

[Title, font Book Antiqua 12]

The title should be brief, short, clear, and informative which reflect the article content. The length of the title maximum of 12 words

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Article Info	Abstract
<i>Keywords:</i> - o Internal Control; - o Human Resource Competence; - o Fraud Prevention; - o Whistleblowing System Immediately after the abstract, provide a maximum of 5 keywords. The keywords are the key concept of the manuscript, these keywords will be used for indexing purposes. We recommend that the keywords are specific to the article, yet reasonably common within the subject discipline.	<i>Purpose -</i> <i>Design/methodology/approach -</i> <i>Findings -</i> <i>Research limitations/implications -</i> <i>JEL :</i> 1. All manuscripts must include an abstract of 200 - 250 words. 2. Font Book Antiqua 11 Italic 3. Type the two versions of the abstract together on a new page (i.e., the page after the title page). 4. The abstract should stand alone, no citation and concisely inform regarding purpose, methods, finding and contributions of the research. 5. All manuscripts must provide up to keywords below the abstract. 6. Authors should add Journal of Economic Literature (JEL) classification number which describes the area of study. JEL classification which is provided by the American Economic Association (AEA) can be accessed https://www.aeaweb.org/jel/guide/jel.php
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INTRODUCTION

[Font Book Antiqua 12] Introduction should contain the following information:

1. The reason of conducting the study
2. Details about the paper purposes, motivation, previous studies, and contribution
3. The introduction should be relative nontechnical, yet clear enough for an informed reader to understand the manuscript contribution

LITERATUR REVIEW

[Font Book Antiqua 12] Each manuscript should explain about the literature that used to write the paper. The literature section should contain:

1. Theoretical core or grand theory of the article as a background of the paper, or definitions of variables
2. Explanation the reason in using the theories
3. Summarize relevant previous research and critically evaluates, re-organizes also synthesizes the work of others.

Hypotheses development

Hypothesis building, theoretical framework, or research framework (depends on the quantitative or qualitative studies).

RESEARCH METHOD

Methods section describes the steps in conducting the study and justification for the chosen research methods. It's typically containing the following information:

1. Types of variables and its' measurement or concept definition
2. Research method should be explained clearly and detail enough, both for quantitative or qualitative study
3. Population and sampling (description of target population, research context and units of analysis, sampling techniques, unit analysis)
4. Data analysis techniques

Table 1. Operationalization of Research Variabel

Type	Variable	Dimension / Formula	Source
Independent Variables		1.	(Ati Lathifah, 2020)
		2.	
		3.	
		1.	(T Togatorop, 2011)
		2.	
		3.	
Dependent Variable		1.	(Yulian Maulida & Indah Bayunitri, 2021)
		2.	
		3.	
Moderating Variable		1.	(Retno, 2023)
		2.	
		3.	

RESULTS

This section usually contains the following information:

- Summarizes the data collected in a descriptive statistic or narrative
- Result of relevant inferential statistically analysis (result of hypotheses test) or any other qualitative method analyses
- Compare and analysis of the paper's finding with the relevant previous studies or provide arguments supported by relevant references
- Present the finding as concisely as possible but still provide enough detail to properly justify the conclusion.
- Author(s) should assume that the readers have basic statistical knowledge, therefore not necessary to discuss basic statistical procedures in detail.

DISCUSSIONS

Author(s) has right to write the discussion with their own style, however, it is advisable that this section may contain:

1. Restatement of the study's main purpose
2. Reaffirmation the importance of the study by restating its main contribution
3. Finding of hypotheses testing and relate back to the literature, theories, also previous studies
4. Possible explanation for unexpected or non-significant findings

CONCLUSIONS

In this section, author(s) should present:

1. Brief conclusion linkage with the proposed of study
2. Main limitations of the study in order to summarize the results carefully.
3. Implications of study in line with the contribution
4. Future research which should be clear and implemented in suggestion (not only normative)

REFERENCE

Double-check that references are in the correct format. Only those papers that are being referenced are to be included in the references section. Sources not being referenced in the text must be omitted. This section lists only the papers, books, or other types of publications referred to in the manuscript. References should be the last 10-year publication with a minimum of 80% of the journal (especially from international recognized journals). References should be listed alphabetically by the author(s) last name(s) and the year of publication. This journal uses APA style 6th edition. We strongly suggested authors to use reference management software like Mendeley, Zotero, etc., to prepare citations and the list of references.

APPENDIX

1. Lengthy but essential information (e.g., sample questionnaire, technical notes on method, a large table) should be presented in an appendix.
2. Begin an appendix on a separate page, and type the word **APPENDIX** centered at the top of the page. If they are multiple appendixes, label each one alphabetically: APPENDIX A, APPENDIX B, etc. In the text, refer to appendixes by their labels (e.g., “see Appendix A for questionnaire items”). Provide each appendix with a title.

Illustrations and Tables

1. Illustrations and tables should supplement the text and not duplicate it, also **not** in a ‘picture’ copy-pasted style. As they are more expensive to prepare for publication than



text, use them judiciously. All charts, graphs, drawings, and other illustrations should be referred to as figures. Figures should be numbered and titled following the format for tables (described below). However, the **title for the tables should be placed on top** of the tables while **for figures, the title should be placed underneath**. Authors should be prepared to supply final camera-ready prints for all figures at the time the manuscript is accepted for publication.

2. Begin each table on a separate page and number tables consecutively in the order in which they are first mentioned in the text. Each table should have a title (in uppercase and lowercase letters), centered at the top of the table, that is preceded by the word TABLE and its number (use Arabic numerals). Example:

TABLE Descriptive Statistics

1. Notes to a table should be placed underneath the table. General notes that explain the table as a whole should be designated by the word *Note* followed by a colon. Specific notes that refer to a particular column, row, or individual entry are indicated by superscript lowercase letters. Probability notes indicate level of statistical significance and can be designated by asterisks and daggers (e.g., $*p < .05$, $**p < .01$, $\dagger p < .10$). Begin each type of note (general note, specific note, and probability note, in that order) on a new line, flush left.
2. In the text, refer to every table and figure by their numbers (e.g., "see Table 5") and discuss only their highlights. Never write "the table below" or "the figure on page 6" because the position and page number of tables and figures cannot be determined until the typesetter makes the pages.