

Layout Guide For Manuscript

[Times New Roman, 18, Bold, Capitalize Each Word, maximum 15 words]

First Author Name^{1*}, Second Author Name², Third Author Name³

¹*Institution, City, Country*

²*Institution, City, Country*

³*Institution, City, Country*

[Corresponding author_email](#)

**Corresponding Author*

ABSTRACT (Times New Roman, 12 bold)

(Times New Roman 11) The carefully prepared abstract allows readers to quickly and accurately identify the basic content of the document, determine that it is relevant to their interests, and decide whether to read the document in its entirety. The abstract should be rich in content and completely self-explanatory. It should have a clear statement on the discussed issues/main points/topics, theories, methods/research methods, and point out the (expected) main findings/results. The length of the abstract should be between **150 and 250** words. The abstract should be typed in a space indented 2 ch (first line) from the left and right, and written in the past tense. Standard terminology should be used and the use of abbreviations should be avoided. No literature should be cited. The keyword list provides an opportunity to add keywords that are used for indexing and abstract services in addition to the keywords that already exist in the title. Using keywords wisely may increase the convenience for interested parties to find our articles. Novelty must be mentioned here.

Keywords: 3 - 8 keywords from the paper (Times New Roman 11) sort alphabetically

INTRODUCTION (Times New Roman 12 bold)

(Times New Roman 11) The concerns in the article are important to the field of language, literature or language teaching. The main text format consists of a flat left-right columns on **A4 paper (quarto)**. The margin text from the **left 3cm, right 3cm, top 2cm, and bottom 2.5 cm**. The manuscript is written in Microsoft Word, single space, minimum **8 pages** and **maximum 20 pages**. **The paragraph is indented first line 2 ch**, and do not leave a space between paragraphs. The length of this section is between **500 – 1000 words**.

The title of the article should be clear and appropriate for the content of the manuscript. It should be the fewest possible words that accurately describe the content of the paper (max 15 words). Omit all waste words such as "*A Study of ...*", "*Investigations of ...*", "*Implementation of ...*", "*Observations on ...*", "*Effect of....*", "*AnAnalysis of ...*", "*Design of....*" etc. Indexing and abstracting services depend on the accuracy of the title, extracting from the keywords useful in cross-referencing and computer searching. An improperly titled paper may never reach the audience for which it was intended, so please be specific. Organization and citation of the bibliography are made in **APA ([American Psychological Association](#)) Format**. The terms in foreign languages are written italics. Authors are suggested to present their articles in the section structure: **Introduction - Literature Review - Method - Results - Discussion - Conclusion - Acknowledgements (if any) - References**.

Introduction should provide meaningful purpose(s) to the manuscript. It should provide a clear background, a clear statement of the problem, and the new value of research which it is innovation. It should be understandable to colleagues from a broad range of scientific disciplines. The author must convey a clear research gap as to why he/she is conducting this research.

LITERATURE REVIEW (Times New Roman 12)

(Times New Roman 11) It provides the relevant literature on the subject and the difference(s) of the manuscript from other papers so that it is an innovative one or presenting novelty. It must be appropriate and adequate. The citation must be from up to date sources (latest 10 years). This part is consist of grand theory and hypothesis development.



METHOD (Times New Roman 12 bold)

(Times New Roman 11) It provides the proposed approach or solution, and describes the steps of the research, and the method used to support the analysis. The techniques used are appropriate for the collection and analysis of the data. The research method should be set systematically. It explains research chronological, including research design, research procedure (in the form of algorithms, Pseudocode or other), how to test and data acquisition. The description of the course of research should be supported by references so that the explanation can be accepted scientifically.

RESULTS(Times New Roman 12 bold)

(Times New Roman 11) The research results and the comprehensive discussion are deeply and clearly presented . Results can be presented in figures, graphs, tables and others that make the reader understand easily. The discussion must be clearly and deeply conducted. The discussion can be made in several sub-chapters. Table format must have all borders and autofit to window. Value in table maximum 3 decimals.

Tabel 1. Descriptive Analysis Results (Table's tittle, Times New Roman 11 Bold)

	Y	X1	X2	X3
Mean	999999	999999	999999	999999
Median	999999	999999	999999	999999
Maximum	999999	999999	999999	999999
Minimum	999999	999999	999999	999999
Std. Dev.	999999	999999	999999	999999
Skewness	999999	999999	999999	999999
Kurtosis	999999	999999	999999	999999
Jarque-Bera	999999	999999	999999	999999
Probability	999999	999999	999999	999999
Sum	999999	999999	999999	999999
Sum Sq. Dev.	999999	999999	999999	999999
Observations	999	999	999	999

Source: Data processed, 2023.

DISCUSSION (Times New Roman 12 bold)

(Times New Roman 11) This section contains a discussion of the test results obtained. Emphasize the novelty in this discussion. Discuss each variable that forms the research hypothesis. Each hypothesis has its own title.

CONCLUSION (Times New Roman 12 bold)

(Times New Roman 11) The conclusion should succinctly restate the main findings of the study, highlight their significance, and connect them to the research objectives or questions. Avoid repeating details from the results or discussion sections. Instead, focus on what the findings imply in a broader context, such as contributions to theory, practical applications, or policy implications. Clearly state the limitations of the study, if not discussed earlier, and suggest directions for future research. The tone should be confident yet balanced, avoiding overgeneralization or unsupported claims.

Acknowledgements (if any) (Times New Roman 12 bold)

(Times New Roman 11) Indicate sources of funding or help received in carrying out your study and/or preparing the manuscript.

References (Times New Roman 12 bold)

(Times New Roman 11 hanging 2 ch) The main references are international journals, accredited SINTA journal and proceedings. The references should be sufficient (consist of at least 15 references). All references should be to the most pertinent and up-to-date sources at most 10 years except grand theory. Complete the references with DOI.

Please use a APA 6th Edition formatting style and **Mendeley application** to cite the references.

- Aldi, F., & Rahma, A. A. (2019). University Student Satisfaction Analysis on Academic Services by Using Decision Tree C4.5 Algorithm (Case Study : Universitas Putra Indonesia “YPTK” Padang). *Journal of Physics: Conference Series*, 1–11. <https://doi.org/10.1088/1742-6596/1339/1/012051>
- Ananda, R. P., Ilona, D., & Rahma, A. A. (2021). The Influence of Ethnic, Gender, and Qualification of Directors on Company Performance. *UPI YPTK Journal of Business and Economics (JBE)*, 6(2), 15–20.
- Lusiana, & Rahma, A. A. (2017). Pengaruh Firm Size, Profitability, Audit Committee Size, Dan Auditor Opinion Terhadap Audit Delay Pada Perusahaan LQ-45 Yang Terdaftar Di Bursa Efek Indonesia Tahun 2011-2015. *Majalah Ilmiah*, 24(1), 191–205.
- Rahma, A. A. (2017). Pengaruh Kualitas Pelayanan (Yang Dirasakan), Kualitas Produk Dan Promosi Terhadap Loyalitas Pelanggan Operator Seluler Telkomsel Di Grapari Kios Telkomsel Padang. *EKOBISTEK UPI “YPTK” PADANG*, 5(2). Retrieved from <http://lppm.upiypk.ac.id/ekobistek/index.php/EKOBISTEK/article/view/61>
- Rahma, A. A., & Aldi, F. (2020a). Effect of foreign commissioners, ethnic commissioners, feminism commissioners towards csr disclosure. *Assets : Jurnal Akuntansi Dan Pendidikan*, 9(1), 16–29.
- Rahma, A. A., & Aldi, F. (2020b). The Importance of Commissioners Board Diversity in CSR Disclosures. *International Journal of Economics Development Research (IJEDR)*, 1(2), 136–149. <https://doi.org/10.37385/ijedr.v1i2.66>
- Rahma, A. A., & Bawamenewi, D. (2018). Pengaruh struktur modal, etnis dewan komisaris dan kebijakan dividen dengan profitabilitas sebagai variabel kontrol terhadap nilai perusahaan. *Jurnal Kajian Manajemen Bisnis*, 7(2), 91–101. <https://doi.org/10.2403/jkmb.10884200>
- Rahma, A. A., & Candra, Y. (2020). Ethnicity Commissioner Board , Foreign Commissioner Board and CSR Disclosure. *Journal of Management & Muamalah*, 10(1), 72–85.
- Rahma, A. A., Elfiswandi, & Putri, I. P. (2017). Analisis Perbandingan Return Saham Dan Volume Perdagangan Saham Sebelum Dan Sesudah Right Issue. *Majalah Ilmiah*, 24(1), 137–144.
- Rahma, A. A., Harahap, T. F., Ilona, D., & Aldi, F. (2021). The Role of Ethnicity, Gender and Diversity of Director’s Experience on Company Performance. *UPI YPTK Journal of Business and Economics*, 6(1), 25–31. <https://doi.org/10.35134/jbe.v6i1.49>
- Rahma, A. A., Lusiana, & Indriani, P. (2019). Pengaruh Struktur Modal, Profitabilitas dan Size Perusahaan terhadap Ketepatan Waktu Pelaporan Keuangan pada Perusahaan Manufaktur. *Jurnal Benefita*, 210–220. <https://doi.org/10.22216/jbe.v4i2.3698>
- Rahma, A. A., Mary, H., & Gozali, C. (2019). Pengaruh Komposisi Dewan Komisaris terhadap Capital Structure pada Perusahaan Manufaktur. *SINMAG3*, 2(2).
- Rahma, A. A., Nabawi, L., & Wijaya, R. A. (2019). Peran kepemilikan institusional, perencanaan pajak dan dewan komisaris asing terhadap nilai perusahaan. *Jurnal Kajian Manajemen Bisnis*, 8(2), 83–95. <https://doi.org/10.2403/jkmb.10885400>
- Rahma, A. A., Pratiwi, N., Mary, H., & Indriyenni, I. (2022). Pengaruh Capital Intensity, Karakteristik Perusahaan, Dan CSR Disclosure Terhadap Penghindaran Pajak Pada Perusahaan Manufaktur. *Owner : Riset Dan Jurnal Akuntansi*, 6(1), 677–689. <https://doi.org/10.33395/OWNER.V6I1.637>

Sari, M., & Rahma, A. A. (2022). Strength Of Profitability As Moderating Tax And Corporate Governance On Firm Value. *Governors, 1*(1), 34–43.
<https://doi.org/10.47709/governors.v1i1.1674>