

TITLE □ no more than 25 words (Arial Narrow, Size 16, Centered)
(Capital Letters Only at the Beginning of a Word)

By : First Author's Name without title¹ (Times NewRoman,Size 11) Affiliation, city, province, country Email Address Phone Number (Whatsapp) Second Author² Universitas Muhammadiyah Palembang, Palembang, Sumatera Selatan, Indonesia email@gmail.com Phone Number (Whatsapp)	Article Information: Received : ____ Reviewed : ____ Accepted : ____
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ABSTRACT

Written in English using present tense (Arial, Size 11, single-spaced)

and no more than 150 words in one paragraph. The abstract should include: research objective, method, results, and key conclusions

.....
.....

Keywords: 3–5 keywords in alphabetical order, separated by commas (,)

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The article should be written in a single column; conversion to two columns will be done by the journal editor.

INTRODUCTION (Arial Narrow, Size 11, single-spaced)

Journal articles must be written using MS Word with A4 paper size, 3 cm margins on the left and top, 2 cm margins on the right and bottom. The first line of each paragraph should be indented.

Include:

- Issue/research phenomenon/research gap
- Theory related to the issue/phenomenon
- Problem formulation
- Positioning the paper (research objective and distinction from previous studies)

LITERATURE REVIEW

Include:

- Supporting theories and conceptual framework
- Hypothesis development based on theory, prior research, and logical reasoning (if the study includes hypotheses)

RESEARCH METHODOLOGY

This section must clearly explain how the research was conducted. **For case studies (including qualitative/non-positivism studies), this includes:** research type, object, data, and analysis techniques/steps. **For survey studies,** include: research type, population and sampling techniques, data type and sources, research instruments, and data analysis techniques.

RESULTS AND DISCUSSION

Result

Include:

- **Descriptive Statistics** → present research data here
- **Data Analysis** → present the results of data analysis here (including statistical software output)

Discussion

Discuss the data analysis results by referring to theories, prior research, and logical reasoning (logical thinking)

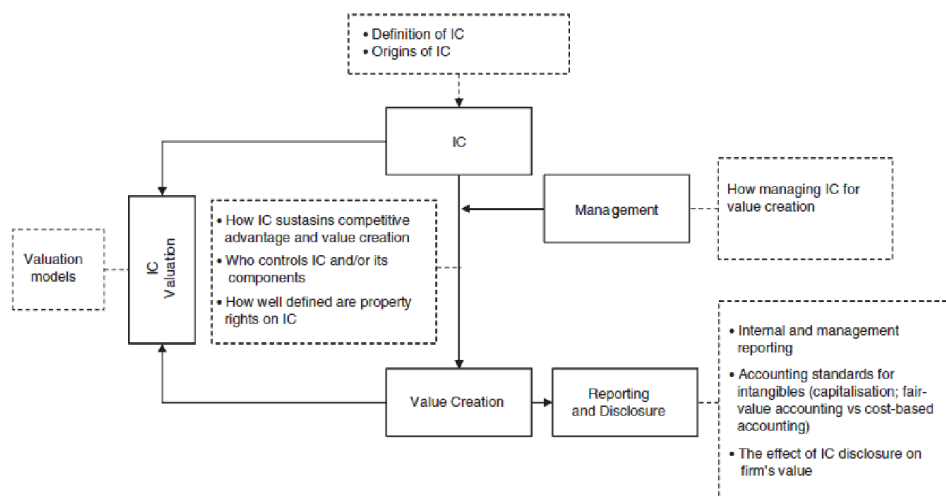
Example of Tables and Figures

- Include sources for all tables and figures
- **Tables must be open (no vertical lines)**
- **All tables** should be typed, not in image form

Table 1. Performance Categories in the Indonesian Banking Industry

Year	IC Performance Categories	
	Kamath	Mavridis
2004	Top Performers	Top Performers
2005	Common Performers	Top Performers
2006	Bad Performers	Common Performers

Source: Ulum (2009)



Source: Marzo (2014)

Figure 1. Issues on Intellectual Capital

CONCLUSION

Summarize the research findings in narrative format, not bullet points (maximum 150 words).

Recommendations

This section may include "limitations" along with suggestions for future research

REFERENCES Present references cited in the manuscript using the BALANCE APA style with citation management tools (Mendeley)

References should ideally be from the last 10 years.

A minimum of 20 references is required in the reference list.

Ulum, I. 2009. *Intellectual Capital; Konsep dan Kajian Empiris*. PT. Graha Ilmu. Yogyakarta.

Watts, R.L. dan J.L. Zimmerman. 1986. *Positive Accounting Theory*. Prentice-Hall. Englewood Cliffs. NJ.

Roos, J., G. Roos, N.C. Dragonetti, dan L. Edvinsson. 1997. *Intellectual Capital: Navigating in the New Business Landscape*. Macmillan Business. Houndsmills.

Bontis, N. dan J. Fitz-enz. 2002. "Intellectual capital ROI: a causal map of human capital antecedents and consequents". *Journal of Intellectual Capital*. Vol. 3 No. 3. pp. 223-47.

Abidin. 2000. "Upaya Mengembangkan Ukuran-ukuran Baru". *Media Akuntansi*. Edisi 7. Thn. VIII. pp. 46-47.

Hanafi, M. 1998. "Efisiensi Emisi Saham Baru di Bursa Efek Jakarta". *KELOLA Gajah Mada University Business Review*. No. 17/VII/1998, h. 88-106.

Pulic, A. 2000. "VAIC™ – an accounting tool for IC management". available online at: www.measuring-ip.at/Papers/ham99txt.htm (diakses pada 2 November 2006).

Miller, M., B.D. Du Pont, V. Fera, R. Jeffrey, B. Mahon, B.M. Payer, dan A. Starr. 1999. "Measuring and reporting intellectual capital from a diverse Canadian industry perspective". Paper presented at *the International Symposium Measuring and Reporting Intellectual Capital: Experiences, Issues and Prospects*. June. Amsterdam.

Ulum, I. 2008. "Intellectual capital and financial return of listed Indonesian banking sector". *Proceeding international research seminar and exhibition*. Lemlit UMM. Malang.

General Writing Note:

- Articles must use a **one-column format** as shown in this template
- All citations and references must use a citation manager tools (**Mendeley**) in APA style
- Maximum Turnitin similarity score is 25%
- Ensure the WhatsApp number is active

Other Information Regarding Journal Submission

- Articles are submitted for initial screening. If they pass, they proceed to the next stage.
- Metadata (author bio) submitted through the OJS website must match the article's author details.

Journal stages: screening, editorial correction, peer review, Turnitin check

- LoA is issued only after completing all stages.
- **If authors withdraw during the process after passing the screening, they will still be charged according to the completed stages** (e.g., editorial, review, etc.). No fee if withdrawal occurs before screening.

(If the author withdraws before the sorting process, no fee will be charged. If withdrawal occurs during the editor's correction stage, an editorial fee will be applied. If it occurs at the reviewer stage, both editorial and review fees will be charged, and so on)

- **Authors who fail to complete the article revision on time will also be considered to have withdrawn.**
- Authors who do not complete the required revisions within the specified timeframe shall be deemed to have withdrawn their submission.
- For students submitting articles: once the article enters the journal process or is published, it cannot be changed or replaced. Articles submitted must be final (not under academic supervision/editing).
- The author is required to revise the article based on the results of each stage's review in a timely manner, **in accordance with the specified deadlines**
- For further information, please contact the journal through the contact details listed on the website