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THE ARTICLE TITLE MUST REFLECT THE RESEARCH CONTENT, MAXIMUM 16 WORDS (Times New Roman, 14 pt)

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Article Info	Abstract
Keywords: Keyword 1, Keyword 2, Keyword 3. Paper type: Research Paper *Corresponding author: email: anjargisman40@gmail.com No. WA: 085257277463	<i>The abstract should provide a concise description of the research problem and objectives, the methodology employed, and the research findings. The primary emphasis of the abstract should be on the results and analysis. The abstract must be written in two languages: Indonesian and English. The English abstract should appear first and be formatted in italics. The abstract should not exceed 200 words. It must be typed in single spacing using Times New Roman font, size 10, with narrower margins than those used for the main text. Keywords must be included to reflect the research domain and the fundamental terms underlying the study. Keywords may consist of single words or phrases, with a total of 3–5 keywords required. These keywords are essential for computerized indexing, enabling easier retrieval of the research title and abstract.</i>

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INTRODUCTION

The Introduction section contains the background of the study, which includes the phenomenon, research gap, novelty, and research objectives. The body text should use Times New Roman, font size 12, regular, with single spacing set to exactly 15 pt, and spacing before and after set to 0 pt. Each subheading should be indented once to ensure clear separation between the paragraph and the subsection title. The page setup should follow A4 paper size with the following margins: top 3 cm, bottom 3 cm, left 3 cm, and right 3 cm. The header and footer should be set to 1.5 cm.

LITERATUR REVIEW

The Literature Review section consists of theoretical studies, a conceptual framework, and hypotheses. The content of the Literature Review should be written using Times New Roman font, size 12, and should follow citation guidelines that use the author's last name and year of publication within the text. For example: ...the results of the study indicate that more than 65%... (Wijaya, 2008). The theoretical foundation should be presented in complete, concise sentences and must be directly relevant to the objectives of the scientific article. For example: Sumodiningrat (1998) stated that poverty is characterized by isolation, underdevelopment, and unemployment. There are five interrelated factors that contribute to poverty and form a chain (Chambers, 1987): powerlessness, vulnerability, physical weakness, poverty, and isolation.

RESEARCH METHOD

(The first paragraph on the first page should begin without indentation) and should describe the research design employed, including the method, research model, types of data, data sources, data collection techniques, data analysis techniques, and measurement aspects such as variables, time and location of the research, research subjects, procedures, instruments, and other elements related to how the research was conducted. The research model, research subjects, procedures, data and instruments, data collection techniques, data analysis techniques, and other relevant components may be organized into subsections using sub-subheadings. These sub-subheadings do not require numbering and should be written in lowercase letters with an initial capital, using Times New Roman 12 pt, bold, and justified alignment.

RESULTS AND DISCUSSION

This section presents empirical research findings or theoretical reviews written systematically with critical and informative analysis. The use of tables, figures, and other illustrations should serve as substantial support only—such as tables showing statistical test results, figures illustrating model outcomes, and so on. Each table must be presented without vertical lines and must include the source and year of data processing.

Figures or graphs must be displayed clearly and be easily readable. Tables, figures, and graphs should be placed either at the top or bottom of the page, with titles positioned above the tables and below the figures or graphs, aligned to the left. Avoid referring to tables or figures using vague terms like “the table above,” “the figure below,” or “the following table.” Instead, refer to them specifically using labels such as **Table 1**, **Figure 2**, etc. These labels (e.g., **Table 1**, **Figure 2**) must be written in bold. For example, see **Table 1**, **Table 2**, **Figure 1**, and **Figure 2** below.

The discussion section should answer the question: *Why were such findings observed in the data?* It must be argumentative in nature, addressing the relevance between the findings, theories, previous research, and empirical facts, while also highlighting the novelty of the results.

CONCLUSION

The conclusion should present a generalization of the findings in relation to the research problem, written in essay form within a single paragraph, and not in the form of statistical statements or numerical data.

Suggestions may include input for future researchers, as well as practical recommendations based on the research findings, particularly those that address limitations identified in the current study.

REFERENCES

The References section appears at the end of the research paper. It lists all sources cited by the author, enabling readers to easily locate the referenced materials. Every source cited in the article must also appear in the reference list, and vice versa. Primary references (i.e., scholarly journal articles) must constitute more than 80% of the total sources, and they should be recent (published within the last 10 years). Authors are advised to avoid using books as references.

All references must be complete, including the author’s name, year of publication, article or book title, volume, issue number, and page numbers.

If citing online sources, the full website address and the date of access must be provided. The reference list should be arranged alphabetically and chronologically according to **APA style**. *Ekonomi Bisnis* recommends the use of reference management software such as **Mendeley**, **EndNote**, or **Zotero**.

EXAMPLE

Abdullah, M., & Sapiei, N. S. (2018). *Do religiosity, gender and educational background influence zakat compliance? The case of Malaysia*. *International Journal of Social Economics*, 45(8), 1250–1264. <https://doi.org/10.1108/IJSE-03-2017-0091>

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