Title font size 20 - Cambria

The title is short and interesting, a maximum of 15 words (sentence case format).

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Manuscripts are typed in (doc/docx) format, font size 12 – Cambria, with 1 paragraph spacing (single) (after and before spacing 0 pt), a minimum of 12 pages (A4, Left, top, bottom, and right margins = 2 cm).

Abstract (font size 12 - Cambria)
Written in one paragraph consisting of 120-250 words using English (font size 12 - Cambria) with 1 paragraph spacing (single). **Purpose** – Explaining the purpose of the research. **Method** – Describes all components of the method used in the research in brief. **Findings** – Explaining the core results of the research findings. **Implications** – Explaining the theoretical and practical implications of the research.
Keywords: consisting of 3-5 keywords. (font size 12 - Cambria)

Introduction

Contains regarding research phenomena and problems, literature facts ending with research gaps/differences and novelty from previous research, research objectives, and reasons/statements that provide value/significance/justification for conducting research. .....
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Literature review

Contains theories related to research and hypothesis development (if any). If using subtitles, then the format is italic.
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Method

Contains the research design or type of research, data sources, population and samples (if any), data collection techniques, operational variables (if any) and analysis techniques.....
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Results and discussion

It contains a description of the results of data analysis, hypothesis testing (if any), discussion of answering research questions, findings, and interpretation, and ends with an explanation of what needs to be done next from the findings. .....
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Table 1 .....

Column1	Column2	Column3	Column4	Column5
A	XXX	999	999	999
B	XXX	999	999	999
C	XXX	999	999	999
D	XXX	999	999	999
E	XXX	999	999	999

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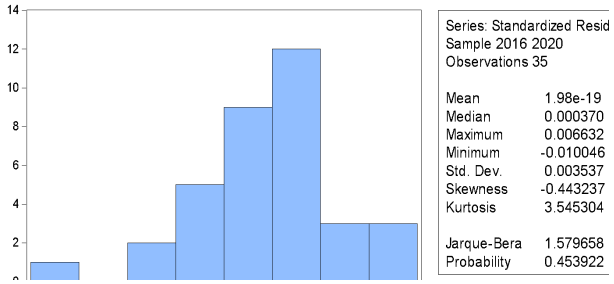


Figure 1 .....

Source: .....

Conclusions

The conclusion consists of 3 paragraphs, namely the core results of the research findings, implications, and limitations of the research, and research suggestions. .....
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Acknowledgments (if any) are conveyed to various parties who help "for sponsors" so that research can be completed.

References

Use Mendeley desktop with the style Chicago Manual of Style 17th edition (author-date). 80% of the references used are from international journals in the last 10 years.

Example:

Atmaz, Adem, and Suleyman Basak. 2022. “Stock Market and No-dividend Stocks.” *The Journal of Finance* 77 (1): 545–599. https://doi.org/10.1111/jofi.13098.

James, Hui, Bradley W. Benson, and Chen (Ken) Wu. 2017. “Does CEO Ownership Affect Payout Policy? Evidence from Using CEO Scaled Wealth-Performance Sensitivity.” *The Quarterly Review of Economics and Finance* 65 (August): 328–45.

https://doi.org/10.1016/j.qref.2016.10.003.
Mahenthiran, Sakthi, David Cademartori, and Tom Gjerde. 2020. “Mandatory Dividend Policy, Growth, Liquidity and Corporate Governance: Evidence from Chile.” *Review of Pacific Basin Financial Markets and Policies* 23 (3): 1–35. https://doi.org/10.1142/S0219091520500253.
Vancin, Daniel Francisco, and Guilherme Kirch. 2020. “Profit Distribution and Regulation: The Impact of Mandatory Dividend in Corporate Internal Funding.” *Revista Contabilidade e Financas* 31 (84): 524–41. https://doi.org/10.1590/1808-057X201910000.

Appendix (if any): provide attachments to complement the manuscript.