-positivist research or library research, conceptual framework of this study could be a part of the introductory chapter.

5.4. Research Methods

The core content of the research methods chapter is an explanation on procedures of how the research will be conducted. Researchers should be able to explain their research procedures scientifically, so those procedures can be tested by other researchers.

The number of sub-chapters included are tailored to the needs associated with the research approach used. It is even so, some points below can be used as a reference to prepare the sub-chapters:

• Research methods chapter should mention the research approach used (e.g.: positivist, non-positivist, qualitative-positive or reference research, and accompanied by a strong reason why the approach is selected.

• Theses and dissertations compiled with the positivist approach using primary data should include an explanation of: population, sample, sampling methods, sample size, methods of data collection, the selection of respondents, data measurement, the time of data collection, and methods / analysis tools.

• Thesis and dissertations written by positivist approaches that use secondary data should include an explanation of: the data sources,
the duration of data used, the data measurement, and data models/analysis tools.

• Scientific work with a qualitative approach (non-positivist) that uses primary data should include information on: research focus, research setting, the determination of the informants, the information gathered, data collection procedures, the execution time of the study, and data analysis model.

• The scientific work that is established from the reference research must include information on literature search and analysis model.

In this research methods chapter, researchers do not need to elaborate theories or definitions of research methods. On the contrary, researchers should directly explain the research methods that will be used accompanied by clear arguments.

5.5. Results and Discussion Chapter

There are two important points that must be included in this chapter whose are results of the research and discussion. As mentioned in Chapter II, the presentation of those two points can be united in one chapter (e.g. Results and Discussion Chapter), or separated so that it becomes two chapters (Results of Research Chapter and Discussion Chapter), or even presented in three chapters or more. This last option is generally relevant to the qualitative approach and reference research. Therefore, the number of sub-chapters in results and discussion chapter are set based on needs.

“Results” is information or data obtained from studies that have been processed and presented in the form of tables, graphs, charts, drawings, photographs, maps, statements, statistics, results of statistical tests, and the like. To clarify the results of this study, researchers had to narrate or describe the results obtained.

“Discussion of the results” presents definitions and explanations why the results of research are like that. If there is a hypothesis or proposition, review of why a hypothesis or proposition is rejected or accepted must become the most important part of the discussion of results. Moreover, researchers must compare


and discuss the findings with theories that become related of literature review, and the results of other relevant studies. From the latter aspect, researchers can strengthen, weaken, or reject the theories or the results of previous research, or even find a new theory.

In this discussion and results chapter, researchers are required to express the limitations of the study. Limitations of the study are the some aspects should be spelled out by researchers, but it can not be conducted for some reasons which potentially contribute imperfections on the results of the research. The purpose of mentioning the limitation of the study is not only shows the nature of openness of researchers, but also provides the entry point for other researchers to refine the results of this study.

5.6. Conclusion and Suggestion Chapter

At the end of a thesis or dissertation should present the conclusion and suggestion chapter. Conclusion and suggestion should be presented in a separated section.

Conclusions is made with regard to the following matters: (a) brief and accurate statements based on the results of the discussion, (b) the answers of research problems that correspond to the objectives of the study, (c) in addition to presenting the conclusions partially in accordance with the number of research problems and significances, it is also presented the general comprehensive conclusions.

Suggestions are proposals required to improve the current situations that are dealing with. These suggestions are addressed to (a) policy, for both the government and other relevant institutions, (b) advanced research, and (c) improvement of concepts or methods. The suggestions delivered should be derived from the conclusions and limitations of the study.
CHAPTER VI
REFERENCES AND CITATIONS

All theses and dissertations must include a reference. Reference is placed at the end of the thesis or dissertation (after the last chapter, Conclusion and Suggestion). This section will present how to write a reference, citations presented in text, and write citation of a text taken from other sources.

6.1. Creating a Reference

References of theses and dissertations must be prepared in accordance with the following procedures:

- References are presented on a new page (after Chapter stated Conclusion and Suggestion. The page entitled “REFERENCES” is typed in capital letters and placed at the top center of page.
- References should include all references mentioned by the author in the main section of theses and dissertations.
- List of references are arranged alphabetically under the name of the author (or letter is written in the forefront of references).
- All names listed in each reference must be written all. The second name and so on should not be replaced by “et al” or “at al”.
- The second line of each reference in the references is typed into five (5) beats of the margin next to the left side of the paper.
- The distance between the rows in the references is one space (1pt).

6.2. The Writing of A Reference in the References

The writing of any reference in the references are distinguished by the type of literature review that is used such as text books, scientific journals, articles, research results in the form of research reports, theses or dissertations, and so on. The procedures and examples of references are presented as follows:
a. Magazines (Foreign or Indonesian Journal / Bulletin)
Author’s name, year of publication, title of the article, name of the magazine (in italic letters), volume, number of magazines, and page number where the article was published.
Example:

b. Textbooks
Author’s name, year of publication, the title of the book (in italic letter), edition number, publisher’s name and city where the publisher is.
Example:

c. Proceedings (a collection of some papers)
Author’s name, year of publication, the title of the paper, editor’s name, the title of the proceedings (in italic letter), publisher’s name, city where the publisher is, and the page number where the article was cited.
Example:
d. Abstract
Author’s name, year of publication, the title of the article, abstract sources (in italic letters), volume, magazine number, and the page where the article was published.
Example:

e. Translated Textbooks
The name of the original author, year of publication, the title of the book (in italic letters), the name of the translator, translated title, and publisher.
Example:

f. Bulletin Written by an Institution with no page numbers.
Example:
The name of the institution, year, the title of the bulletin (in italic letters), publisher.
Example:

g. Newspaper with a separated page.
Newspaper’s name, year, the title of the article, the name of the newspaper (in italic letter), date, month, year, pages. Example:

h. Textbooks with Anonymous Author.
Name of institution, publisher, year, the title of the book (in italic letters), city, pages.
Example:
i. A Dissertation or A Thesis
The author’s name, year, title (italics), writing a dissertation / thesis, dissertation institution where produced. Example:

j. References taken from the Internet (except journal).
Author’s name, year, title (in italic letter), the source of the download, year of download.
Example:
If the year is not listed in the internet, the date when downloading the data from the internet must be stated in the references.

6.3. The Writing of Author’s Name in References
To provide uniformity in writing the of authors’ names in references, the following rules has been made as the guideline.
1. Indonesian names, if the names consist of more than one names (words), the last name is written or the well-known name in scientific publications is written in references.
   Examples: Muhammad Sudomo is written as Sudomo, M.; Franciscus G. Winarno is written as Winarno, F.G. in the references
2. Western names, family name lies in the last word. For example: James Stewart is written as Stewart, J. in the references
3. If the Chinese name consists of three separated words, the first words shows the family name. Example: Gan Koen Han is written as Gan, K.H. in the references
4. If Chinese (Korean) name consists of three words with two words using a hyphen, then the second word is the name of self-associated (not a family name). For example, Lee Hwa-wee is written Lee, H. in the references
6.4. Citation Presented in Text

Postgraduate School of Economics at University of Brawijaya assigns the writing of references in text by following the sequence/order of name and year, the year is placed in brackets, or the name and the year are placed in brackets at the same time. Only the surename or the last name of the author is written in the text.

Example:
Kader (1991) reported ...
Based on research of Tarwiyanto (1990) obtained the facts ...
The requirements of syrup commodity’s quality used in the study ...
(Sentono, 1994).

If the cited literature is written by two authors, those two authors’ names must be written all. When the cited literature is written by three people, the name of those (three) authors are all written in the the citation that first appear in the text. For the next citation, the second author’s name and the third author’s name is not necessarily stated or can be replaced by the abbreviation et al. (1991). When the cited literature was written by four people or more, it can written Apriyanto, et al. (1992) or Wills, et al. (1991).

The writer can cite the results of research or opinion of the researchers listed in the references of other writers. The maximum number of citation can be five citations. The procedure of how to cite the opinions of the authors listed in other references are elaborated as follows:

Example:
Biale (1984) in Asrofi (1986) ...
Marketing Model .. (Biale, 1984 in Asrofi, 1986).

6.5. Citation Presented in Footnote

There are two types of footnotes, those are footnote based on “content” and “reference”. Footnotes based on the content contain information that is considered to be important by the writers. but if it is written in text content is too long or interfere with the story line of text. Based on a footnote reference library, but do not qualify to be written in the bibliography. Text and footnotes are separated by a boundary line from the left side of the page.
Footnotes are written in the form of paragraph and typed in a single space between sentences. The distance between two spaced footnotes. Footnotes should be typed on the same page with the text where the footnote was quoted. Use Ibid, when footnotes refer to the same previous footnote. The titles is typed in italic letters.

6.6. Cited Text From Other Sources

Students sometimes cites a full text or statement in accordance with the original source. The quotation can be derived from a reference in the form of books or journals, or it could be citations from interviews with respondents or informants. It was even so, the citations must include the reference source from which the quotation was taken.

The detailed or full citations must be printed sideways. If the citation is more than one line, then the citation is delivered with a certain manner. It is written in separated rows with double space from the line of a text of a thesis or dissertation. The full citation itself is typed with single space, in italic letters, is typed into seven (7) beats of the margin next to the left side of the paper.

Example:
Graafland (2007, p. 3) states that ethics is the study of Morality.
Smith (1776, p.. 351-2) writes:

Generally he, indeed, Neither intends to promotes the public interest, nor knows how much he is promoting it ... he intends only his own gain, and he is in this, as in many cases Ruling, led by an invisible hand promotes an end to the which was no part of his intention ... By pursuing his own interest he frequently promotes That of the society more effectually than he really intends to Pls promotes it.
CHAPTER VII
THE WRITING OF TABLES, FIGURES, SYMBOLS, UNITS, ABBREVIATIONS, AND ITALIC PRINT

7.1. Table

The table must be loaded in one page and should not be separated on the next page. Therefore, tables are presented along with text, do not be too complex. In certain circumstances, the letter can be minimized. Tables presented must be covered table that are discussed in the text. If the tables are not discussed in the text, yet it is necessarily put in an appendix.

Tables in the text are accompanied by a table number must be typed by using the capital letter of “t”, such as the following example: Table 1. Title of the table and the text in columns should be easily understood directly from the existence of a table, without having to look at other information in the text outside of tables. Therefore, do not use a code or a symbol in the column of the table that contains the type of variables or treatments used in the study. The contents of the tables should be well-understood without the help of additional information outside the table. If there is have an unusual abbreviation, it is conditional to present an explanation about the abbreviation under the table.

The table quoted from the references should also be included the name of the author and the year of publication in parentheses. The distance between the rows in the title of the table is typed single-spaced and do not end with a period. The example of list of tables can be seen in Appendix 40.

7.2. Figures

Figure includes graphs, charts, monograms, photographs, and maps. The make of of graphs and the monogram is advisable to use a computer, using a symbol that has obvious meaning. Follow the example of how to create a graph by looking at the a graph in the latest scientific journals. The graph displayed should be able to explain the purposes of data or information presented in the graph, without having to look in another text. Figures in the text must be typed
with the capital letter of “G” (Appendix 41) such as the following example: Figure 1. Sequence number and title of the figures are typed double space under those figures. The distance between the lines of figure’s title is typed single space.

Figure is displayed in such a way as to make clear views. The background of the image should be contrasted with the object image. Before objects are captured, put a ruler beside the object image, so that the readers can easily understand the length of the object image, or specify the scale of the object image. For example: the scale of 1:100 times. Put a coin of 100 IDR, - or a ruler beside the object image, before they are captured to facilitate the readers in understanding the diameter of the object image.

7.3. Symbols, Units, and Abbreviations

The symbol for the research variables are used to facilitate the writing of these variables in the formula and other algebraic statement. The writing of emblem or symbol had better use computer software programs such as Microsoft Word or other Word Processors. Choose the symbol commonly used in your field disciplines. It is suggested to write mathematical formulas in one line. If this is not possible, set ways of typing in a certain way, so that your mathematical formula are easily understood. Symbols are typed in Latin alphabet and Greek alphabet. Units and abbreviations used are commonly applied in each respective discipline.

7.4. Italic Print

Italic letters are used to state foreign terms such as et al.; Ibid; op. cit.; curing; starter; trimming; dummy. Italic letters are also used to write the name of species such as (Rhizopus Oryzae), while the genus / family are written in portrait letters.
REFERENCES


