

1 inch
= 2.54
cm

TITLE: BOLD, BRITANNIC BOLD 14, CENTRE, CAPITALIZE LETTERS

First Author, Second Author, and Third Author
Affiliate
e-mail address

Abstract (Italic, Arial 10)

Description in English, Italic, Arial 11, Justify. Include research problem(s), objective(s), method, finding(s), and contributions. Abstract should consist of 150-400 words. Abstract is followed by at least four keywords for easier alphabetical listing.

Keywords (in English, Bold, Arial 11): (in English, Italic, Arial 11, Justify) first keyword, second keyword, third keyword, (do not use 'and' or 'point')

1 inch =
2.54 cm

INTRODUCTION (Arial 10, Bold)

(Arial 10, Justify) Include research motivation(s), background, research question(s) and research objective(s). Make sure you wrote it as article format not thesis or disertation.

1 inch =
2.54 cm

THEORETICAL FRAMEWORK AND THEORETICAL BASIS (ARIAL 10, BOLD, CAPITAL LETTER)

(Arial 10, Justify) (if present) to explain the theoretical framework used as the logical basis to develop hypothesis or research proposition and research model.

Theory (Bold, Arial 10, Capitalize Each Word)

Description. Arial 10, Justify.

Subject Description (Bold, Arial 10, Capitalize Each Word)

Description. Arial 10, Justify.

etc

1 inch =
2.54 cm

1 inch =
2.54 cm

RESEARCH METHOD (ARIAL 10, BOLD, CAPITALI LETTERS)

(Arial 10, Justify) to describe data selection and collection approach, measurement and operational variable definition and data analysis method. If the description is contain some tables, equation(s), or figure(s), they should be inserted properly (do not listed on appendix).

Figure 1.

Title: Arial 10, Justify

Contents: TNR 9, Justify

Table 1.

Title: Arial 10, Justify

Contents: Arial 9, Justify

etc

RESULTS AND DISCUSSION (ARIAL 10, BOLD, CAPITALI LETTERS)

(Arial 10, Justify) to provide research finding(s). If the description is contain some tables, equation(s), or figure(s), they should be inserted properly (do not listed on appendix).

1. (Arial 10, Capitalize Each Word)

Description. Arial 10, Justify.

Figure 2.

Title: Arial 10, Justify

Contents: Arial 9, Justify

2. (Arial 10,, Capital Letters)

Description. Arial 10, Justify.

Table 2.

Title: Arial 10, Justify

Contents: Arial 9, Justify

etc

CONCLUSION, IMPLICATION AND LIMITATION (ARIAL 10, BOLD, CAPITAL LETTERS)

(Arial 10, Justify) to provide the summary of research findings, implication, and suggestions for future research.

1. (Arial 10, Capitalize Each Word)

Description. Arial 10, Justify.

2. (Arial 10,, Capital Letters)

Description. Arial 10, Justify.

etc

1 inch =
2.54 cm

NOTE:

- The article should be typed in 1,5 space. Direct citation more than three lines should be typed at one spacing indented style.
- The article should consist of no more than 8,500 words in Arial fonts (10-11 font size) or approximately 15-30 pages (A4 paper) include reference.
- Top, bottom, left and right margin should be set to one inch.
- All pages including tables, appendix and references should be labeled by page number.
- Every table and picture should be numbered, titled and cited (if applicable).
- Citations in the body of manuscript should confirm the following examples:
 - One citation resource with one author (Brownell, 1981).
 - One citation resource with two authors (Frucot and Shearon, 1991).
 - One citation resource with more than one author (Hotstede et al., 1990).
 - Two citation resources with different authors (Dunk, 1990; Mia, 1988).
 - Two citation resources with one author (Brownell, 1981, 1983).
 - Two citation resources with one author published in the same year (Brownell, 1982a, 1982b).
 - Citation resource from an institution should be stated using the acronym of the institution (FASB, 1994)

1 inch =
2.54 cm

REFERENCE (Arial 10, Bold, Capital Letters)

Using APA 7 referencing style with a reference manager such as Zotero or Mendeley.