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TAXATION STUDIES | RESEARCH ARTICLE

The Title of the Article Should be Informative and Effective (Font Myriad Pro 20pt, Bold - No more than 20 words in total)

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ABSTRACT
An abstract in a scientific journal should succinctly summarize the key elements of the research. It should begin with a brief background that highlights the relevance or importance of the research topic. Next, it should clearly state the main objective or research question addressed in the study. The methods section should concisely describe the approach, techniques, or data used. Following this, the abstract should present the key findings of the study, emphasizing significant results without excessive detail. Finally, it should conclude by discussing the implications or contributions of the research to the relevant field or practice. The entire abstract should be written in a single, coherent paragraph, avoiding overly technical terms, to ensure accessibility for readers from various disciplines. (Font Myriad Pro 9pt, Bold - No more than 250 words in total)

Keywords: Islamic Value of Management, Islamic Studies, HRM, Business Sustainability, Organizational Performance, Organizational Competitiveness. [Font Myrad Pro, 8pt, Separated by Comma (,), up to Five words, NO use of "and", "of", "for" etc. between words]
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I. Introduction [Heading Font Myriad Pro11pt, Calibri-Body-Capitalize, Justified]

The Introduction serves as the gateway to your research, providing readers with the necessary context, significance, and objectives. Start with a broad overview of the research topic,

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highlighting its importance and relevance to the field. Discuss current trends, unresolved issues, or controversies in the area of study, supported by recent and relevant literature. This demonstrates your awareness of the field's state and establishes the gap your research intends to fill.

Narrow the focus by identifying specific problems or gaps in knowledge that your study addresses. This section should make it clear why the research is necessary and how it contributes to advancing understanding in the field. Explicitly state the research question or hypothesis that guided your investigation, emphasizing its novelty and significance.

Clearly outline the aims and objectives of the study, linking them to the identified research gaps. Avoid delving into detailed methodology or results here; instead, provide a conceptual overview that leads the reader logically to the next sections. If your research includes theoretical frameworks or assumptions, briefly introduce them, ensuring they align with the research aim Conclude the Introduction by summarizing what the study seeks to achieve and how it aligns with or challenges existing knowledge. This should leave the reader with a clear understanding of the study's scope and its potential impact, setting the stage for the subsequent sections.

I.1. AI Usage Policy in Academic and Scientific Settings

Artificial Intelligence (AI) is increasingly utilized across various fields, including academia and scientific research. While this technology offers numerous benefits, such as enhancing efficiency and generating deeper insights, it is essential to establish clear guidelines to ensure the integrity and originality of scholarly work.

I.2. AI Usage Policy

- Purpose of AI Usage
  AI may serve as a supplementary tool, not a replacement, in research and academic writing processes. Acceptable uses include, but are not limited to:

  - Data analysis (e.g., statistical analysis or big data processing).
  - Summarizing literature or references.
  - Grammar correction or plagiarism checks.
  - Limitations on AI Usage

  AI must not be used to write an entire academic article or journal paper.
  The work must reflect the researcher's original ideas, interpretations, and contributions. References or data generated by AI must be manually verified for accuracy and relevance.
  - Disclosure Requirements; Researchers are required to disclose the use of AI tools in the preparation of their work, either in the methodology section or as a footnote, to comply with ethical academic standards.

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- Integrity and Appropriateness; The use of AI should adhere to established academic standards. For example, any analysis or text generated by AI must be manually reviewed for accuracy and reliability.

I.3. Appropriateness of AI Usage in Academic Journals

As a general guideline, **AI contributions to academic journal content should not exceed 20-30% of the overall process**. This includes tasks such as data analysis, visualization, or editing assistance. The remaining 70-80% should represent the researcher's original work and insights. This percentage may vary depending on specific journal or institutional policies.

II. Literature Review and Hypothesis Development

The Literature Review and Hypothesis Development section serves to position your research within the existing body of knowledge, identify gaps, and logically develop your hypotheses. Begin with an overview of the key themes and topics related to your research, highlighting the most relevant theories, models, or findings in the field. This demonstrates a comprehensive understanding of the academic landscape and contextualizes your study within it.

For each theme, discuss how previous research has addressed related issues, noting significant findings, inconsistencies, or limitations. If applicable, include seminal works and recent studies to show the evolution of thought and where your work fits within this progression. Critically evaluate the strengths and weaknesses of the existing literature, avoiding mere summarization. Use this critique to underscore the need for further investigation and the uniqueness of your research.

Next, explicitly state the theoretical framework guiding your study, ensuring it aligns with your objectives. Describe the underlying principles, concepts, or assumptions that support your research questions or model. This theoretical grounding adds depth and clarity to your analysis and justifies the hypotheses you propose.

When developing hypotheses, structure this section to move logically from the literature to your specific research propositions. For each hypothesis, draw a clear connection between the reviewed studies and your argument, explaining how prior evidence supports your expectations. Use phrases like "Based on these findings, I hypothesize that..." or "Building on the work of [Author], I propose that..." to ensure clarity and coherence.

Organize your hypotheses systematically, either by themes, variables, or research objectives. Clearly number and present them, ensuring they are testable and directly tied to the literature discussed. This approach strengthens the logical flow and helps readers easily follow the progression from theoretical insights to empirical investigation.

Conclude this section by summarizing how the literature review and hypotheses align with your research aims, emphasizing the study's potential contributions to theory, practice, or policy. Therefore, based on this relationship, the hypothesis proposed in this study is as follows:

H1: Fill your Hypothesis
H2: Fill your Hypothesis

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H3: Fill your Hypothesis



Figure 1. Conceptual Framework

II.1. Instruction for Authors

- Should be written with the following elements in the following order: title page; abstract; keywords; JEL Classification Code; main text introduction, literature review/literature background, and Hypothesis development, research methods, results, discussion; acknowledgments; declaration of interest statement; references; appendices (as appropriate); table(s) and figures should be mentioned. For the best fit of the manuscript please download the article template
- Should contain a structured abstract of Is 200 words. Structure of abstract should contain (e.g., the purpose of the study, research method, result, and findings)
- Should contain between 3 and 5 keywords. Including information on choosing a title and search engine optimization. Tips for keywords (i.e., Read through your paper and highlight any key terms or phrases that are most relevant to the focus of your work; Draw up a shortlist; Try searching with your keywords to ensure the results fit with your article and so you can see how useful they would be to others; Narrow down your keywords to ensure they are as accurate as possible; Review your final list and ask yourself, will these keywords be most effective at indexing my article online)
- JEL Classification Code approximately 3 - 5 JEL code. (See. https://www.aeaweb.org/)
- An extensive piece of work, which presents original research supported by a substantial amount of data, based on the relevant recent study.
- Spelling can be US or UK English so long as the usage is consistent.
- Please do not use the un-usual term or non-standard terms. For local word-term please put the info to make it clear.
- Please do not use any jargon in your body of the manuscript.
- The content of words minimum 5.000 - 10.000 words (Including words in tables/figure) and exclude Author information (e.g., name of authors, affiliations, authors identity, and all of the references). Words count starts from Introduction; Literature review; Research Method; Results and discussion; Conclusion: Acknowledgment, and Conflict of interest).
- For references use APA 6th or 7th edition. For all of the references, we suggest using the references software manager (i.e., Mendeley, End-Note, Zotero). Please note we automatically reject the manuscript submission if the manuscript uses manual writes of references or does not use the references software manager. We suggest for authors use a minimum of 6 (six) years of recent studies. Besides for references use a minimum of 25 references. As a commitment for references please note we just tolerant approximately

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5% by 100% total references with self-citation (only relevant recent studies with the manuscript).

II.2. Manuscript Checklist

- The manuscript should be written in good English, we automatically reject by editor-decision the manuscript if the manuscript submitted in other languages. Make sure the manuscript has been translated into English.
- Manuscript submitted in Doc or Docx file (Microsoft word file). We automatically reject if authors submitted the manuscript in another format (e.g., PDF).
- For contributing to the body of knowledge and global reader's impact, we consist the manuscript should be contained the clear phenomena, research gap, research contribution, novelty, and state of the art (SoTA).
- Graphical abstract (optional). This is an image to give readers a clear idea of the content of your article. It should be a maximum width of 525 pixels. If your image is narrower than 525 pixels, please place it on a white.
- Figures should be high quality (1200 dpi for line art, 600 dpi for grayscale, and 300 dpi for color, at the correct size). Figures should be supplied in one of our preferred file formats: EPS, PS, JPEG, TIFF, or Microsoft Word (DOC or DOCX) files are acceptable for figures that have been drawn in Word.
- Tables should present new information rather than duplicating what is in the text. Readers should be able to interpret the table without reference to the text. Please supply editable files. We do not accept the manuscript submission with copied tables from statistical software
- Equations. If you are submitting your manuscript as a Word document, please ensure that equations are editable with the formula-type menu at Microsoft word. We do not accept if the formula writes with manual types.
- Please use SI units (non-italicized).
- References. Please note we commitment with references content. All the references should be dominant from Scientific articles (at least 75% by total references and a maximum of 25% references by books or any websites to support your data) with a minimum of 25 references for each paper. We only accept references from trusted sources and valid references. Besides, the references should contain DOI (Digital Object Identifier). Please note we automatically reject the manuscript submission or we decide to major revision if we found fatal mistakes in references.

II.3. Withdrawal and Retraction Policy

As a scholarly journal committed to high professional standards, we strive to provide the best possible service to our authors. We acknowledge that as an emerging journal, we need to pay close attention to improving both the manuscripts we publish and our overall service quality.

We offer facilities for authors who wish to withdraw their manuscripts for specific reasons and considerations. We hope our authors appreciate our efforts to continually enhance

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the content, diversify our authorship nationally and internationally, and aim for a reputable indexation.

We expect authors wishing to withdraw their manuscripts to utilize the discussion feature on their respective OJS accounts. Although it is challenging for us, especially for international authors, we will process withdrawal requests, provided they are made before online publication and are accompanied by logical reasons, courteous narrative, and adherence to social ethics and morals.

Common reasons for manuscript withdrawal often relate to the lengthy publication process, which we understand as we are always improving our service quality. However, it is crucial for authors to thoroughly review important information on our website, such as rights and obligations, author guidelines, indexing track, and others, before deciding to withdraw a manuscript.

The withdrawal process must follow established procedures and go through the DISCUSSION MENU in the OJS author account. Requests made outside of this procedure will not be accepted as they are considered unofficial.

We emphasize this policy as it could negatively impact our journal's reputation and harm all parties involved, including authors, reviewers, and editors, both materially and immaterially, and is considered unethical. The official format for requesting manuscript withdrawal is as follows:

- Author & Co-author Name: [Full Name]
- University: [University Name]
- City: [City Name]
- Country: [Country Name]
- Paper ID / Submission ID: [ID Number]
- Title: [Manuscript Title]
- Reason: [Reason for Withdrawal]

Retraction, Correction and Withdrawal of Manuscripts After Online Publication Without prior official requests, we will ignore them.

II.4. Publication Ethics & Publication Frequency

Publication ethics are important in the academic and research world. The Committee on Publication Ethics (COPE) organization has played a significant role in developing guidelines and standards for publication ethics. The following is a narrative on publication ethics that refers to COPE:

Publication ethics are the principles and values that govern the practice and behavior of researchers in reporting and publishing the results of their research. COPE, an international organization dedicated to developing publication integrity, has developed guidelines that outline the ethical standards expected of researchers and publishers.

One of the key principles emphasized by COPE is honesty in reporting. Researchers are expected to present their research results accurately and transparently. Data should be

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presented honestly without manipulation or inappropriate editing (e.g., data manipulation, inappropriate citation, data fabrication, and data falsification). If there are errors or mistakes in future publications, the authors are expected to immediately notify the publisher or we can revise or take steps to withdraw the publication.

In addition to honesty, we as editors and publishers also emphasize the importance of integrity in publication. This involves respecting the copyrights and intellectual property of others, as well as avoiding plagiarism (In this case the tolerance limit for plagiarism is < 20% . Researchers are expected to properly cite relevant sources and give due recognition to other contributors who contributed to the research or publication.

III. Research Method

When submitting a research paper to a reputable journal, the research methods section is a critical component that must be thoroughly detailed and well-documented. This section should provide a clear and comprehensive explanation of how the study was conducted, enabling readers to evaluate the validity and reliability of the research findings, as well as enabling others to replicate the study. (Damme et al., 2007) (Kallet, 2004). The research methods section should begin with a description of the setting and participants involved in the study. This should include information about the study location, the characteristics of the sample population (e.g., age, gender, socioeconomic status), and the recruitment and sampling procedures used. (Busse & August, 2020)

Next, the research design and timing of the study should be clearly outlined. This should include details about the specific experimental or observational procedures used, the independent and dependent variables, and the covariates or confounding factors that were measured and controlled for. The data collection process should be thoroughly described, including the instruments or methods used to gather the data, the frequency and duration of data collection, and any steps taken to ensure data quality and integrity (Damme et al., 2007) (Perneger, 2004).

The analytic approach used to address the research objectives should also be explained in detail, including the specific statistical tests or qualitative analysis methods that were employed. It is important to note that the methods section should not only describe what was done, but also provide a justification for why particular experimental procedures or analysis methods were chosen. This allows the reader to understand the rationale behind the research design and assess the appropriateness of the methodological approach (Perneger, 2004) (Damme et al., 2007) (Busse & August, 2020) (Kallet, 2004). The research methods section of a reputable journal article must provide a clear, detailed, and well-justified description of how the study was conducted, enabling readers to evaluate the validity and reliability of the research findings and allowing for the potential replication of the study (Damme et al., 2007) (Perneger, 2004) (Kallet, 2004) (Busse & August, 2020).

Table 1. Sample Criteria (N = 256)

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Measurement	N	%
Gender		
Man	128	50
Female	128	50
Age (years-old)		
30 – 35	30	11.7
36 – 40	112	43.8
41 – 45	53	20.7
> 45	61	23.8
Academic Grade		
Asisstant Professor	172	67.1
Associate Professor	82	32
Professor	2	0.7
Length of Work (years)		
3 – 5	16	6.25
5 – 8	60	23.4
> 8	180	70.3
Education Level		
Magister		
Doctoral		

Important Instructions!: Tables

Golden Ratio Journal accepts Tables/Figures created by the author's own work only. Number Tables/Figures consecutively in accordance with their appearance in the text. Tables must be adjustable. Avoid vertical rules. Extremely large tables that take more than one page print are NOT acceptable.

Be sparing in the use of tables and ensure that the data presented in tables do not duplicate results described elsewhere in the article. In particular, The Golden Ratio Journals does not accept any figures/artworks borrowed from others (i.e. output of AMOS, charts and reports of Statistics Agency's), if not created by the author's own work. If the Desk Editor finds any outsizes, the manuscript will be stopped/rejected by the Desk Editor without further review.

- All Tables, Figures (charts, diagrams and line drawings) and Plates (photographic images) should be included as part of the manuscript.
- Supply clear captions for all tables, figures and plates. Captions for tables must be placed above the table.
- If the data is too large for a single table, please consider another way of presenting your data such us put as Appendix.
- The font to be used in a Table/Figure is 10 pt myrad Pro.
- In case you need to draw attention to a particular datum then use only a shade of grey.

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- The placement of the caption below the artwork removes the chance that the caption become separated across page boundaries (see Table 1, 2, 3 or Appendix 1,2,3)

Captions for tables must be placed above the table. The placement of the caption below the artwork removes the chance that the caption become separated across page boundaries (see Table 1, 2 and 3 or Appendix 1, 2,3).

IV. Results and Discussion

IV.1. Analysis Result

As an academic writer, I understand the critical role that the results and discussion section plays in a research paper. This section is where researchers present the key findings of their study and interpret the meaning and significance of those findings. (Şanlı et al., 2014) (Ghasemi et al., 2019)

The results and discussion section typically begins with a restatement of the main findings, concisely summarizing the key outcomes of the research. This provides the reader with a clear and focused overview of the study's results.

Next, the discussion section delves into interpreting the meaning and implications of the results. This is where the researcher explains what the findings mean and how they relate to the existing body of research in the field. The discussion should go beyond simply restating the results and instead focus on evaluating the significance and broader context of the findings. (Ghasemi et al., 2019)

Importantly, the discussion section should compare the study's results to those of other relevant research. This allows the researcher to situate their work within the larger scientific landscape, identifying areas of agreement or disagreement with prior studies.

Additionally, the discussion should address the implications of the findings, explaining why the results matter and how they might be applied or built upon in future research.

Finally, the discussion section should acknowledge the limitations of the study and highlight any unresolved questions or areas for future investigation. By carefully addressing these key elements, the results and discussion section helps to elevate the research paper, providing a comprehensive and insightful analysis of the study's significance and contribution to the field (Busse & August, 2020) (Şanlı et al., 2014) (Ghasemi et al., 2019).

V. Conclusion

As an academic writer, crafting a strong and impactful conclusion is a crucial element in the overall structure and effectiveness of a research paper. The conclusion serves as the final opportunity to reiterate the significance of the study, summarize the key findings, and emphasize the larger implications or significance of the research. (Ami et al., 2020)

Theoretical Implications: As an academic writer, crafting a strong and impactful conclusion is a crucial element in the overall structure and effectiveness of a research paper. The conclusion serves as the final opportunity to reiterate the significance of the study, summarize

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the key findings, and emphasize the larger implications or significance of the research. (Ami et al., 2020)

Managerial Implications: As an academic writer, crafting a strong and impactful conclusion is a crucial element in the overall structure and effectiveness of a research paper. The conclusion serves as the final opportunity to reiterate the significance of the study, summarize the key findings, and emphasize the larger implications or significance of the research. (Ami et al., 2020)

AI Disclosure (Wajib / Mandatory)

Authors are encouraged to disclose the use of artificial intelligence (AI) tools in the preparation of their manuscripts, where applicable. This disclosure aims to promote transparency, research integrity, and responsible use of AI in scholarly publishing. When AI tools are used to assist with manuscript preparation, authors should identify the tool used and briefly describe its purpose, such as language editing, grammar correction, translation, summarization, or assistance with drafting and organizing text.

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> The authors used [List all AI tools and applications used, including their names] to assist with the preparation of this manuscript. These tools were used for purposes such as literature exploration, idea organization, manuscript structuring, language editing, grammar correction, translation, summarization, data analysis assistance, or other relevant tasks, as applicable. The specific purposes for which each tool was used are described as follows: [specify the AI tool and its corresponding purpose]. All AI-generated or AI-assisted content was critically reviewed, verified, and revised by the authors, where necessary. The authors take full responsibility for the accuracy, originality, integrity, and validity of the manuscript, including its arguments, interpretations, citations, and conclusions. AI tools were not listed as authors and were used in accordance with the journal's publication ethics and research integrity policies.

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All authors listed in a manuscript submitted to Golden Ratio Journal are expected to have made significant intellectual contributions to the research and to take responsibility for the integrity and accuracy of the work. Each author’s contribution must be clearly identified to

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ensure transparency, accountability, and appropriate recognition of individual involvement in the research process. Authors are required to specify their respective contributions to the study, including conceptualization, methodology, data collection, data analysis, investigation, validation, resource provision, writing of the original draft, review and editing, supervision, project administration, and funding acquisition, where applicable. All authors must review and approve the final version of the manuscript before submission and agree to be accountable for their respective contributions. The corresponding author is responsible for ensuring that all listed authors meet the journal's authorship criteria, that no eligible contributor is inappropriately excluded, and that all authors have agreed to the submitted version of the manuscript. Individuals who contributed to the research but do not meet the authorship criteria should be acknowledged appropriately in the Acknowledgments section, with their consent. Author Contribution Statement: Authors are required to provide a clear statement describing each author's specific contribution to the manuscript. The Contributor Roles Taxonomy (CRediT) may be used to identify and standardize author contributions. **(IMPORTANT Notes:** Authors are required to complete and review this section before proceeding with their submission. All fields in this section are mandatory).

> Example:
> Author Contributions: Conceptualization: Name of Author 1; Methodology: Name Author 1 and Author 2; Data Collection: Name of Author 2 or etc; Formal Analysis: Author 1 and Author 3; Writing Original Draft Preparation: Author 1; Writing, Review and Editing: Author 2 and Author 3; Supervision: Author 3. All authors have read and approved the final version of the manuscript.

Conflict of Interest Statement

The authors declare that they have no competing interests related to the research, authorship, or publication of this article.

Data Availability Statement

The data supporting the findings of this study are available from the corresponding author upon reasonable request, subject to applicable ethical, legal, and privacy restrictions.

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The Acknowledgements section is optional and may be included by authors to recognize individuals, institutions, organizations, or other parties who contributed to the research but do not meet the criteria for authorship. Such contributions may include technical assistance, administrative support, access to research facilities or data, or constructive feedback on the research process. Authors should ensure that all acknowledgements are accurate, appropriate, and made with the consent of the individuals concerned, where applicable. Any financial support or research funding should be disclosed in the Funding Statement or the designated section of the manuscript, as appropriate. If there are no individuals or organizations to acknowledge, this section may be omitted from the manuscript. The authors would like to thank [Institution Name] for providing institutional support and access to the resources necessary to conduct this research. The authors gratefully acknowledge the assistance of [Individual/Organization Name]

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