



## LITERATURE REVIEW (use style Heading 1, Gulliver 11 pt)

Literature review contains theory in the development of research, state of the art and hypotheses. Written in Gulliver10 pt, line spacing single.

### Sub title (use style Heading 2, Gulliver 10 pt)

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## METHODS (use style Heading 1, Gulliver 11 pt)

This section describes the research planning and design. This section should explain the type of research, population and sample, research instruments, and data analysis methods. Written in Gulliver10 pt, line spacing single.

## RESULT (use style Heading 1, Gulliver 11 pt)

Results should be clear and concise. Written in Gulliver10 pt, line spacing single.

Table 1. Title (10 pt)

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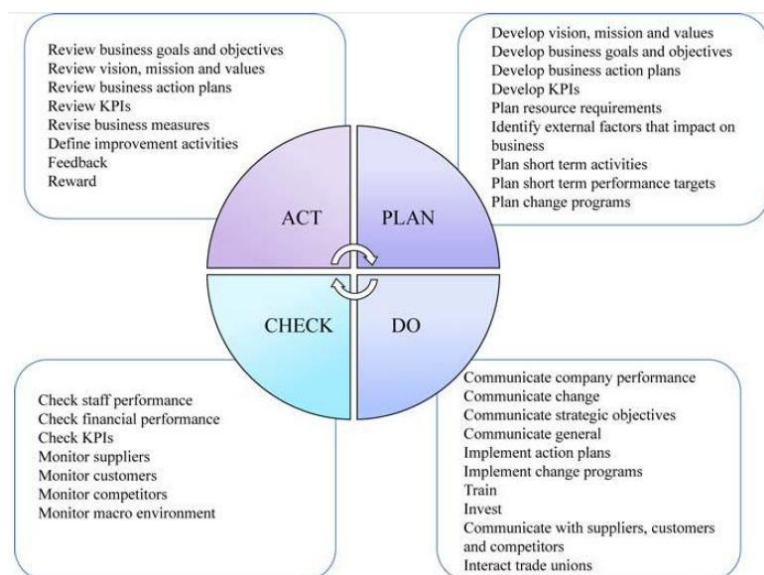


Figure 1. Generic SME managerial activities within the performance management process, (Ates et.al. 2013)

## DISCUSSION (use style Heading 1, Gulliver 11 pt)

The discussion section reveal a link between the research results obtained and the basic concepts and or hypotheses. Written in Gulliver 10 pt, line spacing single.

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## **CONCLUSION (use style Heading 1, Gulliver 11 pt)**

This section presents conclusion of paper, based on results and analysis described in previous section. This section can also present research implication, limitation, and recommendation (if needed).

## **ACKNOWLEDGEMENT (if Needed, Gulliver 11 pt)**

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## **REFERENCES (use style Heading 1, Gulliver 11 pt)**

The Journal uses the Pensoft EndNote or Mendeley (surname and year of publication) short reference system for citations in the text with a detailed alphabetical list at the end of the paper. For formatting references use Gulliver 10 pt. The citation and references are referred to American Psychological Association (**APA**) style. We recommend using a reference application management such as EndNote or Mendeley.

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**Appendix may be added if needed.**