



Title Must be Written in English (Max. 15 Words) ← Arial, 18 pt, Left

First Author^{1*}, Second Author², Third Author² ← Arial, 14 pt, left

¹Affiliation ← Arial, 10 pt, Italic, Left

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ARTICLE INFO

ABSTRACT ← ARIAL, 10 pt

Article history:

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 (3- 5 keywords).

Keywords: Arial, 10 pt, Bold, justify

Kata Kunci: Arial, 10 pt, Bold, justify

ABSTRAK ← ARIAL, 10 pt

Abstrak ditulis dalam Bahasa Indonesia spasi tunggal. Abstrak ditulis dengan ringkas dalam satu paragraph (maksimal 250 kata) yang berisi tujuan penelitian dan metode (sampel dan teknik analisis yang digunakan) dan jawaban dari permasalahan penelitian (hasil). Abstrak berisi kata kunci tentang ide atau konsep dasar dari penelitian tersebut (3-5 kata kunci)

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1. Introduction ← Arial, 12 pt, Bold

The introduction explains the research background, research objectives and contribution (theoretical and practical), summary of methodology and results as well as the implications. The Introduction has a maximum length of four pages with no subtitles.

The manuscript is written in Arial 11 pt, justify, spacing 1.5, one column, on A4 paper with top margin: 2.75 cm, left: 2.5 cm, bottom and right: 2 cm. The manuscript has a maximum length of 7,500 words.

2. Literature Review ← Arial, 12 pt, Bold

This section includes a thorough description of existing research findings on the issues under consideration, as well as the formation of research hypotheses (if any). The recommended literature is based on previous research conducted in the last ten years and includes respected international journals, accredited national journals, international symposiums, national symposiums, books, and news.

Research begins with a hypothesis and developed using supporting theory, previous studies, and argumentations. The hypothesis is written in the following format:

H₁: After writing the letter H, follow by subscript, 11pt, bold, justify; if there are more than one line, the next line is inserted after the colon on the first.

Qualitative study (no hypothesis), this literature review includes the theoretical foundation and previous research, as well as the research topic written in the form of questions.

Creating subtitles with numbers. The subtitle format is as follows:

2.1. Sub Title Level 1

Level 1 subheadings use the following format: Arial, 11 point, Italic, Left.

2.1.1. Sub Title Level 2

Format: *Arial, 11 pt, Italic, Left.*

3. Research Method ← Arial, 12 pt, Bold

A thorough description of the research approach is necessary. Data types, sampling techniques, variable definition and measurement, and data analysis methods are all included in quantitative research. Research design, research location, and analysis methods are all included in qualitative research..

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

Data characteristics, examination, as well as findings and interpretation are all included in this section. The results analysis is succinctly and clearly reported in accordance with the research objectives, theory, and previous research. Tables and/or figures are used to explain the results. Explain the results in the first section (using subheadings) and followed by discussion with the different subheadings.

5. **Conclusions** ← Arial, 12 pt, Bold

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

Acknowledgement (optional) ← Arial, 12 pt, Bold

In this section, please write the necessary acknowledgment

Appendix (optional) ← Arial, 12 pt, Bold

Consist of research instruments, questionnaires, experimental scenarios, list of interview questions, etc.

References ← Arial, 12 pt, Bold

Article citations must appear in the bibliography in Arial font, with one space and 11 points. The writing style adheres to the 6th Edition of the American Psychological Association (APA) using reference manager such as Mendeley, Endnotes, etc. Articles must have 80% journal content and at least 20 current references (within the last ten years).

Example:

Book Reference

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

Journal

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.

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.*

Website

Badan Pusat Statistik. (2020). Ekonomi Indonesia 2019 Tumbuh 5,02%. Derived from <https://www.bps.go.id/pressrelease/2020/02/05/1755/ekonomi-indonesia-2019-tumbuh-5-02-persen.html>

Regulation

Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi. (2012). Surat Edaran Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor: 08/M.PAN-RB/06/2012 tentang Sistem Penanganan Pengaduan (Whistleblower System) Tindak Pidana Korupsi di Lingkungan Kementerian/Lembaga dan Pemerintah Daerah.

Citation

If applicable and considered necessary, in-text quotations are formatted with the author's last name, year, and page number in both the opening and closing brackets.

1. One source with one to five writers, followed by the year and the last name of the author: two authors (Habbe & Hartono, 2000); more than five writers (Boediono et al., 1999); several sources of quote from various authors (Mardiyah, 1991; Kusumawati, 2013); multiple citation sources from the same author (Djakman, 1998, 2000); one author (Syafudin, 2001).
2. Write the quotation with the letters a, b,.. after the year if the bibliography includes an author who wrote many articles in the same year. (Joni, 2014a; 2014b) or (Joni, 2014a; David, 2014b) are two examples.
3. If the author's name is mentioned in the text then the writing is: "Alamsyah (1998) states...." incorrect writing: "Alamsyah (Alamsyah, 1998) states....."
4. Quotation sources originating from institutions mention the institution's acronyms, for example (IAI, 2014).

Table

Sequential table numbers and complete titles that list the table's contents and sources are used, for instance: Table 1 displays the growth category levels and PAD contributions. The table title is displayed above the table in the following formats: fill 9–10 points (according to the table),

Arial, 10 points, center, bold, and title case. The table header is formatted in bold, title case.

Table 1
Growth Category Level and PAD Contribution

Growth Level	Category	Contribution	Category
85% - 100%	Very Successful	>50%	Very good
70% - 85%	Succeed	40% - 50%	Good
55% - 70%	Quite Successful	30% - 40%	Enough
30% - 55%	Less Successful	20% - 30%	Pretty good
< 30%	Not successful	10% - 20%	Not good

Source: Sartika et al. (2018)

Figure

The picture is placed in the middle of the manuscript. The image title appears in format beneath the image: Arial, 10 pt, center, bold, tittle case.

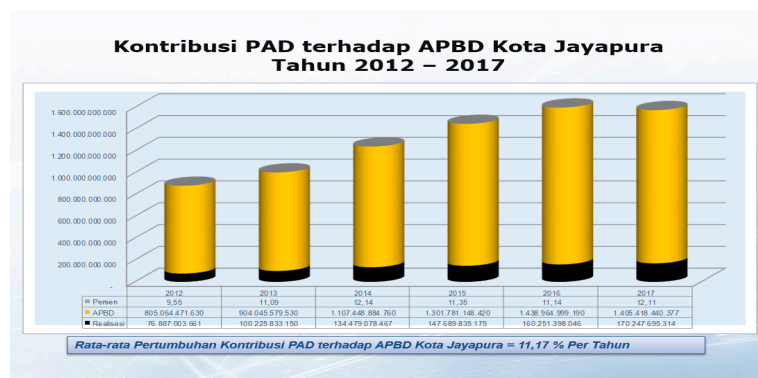


Figure 1

PAD's contribution for APBD Kota Jayapura from 2012 to 2017

Sumber: Dispenda Jayapura, 2017