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Please ensure that your article has been checked for language quality, originality, and reference consistency, and that a reference manager has been used before submission.

Title of Article (No more than 20 words in total)

Abstract

Use the abstract labels that correspond to the selected paper type. The abstract must not exceed 200 words. Present the study logic and principal substantive findings without reproducing the detailed statistical or numerical output reported in the main text. Coefficients, p-values, test statistics, confidence intervals, fit indices, or similar values should be omitted unless a specific numerical result is essential to understanding the principal finding.

Research Paper

Purpose— Summarize the research objective(s), research question(s), and hypotheses where applicable.

Research Methodology— Summarize the research design, population/sample or data source, data collection, measures, and analytical method as applicable.

Results— State the principal empirical findings accurately, concisely, and in substantive terms. Emphasize what was found rather than reproducing detailed coefficients, p-values, test statistics, confidence intervals, fit indices, or other numerical outputs unless a specific value is essential to the main finding.

Research limitations/Implications— State the principal limitations and explain the theoretical, practical, managerial, and/or policy implications as appropriate.

Originality— Explain the novelty and contribution of the study.

Literature Review Paper

Purpose— State the review objective, review question, and scope of the review.

Review Methodology— Describe the review design and, as applicable, information sources/databases, search strategy, eligibility criteria, screening/selection, and synthesis or analytical approach.

Findings— Summarize the main patterns, themes, debates, gaps, or conceptual insights identified through the review. Avoid reproducing detailed bibliometric counts, tabulated numerical outputs, or other quantitative detail unless a specific value is essential to understanding the principal finding.

Research limitations/Implications— State limitations of the review and explain implications for theory, research, practice, management, and/or policy as appropriate.

Originality— Explain the distinctive synthesis, framework, research agenda, or contribution generated by the review.

(Please explain your abstract in a maximum of 200 words)

Keywords: Keyword1; Keyword2; Keyword3; Keyword4; Keyword5; Keyword6.

Paper type: Research Paper / Literature Review Paper

Select only one paper type. Before submission, delete all instructions and the structure that do not apply to your selected paper type.

General Manuscript Requirements

In general, the manuscript text must be set in Calisto MT, 11 pt, with single spacing. Do not add unnecessary blank space between paragraphs or sections. Authors are strongly encouraged to use this template rather than creating a new format.

Manuscripts must be written in clear, correct, and consistent English. Language must be inclusive and free from bias. Authors should follow APA guidance on bias-free language.

The main text must follow the structure appropriate to the selected paper type. Requirements that are specific to empirical Research Papers must not be imposed on Literature Review Papers, and review-specific reporting requirements must not be represented as empirical procedures.

Evidence Placement and Anti-Repetition Rule

Each section must perform a distinct scholarly function. Avoid repeating the same numerical evidence, tables, statistical outputs, thematic descriptions, or conclusions across multiple sections. Detailed empirical or quantitative evidence should be concentrated in the Results / Review Findings section, while later sections should emphasize interpretation, contribution, and meaning.

METHOD / REVIEW METHODOLOGY = what was actually done.

RESULTS / REVIEW FINDINGS = what the evidence shows.

DISCUSSION = what the findings mean in relation to theory, prior research, and implications.

CONCLUSION = what the study or review ultimately establishes and why it matters.

1. Introduction

The Introduction is required for both Research Papers and Literature Review Papers. It must clearly establish the scholarly problem, explain why the topic matters, position the article in current literature, and state the objective(s) of the article.

Authors are encouraged to develop the Introduction through the following logical sequence: (1) state of the art and research context; (2) explicit research or knowledge gap; (3) novelty or distinctive contribution; (4) research/review question(s) and objective(s); and (5) significance of the article and its expected contribution. The Introduction should end with a brief explanation of the organization of the paper.

Do not provide an excessive methodological description in the Introduction. A concise indication of the empirical method or review approach is sufficient.

ARTICLE STRUCTURE — SELECT ONE TRACK

Paper Type	Required Main Structure	Important Note
Research Paper	1. Introduction 2. Review of Literature 3. Research Methodology 4. Results and Discussion 5. Conclusion	Use for empirical quantitative, qualitative, mixed-method, experimental, archival, econometric, or other original research designs.
Literature Review Paper	1. Introduction 2. Review Methodology 3. Review Findings / Literature Synthesis 4. Discussion 5. Conclusion	Use for narrative, integrative, systematic, scoping, structured, bibliometric, or other defensible review designs. Report only procedures actually used.

OPTION A — RESEARCH PAPER STRUCTURE

Delete OPTION B before submission if the manuscript is a Research Paper.

2. Review of Literature

This section is the theoretical and empirical foundation of the study. It should not merely summarize previous studies; it should critically evaluate, compare, synthesize, and organize relevant literature to support the research model, propositions, or hypotheses.

2.1 Sub-heading

Develop the relevant concept(s), theory, and prior empirical evidence. Explain consistencies, inconsistencies, and unresolved issues in the literature.

2.2 Sub-heading

Continue the synthesis as required by the research model. Where hypotheses are used, each hypothesis should follow logically from theoretical reasoning and prior evidence.

H1. Hypothesis

H2. Hypothesis

3. Research Methodology

Explain what was actually done in sufficient detail for readers to understand how the evidence was generated and to evaluate the appropriateness, reliability, validity, and reproducibility of the study. The Methodology must report procedures, not findings. Do not present statistical results, hypothesis outcomes, or substantive findings in this section. Use sub-sections that reflect the actual research design, and do not insert sampling labels, procedures, tests, software, validity procedures, or analytical settings merely because they appear in this template. The examples below are illustrative rather than mandatory.

3.1 Research Design, Population/Sample, or Data Source

Describe the research design, target population or unit of analysis, sample or observations, research setting/context, the actual sampling or selection procedure used, and relevant inclusion criteria as applicable. Use methodological labels only when they are supported by the documented study procedure.

3.2 Data Collection

Explain the source(s) of data and the actual procedure used to obtain or construct the dataset. For surveys or experiments, describe administration procedures as applicable; for archival or secondary-data research, identify the data source and observation period. Report factual procedures only and do not infer missing collection details.

3.3 Measures / Variables / Analytical Procedure

Describe variables or constructs, measurement or operationalization, instrument sources where applicable, validity and reliability procedures where relevant, analytical technique, model specification, statistical decision criteria, and software when appropriate. Explain how the analysis was conducted, but report the resulting coefficients, test statistics, model estimates, hypothesis outcomes, and other empirical findings in the Results section.

4. Results and Discussion

4.1 Research Results

This is the primary location for empirical and statistical evidence. Present the relevant findings clearly and accurately, including descriptive statistics, measurement results, model-fit information, coefficients, effect sizes, confidence intervals, p-values, hypothesis-test outcomes, or other analytical outputs as appropriate to the research design. Include findings that do not support the proposed hypotheses. Explain what was tested and what the evidence shows, but avoid extended theoretical interpretation, comparison with prior literature, or explanation of why the findings occurred; those functions belong primarily in the Discussion. Do not force the narrative to repeat every value already visible in a table; highlight only the evidence needed to guide interpretation.

4.2 Discussion

Interpret the substantive meaning of the findings rather than reproducing the Results. Do not routinely repeat coefficients, p-values, test statistics, confidence intervals, fit indices, or other numerical outputs already reported in the Results or tables. Repeat a specific value only when it is necessary to interpret effect magnitude, compare findings, or explain an unexpected result. Discuss why the findings may have occurred, how they relate to the theoretical framework and previous studies, where they agree or differ from prior evidence, and what theoretical, practical, managerial, or policy contributions and implications follow. All interpretations must remain proportionate to the evidence.

5. Conclusion

Provide a concise closing synthesis that directly answers the research objective(s) and states what the study ultimately establishes without duplicating the Abstract, Results, or Discussion. Do not repeat statistical coefficients, p-values, test statistics, table contents, or detailed numerical results. Summarize the principal contribution and, where relevant, the theoretical, practical, managerial, and policy implications. The final paragraph should state the principal limitations and a focused, defensible future research agenda.

OPTION B — LITERATURE REVIEW PAPER STRUCTURE

Delete OPTION A before submission if the manuscript is a Literature Review Paper.

The journal accepts defensible review designs including narrative, integrative, systematic, scoping, structured, and bibliometric reviews. Authors must accurately name the review design used and must not claim systematic, PRISMA-based, bibliometric, or other procedures that were not actually conducted.

2. Review Methodology

Explain what was actually done to identify, select, organize, and synthesize the literature with sufficient transparency for readers to understand the evidentiary basis of the review. Review Methodology must report procedures, not review findings. Adapt the sub-sections to the actual review design, and do not claim systematic, PRISMA-based, bibliometric, database-search, screening, or analytical procedures that were not genuinely conducted. Not every sub-section below is required for every review type.

2.1 Review Design and Scope

State the type of literature review, the review objective or question, the conceptual or topical boundaries, and the period or scope covered where applicable.

2.2 Information Sources and Search Strategy

For systematic, scoping, structured, bibliometric, or other search-based reviews, identify the databases or information sources, search terms or search logic, and search period where applicable. Narrative or integrative reviews should describe the literature identification approach transparently without presenting procedures that were not actually used.

2.3 Eligibility, Screening, and Study Selection

Where applicable, explain inclusion and exclusion criteria, screening procedures, duplicate handling, and the final body of literature. A PRISMA flow diagram should be provided only when the review design and procedures genuinely follow an applicable PRISMA framework.

2.4 Synthesis and Analysis

Explain how the selected literature was analyzed or synthesized. Depending on the review design, this may include thematic synthesis, conceptual synthesis, content analysis, bibliometric mapping, descriptive classification, meta-analysis, or another defensible approach. Report software only when it was actually used.

3. Review Findings / Literature Synthesis

This is the primary location for the evidence generated by the review. Present and synthesize the substantive findings in a structured form that reflects the review question and analytical approach. Organize the evidence into meaningful themes, streams, concepts, debates, chronological developments, theoretical perspectives, or bibliometric patterns as appropriate. Report quantitative or bibliometric counts here when they are material to the review, but avoid unnecessary repetition of the same values in the Discussion and Conclusion. Do not simply provide a study-by-study summary.

3.1 Theme / Stream / Category 1

Synthesize the relevant literature, identify areas of convergence and disagreement, and explain the significance of the pattern identified.

3.2 Theme / Stream / Category 2

Continue the synthesis using a structure appropriate to the review. Additional sub-sections may be added as required.

4. Discussion

Interpret the review findings at a higher level of abstraction rather than repeating the Review Findings / Literature Synthesis. Do not routinely reproduce bibliometric counts, frequencies, table contents, or detailed numerical outputs already reported. Explain what the accumulated literature reveals, where important gaps or tensions remain, how the findings extend or challenge existing understanding, and what theoretical, methodological, practical, managerial, or policy implications follow. Where appropriate, develop an integrative framework or research agenda grounded in the reviewed literature.

5. Conclusion

Provide a concise synthesis that answers the review objective or question and states what the review ultimately establishes. Clarify the originality and contribution of the review, identify its limitations, and provide a focused agenda for future research. Do not repeat detailed counts, bibliometric statistics, table contents, the Abstract, Review Findings, or Discussion.

COMMON REQUIREMENTS FOR BOTH PAPER TYPES

Citation Style

Use APA Style 7th edition for in-text citations. Examples:

- The author's last name and year in parentheses: (Ward, 2012).
- Two authors: (Tirdasari & Dhewanto, 2012).
- Three or more authors: (Alias *et al.*, 2016).
- Multiple sources: (Ward, 2012; Tirdasari & Dhewanto, 2012).
- Two or more works by the same author: (Common, 2004, 2017a).
- Works by the same author in the same year use suffixes: (Common, 2017a, 2017b).
- Institutional authors may use an acronym or short title after the first appropriate identification.

Presenting Tables and Figures

Tables, figures, and supporting illustrations must be placed within the manuscript near their first discussion, not submitted as detached objects unless the journal requests otherwise. Table titles must appear above the table. Figure titles must appear above the figure. Sources and notes must appear below. Tables and figures must be numbered separately (Table 1, Table 2; Figure 1, Figure 2).

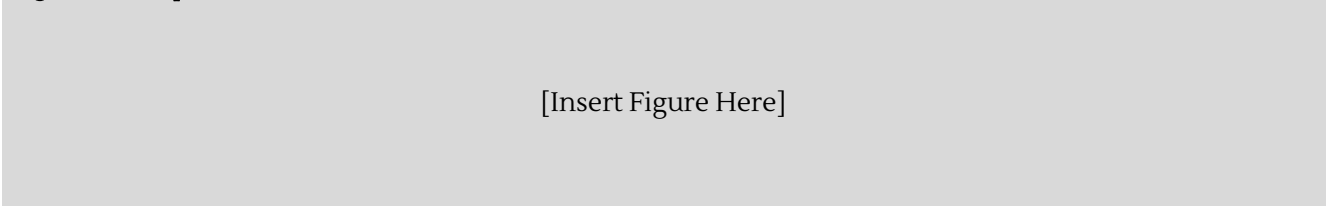
For Literature Review Papers, review flow diagrams, conceptual maps, thematic frameworks, and bibliometric visualizations may be included when they genuinely reflect the review method and findings. For Research Papers, statistical tables and empirical figures should report the evidence necessary to evaluate the study. The narrative should guide readers to the most important evidence rather than duplicate every numerical value or item already presented in a table or figure.

Table 1. Example

Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example

Source(s): Example

Figure 1. Example



Source(s): Example

Figures and tables reproduced or adapted from published works must comply with copyright and permission requirements. Figures should have sufficient resolution for publication; at least 300 DPI is recommended for raster images. Tables and illustrations should be clear, concise, and easy to interpret.

REFERENCES

All works cited in the manuscript must appear in the reference list, and all reference-list entries must be cited in the text. Use APA Style 7th edition. Provide DOI links for journal articles whenever a DOI exists, and provide stable URLs for eligible online sources.

Articles should include at least 25 references and should prioritize recent scholarship from the last 10 years, with at least 80% of references drawn from journal articles. Seminal sources older than 10 years may be included when theoretically or methodologically indispensable, but they should not replace the requirement for a strong and current literature base. Literature Review Papers are expected to use a sufficiently broad and defensible body of literature appropriate to the review question and design.

Authors must verify the accuracy of all references and are strongly encouraged to use reference management software such as Mendeley, EndNote, or Zotero.

Reference from a journal:

Kim, Y. C., Seol, I., & Kang, Y. S. (2018). A study on the earnings response coefficient (ERC) of socially responsible firms: Legal environment and stages of corporate social responsibility. *Management Research Review*, 41(9), 1010–1032. <https://doi.org/10.1108/MRR-01-2017-0024>

Reference from a book:

Kotler, P., & Armstrong, G. (2014). *Principles of marketing* (15th ed.). Pearson.

References from the Internet:

Permana, T. (2017). Perekonomian Indonesia. Retrieved February 1, 2018, from www.keuangan.com

References from Proceeding:

Wan Abdullah, W. A., Percy, M., & Stewart, J. (2011). Corporate social responsibility in Islamic banks: A study of Shari'ah Supervisory Board disclosures and zakat disclosures in Malaysian and Indonesian Islamic banks. *AFAANZ Conference*, 3–5.

References from Unpublished Works (Thesis, Dissertation, etc):

Wahyudin, A. (2012). Pengaruh Ownership Structure terhadap Debt Policy dengan Prinsip-Prinsip Corporate Governance sebagai Variabel Intervening. *Dissertation*. Economics Doctoral Study Program Postgraduate Program of Diponegoro University.