

Furthermore, the authors should adequately describe the data sources or research subjects. For studies involving humans as respondents or participants, the authors must explain the characteristics of the population or data sources, the sampling or participant selection techniques, the number of samples or participants involved, as well as the inclusion and exclusion criteria applied, if any.

The authors should then describe the instruments or data collection tools used, including the type of instrument, the procedures for its development, and evidence of its validity and reliability. The data collection procedures should be explained chronologically and operationally to reflect the actual workflow of the research.

The method section should conclude with an explanation of the data analysis techniques applied in a gradual and systematic manner, including any software or analytical tools used when relevant. If the study involves ethical considerations, such as participant consent or institutional approval, these should also be briefly mentioned in this section.

RESULTS AND DISCUSSION

The results and discussion sections must be presented separately and systematically in order to maintain the clarity of the analytical flow and the accuracy of data interpretation.

Result

The results section should focus on presenting the research findings objectively, factually, and descriptively without including interpretations or explanations from the author. The data presented in this section may consist of quotations, tables, graphs, or descriptions of phenomena obtained during the research process, with emphasis on organization and relevance to the research problems.

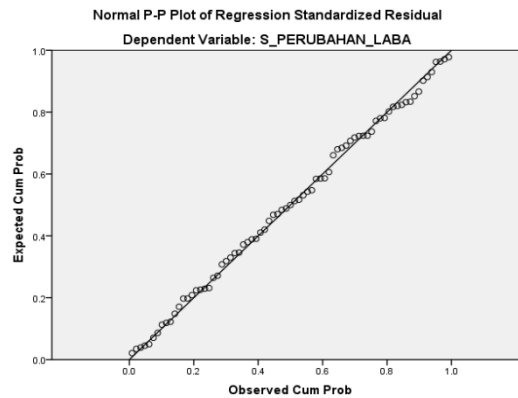
Discussions

The discussion section functions to interpret and examine in depth the findings that have been presented in the results section. At this stage, the author is expected to relate the data to the theoretical framework used, compare the findings with previous studies, and identify the meanings, implications, and contributions of the findings to the development of knowledge. The clear separation between the results and discussion sections not only strengthens the logical structure of the article but also reflects academic rigor in distinguishing between empirical data and interpretative analysis. Articles may be written in Indonesian or English and must follow the prescribed template.

Tables should be centered on the page. Use Times New Roman (TNR) font with a font size of 8–11. Horizontal lines in the middle of the table should not be displayed; only lines at the top (table heading) and bottom of the table are necessary, and vertical lines should not be used. Ensure that tables are created using the *Insert Table* feature. Each table must be referenced in the text, for example by writing “Table” with an initial capital letter.

Tabel 1. The Title of The Table		
No	This line	italic
1	This table contents, if not enough, you can reduce the font size to 8 points. Don't go any smaller than this, unless you want your readers to hurt your eyes. :-)	Regular table fill font

Similar to tables, each figure must be provided with a sequential number and a title. Use figures with a neat and professional appearance, without the need for borders or frames. Ensure that all figures are presented in black and white.



Picture 1 The Title of The Image
(Capitalize Each Words and bold)

CONCLUSION

The conclusion section should be written narratively and serve as a synthesis of the overall results and discussion previously presented, rather than merely repeating the findings. Authors are required to provide direct answers to the research problems or objectives stated in the introduction, ensuring a clear connection between the beginning and the end of the article.

Furthermore, authors may elaborate on the meanings or implications of the research findings, both theoretically and practically. Theoretical implications refer to the contribution of the study to the development of knowledge or to the reinforcement, refutation, or expansion of existing theories. Practical implications refer to the benefits of the findings for relevant stakeholders, such as practitioners, policymakers, or the wider community.

Authors are also encouraged to acknowledge the limitations of the study honestly and proportionally, thereby opening opportunities to recommend directions for future research. Such recommendations should be specific and directly derived from the limitations or gaps identified in the current study, rather than being general or clichéd suggestions.

The conclusion section should be written in coherent paragraph form and should not be presented in bullet points or numbered lists, unless the journal's style guidelines explicitly permit such formatting.

REFERENCE

The references must be written using the 7th edition of the American Psychological Association (APA) style. A minimum of 80% of the references should consist of primary sources published within the last 10 years. The total number of references must be at least 15 sources. The following are examples of reference list formatting:

Reference from book:

Sugiyono. (2014). *Metode penelitian kuantitatif kualitatif dan R&D*. Alfabeta.

Reference from scientific journals:

Artaningrum, R. G., Budiarta, I. K., & Wirakusuma, M. G. (2017). Pengaruh profitabilitas, solvabilitas, likuiditas, ukuran perusahaan dan pergantian manajemen pada audit report lag perusahaan perbankan. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 6(3), 1079–1108.

Reference from dictionaries/encyclopedias – print :

VandenBos, G. R. (Ed.). (2007). *APA dictionary of psychology*. Washington, DC: American Psychological Association.

Reference from dictionaries/encyclopedias – online :

Arcus, D. (2001). Attention deficit / hyperactivity disorder (ADHD). In B. Strickland (Ed.), *The Gale encyclopedia of psychology*. Diakses dari <http://www.gale.cengage.com/>

Reference from conference papers or seminar proceedings published – print :

Edge, M. (1996). Lifetime prediction: Fact or fancy? In M. S. Koch, T. Padfield, J. S. Johnsen, & U. B. Kejser (Eds.), *Proceedings of the Conference on Research Techniques in Photographic Conservation* (pp. 97-100). Copenhagen, Denmark: Royal Danish Academy of Fine Arts.

Reference from conference papers or seminar proceedings published – online :

Tester, J. W. (2008). The future of geothermal energy as a major global energy supplier. In H. Gurgenci & A. R. Budd (Eds.), *Proceedings of the Sir Mark Oliphant International Frontiers of Science and Technology Australian Geothermal Energy Conference*, Canberra, Australia: Geoscience Australia. Diakses dari http://www.ga.gov.au/image_cache/GA11825.pdf