

Title Article Written Use Letter Capital In Every Word

(Must Short and informative and reflects the content of the article, Avoid Use Locations That Don't Influence Results Study)

Times New Roman 14, Bold

Author :

First Author¹, Second Author², Third Author³ And Fourth Author⁴ (12pt)

(Writer's name Complete Especially First Names and Last Name **Without Title or Position**)

Affiliation:

Institution / Affiliate , Address Affiliate . (12pt)

(Instance name Complete No Abbreviated , Address Institution Complete load City and Country)

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writer1@email.com, writer2@email.com, writer3@email.com (12pt)

Abstract (12pt)

Abstracts written in two languages (Indonesian and English) consistently contain a minimum of objectives, methods, results, and conclusions, keywords must be specific and not too general so that search engines can more easily detect the article, abstracts can be structured chosen or unstructured . (10pt)

Keywords : The number of keywords between 3-5 words written alphabetically. (10pt)

Abstract (12pt)

Abstrak ditulis dalam dua bahasa (Indonesia dan Inggris) konsisten memuat minimal tujuan, metode, hasil, dan kesimpulan, kata kunci harus spesifik dan tidak terlalu umum sehingga mesin pencari lebih mudah mendeteksi artikelnya, abstrak dapat dipilih terstruktur atau tidak terstruktur. (10pt)

Kata Kunci : Jumlah kata kunci antara 3-5 kata yang ditulis berdasarkan alfabetis. (10pt)

INTRODUCTION (12pt)

Introduction should load background behind research , context research , review library , and objective study . Introduction should served in paragraph form with proportion 15-20% of whole long article . (11pt)

Introduction only can containing maximum five paragraph . Paragraph opener shows the state of the art- that puts position research among _ research previously . Paragraph next must contains the Research Gap (gap study previous) and novelty research conducted _ writer .

Novelty or novelty must seen clear . Paragraph closing load objective study . Take note citation , with comma at the end Name behind writer like this (Chabrak & Craig, 2013; Cyan, et al., 2016; Lehman, 2014). At least 80% of the sources cited come from from published sources _ in 5 years final . Sources cited _ is primary sources in the form of article journal reputable (very recommended), books , and report research , incl thesis And dissertation . Citation from journal at least 80% of the total references cited .

Quotation done with use sign brackets (name behind And year rise) . If source quoted verbatim, no page listed (p . 78 or matter . 78-89). **(11pt)**

METHOD (12pt)

Method This explained in a way detailed . Part method consists from description about design research , location study And participant or documents , data collection , and data analysis with proportion 10-15% of total length article . Part method can in integrated form or use subtitle . **(11pt)**

RESULTS AND DISCUSSION (12pt)

Describe results And discussion according to analysis use claimed method _ in Method . Results And Discussion No can separated . Part findings And discussion containing findings from research , what meaning findings these , compare results findings with results study previous (state of the art), what implications from findings the table _ is displayed like Table 1: **(11pt)**

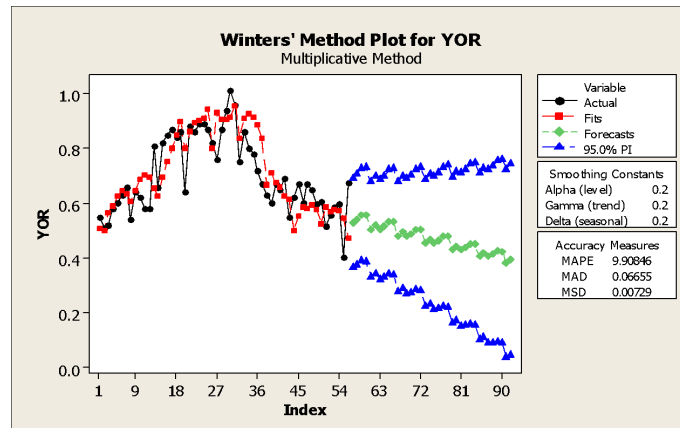
Table 1. Example Table Bank ownership status

No	Bank Ownership Status	Amount
1	Government-Owned Banks (BUMN/ Persero),	9
2	National Private Owned Bank (BUMS),	50
3	Foreign-Owned Bank (BUMA) Joint-Owned Bank (BUMC)	8
4	Joint-Owned Banks (BUMN/ Persero),	7
	Amount	74

Source: Indonesia Stock Exchange (2017)

Please noted that No There is line vertical for tables . table placed in the middle (Center). Source table placed below _ alignment middle .

For images , titles And source picture placed in section bottom , middle . Picture the No framed . Picture should own good resolution (see _ Figure 1).



Source: American Stock Exchange (AMEX) 2017

Figure 1. Change Performance Finance .

CONCLUSION (12pt)

Conclusion made in One paragraph And focus answer objective research , conclusion No list results .
(11pt)

BIBLIOGRAPHY (12pt)

List References using the Reference Manager Application (Mendeley) use American Psychological Association (APA) 7th edition standards style , references used preferably 10 years final .

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- Al-Duais, S. D., Malek, M., Abdul Hamid, M. A., and Almasawa, A. M. (2022). Ownership structure and real earnings management: Evidence from an emerging market. *Journal of Accounting in Emerging Economies*, 12(2), 380–404
- Al-Jaifi, H. A. (2017). Ownership concentration, earnings management and stock market liquidity: Evidence from Malaysia. *Corporate Governance: The International Journal of Business in Society*, 17(3), 490–510.
- Chen, X., Cheng, Q., and Wang, X. (2015). Does increased board independence reduce earnings management? Evidence from recent regulatory reforms. *Review of Accounting Studies*, 20(2), 899–933.