



**Article Title**  
**(Written in Times New Roman, Bold, Size 16, concisely, clearly,  
and specifically, maximum 15–20 words)**

**First Author<sup>1</sup>, Second Author<sup>2</sup>, Third Author<sup>3\*</sup>(TNR 11 pt, BOLD),**

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**Abstract**

The abstract is a concise summary of the entire research article. This section should provide readers with a brief overview of the study, including the research background, objectives, methods, key findings, and conclusions. An effective abstract enables readers to quickly understand the study's purpose and significance without reading the full paper. It is usually written in a single paragraph, approximately 150–250 words long.

**Keywords:** should provide **three to five keywords** that are specific, relevant, and closely related to the research topic

**INTRODUCTION**

Journal articles consist of **Introduction, Literature Review, Research Methodology, Results and Discussions, Conclusions, and References**. Journal articles are written on A4 paper (21cm x 29.7cm) and use Normal margins. Journal articles are written using Times New Roman font, size 12pt, spaced 1 and justified. Journal article submissions must be in MS Word format. The number of pages of journal articles is a minimum of 5 pages and a maximum of 15 pages

**LITERATURE REVIEW**

Journal articles written in English. When making points, please do not use bullets; use numbers such as 1, 2, 3, etc.

**RESEARCH METHODOLOGY**

The title of the section is written in Times New Roman Capital, 12pt, Bold. In contrast, the subsection title is in Times New Roman, 12pt, Bold. Titles of sections and subsections **do not use numbers**. Can be completed with a chart or schematic illustrating the implementation steps.

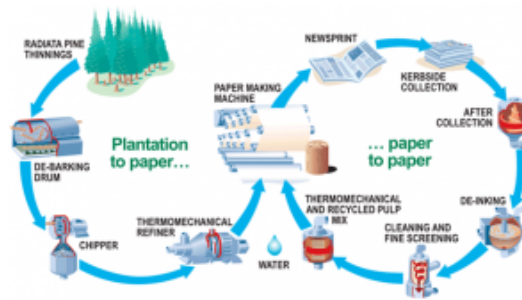


Figure 1. Flow xx  
 Resource: xx(202x)

## Result and Discussions

In this section, the research results are explained, and a comprehensive discussion is provided. Results can be presented as images, graphs, tables, and other visual aids to make them easy for readers to understand. The discussion can be carried out in several sub-chapters.

Table 1. Data XXX

No	Name	Transactions (Rp)	Total Amount (Rp)
1	Arnadi	5,000,000	5,000,000
			5,000,000

Source: xx (202x)

## CONCLUSION

Provide a statement of what is expected, as stated in the "Introduction" chapter, which can eventually lead to the "Results and Discussion" chapter, so that there is a match. In addition, the prospect of developing research results and the potential for further application can be added (based on the results and discussion).

## REFERENCES

References should be managed using a reference management application, such as **ENDNOTE or MENDELEY**. The bibliography is displayed at the end of the article using the APA-Style format (available at <https://apastyle.apa.org/>) and sorted alphabetically by the main author's last name—Times New Roman 12pt, with hanging format 10m.

Author's Last Name, First Name Initials. (Publication Year). Book title. Publisher City: Publisher Name.

Hudin, M., & Fransisca, S. (2023). Pengaruh penerapan perpajakan terhadap dana desa pada Kantor Desa Surya Adi Kecamatan Mesuji Oki. *Jurnal Bina Akuntansi*, 10(2), 400-417. DOI:10.52859/jba.v10i2.391