

THE TITLE OF THE PAPER

(CENTER, UPPERCASE, Calibri 14 Bold)

The title of the paper should be concise and informative. Avoid abbreviations and formula where possible. It should be written clearly and concisely describing the contents of the research. Article should be in English

First Author Full Name^a, Second Author Full Name^b,

Center, Capitalize Each Words, Calibri 12, Bold

^a Department/Faculties, Institution/Universitas

^b Department/Faculties, Institution/Universitas

(Center, Capitalize Each Words, Calibri 11)

*) Corresponding Author Email:

ARTICLE HISTORY

Received:

XXXXXXXXXXXX

Revised:

XXXXXXXXXXXX

Accepted:

XXXXXXXXXXXX

KEYWORDS

(Calibri 10)

Keyword a,
Keyword b,
Keyword c,
Keyword d,
Keyword-n

ABSTRACT

(Calibri 11, UPPERCASE, Bold, 1 spacing)

The abstract is a self-contained summary placed immediately after the title page. It must be written as a single paragraph. The text should begin with a brief introduction and a clear statement of the research purpose. This is followed by a concise description of the methodology, including the research design and the analytical tools used (e.g., the Johansen Integration Test or the Vector Error Correction Model). The results section must report the main findings and statistical significance, highlighting key outcomes. Finally, the abstract concludes with implications and suggestions. The total word count must be between 150 and 250 words. Non-standard abbreviations should be avoided unless defined upon first mention.

INTRODUCTION

State the research objectives and provide adequate background. Explain the gap analysis and how this study addresses the problem. Avoid a detailed literature survey or a summary of results in this section. Ensure the text is accessible to non-experts. Write in a narrative format without sub-headings.

(Calibri, 12, 1.15 Spacing, Justify)

LITERATURE REVIEW

This section should synthesize the relevant theories and empirical studies that support the research.

Theoretical Framework – Sub Heading

Explain the grand theories or basic concepts used as the foundation of the study. Ensure the theory is relevant to the variables analyzed. (Calibri, 12, Bold, Capitalize Each Word)

Previous Studies and Hypothesis – Sub Heading

Discuss previous research critically to highlight the novelty of the current study. Based on the theory and previous empirical evidence, formulate the research hypotheses (if applicable) clearly.

RESEARCH METHODS

Describe the research design, data sources, population and sampling techniques, variables, and analytical instruments in detail. For quantitative studies, specify the statistical models used. For qualitative studies, explain the data collection and validation methods. Ensure that the method allows other researchers to replicate the study.

Note: Equations should be written using Microsoft Equation Editor, numbered on the right margin.

RESULT AND ANALYSIS

Results – Sub Heading

Present the findings sequentially, starting from the main results. Use tables or figures to support the data, followed by a narrative explanation. Figures, tables, and diagrams should be editable ones — do not use pictures.

Discussion – Sub Heading

Interpret the findings logically. Compare your results with the previous studies mentioned in the literature review (whether they support or contradict). Explain the implication and significance of the findings. **Tables and figures must be editable (not images/screenshots) and cited within the text.**

Table 1. Economic Growth and Tax Policy (Center, Calibri 10, Bold)

No.	Regions	Economic Growth 2006	Economic Growth 2007	Tax Policy 2006	Tax Policy 2007
1.	East Java	xxxx	xxxx	xxxx	xxxx
2.	Jakarta	xxxx	xxxx	xxxx	xxxx
3.	West Java	xxxx	xxxx	xxxx	xxxx

CONCLUSIONS

Provide a clear, concise summary of the main findings and their implications. Avoid repeating results verbatim. State the contribution of the research and suggest directions for future study. Do not include references in this section.

ACKNOWLEDGMENTS (OPTIONAL)

Acknowledge any financial support, institutional assistance, or individuals who contributed to the research but do not qualify as authors.

REFERENCES

Author, A. A., & Author, B. B. (Year). Title of article. *Title of Periodical*, volume(issue), pages.

<https://doi.org/xx.xxx>

Author, A. A. (Year). *Title of work: Capital letter also for subtitle*. Publisher.