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Title	:	No more than 15 words
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Write the Title Briefly and Clearly
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The title of the article should be concise, interesting, and describe the content of the article.

ABSTRACT
An abstract is written in English with a single space. The abstract includes a description of the purpose, methods, and results of the research. Abstract written in brief, conscience and written in one paragraph (**around 250 words**) that summarize important research variables, purpose, and methods (e.g., sample and techniques analysis used), and the answer to the research problem (result). The abstract contains keywords of ideas or basic concepts in the study fields **(no more than 6 words)**. The format should as the following:

Research aims:
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Theoretical contribution/Originality:
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Introduction

This section contain the research background, purpose, contribution (the research benefit from theoretical and practical), research result, and implication (Practical advice based on research result). The research result and implications in the introduction section are only suggestions (not mandatory). **Use APA 6th style to make a citation.**

Literature Review and Hypotheses Development (QUANTITATIVE) or Literature Review (QUALITATIVE)

Sub-Section title

This section contains theoretical underpinning and literature referenced pertaining to previous research that is related to the topic and also highlighted a research gap. It is highly recommended that the literature referenced is published no more than ten years. Also, it is suggested to prioritize the literature as the following order: reputable international journals, accredited national journals, national journals, international symposiums, national symposiums, and textbooks.

For research with hypothesis testing, the hypothesis development is built based on supporting theory, previous research, and logical reasoning. After the explanation is formulated, then write your hypothesis with this following format:

H_1: *write the formulated hypothesis*.

For qualitative research (without hypothesis testing), then presented in this section is a literature review (theory and previous research and argumentation focused on research review). If necessary, research focus could be written in this part in the question form by the following format:

***RQ_1:** write the problem that represents the research focus **[OPTIONAL]**.*

Research Method

Sub-Section title
This section contains the study design, subject/object/study sample, operational definition, and measurement variable, collecting data technique/instrument, and data analysis also hypothesis testing.

Results and Discussions

Results
Sub-section title
Explanations between the results and discussions are presented in a separate sub-section, where the results appear first. Results part contains the data characteristic and demographic of subject/sample/study respondent in different table, data analysis result, testing instrument and hypothesis (if the study using survey method), findings answering study question(s), and findings interpretation. The descriptive statistic value should be presented (e.g., Mean, SD, Maximum, Minimum) with its interpretation. Then, this part showed the hypothesis testing result.

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Sub-section title
In the Discussions part, the paper explains a summary of the findings, important new findings (novelty), comparison with the results of previous studies, practical and theoretical implications of the study results. All points mentioned in this Discussion part are mandatory.

Conclusions

This section presents the summary of findings, brief implications, limitations, and suggestions for future study. The implications are practical advice inspired by the study results. study limitations include all aspects that can be considered by researchers to refine future study, while the study advice is a future direction for the next study based on the limitations highlighted.

Appendix (OPTIONAL)

Contain the research instrument, questionnaires, experiment scenario, interview question list, additional analysis, robustness check, and other instruments.

Acknowledgement Generative AI Usage (OPTIONAL)

This section is provided for the authors to express their disclosure of the use of AI Generative in the manuscript **(if applicable)**. This section also must clearly disclose that authors remain responsible for verifying the information generated by AI**.**

References

JAI bibliography writing style according to APA 6th edition style (available in default form in Mendeley, Endnote, Zotero, etc.). Highly recommended to write a bibliography using the software citation mentioned. To enhance article quality, for further edition JAI does not accept article containing source from undergraduate/master

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Journal (without DOI)	Tseng, Y.C., Kuo, S.P., Lee, H.W., & Huang, C.F. (2004). Location tracking in a wireless sensor network by mobile agents and its data fusion strategies. The Computer Journal, 47(4), 448–460. Retrieved from https://ieeexplore.ieee.org/abstract/document/8129953/
Paper published in the proceeding	Ali, S., Green, P., & Roob, A. (2012). The Influence of Top Managements' Absorptive Capacity of IT Governance Knowledge on Business-IT Alignment: an Empirical Analysis. Paper was presented at the AMCIS 2012 Proceedings, Australia.
Article in website	Alexander, J., & Tate, M.A. (2001). Evaluating web resources. Retrieved from Widener University, Wolfgram Memorial Library. Available at: http://www2.widener.edu/Wolfgram-Memorial-Library/webevaluation/webeval.htm The University of Portsmouth. http://www.port.ac.uk/library/guides/filetodownload,137568,en.pdf
Rule/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.

Footnote

Footnotes are only used to provide clarification / additional analysis, which would disrupt the manuscript's continuity when combined into a script. Thus footnotes not be used for reference. Footnotes should be numbered printed superscript. The text of footnote typed with 10 font aligned justify.

Conflict of Interest

The authors declare no conflict of interest. The funders had no role in the design of the study; in the collection, analyses, or interpretation of data; in the writing of the manuscript, or in the decision to publish the results.

Example of Table

Table 1 Operational of Variable

Variabel	**Indicator/Item**
Company Performance	ROA = EBIT/Total Assets ROE = EAT/Equity ROIC=Nopat/Invested Capital ROA = E
Environment, Social, and Governance (ESG) score	ESG score between 0.1 and 100
Size	DER = Debt/Equity

Example of Figure

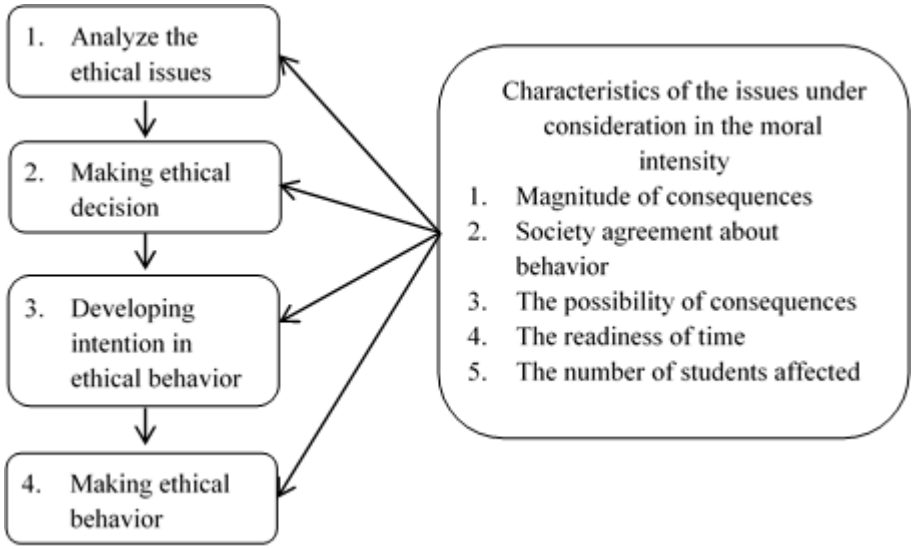


Figure 1 Ethical Decision Making Process
Source: Jones (1991) and Cohen and Bennie (2006)