

Title

(Using English, not exceeding 15 words. Font type Times New Roman 14, bold, center aligned, single spaced, capital letter in front of each word)

(Please, **clear** the author's name and affiliation on paper, just fill in the submission form of journal website, because this journal uses **double-blind review**)

Abstract

Length of abstract should be no more than 150 words

Keywords:

There is a maximum of 5 words

Introduction

Papers should be submitted in English or Indonesian as doc file attachments. Each paper should be single-spaced with wide margins, on one side only of the paper, preferably of A4 size, with pages in numbered sequence. The font used for the main body should be 12 pt Times New Roman.

In introduction clearly explain the nature of the problem, previous work, purpose, and contribution of the paper. Ensure that your paper has been fully proofread before submitting it for publishing.

Research Method

Briefly explain the data and its sources, definition of variables, and method analysis used in the study.

Equations

Equations should be centered and numbered as the following example. It is preferable to use 'equation editor' or 'Math Type' for the necessary equations, as it follows:

$$P(x) = x^2 + 1 \quad (1)$$

Results and Discussion

This section explains the results of the study. It should be presented clearly and concisely. Author(s) should explore the novelty or the contribution of the work to the economics and accounting literature.

Clearly present the result of analysis and its discussion using primary, relevant and update references.

Figures and Tables

Figures and Tables should be placed as close to their reference point in text as possible and they should be numbered consecutively as they appear in the text. All Figures and Tables must have titles and must be referenced from within the text. We remark that, all Tables and Figures should be included in one file, and integrated into the text at the appropriate points (not in an appendix), unless there are large and interrupt the flow of the

text. In this case they should be appended and numbered consecutively in Arabic numerals with a descriptive caption. Appendix should be placed at the end of your paper, after the references.

Avoid colour images as the journal is printed in black and white. Illustrations should be preferably included into the text as objects. They should be consecutively numbered in Arabic numerals with the heading always above the Table or Figure; they should be typed in bold font 12, single line spacing and the source beneath, also single line spacing. Please leave one line empty before and after every illustration and/or Table.

Table 1: Table captions should always be positioned above the Tables. The final sentence of a Table caption should end without a period

No	Title	Title

Source:

Note: ...

Conclusion

Clearly state advantages of result of the study, limitations and possible applications.

Acknowledgment

A brief acknowledgement section may be included here.

References

Citations and references must strictly follow APA style and using citation software such as Mendeley, EndNote, or others. References should relate only to the content that is cited within the text of the manuscript.