

Title of Your Manuscript (Center, Bold, 16pt, *no more than 20 words*)

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¹ Institutions of Author 1

² Institutions of Author 2

³ etc.,

Received mm dd, yyyy; Revised mm dd, yyyy; Accepted mm dd, yyyy

ABSTRACT

The abstract is often presented separate from the article. It should state briefly the purpose of the manuscript's objectives, methodologies, results, and significance. The abstract should maintain a relatively non-technical tone while ensuring clarity for an informed audience to grasp the manuscript's contributions. The abstract page should feature the manuscript's title, but it should not include the author's name or any other identifying information. The abstract should fall within the range of 100-200 words. References should be avoided, but if essential, then cite the author(s) and year(s). Use standard terminology and avoid uncommon abbreviations; if essential, define them when first introduced in the abstract. Avoid citing literature. The keyword list allows for the inclusion of 5 to 7 keywords, used by indexing and abstracting services, in addition to those already present in the title (10 pt). The Abstract should be 100 to 200 words in length.

Keywords : *First keyword; Second keyword; Third keyword; Fourth keyword; Fifth keyword*

INTRODUCTION

The introduction should clearly convey the purpose and relevance of the study, particularly within the domains of governance, taxation, and auditing in the context of community service (Reference et al., 2025). It must highlight the research gap, explain the research problem, and present the research questions that guide the study. This section also needs to demonstrate the study's connection to existing literature to establish its significance.

In scientific articles, a separate literature review is not required; instead, relevant references should be integrated within the introduction as part of a *state-of-the-art* discussion to showcase the novelty of the research. The section should be concise, well-structured, and written in **Times New Roman, 11 pt, with 2 pt spacing before and after paragraphs, single line spacing**, and formatted on **A4 paper with 2 cm margins**. The word count should not exceed **700 words**.

METHODS

This section should clearly and systematically explain how the research was carried out. It needs to cover the research approach used (qualitative, quantitative, or mixed), the sampling technique, the characteristics of the participants or data sources, and the location or setting of the study. Also include details on data collection procedures—such as tools used (e.g., questionnaires, interviews, or observations)—and any ethical considerations. The analytical techniques, whether statistical or qualitative, must be stated to ensure the study's validity and reliability. The description should be detailed enough for readers to assess the method's relevance and allow replication by other researchers.



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The explanation must be presented in **one concise paragraph**, using **Times New Roman 11 pt**, with **2 pt spacing before and after**, and **single line spacing**. The total length should not exceed **600 words**.

RESULT AND DISCUSSION

This section presents the results obtained from data analysis, including both descriptive and inferential statistics, where applicable. Each finding should be clearly reported, regardless of whether it supports the initial hypothesis, to ensure transparency. Tables and figures must be placed at the center of the page, properly numbered, and referred to within the text.

The discussion should interpret the results in relation to the research objectives and questions. It should also connect the findings with relevant literature, comparing similarities, differences, or contributions to existing studies. The focus is not only on reporting outcomes but also on providing insight into their meaning, implications, and theoretical relevance. This discussion helps to highlight the novelty and significance of the research within its academic context.

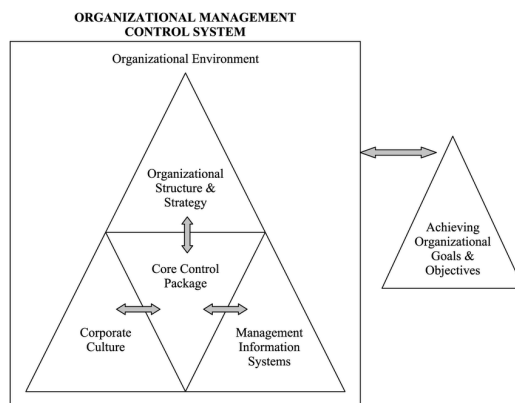
This section should be written concisely, with a maximum of **600 words**, using **Times New Roman 11 pt**, **2 pt spacing before and after paragraphs**, and **single line spacing**, formatted on **A4 paper with 2 cm margins**.

Figures and Table are presented center, as shown below and cited in the manuscript

Table 1. Result of Reliability Test

Variabel	Cronbach's Alpha	Composit Reliability	Result
Brand Image	0.809	0.887	Reliable
Minat Beli	0.765	0.894	Reliable
Sikap Konsumen	0.618	0.839	Reliable





Source: Adapted from Herath (2001, p. 94)

Figure 1. Framework of Management

CONCLUSIONS

In this section, the author presents concise research findings along with recommendations aimed at more experienced researchers or general readers. The conclusion should summarize the key points of the paper but should avoid duplicating the abstract.

Additionally, the author identifies and discusses significant weaknesses and limitations in the study, which can potentially compromise the validity of the work and prompt readers to question how these limitations might have influenced the results and conclusions. Assessing these limitations calls for a critical evaluation and an examination of their implications. The author should address the question: does this issue relate to errors, methodology, validity, or other factors?"

REFERENCES

Each manuscript must include a reference list containing only the quoted work and using the mendeley, endnote, or zotero tool with APA 7th style.

Examples:

Agarwal, J., & Malhotra, N. K. (2005). An integrated model of attitude and affect: Theoretical foundation and an empirical investigation. *Journal of Business Research*, 58(4), 483–493.
<https://doi.org/10.1016/S0148->

Dwee, D., Dion, H. B., & Brown, I. S. (2012). *Information behaviour concept: A basic introduction*. University of Life Press.

