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ARTICLE TITLE: CONCISE, INFORMATIVE, AND NO MORE THAN 20 WORDS

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Abstract

Write the abstract as one self-contained paragraph that briefly states the research context or problem, objective, method, principal findings, and main conclusion or contribution. Do not include citations, tables, equations, or unexplained abbreviations. The abstract should contain 150–200 words and be formatted in Times New Roman 11 pt, single spacing, and italics.

Keywords: *provide 3–5 terms that represent the central concepts of the article; arrange them alphabetically and separate them with semicolons.*

1. INTRODUCTION

Present the context and significance of the topic, identify the practical or theoretical problem, and explain the research gap supported by relevant and recent literature. Clarify the novelty or expected contribution of the study, then close the section with the research objective, question, or hypothesis. Use author–date citations consistently in accordance with APA 7th edition. Body text uses Times New Roman 12 pt and single spacing.

2. LITERATURE REVIEW

Develop the conceptual and empirical foundation of the study by synthesizing previous research rather than listing sources separately. Define the principal constructs, explain the relationships among them, and show how the reviewed evidence leads to the proposed framework or hypotheses. Give priority to credible, recent, and directly relevant references.

3. RESEARCH METHOD

Describe the research design, setting, population and sample, sampling procedure, data sources, operational definitions, measurement instruments, data collection process, and analytical techniques. Where applicable, state instrument validity and reliability procedures, software used, and ethical considerations. Provide sufficient detail so that the study can be understood and replicated.

Place each figure immediately after it is first discussed in the text. Figures must be clear, centered, and submitted at adequate resolution. Write the caption below the figure using the format “Figure 1. Descriptive title” in 10 pt font. Identify the source beneath the caption when the figure is adapted or reproduced.

Insert tables as editable Word tables rather than images. Position the table title above the table using the format “Table 1. Descriptive title.” Keep headings concise, use consistent decimal places and units, and add notes or source information below the table when needed. Every table and figure must be cited in the main text.

Table 1. Example of operational variable presentation

Year	ROA	ROE
2023	22,49%	46,55%
2024	13,97%	29,21%
2025	48,26%	55,62%

Source : Financial Report PT. XYZ

Display each equation on a separate line and number equations consecutively with Arabic numerals in parentheses, aligned to the right. Use italic type for variables, define every symbol at its first appearance, and state measurement units consistently. Refer to equations in the text by their assigned number.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \varepsilon \qquad (1)$$

Example notation: Y = dependent variable; X_1 and X_2 = independent variables; β_0 = intercept; β_1 and β_2 = regression coefficients; and ε = error term.

4. RESULTS AND DISCUSSION

Present the findings in a logical sequence that follows the research questions or hypotheses. Report the relevant descriptive and inferential results without repeating every value already shown in tables or figures. The discussion should interpret the findings, compare them with previous studies, explain agreements or differences, and describe the theoretical, managerial, policy, or practical implications of the results.

4.1 Research Results

Present the main analytical outputs, supported by well-designed tables or figures where they improve clarity. Include statistical indicators or qualitative evidence that directly answer the research objectives.

4.2 Discussion

Explain the meaning of the findings and their relationship to the theoretical framework and earlier empirical evidence. Address unexpected results and clarify the contribution of the study to accounting, management, business, or related fields.

5. CONCLUSION

State the main conclusion by directly answering the research objective. Emphasize the study's contribution without merely repeating the results section. Briefly present practical implications, important limitations, and realistic recommendations for future research or implementation. Do not introduce new data in this section.

REFERENCES

Author, A. A., & Author, B. B. (Year). Title of the journal article. Journal Title, 00(0), 00–00. https://doi.org/xxxxx

Author, A. A. (Year). Title of the book (xth ed.). Publisher.

Author, A. A. (Year). Title of the chapter. In E. E. Editor (Ed.), Title of the edited book (pp. xx–xx). Publisher.

Organization Name. (Year). Title of the report or webpage. URL

Include only works cited in the manuscript and ensure that every in-text citation has a matching reference entry. Arrange the list alphabetically, apply a hanging indent, and follow APA 7th edition consistently. Prioritize recent peer-reviewed journal articles and provide the DOI as an active URL whenever available.

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- The recommended manuscript length is 6–10 pages, including tables and references. Use single spacing, editable tables, clear figures, and proofread the manuscript before submission.