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Guidelines for Writing Articles in the International Journal of Business Economics, Title Maximal 14 Words: Read the instructions below (font 16pt)

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ABSTRACT

Purpose – Explain the Purpose of Your Research

Methodology – Describe the method used

Findings – Explain the results of your research

Originality/Novelty – explain novelty research not repeating research results again

Implications – Explain the practical implications of your research

Don't delete the red text above, immediately filled with sentences
Overall abstract maximum of 200 words (10 pt)

INTRODUCTION

Articles published in the International Journal of Business Economics include the results of original scientific research (top priority), which can provide ideas and scientific contributions to economics, management, accounting, business, taxation, marketing, entrepreneurship and technology management, economics, and management (Kamaladevi & Bazdan, 2016). □ **Example of citation writing.**

Irfan, (2016); Jufrizen, et al., (2018) argues, the introduction contains the development of previous research or as a state of the art to compare research conducted at this time so that there is a gap between the theory or the results of previous research with the current or expected situation, thus, it will clearly the contribution of the research produced. Clearly define the research problem to be solved. To show possible gaps or differences between different research findings on the same topic so that it is clear how current research contributes to IPTEKS, start by reviewing the current literature and synthesizing the problem. Recognition of previous research is very important to support the ideas and arguments of the author (Aligate, 2017; Jhon, et al, 2018).

"AUTHORS ARE EXPECTED TO WRITE THE INTRODUCTION SECTION WITH A LENGTH BETWEEN 1,000 AND 1,500 WORDS."

Hypothesis Development

Variabel Y

Hypothesis development is a crucial component of scientific research that bridges the gap between theoretical foundations and empirical investigation. It involves formulating testable statements that predict the relationship between two or more variables, based on established theories and prior empirical findings. In this section, researchers are expected to describe the conceptual definitions of each variable, elaborate on the theoretical perspectives that justify the proposed relationships, and support their arguments with relevant literature. The formulation of hypotheses should be logical, coherent, and aligned with the research objectives. A strong hypothesis development not only clarifies the direction of the study but also guides the methodological approach and analysis. Therefore, this section serves to justify the rationale behind each hypothesis and demonstrate how the study contributes to the existing body of knowledge.

The Effect of X1 on Y

Variable X1 is considered one of the key factors that is believed to influence Y within the context of modern organizations. Conceptually, X1 is defined as [insert theoretical definition of X1], which reflects [explain the essential aspects of X1]. In practice, X1 plays a role in [explain how X1 emerges or is applied within the context of your study]. Meanwhile, Y refers to [insert theoretical definition of Y], which is [explain the essence of Y and why it is important to be studied]. Based on [mention the relevant theory], there is a logical explanation that X1 can influence Y, because [explain the reasoning based on theory]. Previous studies have also supported this relationship, as shown by [mention researchers and year], who found that X1 positively contributes to Y through [mechanism or path of influence]. Therefore, both theoretically and empirically, there is a strong rationale for proposing a hypothesis that there is an influence of X1 on Y. Thus, the hypothesis proposed in this study is:

H1: X1 has a positive effect on Y.

Dan seterusnya/Etc

"In developing the hypotheses, each subsection is expected to provide an explanation of 300 to 400 words, including the theoretical foundation, supporting empirical evidence, and logical reasoning that links the variables."

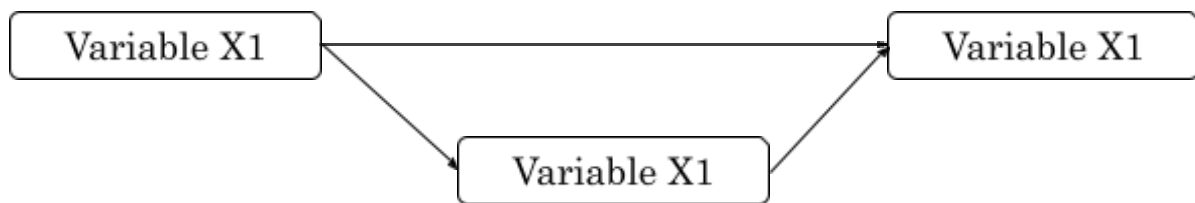


Figure 1. Conceptual Frame Work
(Don't Capture)

METHOD

The method describes what the researcher has done to answer the research question. The basic principle to explain the method is to "follow my recipe; you will get the same results," can be verified and replicated. Do not cite the definition of a research methodology concept, primarily if that method is commonly known. Quoting only if the research design is still particular is not already common knowledge. The methods used in research and the methods used in solving problems include analytical methods. Captions are placed as part of the figure caption, not as part of the picture. The methods used in completing the study are written in this section.

Example of writing a formula :

1. Value Added (VA)

$$VA = P + A + D + EC \quad VA = P + A + D + EC$$

..... (1)

P=operating profit; A=total amortization; D=total depreciation; EC=employee expenses

2. Human Capital Efficiency (HCE)

$$HCE = \frac{VA}{HC} \quad HCE = \frac{VA}{HC}$$

..... (2)

RESULTS

Tables and pictures are placed in the middle of the page. The title of the table is written above the table, while the title of the picture below the picture, both with Times New Roman 12 pt. Letters in the table, may use Times New Roman 10pt or 11pt, one space. Tables are described, with horizontal lines Generally Numbering Tables and Images are sorted from number 1 onwards. The table presented is only essential information; for example, the table

can be seen in Table 1. The letters for the information in the figure should be large enough and clear so that it is easy to read, as the following example:

Table 1. Descriptive Statistics (font 10 pt)

Country	Indicators	Min	Max	Mean	Std. Dev
Indonesia	X2_FS	25.19398	31.78215	28.35273	1.64739
	X2_LEV	0	0.52957	0.176041	0.154969
	Y1_HCE	1.042629	18.009	3.545257	2.631707
	Y1_SCE	-0.15799	0.94891	0.605766	0.228715
	Y1_CEE	0.115655	1.725975	0.468455	0.325909
	Y1_CEE	-0.54216	1.627696	0.326218	0.260597
	Y2_ABSDA	0.00011	1.412362	0.061002	0.085338

Source: Author's compilation

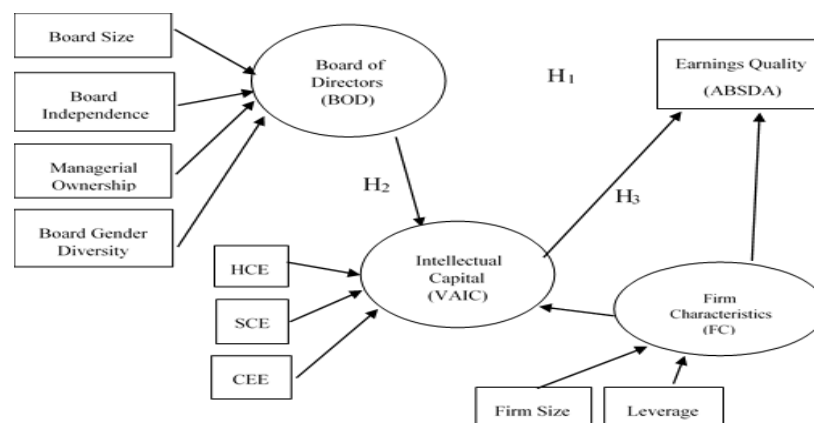


Figure 1. Model analysis (The Picture Must Be Clear and of High Resolution)

DISCUSSION

Explanation of Discussion 1

Discussion following hypothesis 1, write scientific findings obtained from the results of research that has been done but must be supported by adequate data. The scientific findings referred to here are not the research data obtained. These scientific findings must be explained scientifically, including What scientific findings were obtained? Why does that happen? Why are variable trends like that? All of these questions must be explained scientifically, not only descriptive, if necessary, supported by adequate underlying scientific phenomena (John 2015; Mega et al., 2017). Also, it should be explained the comparison with the results of other researchers who are almost the same topic. Research results and findings must be able to answer the research hypotheses in the introduction.

Explanation of Discussion 2

Discussion following hypothesis 1, write scientific findings obtained from the results of research that has been done but must be supported by adequate data. The scientific findings

referred to here are not the research data obtained. These scientific findings must be explained scientifically, including What scientific findings were obtained? Why does that happen? Why are variable trends like that? All of these questions must be explained scientifically, not only descriptive, if necessary, supported by adequate underlying scientific phenomena (John 2015; Mega et al., 2017). Also, it should be explained the comparison with the results of other researchers who are almost the same topic. Research results and findings must be able to answer the research hypotheses in the introduction.

"Each hypothesis discussion must be presented in 300 to 400 words to ensure sufficient theoretical depth, empirical support, and logical argumentation between variables."

IMPLICATIONS

Explain in detail, in a clear and concise manner, the implications of the research concerning the results of the research and the discussion. **(200 Words)**

CONCLUSION

The conclusion is the final part of a scientific paper and serves to summarise the main findings of the research in a concise, clear, and focused manner. A conclusion should not simply repeat the discussion but should provide a brief statement that directly answers the research questions or fulfils the objectives outlined at the beginning of the study. In writing a conclusion, researchers must refer to the data analysis results, ensuring that the conclusion is based on empirical findings rather than personal opinion. It is also essential to link the conclusion to the research objectives, addressing whether those objectives have been successfully achieved. For quantitative studies, the conclusion should explicitly state the relationships between variables that have been proven significant, whether they are positive, negative, or not significant at all. Furthermore, the conclusion should be written in a narrative format, not only summarising the findings but also providing a synthesis, connecting the results with the theoretical framework used in the study. In this way, the conclusion conveys not just what was found, but also the meaning and implications of the findings within a broader scientific context. **(400 – 500 Words)**

ACKNOWLEDGEMENT

Acknowledgement may only be included if the research received funding from internal or external research grants, and the contract numbers must be stated.

REFERENCES

All references referred to in the article text must be listed in the bibliography, and vice versa, the references listed in the bibliography must have citations in the article. References must contain references that come from primary sources (scientific journals that total a minimum of 95% of the complete bibliography) are updated. Use relevant and up-to-date primary reference library resources by prioritizing research results in scientific journals. **A minimum of 30 references from international scientific journals.** Writing citations and references in the article text must use a reference management application program such as **MENDELEY, ENDNOTE, OR ZOTERO**, or others.

EXAMPLE REFERENCES:

How to Write from a Scientific Journal :

Abdelghany, K. E. (2005). Measuring the quality of earnings. *Managerial Auditing Journal*, 20(9); 1001-1015.

Mohammad, W. M., Wasiuzzaman, S., & Salleh, N. M. (2016). Board and audit committee effectiveness, ethnic diversification and earnings management: a study of the Malaysian manufacturing sector. *Corporate Governance* 16(4), 726 - 746

How to write the Institution / Agency / Organization Publication Library:

Badan Pusat Statistik. (2015). *Laporan Bulanan Data Sosial Ekonomi*. Januari. BPS Jawa Timur. Surabaya.

Kementerian Pendidikan dan Kebudayaan RI. (2010). *Pendidikan Anti Korupsi untuk Perguruan Tinggi*. Cetakan 1. Direktorat Jenderal Pendidikan Tinggi. Bagian Hukum Kepegawaian. Jakarta

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Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 *Sistem Pendidikan Nasional*. 8 Juli 2003. Lembaran Negara Republik Indonesia Tahun 2003 Nomor 4301. Jakarta.

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