# TITLE (MAXIMUM 15 WORDS) ← 14PT, BOLD, CENTURY GOTHIC FONT, 1 SPACE

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**ABSTRACT**

Abstract written in English. Abstracts must be clear, concise, and descriptive. The abstract should provide a brief introduction to the problem, research objectives, research methods, research results, and a summary of the results. The abstract does not contain statistical values. The abstract is written in 9pt font size, with Century Gothic font and justify. The abstract consists of 100-200 words in one paragraph

## INTRODUCTION

The manuscript is written in Century Gothic typeface, 1 o pt font, single spaced, single column paper, A4 paper size, top and bottom margins 2.5 cm, left and right margins 2.5 cm. Several pages range between 2 0 -2 0 pages. Tab spacing at the beginning of each sentence in a paragraph is 1.27 cm (Special-First line: 1.27cm). The first subtitle provision is written with capital letters (UPPERCASE), Century Gothic, 12 pt font, bold, and before spacing 12 pt. The second subtitle is written in 12 capital letters at the beginning of the word (Capitalize Each Word), bold, italic, and before spacing 12pt. The third subtitle is written in capital letters at the beginning of the word (Capitalize Each Word), in italics, and before spacing 12pt. Manuscripts range from 10-20 pages including tables, and figures.

The introduction explains the research background, the importance of the research topic, research issues, research objectives, and research contributions. Explain the *state of the art* of previous research which is similar, explain the research gap, *and* how this research contributes to filling the research gap or has *novelty* or newness. The introduction does not consist of subtitles.

Example writing title points:

**SUB TITLE FIRST**
**Sub Title Second**
*Sub Title Third*

**LITERATURE REVIEW (Century Gothic, 12 pt, Bold)**

This section contains a framework that explains the relationship between variables in theory and analysis supported by previous research. This section does not contain a sub-literature review or literature review.

Formulation hypothesis written down with format as follows:

**H 1 : After writing the letter H followed by subscript, 12pt, bold, justify, if more than 1 line then row next is placed after a colon on a line First. Hypothesis statements end with a period.**

**RESEARCH METHODS (Century Gothic, 12 pt, Bold)**

This section contains the research design, research goals, and targets. If the research is quantitative, it contains the population and sample, data collection techniques, operational definitions and measurement of variables (if any), and analysis techniques. For Qualitative Research, the research method is adjusted.

**RESEARCH RESULTS AND DISCUSSION (Century Gothic, 12 pt, Bold)**

This section contains the results of data analysis, results of hypothesis testing (if using a hypothesis), answering research questions, findings and interpreting the findings. The research results also explain why, how, and so on.

**CONCLUSION (Century Gothic, 12 pt, Bold)**

This section presents research conclusions. Conclusions contain answers to research objectives or answers to problems, not overall conclusions. Research limitations, and suggestions for further research as well as research implications. The Conclusion section is written in one chapter and there are no subtitles.

**REFERENCES**

Citations and references use APA ( *American Psychological Association*) Style standards it is recommended to use Mendeley reference management

***Table***

Table entered to in script And No entered in attachment. Table
is a processed form of statistical output and is not a direct copy of *the software output and is not in image form* . Tables are given sequential numbers and complete titles that indicate the contents of the table. Tables must be referred to in the text, for example: Validity and reliability test results are presented in Table 1.

There is no need to add indicative words after references to tables, for example: Table 1 below shows the results of validity and reliability tests. The word 'under This' not required. Table Source must be included. If the contents of the table come from your own processing, there is no need to state the source.

Table titles are made in the format: 12pt, *left aligned, bold, title case* ; and fill 9-11pt (adjusted to the table). The format of the table *header* is *bold, title case* 1 space. Pay attention to eliminating vertical lines in the table and minimizing horizontal lines. The table is sorted by number

***Table 1***

**Statistics Descriptive**

| | N | Minimum m | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Financial Distress | 148 | 1.53 | 14.75 | 5.9938 | 2.50275 |
| Auditing Delay | 148 | 0 | 1 | .06 | ,240 |
| Auditors Switching | 148 | 0 | 1 | .57 | ,497 |
| Valid N (listwise) | 148 | | | | |

Source : Outputs SPSS 26

***Picture***

Image inserted into in the script and not entered in the attachment. Images are given sequential numbers and titles that indicate the contents of the image. The image title is placed below the image, left position and in *bold* . Image sources must be included.




***Picture 1***

**List Company Go public**

*Source: ….*