

Title is Written with Calibri Size 11, In Bold, Capitalize Each Word
(MAXIMUM 18 WORDS)

1st author^{1*}, 2nd author², etc.

¹Study Program, Faculty, University, Country

²Study Program, Faculty, University, Country
etc.

***corresponding author: xxx@aaa.com (email)**

[Name: Font Calibri 10 Bold and Name should not be shortened]

Affiliation and corresponding: Font Calibri 10

ABSTRACT [calibri 10]

The abstract should be written in **English** and provide a concise summary of the study, including the **research background, research objective(s), methodology, principal findings, and conclusion**. The abstract should be written in **one paragraph**, consisting of **200–250 words**. Citations, tables, figures, mathematical equations, and unexplained abbreviations should be avoided. (Calibri, 10 pt, single line spacing, justified).

Keywords: Provide 3–5 keywords, separated by commas.

INTRODUCTION (Calibri 11pt)

The Introduction should present the research background, research gap, research rationale, and the significance of the study. It should include a concise review of relevant literature, clearly define the research problem, state the research objectives, highlight the novelty of the study, and explain its contributions. The introduction should establish a logical flow from the broader context to the specific issue being investigated and provide a clear justification for conducting the research.

The manuscript should be prepared using Calibri 11 pt, single-line spacing, with 0 pt spacing before and after paragraphs, on A4 paper with 2.5 cm margins on all sides. Tables and figures should use Calibri 10 pt and be numbered consecutively.

LITERATURE REVIEW

This section should present the theoretical foundation of the study and critically review relevant literature, previous studies, and design references related to the research topic. Authors should identify the research gap, explain the relevance of visual communication theories, design principles, or creative approaches, and establish the conceptual or design framework that guides the study. For quantitative studies, hypotheses may be formulated where appropriate. [Calibri, 11].

METHODS

This section should clearly describe the research design, participants or research setting, data sources, data collection procedures, instruments (if applicable), and data analysis techniques. For qualitative studies, authors should explain the research context, participant selection, data collection methods, and strategies used to ensure trustworthiness. For design-oriented studies, authors should describe the design methodology, creative process, concept development, prototyping, implementation, and evaluation procedures. Where applicable, the methods used to validate or assess the effectiveness, usability, or visual quality of the design should also be explained. [Calibri, 11].

RESULTS AND DISCUSSION

Results

This section should present the findings of the study clearly and objectively. For quantitative studies, the results may include descriptive statistics, inferential analysis, and hypothesis testing. For qualitative studies, the findings should be organized into themes, categories, or narratives supported by empirical evidence. For design-oriented studies, authors should present the design outcomes, such as concepts, sketches, prototypes, visualizations, mock-ups, or final design products, supported by appropriate figures, tables, or other visual documentation. [Calibri, 11]

Example of table and figure:

Table 1. Descriptive statistics (calibri, 10)

	N	Minimum	Maximum	Mean	Std. Deviation
Design	122	9	36	28.76	5.773
Visual	122	8	32	25.22	5.069
Visual Communication	122	9	36	25.03	5.176
Valid N (listwise)	122				



Figure 1. Campaign Media Design (calibri 10pt)

Discussion

This section should interpret the research findings by relating them to the research objectives, relevant theories, design principles (where applicable), and previous studies. Authors should explain the significance of the findings, and provide possible explanations for similarities, differences, or unexpected results. For design-oriented studies, the discussion should also evaluate the effectiveness, usability, visual quality, communication value, or user responses to the proposed design. The discussion should emphasize interpretation rather than merely repeating the results. [Calibri, 11]

CONCLUSION

This section should clearly answer the research objectives by highlighting the main findings and contributions of the study. Authors should emphasize the significance of the findings and discuss their theoretical and practical implications. For design-oriented studies, the conclusion should also reflect the effectiveness, applicability, or potential implementation of the proposed design. The limitations of the study should be acknowledged, followed by recommendations for future research or further design development where appropriate. The conclusion should synthesize the key insights rather than merely repeat the results. [Calibri, 11]

ACKNOWLEDGEMENT (Optional)

Acknowledgment (if any) is given for parties or institutions or persons which help the research and manuscript writing. [Calibri, 11]

FUNDING (Optional)

Please provide details of any financial support received for this research, including the name of the funding agency and grant number (if applicable).

COMPETING INTEREST

Authors must disclose any financial, professional, institutional, or personal relationships that could be perceived as influencing the research. If there are no competing interests, please state:

"The authors declare that we have no competing interests"

REFERENCES

The bibliography is written using APA Style 7th edition. [Calibri, 11]

Please Note:

The references must include at least 15 references relevant to the article's topic, with at least 60% from articles published in scientific journals.

Examples of Reference:

- **Books:**

One Author

Ittelson, T. (2022). *Financial Statements: A Step-by-Step Guide to Understanding and Creating Financial Reports*. Newburyport: Career Press.

Two to eleven Authors

1. Tracy, J. A., & Tracy, T. C. (2014). *How to Read a Financial Report: Wringing Vital Signs Out of the Numbers* (8th ed.). Hoboken: John Wiley & Sons.
2. Schroeder, R. G., Clark, M. W., & Cathey, J. M. (2023). *Financial Accounting Theory and Analysis: Text and Cases* (14th ed.). Hoboken: John Wiley & Sons.
3. Ten Authors: all names are written
4. Eleven authors: *et al.*

- **Translation Books**

Author's name. (Year). *Translation title* (Edition). City: Publisher.

- **Scientific Journals**

1. Dong, M. M., Stratopoulos, T. C., & Wang, V. X. (2024). A scoping review of ChatGPT research in accounting and finance. *International Journal of Accounting Information Systems*, 55, 100715. <https://doi.org/10.1016/j.accinf.2024.100715>
2. Marciano, A., Ramello, G.B. & Zanola, R. (2025). The law and economics of accounting and auditing: a glimpse inside the black box. *European Journal of Law and Economics*, 59(2), 221-226. <https://doi.org/10.1007/s10657-025-09839-x>
3. Zhu, J. N. Y., Lam, L. W., Liu, Y., & Jiang, N. (2023). Performance Pressure and Employee Expediency: The Role of Moral Decoupling. *Journal of Business Ethics*, 186(2), 465–478. <https://doi.org/10.1007/s10551-022-0>
4. Ten authors = all names are written
5. Eleven authors = *et al.*

- **Conference Paper**

Abu, N. A., Kedah, Z., Rahardja, U., Sibarani, B. E., Kosasi, S., Dewi, S., & Fadli, I. S. (2023, November). Digital ringgit: A new digital currency with traditional attributes. In *2023 11th International Conference on Cyber and IT Service Management (CITSM)* (pp. 1-6). IEEE. <https://doi.org/10.1109/CITSM60085.2023.10455426>

- **Thesis / Dissertation**

Author, A. A. (Year). *Title of the thesis or dissertation in italics* (Master's thesis or Doctoral dissertation, Name of Institution). Name of database or repository. URL

- **Source from the Internet**

Johnson, R. (2024). *Impact of Blockchain on Accounting: 7 Key Impacts*. Retrieved January 10, 2025, from <https://www.invensis.net/blog/impact-of-blockchain-on-accounting>

APPENDIX (If any)

This section contains important attachment such as tables, figures, and research instruments, or anything that supports the article writing. [Calibri, 11 pt].