
**TITLE – NOT MORE THAN 12 WORDS TIMES NEW ROMAN FONT SIZE 12,
CENTRED, UPPERCASE**

Name (11 pt Times New Roman, Centered, Bold, Capital Each Words)

Affiliation (10 pt Times New Roman, Centered)

Email (10 pt Times New Roman, Centered, italic)

Diterima: DD/MM/YYYY

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DiPublikasi: DD/MM/YYYY

DOI:

Abstrak

The abstract should be written in one paragraph and should be not more than 250 words. Times New Roman, font size 10, single spacing. Follow the following pattern: General statement about the importance of the topic, gap in literature or discrepancies between theories and practices, purpose of study, method, main findings, and result. Abstracts are made in 2 languages, English and Indonesian

- Heading (10 pt Times New Roman, Bold, Align Left)
- Body (10 pt Times New Roman, justify, spacing 1.0pt)
- Keyword (10 pt Times New Roman, Bold, Align Left)

Kata Kunci: skeptisme profesional, independensi, kompetensi, etika, *role stress*, kualitas audit

INTRODUCTION

In Introduction, Authors should state the objectives of the work at the end of the introduction section. Before the objective, Authors should provide an adequate background, and theoretical frameworks which are used in order to discuss the problems as the objective of the research to show which is the best of previous researches, to show the main limitation of the previous researches, to show what do you hope to achieve (to solve the limitation), and to show the scientific merit or novelties of the paper. Avoid a detailed literature survey or a summary of the results. The article should be between 10-13 pages, single spaced, 11-point Times New Roman font, excluding references and appendices. Use no indent for the first paragraphs and do not leave a space between paragraphs. The following paragraphs is indented first line 0.5cm.

- **Heading/1.INTRODUCTION**, (11 pt Times New Roman, Bold, Align Left)
- Body (11 pt Times New Roman, justify, single spacing 1.pt)

LITERATURE REVIEW

This section contains theoretical studies relevant to the research as well as a description of previous research as research supporting theory

- **Heading/1.LITERATURE REVIEW**, (11 pt Times New Roman, Bold, Align Left)
- Body (11 pt Times New Roman, justify, single spacing 1.pt)

METHOD

In Methods, Authors should state the methods which were used in the research by very short literature survey in order to record the existing solutions/method.

- **Heading/1.METHOD**, (11 pt Times New Roman, Bold, Align Left)
- Body (11 pt Times New Roman, justify, single spacing pt)

RESULT AND DISCUSSION

Results should be clear and concise. In the Discussion, it is the most important part of your article. Make the discussion correspond with the finding but do not reiterate the discussion.

- **Heading/1.RESULT AND DISCUSSION**, (11 pt Times New Roman, Bold, Align Left)
- Body (11 pt Times New Roman, justify, single spacing 1.pt)

CONCLUSION

Conclusions should answer the objectives of the research. Tells how your work advances the field from the present state of knowledge. Without clear Conclusions, reviewers and readers will find it difficult to judge the work.

- **Heading/1.CONCLUSION**, (11 pt Times New Roman, Bold, Align Left)
- Body (11 pt Times New Roman, justify, single spacing 1.pt)

REFERENCE

- Use APA (American Psychological Association) Style for the reference.
- 10 pt Times New Roman, spacing 1.0, Hanging 1cm
- **Example:**
- For Journal: Last Name, First Name. (Years). Title of Research. *Name of Journal*. (Volume) Number. Pages. Doi/link
- For Book: Last Name, First Name. (Years). *Name of Book*. City: Publisher
- We Suggest to Used Reference Manager like Mendeley, Zotero, End Note, etc to facilitate you in citation