

	Article Title (Must be 12 words, Capital letters, Font: Book Antiqua, 11, Before, After, 1pt, Line Spacing, Single)
Volume: 3 Number: 1 Page: 01 - 07	First AUTHOR¹, Second AUTHOR², Third AUTHOR³ (Font: Book Antiqua, 10) ¹ First author's affiliation (University, Country) ² Second author's affiliation (University, Country) ³ Affiliation of the Third Author (University, Country) Corresponding author: Author E-mail:
Article History: Received: YY-MM-DD Revised: YY-MM-DD Accepted: YY-MM-DD	Abstract: The abstract is made as a brief summary of the entire content of the article written clearly, concisely and using effective sentences presented in one paragraph between 150-200 words. Abstract writing consists of four main points arranged sequentially. The first point of the abstract describes the main objectives and research issues discussed. The second point describes the research method. The third point describes the main findings or results of the analysis made. The fourth point briefly describes the interpretation of the results and conclusions from the research. Abstracts are not allowed to explain the background extensively, contain quotations, contain abbreviations or terms that are not generally known, and contain statistical figures, tables, figures or references to these tables/figures. Abstracts are also not allowed to present information that is not discussed in the article, as well as define a term. (Font: Book Antiqua, 10) Keywords: Competence, Participation, Leadership, Pro-Social, Accountability

INTRODUCTION

The introduction must be able to explain the rationality of the research carried out, so that it can be justified why research is important for the scope related to governance, taxation, and auditing in the field of community service (Reference et al., 2011). The introductory part of a study must be able to state the gaps that form the basis of the research (issue). The introductory section should cover the topic of the research conducted, the formulation and relevance of the research conducted with previous research, research problems, and research questions. In the scientific article format, no literature review is allowed as in the research report, but it is realized in the form of a state-of-the-art literature review to show the scientific novelty of the article and question research. *The article is written in A4 (21 cm x 29.7cm) pages with 2 cm margins and 4 paragraphs (Font: Book Antiqua, 11, Before, After, 2pt, Line Spacing, Single).*

METHODS

Research Methods, explain explicitly about how the research is carried out. Where the research must include the method used, the sample, the place of research, and the analytical tools used. (Maximum 1 paragraph). (Font: Book Antiqua, 10, Before, After, 2pt, Line Spacing, Single).

Table 1. Samples Criteria

No.	Samples Criteria	Total
1.	Manufacturing companies that were not listed in three consecutive years from 2017-2019.	168

2.	Manufacturing companies that were not listed in three consecutive years from 2017-2019.	(23)
3.	Manufacturing companies whose financial statements are not presented in the rupiah currency.	(40)
4.	Manufacturing companies registered as State-Owned Enterprises	(14)
5.	Manufacturing company registered in the cigarette industry sub-sector	(4)
6.	Manufacturing company registered in the plastic industry sub-sector	(10)
7.	Manufacturing company registered in the wood industry sub-sector	(2)
	Number of samples of manufacturing companies	75
	Number of samples of manufacturing companies in 3 years / during 2017-2019	$75 \times 3 = 225$

RESULT AND DISCUSSION

The results of the study present directly from the results of data processing and data in the field that have been carried out, by including previous research so that research relationships can be known. The scientific findings in question are research data obtained during conducting research activities to the public. The results and discussion are based on analysis and interpretation of theory and research results by including the results of data processing. (Font: Book Antiqua, 10, Before, After, 2pt, Line Spacing, Single).

Table 2. xxxxx

Variable	Coefficient	Standard Error	t statistic	Probability
Constanta (C)	5.56E-16	0.052493	2.23E-14	1.0000
XXX	0.174535	0.071761	0.432191	0.0244
XXX	0.452535	0.035242	0.252082	0.0467
XXX	0.357635	0.052431	0.432191	0.0152
XXX	0.142711	0.072563	0.588706	0.0360
<i>R squared</i>	0.272466			
<i>Prob (F-statistic)</i>	0.000236			

Source: Data Processed 2021

CONCLUSION

Conclusions describe answers to hypotheses and/or research objectives or scientific findings obtained. The conclusion does not contain repetition of the results and discussion, without displaying research figures, but a summary of the findings as expected in the objectives or hypotheses. If necessary, at the end of the conclusion can also be written things that will be done related to the idea of further research. (Font: Book Antiqua, 11, Before, After, 2pt, Line Spacing, Single).

REFERENCES (APA Style, font 11, Before, After, 2pt, Line Spacing, Single).

Abdul Rahman, A., & Bukair, A. A. (2013). The influence of the syariah supervision board on corporate social responsibility disclosure by Islamic banks of Gulf Co-operation Council countries. *Asian Journal of Business and Accounting*, 6 (2), 65e104

PUBLISHING



• ISSN 2720 - 9544 (print)
• ISSN 2721 - 0871 (online)



JTEP
Journal of Tourism Economics and Policy

**JOURNAL OF TOURISM
ECONOMICS AND POLICY**

Indexed by :



Adams, C. A. & R. Evans. (2004). Accountability, Completeness, Credibility, and the Audit Expectations Gap. *Journal of Corporate Citizenship*, 14, 97-115.