



MAXIMUM TITLE 15 WORDS (Times New Roman 14pt, Bold, Capital)

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Abstract

The abstract should be written in English in a single paragraph consisting of 200–250 words. It should briefly describe the background of the study, research objective, research method, main findings, practical implications, and originality or value of the research. The abstract should be clear, concise, and self-contained, enabling readers to understand the essence of the study without referring to the full manuscript. Avoid citations, abbreviations that are not widely recognized, mathematical equations, tables, figures, and bullet points.

Keywords: *Provide 3–5 keywords separated by semicolons (;). The keywords should represent the main topics of the manuscript and should not simply repeat words already used in the title*



By Authors

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1. Introduction

The introduction should provide a clear and logical explanation of the research problem. It should begin with a general background of the study, followed by a review of relevant literature to demonstrate the current state of knowledge. Authors are expected to identify the research gap, explain the significance of the study, and clearly state the novelty or contribution of the research in comparison with previous studies.

The introduction should conclude with the research objectives and, where appropriate, the research hypothesis or research questions.

Use recent and relevant references, preferably published within the last five years, while seminal references may be included when necessary. All citations and



references must follow the APA 7th Edition style using reference management software such as Mendeley and Zotero.

2. Literature Review

The literature review provides the theoretical foundation of the study and demonstrates the relationship between previous studies and the current research. Authors should critically discuss relevant theories, empirical findings, and recent developments related to the research topic.

Rather than merely describing previous studies, authors are expected to compare, analyze, and synthesize the existing literature to identify theoretical support, inconsistencies, or research gaps that justify the current study.

The literature review should conclude with the development of the conceptual framework and, when applicable, the formulation of research hypotheses. Use recent and relevant references, preferably published within the last five-ten years, while seminal works may be included when necessary.

2.1 Sub-heading

The Literature Review may be divided into several sub-sections according to the variables, concepts, or theories discussed in the study. Each sub-section should provide a clear explanation of the relevant theory or concept, supported by recent and credible references. Authors are expected to critically discuss previous empirical studies, compare and synthesize existing findings, and explain the relevance of each variable or concept to the current research.

3. Research Method

The Research Method should clearly describe how the study was conducted, enabling readers to understand and, if necessary, replicate the research. This section should include the research design, research setting, population and sample or participants, sampling technique, data sources, research instruments, data collection procedures, measurement of variables (if applicable), and data analysis techniques. Authors should provide sufficient justification for the selected methodology and explain why it is appropriate for achieving the research objectives.

For quantitative studies, authors should describe the measurement of variables, validity and reliability testing, and statistical analysis techniques. For qualitative studies, authors should explain the research context, participant selection, data collection methods, and data analysis procedures. Mixed-methods studies should clearly explain the integration of quantitative and qualitative approaches.

Avoid presenting theoretical explanations in this section. The Research Method should focus on the procedures employed in conducting the study.

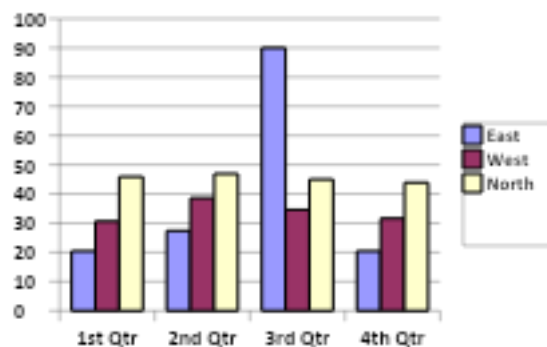
4. Results and Discussion

The Results and Discussion section should present the research findings clearly, logically, and systematically. Authors should not merely report the results but also provide critical interpretation and discussion by relating the findings to relevant theories and previous studies. The discussion should explain the significance of the findings, identify similarities or differences with prior research, and highlight the theoretical and practical implications of the study.

Tables and figures should be presented only when they effectively support the explanation of the findings. Every table and figure must be cited and discussed in the main text before or immediately after its appearance. Authors should avoid presenting raw output from statistical software; instead, summarize the results into clear and concise tables or figures.

The figure title should be placed above the figure, aligned to the center, and numbered consecutively using numerals.

Figure 1. Sales Projection



Source: Developed by the Authors (2026)

The table title should be placed above the table, aligned to the center, and numbered consecutively using numerals.

Table 1. Characteristics of Respondents

Information	Frequency	%
Bachelor Degree	20	21.5
High School	37	39.8
Junior High School	15	17.4
Total	72	100



Source: Developed by the Authors (2026)

If the manuscript contains mathematical equations, these equations should be written using Microsoft Equation Editor or the Math Type add-on (<http://www.mathtype.com>) for equations in your paper (Insert | Object | Create New | Microsoft Equation or Math Type Equation). “Float over text” should not be selected. Mathematical equations should be described by stating the equation number. The explanation of the mathematical equation should be on the same page as the page where the equation is presented.

$$Q^2 = 1 - (\sqrt{1 - R_1^2}) \times (\sqrt{1 - R_2^2}) \quad (1)$$

4. Conclusion and Suggestions

The conclusion is a short answer to the problem discussed. The conclusion is not made into points, but is described in 1 (one) paragraph. Use narrative with effective sentences and show the impact of this research.

Include research limitations. Research limitations form the basis of research suggestions. Include research suggestions. Write the suggestions in one paragraph after the conclusion.

5. References

Contains references used in research up to 10 years ago using APA Style. The scientific articles cited must have clear sources (preferably with DOI) and are listed in the reference list. Use the Mendeley reference application to cite and create a reference list. Here is an example of a bibliography:

Abdillah, W., and Hartono, J. (2015). Partial Least Square (PLS) - Alternative Structural Equation Modeling (SEM) in Business Research. Yogyakarta: Andi Publisher.

Achmat, Z. (2013). Theory of Planned Behavior, Is It Still Relevant? Retrieved on January 30, 2016, from <http://zakarija.staff.umm.ac.id/files/2010/12/Theory-of-Planned-Behaviormasihkah-relevan.pdf>

Ariyanto, D., Andayani, GW, & Putri, IGAP (2020). Influence of Justice, Culture and Love of Money Towards Ethical Perception on Tax Evasion with Gender as Moderating Variable. *Journal of Money Laundering Control*, 23(1), 245–266. <https://doi.org/10.1108/JMLC-06-2019-0047>