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ABSTRACT

This section is for abstracts and you are required to have an abstract of 150-200 words. Please make just one paragraph. Abstract should follow these writing algorithms: (1) short background, (2) objective, (3) method, (4) results, and (5) conclusion/suggested implications. 11 pt font; no indent, justified text.

(note- ABSTRACT IS NOT NEEDED FOR A BOOK REVIEW BUT NEED TO INCLUDE A HIGH RESOLUTION IMAGE of the book.) (Font size 11)

Keywords: 5-7 keywords separated by semicolons (;) in alphabetical order that are specific and reflect what is essential about the article.

JEL Classification: For papers in the economics field only.

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INTRODUCTION
(Centered, bold, font size 11)

What is the purpose of the study? Why are you conducting the study? The main section of the article should start with an introductory section that provides more details about the background, purpose, motivation, gap, novelty, significance, and contribution of research. The introduction should be relatively nontechnical, yet clear enough for an informed reader to understand the manuscript's contribution. The research objective, significance, novelty, and contribution should be stated explicitly at the end of the Introduction section coherently in paragraph(s). The content of the whole paper (exclude Table & Figure) should be written in coherent paragraphs, **USING BULLETS OR NUMBERING IS PROHIBITED**.

Acronym and Abbreviation Writing Rules
Define at First Use (Almost Always)

- **Acronyms and Abbreviations:** Spell out the full term at the first mention in the text, even if it is a very common one like "United States" (except for a few extremely well-known exceptions listed below). Immediately follow it with the abbreviation in parentheses. Example: "The Centers for Disease Control and Prevention (CDC) reported..." After this first definition, you can use the abbreviation throughout the rest of the paper.

Exceptions to the Define-at-First-Use Rule

- **Extremely Common Abbreviations:** A very small number of abbreviations are so universally understood that you don't need to define them. APA 7th edition specifically lists *only* these examples:
  - *et al.* (and others)
  - *i.e.* (that is)
  - *e.g.* (for example)
  - *cf.* (compare)
  - *viz.* (namely)
  - *vs.* (versus)
  - *etc.* (and so forth)
- **Units of Measurement:** Generally accepted units of measurement (like cm, kg, hr) do *not* need to be spelled out.

Consistency

After defining an abbreviation or acronym, use it consistently throughout. Do not switch back and forth between the full term and the abbreviated form.

Number of Uses

If an abbreviation or acronym is used only once or twice in the entire paper, it is usually better to spell out the full term each time, rather than defining it. The exception is if the abbreviation is required by a journal or publisher.

Plurals

- To make most acronyms plural, add a lowercase "s" *without* an apostrophe. Example: "CDCs."
- For some abbreviations, the plural is already different (e.g., "pp." for pages).

Formatting

- Acronyms are typically written in all capital letters (e.g., APA, NASA).

- Abbreviations can be a mix of upper and lowercase letters, depending on the specific abbreviation (e.g., U.S., PhD, etc.).

In Tables and Figures

- If you use an abbreviation or acronym in a table or figure, define it in the table note or figure caption, even if you've already defined it in the text.

Emphasis on Clarity

- The most important principle is clarity. If there's any chance your reader might not understand an abbreviation, spell it out.

Dictionaries

- If you're unsure about whether an abbreviation is considered common, consult a reputable dictionary (like Merriam-Webster).

LITERATURE REVIEW
(Centered, bold, font size 11)

The literature review is a written overview of major writings and other sources on a selected topic, include each involved variable, the relationship between variables, hypotheses development, and conceptual framework. Sources covered in the review may include scholarly journal articles, books, government reports, web sites, etc from the last 5 years maximum. The literature review provides a description, summary, and evaluation of each source. If necessary, the subheadings follow this format:

First Level Subheading
Write the body here.

Second Level Subheading
Write the body here.

Third Level Subheading
Write the body here.

Hypotheses Development (if any)
Provide a comprehensive theoretical review and previous studies that are relevant to the hypothesis formulation of the research in the form of coherent paragraphs, then write the hypothesis formulation below the paragraphs.

H1: ….

Example:

Good Corporate Governance and Earnings Management

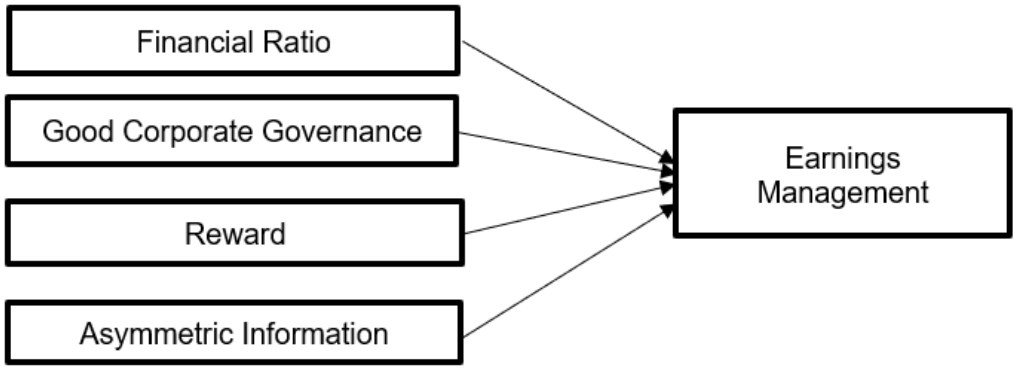
Effective corporate governance is essential for promoting financial transparency, accountability, and ethical business conduct, thereby reducing the risk of earnings management (Beasley, 1996; Klein, 2002). Firms with strong governance frameworks, such as independent boards, audit committees, and robust internal controls, are more likely to prevent managers from manipulating earnings (Xie, Davidson, & DaDalt, 2003). Research indicates that companies with well-established governance structures are less prone to earnings management, as these mechanisms enhance oversight and restrict managerial flexibility in financial reporting (Dechow, Sloan, & Sweeney, 1996). Consequently, good corporate governance is expected to negatively impact earnings

management by strengthening supervision and minimizing opportunities for financial misrepresentation.

H1: Good corporate governance negatively affects earnings management.

Conceptual Framework
The study framework model is depicted in Figure 1.

Figure 1. Research Framework



RESEARCH METHOD
(Centered, bold, font size 11)

This section typically has the following sub-sections: sampling (a description of the target population, the research context, and units of analysis; sampling; and respondents' profiles); data collection; and measures (alternatively: measurement).

RESULTS
(Centered, bold, font size 11)

The author needs to report the results in sufficient detail so that the reader can see which statistical analysis was conducted and why, and later justify the conclusions. It is a must for the author to write the interpretation of the displayed Table and Figure below their existences in the form of coherent paragraph(s). Represent the decimal number with a full stop (.) and the thousands with a coma (,).

Reporting results: The author may assume that the reader has a working knowledge of basic statistics (i.e., typically the contents covered in a 1st statistics course).

Table Format
Statistical Results
Table 1. Descriptive Statistics Example (N =158)

Construct	Min.	Max.	M
Transformational	1.25	5.00	3.56
Transactional	1.33	4.67	2.97
Organizational commitment	2.13	4.73	3.38

Note. M = Mean, SD = Standard Deviation.
Source: Processed Data (2025)

According to the data in Table 1, …. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at

each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph

Table 2. Regression Results Between x and x Example

Construct	B	SE B	β
X	0.29	0.06	0.36**

Note. R^2 = .13 (p < .01) **p < .01

The result in Table 2 indicates that … Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph

Example:
The hypothesis tests presented in Table 2 reveal mixed results regarding the relationships between the independent variables and earnings management. The first hypothesis test shows that the calculated t-value (0.369) exceeds the critical value of the t-table (3.065), and the significance value (0.002) is less than 0.05, leading to the acceptance of H1 and indicating a positive and significant relationship between profitability and earnings management. For the second hypothesis, …

Observation Results
Table 3. Observation Results of PS (Male, 52 years old)

Observation Aspect	Description
Location	Uluwatu Temple, Bali
Date	November 15, 2023
Observer	Researcher
Tour Guide Interaction	Tour guides narrated the myth of the sacred monkeys before tourists entered the temple.
Tourist Reactions	Some tourists listened attentively, nodding in agreement, while others asked about the myth's origins.
Behavioral Changes	After hearing the myth, tourists avoided direct eye contact with monkeys and acted more cautiously.
Emotional Responses	Some visitors expressed amazement, describing the experience as "spiritual" and "mystical."

Example:
The structured observation results in Table 3 suggest that traditional myths play a significant role in influencing tourist behavior and perceptions. The changes in visitor actions—such as increased caution and heightened emotional engagement—demonstrate the power of storytelling in cultural tourism. From an interpretivist perspective, this supports the idea that myths are not just narratives but function as mechanisms for shaping social reality. This finding reinforces the importance of integrating traditional myths into tourism experiences to enhance authenticity and cultural appreciation.

Figure Format
Figure 2. Overview Result

Figure 1 (Picture in high resolution)

Figure 2 shows that … Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph

Interview Manuscript Format

> "Digital transformation has brought several changes. We have adopted fleet management software that tracks vehicle performance and driver behavior in real time. It has made operations more efficient, but the transition was not easy." (CEO of Vehicle Company, 2025)

The CEO of vehicle company's statements implied that … Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph

DISCUSSION
(Centered, bold, font size 11)

Different authors take different approaches when writing the discussion section. According to Feldman (2004), Perry et al. (2003), and Summers (2001), the discussion section should: 1) Restate the study's main purpose; 2) reaffirm the importance of the study by restating its main contributions; 3) summarize the results in relation to each research objectives or hypothesis, without introducing new material; 4) relate the findings back to the literature and to the results reported by other researchers; 5) provide possible explanations for any unexpected or non-significant findings; 6) discuss the managerial implications of the study; 7) highlight the main limitations of the study that could influence its internal and external validity; 8) and discuss insightful (i.e., non-obvious) directions or opportunities for future research related to the topic. It is strongly suggested to organize the discussions into several subheadings.

The Influence of … on …

Text continues. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Text continues. Please continue text in single-spaced lines with 1 space at each paragraph. Text continues.

The Influence Between Financial Ratios and Earnings Management Practices

The first hypothesis test indicates that profitability, as one of the financial ratios studied, influences earnings management practices. Financial ratios serve to measure various aspects of accounting reports. Profitability ratios not only assess a corporation's capacity to generate profits but also act as factors influencing specific practices. In the context of earnings management, profits are a primary focus, making the profitability of a corporation a significant motivator for such practices. Testing in this study revealed that profitability positively affects earnings management practices in the sample manufacturing companies. This implies that higher profitability in the corporations studied can increase management's motivation to engage in earnings management, whether by enhancing reported profits, reducing them, or smoothing profit presentations in financial data to build investor trust and meet stakeholder

expectations. Such actions can also impact the reward received for management performance. These findings align with the research by Meilani and Widyastuti (2022), which identified a positive relationship between profitability and earnings management. However, they contradict the findings of Asri and Fauziati (2022), who reported no significant relationship between profitability and earnings management.

CONCLUSION
(Centered, bold, font size 11)

In this section, the author presents brief conclusions from the results of research with implications and suggestions for advanced researchers or general readers. A conclusion may cover the main points of the paper, but do not replicate the abstract in the conclusion.

Text continues. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Please continue text in single-spaced lines with 1 space at each paragraph. Text continues.

LIMITATION (OPTIONAL)
(Left Aligned, bold, font size 11)

In this section, the author writes down the major flaws and or limitations of the research. Limitations require critical judgment and interpretation of the impact of the research. The author should state whether the research limitation occurs because of an error, the method selected the validity, or others.

ACKNOWLEDGMENT
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The authors express gratitude to those who have had the pleasure of cooperating during this study or research.

DECLARATION OF CONFLICTING INTERESTS
(Left Aligned, bold, font size 11)

The authors have declared no potential conflicts of interest concerning the study, authorship, and/or publication of this article.

REFERENCES

(25-35 sources max. in APA 7 format, 80% should be from the accredited journals in the last 5 years, the in-text citations of the included references should be available in the paper and vice versa. Using Mendeley is strongly recommended)

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ABOUT THE AUTHOR(S)

1st Author
Write the 1st author's short biography which includes full name, department/faculty, affiliation, educational background, current position in the affiliation, ORCID ID (if any), and email address narratively.

2nd Author
Write the 2nd author's short biography which includes full name, department/faculty, affiliation, educational background, current position in the affiliation, ORCID ID (if any), and email address narratively.

3rd Author
Write the 3rd author's short biography which includes full name, department/faculty, affiliation, educational background, current position in the affiliation, ORCID ID (if any), and email address narratively.

REQUIREMENTS FOR AIBPM PAPER (per FEBRUARY 2025)			
		Proceeding (JICP)	**Internal (IJABIM, IJAFAP, IJTHAP, APJME, JCDA)**
SYSTEMATICS			
1	Wordcount	3,500-5,000 words	5,000-7,000 words
		Exclude abstract, table, figure, and references.	
2	References	15-25 valid references in APA 7	25-35 valid references in APA 7
		3-5 AIBPM journal articles should be included.	
		DOI/specified access link of each reference should be included.	
		80% of references should be from the last 5 years' accredited journal articles.	
		The reference is considered valid when it can be tracked through Google Scholar or search engine and its citation is available in the paper.	
3	Plagiarism	Less than 15% (exclude quotes, exclude bibliography, exclude sources, exclude matches <2 words).	
		Any form of tricking the plagiarism checking is prohibited (e.g. adding unnecessary space or characters, overlaying the text with shapes, etc.).	
4	Writing	Write the content in coherent paragraphs. Do not use bullets or numbering along the paper.	

		Write the word and its abbreviation in parentheses once only at the beginning of its use. Afterward, the abbreviation can be used without having to write its meaning. e.g. World Health Organization (WHO) stated that … Until now, WHO continues to …
		Ensure that the paper is written in high quality and scientifically.
SUBSTANCES		
1	Abstract & Keywords	150-200 words, including (1) objective, (2) method, (3) results, (4) conclusion, & (5) suggestion/implication.
		5-7 relevant keywords separated by semicolons (;)
		Include JEL classification codes for the paper in the economic field.
2	Introduction	Details about the paper's background and motivation.
		The research objective, significance, novelty, and contribution should be stated explicitly at the end of the Introduction section coherently in paragraph(s)
3	Literature Review	Theoretical review of each related variable and theory from the scientific sources in the last 5 years.
		Organize the content in several subheadings.
		Write the previous relevant studies and the hypotheses in the Hypotheses Development subheading.
		Provide the figure of the research framework in the Conceptual Framework subheading.
4	Research Method	Provide (1) research approach, (2) research design, (3) sampling method, (4) data collection method, and (5) data analysis method.
5	Results	Display the details of research data in the form of table, figure, and/or interview manuscript. The table should be presented in the form of editable format.
		Write the description and interpretation of each displayed data in the form of coherent paragraph(s).
		Ensure that the data of each data collection method is presented systematically in this section.
6	Discussion	Analyze the research results comprehensively.
		Elaborate the results with the formulated hypotheses (if any).
		Compare and/or strengthen the results with the previous relevant studies.
7	Conclusion	Write the conclusion, suggestion, and implication of the study.
8	About the Author(s)	Write each author's short biography which includes full name, department/faculty, affiliation, educational background, current position in the affiliation, ORCID ID (if any), and email address narratively.