

INSERT YOUR ARTICLE TITLE HERE AND ADJUST THE FORMAT

First Author Name^{1,2} ✉, Second Author Name¹, and Third Author Name²

Department, Faculty, University, Address, Country¹; Department, Faculty, University, Address, Country²

ABSTRACT

Describe an abstract in one concise and clear way, with no more than 200 words. The abstract should not include an introduction or conclusion of the article; instead, it is encouraged to include several key points: 1) Main questions and context of the discussion; 2) Role of the study; 3) Results of the data; 4) How the article discussed; and 5) Main findings. It is still possible to convey the things that are significant and contribute to the research as long as the words do not exceed the number as mentioned beforehand. It is also highly necessary to avoid the footnotes, references, and subtitles. The more concise the abstract is, the better assessment it will be.

***Keywords:** Keywords should be written following a summary between 4-5 words.*

CORRESPONDING AUTHOR:

Author Name

Department, Faculty, University, Address, Country

contact: *authorname@university.edu*

ARTICLE HISTORY

Received : xx

Final Revised : xx

Accepted : xx

Published : xx

1. | INTRODUCTION

Manuscripts must be written in English with correct and consistent grammar. Authors are encouraged to use professional language editing services if needed to eliminate grammatical errors. The language must be inclusive and free from bias, following APA guidelines for bias-free language. Non-English words should be italicized, and quotation marks ["..."] should not be used. Authors are advised to adhere to standard transliteration guidelines.

The text must use an 13pt font size with single spacing. No blank spaces are permitted after the title or before a new paragraph. Authors should follow this sample format, including the method for creating new paragraph lines, and avoid introducing new formatting styles.

Discuss the research thoroughly to convince readers of its significance, its relationships, and correlations with existing work. A comprehensive literature review is essential, prioritizing recent publications and prestigious academic works. Use the APA (7th edition) citation style, citing references in the text using the author–date format, e.g., (*Smith, 2023*) or (*Smith & Jones, 2022*). The reference list at the end of the manuscript must be arranged alphabetically by the first author's surname and formatted according to APA (7th edition) guidelines, providing complete publication details, including author names, year of publication, title, source (e.g., journal title in italics and volume/issue information for journal articles, or publisher for books), page range where applicable, and DOI or URL for online sources when available.

Address three key questions to engage readers: 1) why the issues raised are important and warrant discussion; 2) how other scholars have responded to these issues; and 3) how your work responds to and contributes to the subject. Detailed methodological descriptions are not required; instead, briefly mention the method in one or two sentences to support the discussion.

In the final part of the introduction, outline the article's purpose, methodology, problem statement, comments, and the research's relevance and expected contributions. Avoid using numbering or alphabetical systems for these elements.

2. | LITERATURE REVIEW

Sub-heading

This section discusses the purpose of the literature review which represents the theoretical core of the article. Literature review not only presents a summary of previous relevant research, but also evaluates and synthesizes the work of others reviewed by researchers.

It is important to consider the literature being reviewed and how to manage it. Some questions that researchers must take into account when first compiling a literature review are as follows: which aspects should be included in the literature review; how is the information in the literature review synthesized; how should the

literature review be organized; what style should be used in compiling the literature review; and other significant questions to be answered.

Citation style

Citation system is used for assessment. Please find the following samples for reference:

1. The author's last name and date, with commas, in parentheses: for example, (Ward, 2012);
2. Works with two authors: (Tirdasari & Dhewanto, 2012);
3. Works with more than two authors: (Alias et al., 2016);
4. Works with more than one source cited together: (Ward, 2012; Tirdasari & Dhewanto, 2012);
5. Two or more works by one author: (Common, 2004, 2017a);
6. When the reference list contains more than one author's work published in the same year, the suffixes a, b, etc., follow the date in the quoted text; for example, (Common, 2017a; Common, 2017b);
7. If the author's name is mentioned in the text, it does not need to be repeated in the quote, just enough years in parentheses.
8. Quotations for institutional work should use acronyms or short titles if possible.

3. | RESEARCH METHOD

This section explains the steps the writer took in the research, and provides a brief justification for the method used. In this section the writer must present enough information to enable the reader to be able to evaluate the suitability of the method, the reliability and the validity of your findings. It would be better if the information presented could be replicated by other researchers in the future.

The methodology section usually has several sub-sections:

1. Sampling (description of target population, research context and unit of analysis; examples; and profile of respondents)
2. Data collection
3. Measures (Alternatively, Measurement)

4. | RESULTS AND DISCUSSION

This section summarizes the information collected in a statistical-descriptive form. In addition, the authors must also present the results of relevant inferential statistics analysis, for example, hypothesis testing, which is applied to data processing. Report the results in detail so that the reader can see what statistical analysis you are using and why you are using it, and to justify your conclusions.

State all relevant findings including those that contradict the hypothesis you proposed. Present your findings briefly but each provides sufficient detail to justify the tone conclusions. This allows the reader to understand precisely what you are doing in analyzing the data and why.

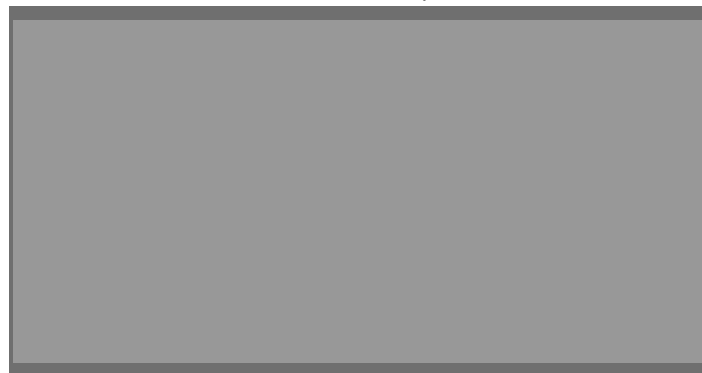
Presenting tables and figures

Tables, pictures and supporting illustrations are presented in the middle of the text (not attached) of the manuscript. The description of the table is written on the table, the description of the picture is below the picture. Source tables and figures are included below (see examples). Tables and figures must be numbered separately (Table 1, Table 2; Figure 1, Figure 2).

Table 1. Example

| | | | |
|---------|---------|---------|---------|
| Example | Example | Example | Example |
| Example | Example | Example | Example |
| Example | Example | Example | Example |
| Example | Example | Example | Example |
| Example | Example | Example | Example |
| Example | Example | Example | Example |
| Example | Example | Example | Example |

Source: Example



Source: Example

Figure 1. Example

Figures and tables reproduced from published works must be registered with permission from the original publisher (or the copyright holder, if not the publisher). The figure resolution must be clear, at least 300 DPI (Dots per Inch) in size so that the print quality is good. Make tables or illustrations simply and make it easy for the reader to analyze briefly.

In this section not only relate the findings found in the results, or report additional findings that have not been discussed. This section emphasizes more on the broader implications of research findings and relates them to previous research. Make sure that the conclusions you reach follow logically from and be strengthened by the evidence presented in your research.

5. | CONCLUSION

Give your comment here as a closing statement. This can be the final conclusion of your discussion and analysis and your recommendations for further research projects. Conclusions can include the main points of this paper, but do not replicate abstracts in conclusions.

This section not only shows the main shortcomings and limitations of studies that can reduce the validity of writing, thus raising the question of the reader (whether, or in what way) the limits in his study might have influenced the results and conclusions. The author can provide answers to possible questions that arise, for example: Is this a problem caused by an error, or in the method chosen, or its validity, or vice versa?

Acknowledgement (if any) Give credit to those involved in the success of your article. Do not describe in detail what their contributions are, and how they help you.

Declaration of Conflicting Interests The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

Data Availability Statement The data that support the findings of this study are available from the corresponding author upon reasonable request.

Author ORCID iDs

First Author Name  <https://orcid.org/000x-000x-xxxx-xxx>

Second Author Name  <https://orcid.org/000x-000x-xxxx-xxx>

Third Author Name  <https://orcid.org/000x-000x-xxxx-xxx>

REFERENCES

We use the standard APA (American Psychological Association) style in compiling bibliography. Writing a bibliography uses alphabetical order and not numbering. The same author (with different works) must have his full name written instead of using a dash. Examples of writing you can see below:

- Alias, N. E., Nor, N. M., & Hassan, R. (2016). The relationships between talent management practices, employee engagement, and employee retention in the information and technology (it) organizations in Selangor. In *Proceedings of the 1st AAGBS International Conference on Business Management 2014 (AiCoBM 2014)* (pp. 101-115). Springer, Singapore.
- Common, R. (2004). Administrative change in the Asia Pacific: Applying the political nexus triad. *International public management journal*, 7(3), 347-364.

- Common, R. (2017a). Public management and policy transfer in South-East Asia. In Mark Evans (Ed.), *Policy transfer in global perspective* (pp. 143-161). London: Routledge.
- Common, R. (2017b). Beyond the Horizon: Policy Learning and Development. In Ahmed Shafiqul Huque & Habib Zafarullah (Ed.), *International Development Governance* (pp. 671-681). London: Routledge.
- Duggan, V., Rahardja, S., & Varela, G. (2013). Service Sector Reform and Manufacturing Productivity: Evidence from Indonesia. *World Bank Policy Research Working Paper*, (6349).
- Shevlin, R. (2020). PPP Loans: Who Got What And How Well Did The Loans Perform?. *Forbes* (Jul 13, 2020). Available on <https://www.forbes.com/sites/ronshevlin/2020/07/13/ppp-loans-who-got-what-and-how-well-did-the-loans-perform/#2cd7aa164fdb>. Accessed Jul 15, 2020.
- Simon A. (2008). Essays on Analysts' Long-term Earnings Growth Forecasts. *PhD Thesis*, School of Business, The University of Queensland, Australia.
- Tirdasari, N. L., & Dhewanto, W. (2012). Family business succession in Indonesia: A study of hospitality industry. *Procedia-Social and Behavioral Sciences*, 57, 69-74.
- Ward, K. (2012). *Strategic management accounting*. London and New York: Routledge.