

Title written in English (Maximum 15 words) ← Arial, 18 pt, Left

Write the name of the first author^{1*}, the second author², the third author³← Arial, 14 pt, left

¹Affiliation of first author ← Arial, 10 pt, Italic, Left

²Affiliation of the second and third authors ← Arial, 10 pt, Italic, Left

* e-mail corresponding author ← Arial, 10 pt, Italic, Left

ARTICLE HISTORY	A B S T R A C T ← ARIAL, 10 pt
Received:	Abstract written in English with single space. Abstract written in brief, conscience and written in one paragraph (maximum 250 words). It summarizes research objective and methods (e g: sample and techniques analysis used), and the answer of the research problem (result). The abstract contains keywords of ideas or basic concept in the fields of study
Revised:	
Accepted:	
Keywords: Arial, 10 pt, Bold, justify	(3- 5 keywords).

1. Introduction ← Arial, 12 pt, Bold

Introduction includes research background, research objectives, contributions (research benefits from the theoretical and practical side), research results and implications (practical implications based on research results) and the systematics of writing subsequent writings. The manuscript is a maximum of 4 pages long and contains no subheadings.

The manuscript is written with Arial, measure font 11 pt, justify, space 1.5, 1 column, A4 paper size, top margin 2.75 cm, left 2.5 cm, bottom and right 2 cm. The length of the manuscript is no more than 7,500 words.

2. Theoretical Framework and Hypothesis← Arial, 12 pt, Bold

This section contains a systematic description of the results of previous research on the issues to be studied and the development of research hypotheses (if any). The recommended literature comes from the research of the last 10 years, in order: reputable international journals, accredited national journals, international symposia, national symposia, books, and news.

Research with hypotheses, then the development of hypotheses based on supporting theories, previous research , and logical argumentation. The hypothesis is written in the format:

H₁: After writing the letter H followed by subscript, 11pt, bold, justify, if it is more than 1 line then the next line is put after the ":" on the first line.

Qualitative research (without hypotheses), then this literature review contains the foundation of previous theories and research, as well as research focuses written in the form of questions (this question is not mandatory).

Writing sub title using numbers. The subheading format used is as follows:

2.1. Subtitles Level 1

Level 2 subtitles use the format: *Arial, 11 pt, Italic, Left*.

2.1.1. Sub Judul Level 2

Subtitle numbering is a maximum of 3 digits with the format: *Arial, 11 pt, Italic, Left*.

3. Research Methodology ← Arial, 12 pt, Bold

The research methodology should be outlined in detail. If quantitative research includes data types, sampling techniques, definition and measurement of variables, and analysis techniques data. If qualitative contains research design, research location, and analysis techniques.

4. Results and Discussion ← Arial, 12 pt, Bold

This section contains data characteristics, data testing, data analysis results, and interpretations. The results of the analysis are presented clearly and concisely according to the purpose of the study. The explanation of the results refers to tables and or figures. The discussion must show the relationship between the research data and previous research.

5. Conclusion ← Arial, 12 pt, Bold

This section contains conclusions, implications, research limitations, and suggestions for future research. Implications are the practical impact of the research results. Research limitations contain aspects that need to be improved for further research as well as suggestions for further research.

Acknowledgement (opsional) ← Arial, 12 pt, Bold

In this section please write down the necessary *acknowledgement*.

Appendix (opsional) ← Arial, 12 pt, Bold

Contains research instruments, questionnaires, experimental questions, and others.

6. References ← Arial, 12 pt, Bold

Citations in the article should be listed in the references in Arial, 11 pt, *single space* format. The writing style follows the *American Psychological Association (APA) 6th Edition*. Articles must have a minimum of 20 current references (the last 10 years) and 80% consist of journals.

Example of writing a reference:

References from books

Eccles, R. G, & Krzus, M. P. (2014). *The Integrated Reporting Movement: Meaning, Momentum, Motives, and Materiality*. New Jersey: John Wiley & Sons.

References from journals

Coolen-Maturi, T. (2013). Islamic Insurance: Demand and Supply in the UK. *International Journal of Islamic and Middle Eastern Finance and Management*, 6(2), 87-104.

Romolini, A, Fissi, S, & Gori, E. (2014). Scoring CSR Reporting in Listed Companies – Evidence from Italian Best Practices. *Corporate Social Responsibility and Environmental Management*, 21(2), 65–81.

References from the Conference

Sinianskaia, E.R., Savostina, O, & Lurieva, R. (2017). Integration of Structural Components of Russian and Chinese Accounting Systems. *Paper was presented in the International Conference on Trends of Technologies and Innovations in Economic and Social Studies, Russia*.

References from the Website

Central Bureau of Statistics. (2020). Indonesia's Economy in 2019 Grew 5.02%. Obtained from <https://www.bps.go.id/pressrelease/2020/02/05/1755/ekonomi-indonesia-2019-tumbuh-5-02-persen.html>

Regulatory References

Ministry of State Apparatus Empowerment and Bureaucratic Reform. (2012). Circular Letter of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number: 08 / M.PAN-RB / 06/2012 concerning the Whistleblower System for Corruption Crimes within Ministries / Institutions and Local Governments.

Quotation

Citations in the text are written in opening and closing brackets in the format of the author's last name, year and page number, if any and deemed necessary.

1. One source with one to five authors, then the author's last name is mentioned followed by the year: one author (Syafudin, 2001); with two authors: (Habbe & Hartono, 2000); more than five authors: (Boediono et al., 1999); more than one source of citations with different

authors: (Mardiyah, 1991; Kusumawati, 2013); more than one source of citations with the same author: (Djakman, 1998, 2000).

2. If in the bibliography there are authors with more than one article in the same year, then the writing of citations with the letters a, b, .. after the year. Examples: (Joni, 2014a; 2014b) or (Joni, 2014a; David, 2014b).
3. If the author's name is mentioned on the text then the writing is: "Alamsyah (1998) states...." incorrect writing: "Alamsyah (Alamsyah, 1998) states..... "
4. Sources of citations coming from institutions mention the acronym of the institution, examples (IAI, 2014).

Table

The table is inserted into the manuscript. The table is numbered in order, the full title indicating the contents of the table and the sources, example: The rate of growth category and PAD contribution is presented in Table 1.

The table headings are written on top of the table in the format: Arial, 10 pt, *center, bold, tittle case*; and fill 9-10pt (adjusted to the table). The format of the table *header* is *bold, tittle case*.

Table 1			
Pad Growth and Contribution Category Rate			
Growth Rate	Category	Degree of Contribution	Category
85% -100%	Very successful	>50%	Excellent
70% - 85%	Succeed	40% - 50%	Good
55% - 70%	Quite successful	30% - 40%	Keep
30% - 55%	Less Successful	20% - 30%	Good Enough
< 30%	It doesn't work	10% - 20%	Not Good Enough
		<10%	Very Bad

Source: Sartika et al. (2018)

Picture

The image is inserted into the manuscript with the center located. The title of the image is written under the image in the format: Arial, 10 pt, *center, bold, tittle case*.

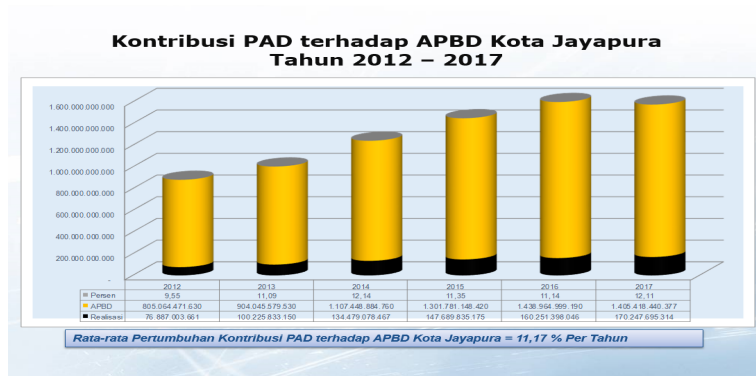


Figure 1

PAD's contribution to the Jayapura City Budget for 2012-2017

Source: Dispenda Jayapura (2017)