

Title

Type the title of the article in lowercase unless the first letter of the title is written in uppcase

The title of the article should provide enough information about what the study is about. Of particular importance is that the title should inform the reader about the issue investigated in the study. The title should indicate clearly what research type is being reported on in the article (quantitative, qualitative, or both). In addition, there should be no guessing on the part of the reader as to whether the paper is a report of an empirical research, literature review, or a position paper. The title should **NOT** be longer than 15 words. [Times New Roman, Bold, 14pt, center, single space, space after the paragraph]

Name of author¹□, Name of author² & Name of author³

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² Affiliation of the second author

³ Affiliation of the third author

□ Address correspondence: [Times New Roman, Regular, 8pt]

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ABSTRACT

The abstract should concisely describe the background of the paper, aims, method of the research, results and discussion (result/findings), conclusions, and implication of study. It should be about 150 words (minimum) and 250 words (maximum).

Keywords: keyword, keyword, keyword, keyword, keyword (3-5 words)

1. Introduction

Indent the first line of every paragraph by 1 cm. State the objectives of your work and provide an adequate background, avoiding a detailed literature survey or a summary of the results. Explicitly state the gap in the literature, which signifies the significance of your research.

Review the key concept you use in the research and provide previous relevant studies/investigations that are relevant to your paper.

2. Method

This section includes research design, data collection instruments, participants/sample, procedure of data collection, and data analysis.

3. Results and Discussion

Present the results of your work. Use graphs and tables if appropriate, but also summarize your main findings in the text. Do NOT discuss the results or speculate as to why something happened; that goes in the Discussion.

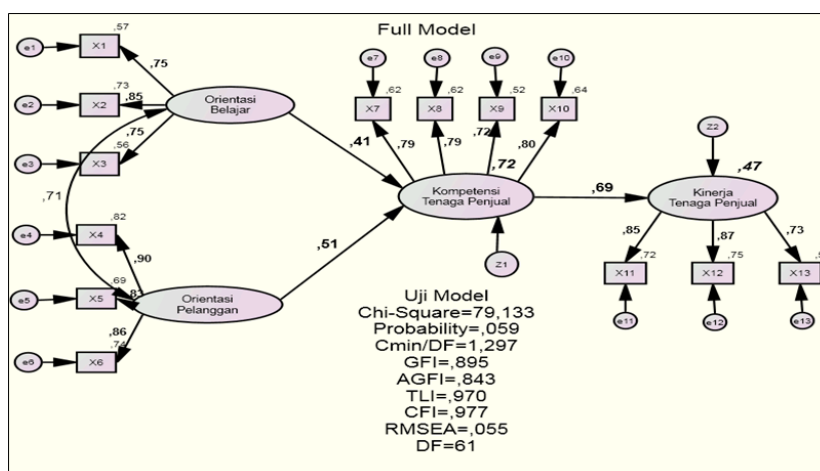
Highlight the most significant results, but do not repeat what has been written in the Results section. Connect your findings with the literature review or theories you use in your research.

The way of presentation in this section can be done: 1) the discussion is separate from the results or 2) the discussion is integrated with the presentation of the results. The result in question is a summary of the results of data analysis, not the results of research in the form of raw data. The results of data analysis from statistical data processing software are presented by retyping them in a table that is tailored to your needs, not by copying the output of the analysis results. An example of presenting data in tabular form is shown in Table 1 (times new roman 10pt, not allowed using picture).

Tabel 1. AVE Result

Indicator	AVE	Term.	Desc.
Tax incentives	0,768	>0,5	Valid
Modernization of the tax administration	0,840	>0,5	Valid
Tax sanction	0,840	>0,5	Valid
Taxpayer compliance	0,847	>0,5	Valid

Source: Data sekunder yang diolah, 2015



Sumber: Data primer yang diolah, 2022

Gambar 1. Hasil Uji Structural Equation Model (SEM)

4. Conclusion

Provide the conclusion to your study, and final words on the value of your analysis, research, or paper. Limitations of your study should be addressed. Recommendations for future research related to your topic should also be mentioned.

Acknowledgment

Indicate sources of funding or help received in carrying out your study and/or preparing the manuscript if any before the references.

References

Please note that the author should include in this section ONLY the works cited in the body of the article. References are in Times New Roman, 10pt, and single space. The author should adopt IEEE style. For example:

- [1] G. Eason, B. Noble, and I. N. Sneddon, "On certain integrals of Lipschitz-Hankel type involving products of Bessel functions," *Phil. Trans. Roy. Soc. London*, vol. A247, pp. 529–551, April 1955. (references)
- [2] J. Clerk Maxwell, *A Treatise on Electricity and Magnetism*, 3rd ed., vol. 2. Oxford: Clarendon, 1892, pp.68–73.
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- [4] K. Elissa, "Title of paper if known," unpublished.
- [5] R. Nicole, "Title of paper with only first word capitalized," *J. Name Stand. Abbrev.*, in press.
- [6] Y. Yorozu, M. Hirano, K. Oka, and Y. Tagawa, "Electron spectroscopy studies on magneto-optical media and plastic substrate interface," *IEEE Transl. J. Magn. Japan*, vol. 2, pp. 740–741, August 1987 [Digests 9th Annual Conf. Magnetism Japan, p. 301, 1982].
- [7] M. Young, *The Technical Writer's Handbook*. Mill Valley, CA: University Science, 1989.