

The title should be concise and informative, avoid abbreviations and formula; maximum 20 words, centered

The names and affiliations of other contributing authors should be included here, authors should be listed by first name or initial

Affiliations should be following the names accordingly and include authors' institutions and locations, For example:

Nguyen Thi Ngoc

Affiliation, City, Country

Abstract

The abstract should be about 150 to 250 words in length and in lowercase letters. The abstract should be in a single paragraph followed by keywords in a separate line. The abstract should cover key points raised, and state concisely (i) the purpose (main question to be addressed); (ii) methodology, data sampling (if relevant); (iii) a summary of significant findings, main conclusion; and (iv) scientific and practical contribution of the study. It should contain no citation to other published work and uncommon abbreviations.

Keywords: Maximum 5 specific and relevant words, and separated by commas. Capitalize each first word, reflecting the research study and the relevant fields of research.

1. Introduction

The first paragraph is aligned to the left. In this section, the authors are expected to provide readers with the background information needed to understand the study topic.....

From the second paragraph of the section, the first line indent is at 1cm. The manuscript is written by Microsoft Word with about 15 to 18 pages long in A4 (21 x 29.7 cm), font type: Times New Roman, font size: 12, line spacing: line and paragraph spacing at 1.15, space before paragraph: 0 pt and with top margins: 2 cm, bottom margin: 2 cm, left margin: 3, right margin: 2 cm.

There should be a paragraph elaborating the structure of the manuscript.

The recommended pattern in the introduction is the CARS model by John Swales (1990), which suggests the inclusion of:

- Establishing the importance of the topic, reviewing previous work;
- Indicating a gap in knowledge;

- Listing purpose of new research, listing questions, stating value, indicating the structure of writing.

2. Section title (E.g.: Literature review)

The first paragraph is aligned to the left. The literature review section needs to review previous studies closely related to the topic of studies.

From the second paragraph of the section, the first line indent is at 1cm. The manuscript should contain sufficient detail and references to permit others to replicate the work. A number of relevant references should be cited in the introduction and other sections. The cited references should be strongly related to the research question.

A manuscript usually has several sections and is numbered in the order of 1., 2., 3., etc., i.e. 1. Introduction, 2. Section title, 3. Section title, 4. Section title and 5. Conclusions. Any -long section should be divided into two or more sub-sections and numbered in the order of such as 2.1., 2.2., 2.3.,...

The section and sub-section titles should be specific and concise, containing information related to the section content, avoiding too short or too long, too general, or too detailed.

The purpose of the literature review section is to show, in a systematic way, what is already known about the research topic as a whole, and to outline the key ideas and theories. While being systematic, the review should be evaluative and critical of the studies or ideas which are relevant to the current work.

3. Section title

Describing methods is one of the key components of the studies. In this section, writers give an account of how they carried out their research, It should be clear and detailed enough for another experienced person to repeat and reproduce the results. Normally, the verbs used in this section are in simple past tense and are in the passive voice.

3.1 Sub-section

Sections smaller than sub-sections are formatted in *Italic*.

All of the Figures, Tables, and Equations should be cited in numerical order.

Figures

Figure 1. The figure caption should begin with an overall descriptive statement of the figure followed by additional text. They should be placed immediately after each figure.

All figures must be cited after the figure captions.

The labels of **Figure #.** and **Source** should be in **Bold**. For example:

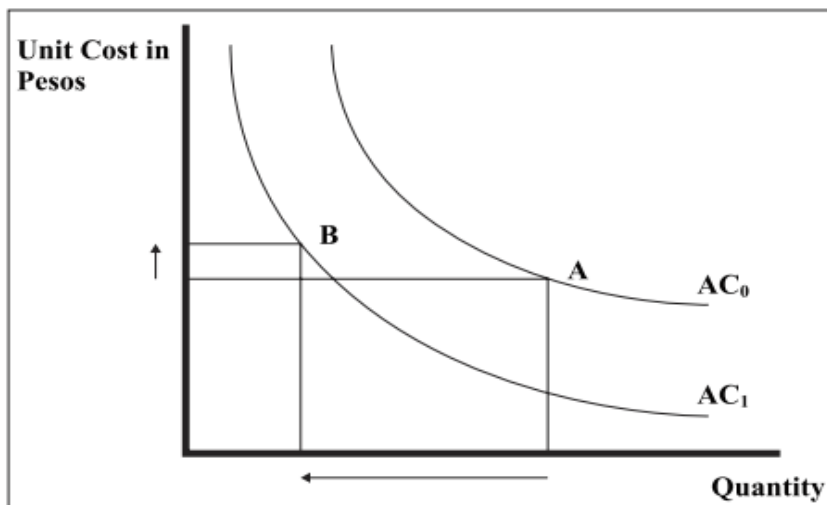


Figure 4. Output response of domestic firms to foreign entrants

Source: Aitken and Harrison (1999)

3.2 Sub-section

4. Section title

Reporting results is important. The standard approach to this section is to present and describe the results in a systematic and detailed way. With qualitative results, the themes that emerged from the analysis must be highlighted and commented on. These comments usually are illustrated with the extraction of the raw data. In quantitative studies, the results section is likely to consist of tables and figures, with which the authors comment on the significance of the data shown.

The results section is often combined with the discussion section, where more elaborate commentary on the results is stated.

4.1 Sub-section

Tables

Table 1. The table caption should begin with an overall descriptive statement of the table followed by additional text. They should be placed immediately before each table.

All tables must be cited right after each table.

The labels of **Table #.** and **Source** should be in **Bold**.

For example:

Table 1. Essence of individual ratios for determining benefit values and cost values

Stability Ratios			
C1	The Higher is the better	C4	The Lower is the better
C2	The Lower is the better	C5	The Higher is the better
C3	The Lower is the better	C6	The Higher is the better
C4	The Lower is the better	C7	The Lower is the better

Source: Jung and Hwang (2011)

Equations

The equations' content is centered and italicized. Equations should be written using the Symbols function of MS Word.

4.2 Sub-section

5. Conclusion

Conclusions are expected to serve two functions. The first is to summarize the main areas covered in the writing. The second is to give a final comment or judgment on this. These final comments may also include making suggestions for improvement and speculation on future directions.

Following the Conclusion is the paper's closing section, including supplementary materials (if applicable), acknowledgments (if applicable), and a full list of references corresponding to all the citations given in other material relevant to the research. The label Acknowledgement is in **Bold**.

For example:

Acknowledgment: This research is funded by...

References

JIEM adopts the Harvard reference style, an author/date referencing method. When submitting articles for publication, please strictly follow the JIEM's Harvard referencing guidelines. Please ensure all in-text citations and references are checked for completeness, accuracy, and consistency.

1. Citations

Authors cite sources that are used as references only.

For documents that have one author, only cite the surname of the author and publication year (Author name, publication year).

For example: Nguyen (2021) or (Smith, 2021).

For documents that have two authors, cite both of their surnames (First author's name and Second author's name, publication year).

Example: Tran and Nguyen (2021) or (Smith and Brandel, 2021).

For documents that have three or more authors, cite the surname of the first author then followed by “*et al.*” (First author’s name *et al.*, Publication year). Please note that “*et al.*” should be written in italics.

For example: Nguyen *et al.* (2021) or (Hair *et al.*, 2014).

All references must be cited in the text and vice versa.

2. References

2.1 Book

Surname, Initials (year), *Book title*, Edition (if any), Publisher, Place of publication.

For example:

Wooldridge, J.M. (2010), *Econometric analysis of cross section and panel data*, 10th Edition, MIT Press, Cambridge.

Tabachnick, B.G. and Fidell, L.S. (2019), *Using multivariate statistics*, 7th Edition, Pearson, London.

2.2 Book chapter

Surname, Initials (year), “Chapter title”, in Editor’s Surname, Initial (Ed./Eds.), Initials, *Book Name*, Publisher, Place of publication, page range.

For example:

Locke, E.A. (1976), “The nature and causes of job satisfaction”, in Dunnette M.D. (Ed.), *Handbook of Industrial and Organizational Psychology*, Rand McNally, Chicago, pp. 1297 - 1343.

Reeve, J. (2012), “A self-determination theory perspective on student engagement”, in Christenson, S.L., Reschly, A.L. and Wylie, C. (Eds.), *Handbook of Research on Student Engagement*, Springer, Germany, pp. 149 - 172.

2.3 Journal paper

Journal paper with a paper range

Surname, Initials (year), “Title of article”, *Journal Name*, Vol. No., page range.

For example:

Verma, R. and Brennan, L. (2011), “The investment development path theory: evidence from India”, *International Journal of Emerging Markets*, Vol. 6 No. 1, pp. 74 - 89.

Journal paper without pagination

Surname, Initials (year), “Title of article”, *Journal Name*, Vol. No., Paper number.

For example:

Kovermann, J. and Velte, P. (2019), “The impact of corporate governance on corporate tax avoidance - A literature review”, *Journal of International Accounting, Auditing and Taxation*, Vol. 36, 100270.

Pre-print journal paper

Surname, Initials (year), “Title of article”, *Journal Name*, Ahead-of-Print/Article in Press.

For example:

Gold, K. and Rasiah, R. (2021), “China’s bilateral trade in Africa: is institutional structure a determinant?”, *Chinese Management Studies*, Ahead-of-Print.

2.4 Published conference paper

Surname, Initials (year), “Title of paper”, in *Name of the Conference*, Publisher, Place of publication.

For example:

Bandara, W., Indulska, M., Chong, S. and Sadiq, S. (2007), “Major issues in business process management: an expert perspective”, in *Proceedings of the 15th European Conference on Information Systems*, University of St. Gallen, Switzerland.

2.5 Unpublished conference paper

Surname, Initials (year), “Title of Paper”, Paper presented at *Name of the conference*, Location of the conference.

For example:

Le, T.T. (2019), “Price and affordability of alcohol in Vietnam in the period 1998-2016”, Paper presented at *The 12th Vietnam Economic Annual Meeting*, Dalat University, Da Lat.

2.6 Research paper and working paper

Surname, Initials (year), “Title of paper”, Type of work and No., Institution or Organization, Location.

For example:

Kaufmann, D., Kraay, A. and Mastruzzi, M. (2003), “Governance matters III: governance indicators for 1996-2002”, World Bank Policy Research Working Paper No. 3106, World Bank, Washington D.C.

2.7 Newspaper article

Surname, Initials (year), “Title of article”, *Newspaper*, page ranges or Available at URL (if accessible on the Internet) (Access date month, year).

Chu, K. (2019), “Vietnam exports lychees and longans ranked the second in the world”, *VnEconomy*, Available at <https://vneconomy.vn/viet-nam-xuat-khau-vai-nhan-dung-nhi-thegioi20190610004132011.htm> (Accessed 06 April, 2020).

2.8 Electronic source

Organization. (year), “Title of article”, Available at URL (if accessible on the Internet) (Access date month, year).

Please note that the organization’s name is followed by a full stop.

or

Surname, Initials (year), “Title of article”, *Website Name*, Available at URL (if accessible on the Internet) (Access date month, year).

or

Surname, Initials (year), “Title of article”, Available at URL (if accessible on the Internet) (Access date month, year).

For example:

World Trade Organization. (2009), “WTO course on trade negotiations concludes”, Available at

https://www.wto.org/english/news_e/news09_e/tra_20nov09_e.htm (Accessed 18 September, 2017).

or

WTO. (2009), “WTO course on trade negotiations concludes”, Available at https://www.wto.org/english/news_e/news09_e/tra_20nov09_e.htm (Accessed 18 September, 2017).

Phillips, S. (2018), “The fine wine market – past, present, and future”, *Liv-ex*, Available at <https://www.liv-ex.com/2018/09/fine-wine-market-past-present-future/> (Accessed 12 March, 2019).

Appendices (if relevant)

Appendices are following the References. The order of appendices is according to the order of its first appearances in the text.