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TITLE WRITTEN IN INDONESIAN (MAXIMUM 15 WORDS)← 12PT, BOLD, TIMES NEW ROMAN, 1 SPACE

Author Name ¹, Author Name ², Corresponding Author Name*← 12pt, bold, single spacing

^{1,2}institution (University, city) ← 12pt, italic, single spacing

Correspondent: e-mail address← 12pt, regular, single-spaced

Abstract

Abstract should be prepared in English (translated from abstract in English) The abstract should be clear, concise, and descriptive. Abstract should provide a brief introduction of the problem, research objectives, research method, results, and a brief summary of results. abstract does not make statistics Abstract written in 11pt, Times New Roman and justified. Abstract consists of 100-200 words in a paragraph

Keywords: 3-5 keywords, 11 pt, Times New Roman, justify, italic

Abstrak

Abstrak dalam Bahasa Indonesia: Abstrak harus jelas, ringkas, dan deskriptif. Abstrak harus memberikan pengantar singkat tentang masalah, tujuan penelitian, metode penelitian, hasil penelitian, dan ringkasan singkat hasil penelitian. Abstrak tidak boleh memuat statistik. Abstrak harus ditulis dengan ukuran font 11pt, Times New Roman, dan rata kiri-kanan. Abstrak harus terdiri dari 100-200 kata dalam satu paragraf.

Kata Kunci: 3-5 kata : 11 pt, Times New Roman, justify

INTRODUCTION

The manuscript is written in Times New Roman font, 12pt font, 1.5 spacing, single column paper, A4 paper size, top and bottom margins of 2.5 cm, left and right margins of 2.5 cm. The number of pages ranges from 20-25 pages. Tab spacing at the beginning of each sentence in a paragraph is 1.27 cm (Special-First line: 1.27 cm). The provisions of the first subtitle are written in capital letters (UPPERCASE), Times new roman, 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), italic and before spacing 12pt. The manuscript ranges from 10-20 pages including tables, figures. Example of writing a point title:

FIRST SUB TITLE

Second Subtitle

Third Subtitle

INTRODUCTION← Times New Roman, 12pt, Bold

The introduction explains the background of the research, the importance of the research topic, the research issues, the research objectives, and the research contributions. It explains *the state of the art* of previous similar research, explains the research gap, and how this research contributes to filling the research gap or is *novel*. The introduction does not contain subheadings.

THEORY AND HYPOTHESIS DEVELOPMENT (If any/ Qualitative Research adjusted), Times New Roman, 12 pt, Bold, before spacing 12pt.

Hypothesis Writing ← *Times New Roman, 12pt, Bold, italic, before spacing 12pt.*

This section contains a conceptual framework that explains the theoretical and analytical relationships between variables, supported by previous research. This section does not include a literature review.

The formulation of the hypothesis is written in the following format.

H.: After writing the letter H, it is followed by a subscript, 12pt, bold, justify, if more than 1 line then the next line is placed after the colon on the first line. The hypothesis statement ends with a period.

RESEARCH METHODS

This section contains the research design, objectives, and targets. For quantitative research, it includes the population and sample, data collection techniques, operational definitions and measurement of variables (if applicable), and analysis techniques. For qualitative research, the research methods are adjusted accordingly.

RESEARCH RESULTS AND DISCUSSION (Not included in the proposal)

hypothesis testing (if using a hypothesis), answers to the research questions, findings, and interpretations of the findings. The research results also explain why, how, and so on.

CONCLUSION

This section presents the research conclusions. The conclusions contain answers to the research objectives or answers to the problem, not the overall conclusions. The limitations of the research, and suggestions for further research as well as the implications of the research. The Conclusion section is written in one chapter and does not have subheadings.

Table

Tables are included in the manuscript and not included in the appendix. Tables are processed forms of statistical output and not direct copies of *software output*. Tables are numbered sequentially and have complete titles that indicate their contents. Tables must be referenced in the manuscript, for example: The results of the validity and reliability tests are presented in Table 1.

There is no need to add a pointer after a reference to a table, for example: Table 1 below shows the results of validity and reliability tests. The word 'below' is not required. The source of the table must be included. If the table content is sourced from your own work, there is no need to cite the source.

Table titles are formatted as follows: 12pt, *left-aligned, bold, title case* ; and 9-11pt in size (adjusted to the table). Table *headers* are formatted as *bold, title case*, single-spaced. Note: Remove vertical lines from the table and minimize horizontal lines. Tables are sorted by number.

Table 1

Validity and Reliability Test Results

Variables	<i>Cronbach Alpha Coefficient</i>	<i>Kaiser's MSA</i>	<i>Factor Loading</i>
Budget Participation	0.9237	0.876	0.771-0.953
Market Competition Intensity*	0.8063	0.727	0.383-0.908
<i>Budget Emphasis</i>	0.8152	0.805	0.647-0.866
Budgetary Gaps	0.6789	0.700	0.438-0.819

Source: Process data using SPSS

Picture

Figures are included within the manuscript and not included in appendices. Figures are numbered sequentially and given a title that indicates their content. The figure title is placed below the figure, on the left, and in ***bold*** . The image source must be included.

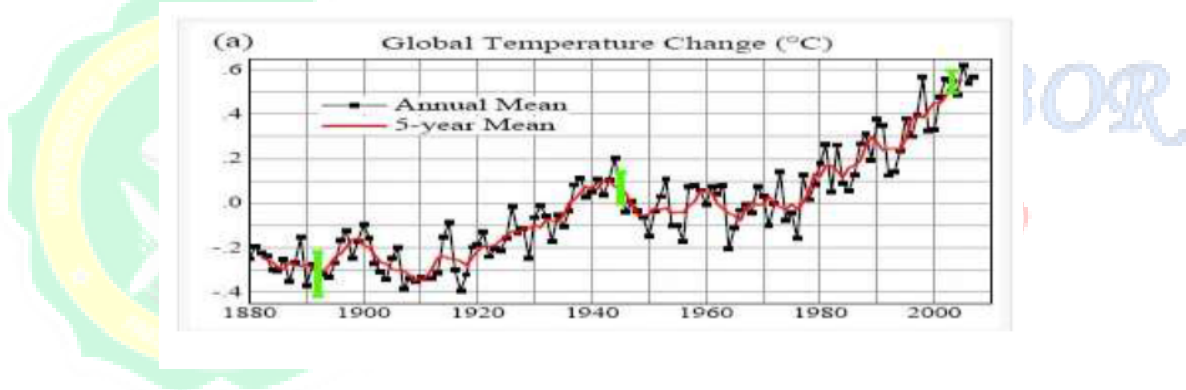


Figure 1
Global Temperature Changes

Source:

Citations and References

Citations and references use APA (*American Psychological Association*) Style standards.