

TITLE

The title must be interesting, specific, informative and effective, not more 20 words (UPPERCASE, Times New Roman Bold 12)

*(Please, clear the author's name, affiliation and email address on paper, just fill in the submission form of journal website (OJS), because this journal uses **double-blind review**)*

Abstract

Abstract between 100-200 words, should be presented in English, providing a brief description of the phenomenon under study, research objectives, methods, findings, conclusions, and the importance of the findings or implication. Citations are not allowed to be cited in the abstract. It should be relatively nontechnical, yet clear enough for an informed reader to understand the article.

Keywords: keywords provide 3-5 essential keywords, which are specific and reflect what is essential about the article.

JEL Classification: [example: M31, M41, O15]

Write minimum of 3 classification codes, Information guide for the Journal of Economic Literature (JEL) can be found <https://www.aeaweb.org/econlit/jelCodes.php?view=jel>

INTRODUCTION

The introduction presents the background, the phenomenon being studied, the relationship between existing phenomena and theories, the research gap, novelty, rationale, and research objectives. References need to be included in this section, in relation to the justification of the urgency of the research, the emergence of research problems, alternative solutions, and the chosen solution.

The degree of up-to-date materials is referenced by looking at the proportions of the last 10 years and referring to the main library. Problems and objectives, as well as the use of research written narratively in paragraphs, do not need to be given a special subtitle, and are not allowed to use bullets and numbering.

LITERATURE REVIEW

The literature review should contain supporting theories, the logic of the research, and previous research. The hypothesis must be clearly stated, put it in the following section. The hypothesis is directly related to a theory but contains operationally defined variables and is in a testable form. It is a specific, testable prediction about what the author expects to happen in a study. Researchers might draw a hypothesis from a specific theory or build on previous research of the past ten years. The conceptual framework can be shown at the end of the literature review (see figure 1).

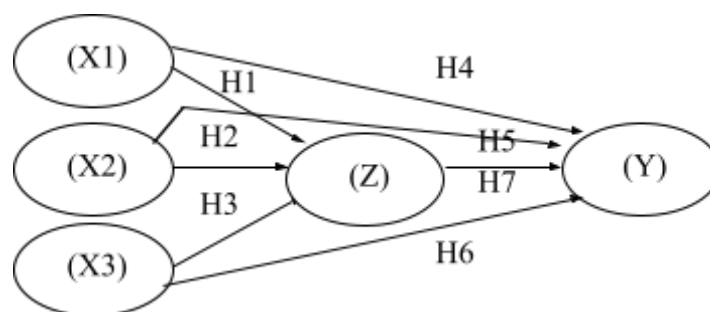


Figure 1. Conceptual Framework

(All figures must be cite in paragraph)

Subheadings

Authors can add Subheadings in the Capitalize Each Word and Bold format

RESEARCH METHODS

This section consists of the research design (the method, the data, the data source, population and samples, sampling techniques, the variables measurement and the scales which are used in the research, the data collecting technique, the data analysis technique) that are written in the form of a paragraph. The time and place of the research need to be clearly stated.

Since Vol 41 Issue 2 (July 2026), the journal accepts quantitative, qualitative, mix methods, and SLR paper.

RESULT AND DISCUSSION

The results and discussion contain answers to research problems and conclude explicitly. Research results are presented in the form of graphs, tables, or descriptive. Analysis and interpretation of these results is required before they are discussed. The table is written in the middle or at the end of each descriptive text of research results/acquisitions. If the width of the table is not enough to be written in half a page, it can be written a full page. Table title is written from left to center, all words begin with capital letters, except conjunctions. If more than one line is written in a single space. For example, it can be seen in Table 1.

The discussion is focused on linking the data and the results of their analysis to the problem or research objective and the wider theoretical context. It can also be discussed as an answer to the question of why facts are found as in the data. The discussion is endeavored not to be separated from the data discussed. Discussion is to explain possible reasons why a particular hypothesis is rejected or accepted and how they relate to previous studies.

Table 1. Results of Hypothesis-testing

Hypothesis	Relationship	Coefficient	T-stat	P-value	Conclusion
H ₁	(X ₁) → (Z)	x.xxx	x.xxx	x.xxx	
H ₂	(X ₂) → (Z)	x.xxx	x.xxx	x.xxx	
H ₃	(X ₃) → (Z)	x.xxx	x.xxx	x.xxx	
H ₄	(X ₁) → (Y)	x.xxx	x.xxx	x.xxx	
H ₅	(X ₂) → (Y)	x.xxx	x.xxx	x.xxx	
H ₆	(X ₃) → (Y)	x.xxx	x.xxx	x.xxx	
H ₇	(Z) → (Y)	x.xxx	x.xxx	x.xxx	

(Tables must be made manually, cannot be screenshots, and do not use vertical borders. All tables must be cited in paragraphs.)

CONCLUSION AND RECOMMENDATION

The conclusion presents from the description in the discussion, presented in essay form, not numerical (numbering). The conclusion conveys the main point of the study, the interesting results as the main findings of the study. A conclusion may cover the main points of the paper, but do not replicate the abstract in the conclusion.

(The conclusion should not use numbering, describe it in paragraphs.)

The limitations of the study revealed, among other things, the scope of the research that could reduce the validity of the writing, so that it might have influenced the results and conclusions. Limitations require critical assessment and interpretation of their research impact.

The recommendations are based on conclusions and refer to practical actions and the possibility of future research development.

REFERENCES

References uses the APA style, and reference management software as Mendeley, Zotero or EndNote is recommended. References can be sourced from: journal, proceedings, books.

Examples:

Journal

F. Hair Jr, J., Sarstedt, M., Hopkins, L., & G. Kuppelwieser, V. (2014). Partial least squares structural equation modeling (PLS-SEM): An emerging tool in business research. *European Business Review*, 26(2), 106-121. doi:<https://doi.org/10.1108/EBR-10-2013-0128>.

Proceedings

Muchtar, S., Hartono, P. G., & Sari, W. R. (2020). The Quality of Corporate Governance and Its Effect on Sharia Bank Financial Performance in Indonesia. *International Conference on Management, Accounting, and Economy (ICMAE 2020)*, 151 (Advances in Economics, Business and Management Research), 192–196. <https://doi.org/10.2991/iac-17.2018.49>.

Book

Robbins, S. P. & Judge, T. A. (2008). *Organization Behavior* (15th ed.). Boston: Pearson.