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Title

(The title must be short, informative, and clear. Times New Roman, bold, 14pt, maximum of 17 words, capitalize first letter)

Author's Name [a,1,*] **, Second Author** [b,2] (Full name, without titles, 11pt)

[a]*Affiliation* (Study program, faculty, institution name, and address, 9 pt)
[1]*E-mail*
*Corresponding Author

ABSTRACT

The abstract should be between 150-250 words. It must provide a brief overview of the research purpose, specific methods, key results, and main conclusions. Since abstracts are often presented separately from the full article, they must be able to stand alone (12 pt).

Keywords: Include a maximum of five keywords, sorted alphabetically, covering scientific terms, local terms (if applicable), the research topic, and specific methods.

INTRODUCTION (bold, 12 pt, Heading 1)

Articles must be submitted in both English and Indonesian as a .doc file. Each article should be single-spaced, formatted on A4-size paper, and include page numbers. The length should range from 12 to 16 pages. The body text must use Times New Roman, 12 pt, while footnotes should use Times New Roman, 10 pt, or a similar font. Each paragraph must be indented, and footnotes should be numbered sequentially and placed within the text. A blank line should be added before and after each section heading for clarity.

The introduction should clearly outline the purpose of the article, summarize relevant prior literature, specify the objectives, and highlight the paper's unique contribution. Authors are responsible for thoroughly reviewing their articles to ensure accuracy and completeness before submission for publication.

LITERATURE REVIEW (bold, 12 pt)

Begin with the grand theory, followed by a detailed explanation of the theories related to each research variable or keyword. Every literature review must include proper citations, which should correspond to the references listed at the end of the article. At least 50% of the references must be sourced from journals published within the past eight years. For grand theory, it is acceptable to cite the article according to the first author.

Subtopics should be formatted in bold (12 pt, Times New Roman, Heading 2) without numbering. Tables should be numbered sequentially, with titles centered above them and sources noted below. Each table must be accompanied by a descriptive paragraph explaining its content. Use 10 pt Times New Roman for all table contents.

Tabel 1. Table Information

No.	Description	Details

Source: Author's Name, (Year)

METHODOLOGY (bold, 12 pt)

This section should detail the research type, timeline, location, subjects, objects, instruments, data collection methods, and data analysis techniques. Number equations sequentially and format them using 12 pt Times New Roman without bold styling.

Equations should be written as follows::

$$F(X) = X^2 + 1 \quad (1)$$

If there are images or graphs, they should be formatted as follows:

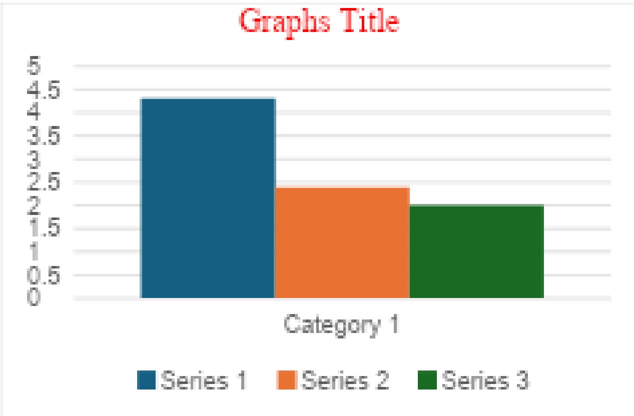

Figure 1. Sales Growth Rate Diagram

RESULTS AND DISCUSSION (bold, 12 pt)

This section presents the research findings in a clear and concise manner, including the results of data analysis aligned with the research methods. The discussion should interpret and emphasize the significance of these findings, supported by the chosen grand theory and relevant citations. This should directly address the research questions and explain "why" and "how" the findings occurred, not merely describe them. When focusing on data analysis, the discussion should highlight its implications and provide comprehensive interpretations of the tests conducted. Discussions must be supported by references to previous studies and written in formal scientific language, avoiding unsubstantiated opinions.

CONCLUSION AND SUGGESTION (bold, 12 pt)

Summarize the key findings of the research, highlighting its main contributions and implications. Provide clear and actionable suggestions for future research to enhance and expand on the current study.

ACKNOWLEDGMENTS (bold, 12 pt)

If applicable, acknowledgment statements should be brief and identify all sources of research funding. Mention any potential conflicts of interest. When acknowledging individuals, use their full names.

REFERENCES (bold, 12 pt)

The reference list should summarize all previous citations and follow APA Style. The minimum number of references is 20.

Examples of APA Style references:

Report Author:

ACFE. (2024). Association of Certified Fraud Examiners The Nations Occupational Fraud 2024 :A Report To The Nations. *Association of Certified Fraud Examiners*, 1–106.

Single Author Book:

Ridley, J. (2008). *Cutting Edge Internal Auditing*. John Wiley & Sons Ltd, The Atrium, Southern Gate, Chcester.

Multiple Authors Book:

Adiwijaya, S., Harefa, A. T., Isnaini, S., Raehana, S., Mardikawati, B., Laksono, R. D., Saktisyahputra, Purnamasari, R., Ningrum, W. S., Mayasari, Sari, N., & Muslim, F. (2024). *Buku Ajar Metode Penelitian Kualitatif* (Pertama). PT. Sonpedia Publishing Indonesia.

Website:

BPKP. (2018). *Peraturan BPKP RI Nomor 2 Tahun 2018 Tentang Grand Design Implementasi Pengawasan Berkelanjutan dan Pemantauan Berkelanjutan di Lingkungan Badan Pengawasan Keuangan dan Pembangunan*. https://jdih.bpkp.go.id/search/www/index.php/web/result/288/detail

Single Author Journal Article:

Gamayuni, Rindu Rika. 2018. "Factors Affecting Internal Audit Function Effectivity (Internal Auditor Competence and Objectivity , Management Support and Organisation Culture) at Local Government" 11, no. 3: 179–91.

Multiple Authors Journal Article:

Lenz, Rainer, Gerrit Sarens, and Kim Klarskov Jeppesen. 2018. "In Search of A Measure of Effectiveness for Internal Audit Functions: An Institutional Perspective." *EDPACS* 58, no. 2: 1–36. https://doi.org/10.1080/07366981.2018.1511324.