

Title Using Capitalize Each Word Less than 16 Words, Font Size 14

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ABSTRACT

Introduction/Main Objectives: Describe the topic your paper examines. Provide a background to your paper and why this topic is interesting. Avoid unnecessary content. **Background Problems:** State the problem or phenomena studied in this paper and specify the research question(s) in one sentence. **Novelty:** Summarize the novelty of this paper. Briefly explain why no one else has adequately researched the question yet. **Research Methods:** Provide an outline of the research method(s) and data used in this paper. Explain how you go about doing this research. Again, avoid unnecessary content and do not make any speculation(s). **Finding/Results:** List the empirical finding(s) and write a discussion in one or two sentences. **Conclusion:** Provide conclusion(s) and implication(s) of your research. What conclusions did you get and what are the implication(s)? What is the main take-home message?
Keywords: keyword_1, keyword_2, keyword_3, keyword_4, keyword_5

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INTRODUCTION

This section is written *justified*, in Bookman Old Style 11pt and single spacing, and should address: What is the purpose of this research? Why did you conduct this

research? The main body of the article must begin with an introduction that provides further details about the objectives, motivation, research methods, and findings. The introduction should be relatively non-technical, yet clear enough for readers to understand the manuscript's contribution.

The "Introduction" in a manuscript is important to show the motivation of the research. The manuscript analyzes empirical, theoretical, and methodological issues to contribute to the existing literature. The introduction should connect to the subsequent sections, especially the literature review.

Formulating the problem statement must cover the following: (1) introduction to the problem and its significance; (2) a clear identification of the problem and the corresponding research questions; (3) the scope of the problem's complexity; and (4) well-defined objectives.

THEORETICAL REVIEW

This section is written *justified*, in Bookman Old Style 11pt and single spacing, and contains relevant literature related to the research and the development of proposed hypotheses. This section begins by outlining the grand theory as the foundational basis of the research, followed by elaborating on the concepts, definitions, and assumptions of each variable applied. The theoretical review will consist of inter-variable relationships, relevant prior studies, the research framework, and the constructed research hypotheses.

RESEARCH METHOD

The research method section is written *justified*, in Bookman Old Style 11pt and single spacing, and covers the research design, population and sample, measurement instruments, data collection techniques, research model, and data analysis techniques. The explanation should not focus on the theory used. Authors are asked to avoid providing overly detailed explanations of standard concepts and terminology commonly used in the methodology section. Mathematical/statistical formulas must be written using the *equation* feature, not as images. The research methodology section does not use subheadings.

RESULTS AND DISCUSSION

Research results and discussion are written *justified*, in Bookman Old Style 11pt and single spacing, and should preferably be presented in the form of figures or tables. If the manuscript requires tables or figures, use the following examples:

Table 1. Total Financing, ROA, ROE, and NPF of Islamic Commercial Banks

Tahun	Pembiayaan (Rp)	ROA (%)	ROE (%)	NPF (%)
2011	102.655.000.000	1,79	15,73	2,52
2012	147.505.000.000	2,14	24,06	2,22
2013	184.120.000.000	2,00	17,24	2,62
2014	199.330.000.000	0,80	8,64	4,33

Source: ...(Year)

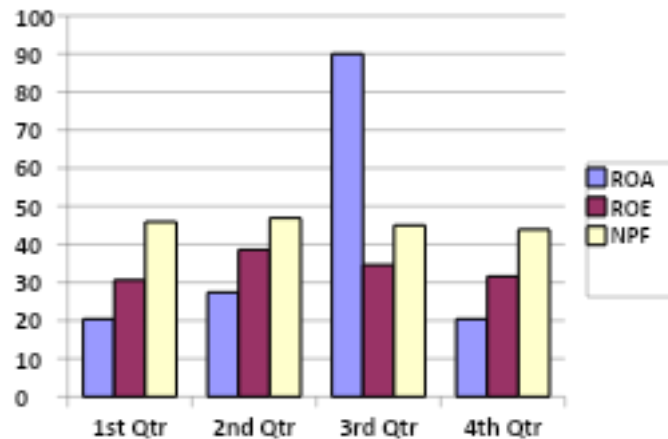


Figure 1. Development of ROA, ROE, and NPF

Source: ...(Year)

Authors should explain the meaning of the research results or the presented table, rather than merely restating the numbers in the table. After fully interpreting the research results, authors are asked to conduct a discussion. The discussion is written to answer the problem formulation and research questions. Research results must be explicitly concluded. Interpretation of findings is carried out using existing logic and theories. Field findings are integrated/related/compared with previous research results or existing theories using proper references. The discussion should at minimum cover *what/how, why, and what else*.

CONCLUSION

The conclusion is written *justified*, in Bookman Old Style 11pt and single spacing, in narrative form—not in numbered points. In this section, the author presents a brief conclusion from the research results along with suggestions for future researchers or general readers. The conclusion may cover the main points of the paper, but should not replicate the abstract.

Authors may present the main weaknesses and limitations of the research, which may reduce the validity of the writing, thereby raising questions for readers (whether, or in what way) the limitations in the research may affect the results and conclusions. Limitations require critical assessment and interpretation of the impact of their research. Authors should answer the following questions: Is this a problem caused by error, the chosen method, validity, or something else? Authors should also provide recommendations for future research.

REFERENCES

The reference list is written *justified*, in Bookman Old Style 11pt and single spacing, and arranged in alphabetical order. All sources cited in the article must be included in the reference list. The number of primary reference sources such as articles from journals especially national and international reputed journals should dominate the reference list and serve as the main references in the scientific manuscript. Currency of references is also an added value in the assessment of scientific

manuscripts (references used should preferably have been published within the last 10 years). A **minimum of 35 references** is required, with **80% of them being articles with a DOI**. The reference list must be created using **Mendeley, Endnote, or Zotero with APA Style 6th Edition**. Examples of reference writing are as follows.

Journal

- Hendricks, K., Hora, M., Menor, L., & Wiedman, C. (2011). Adoption of the balanced scorecard: A contingency variables analysis. *Canadian Journal of Administrative Sciences*, 29(2), 124–138. <https://doi.org/10.1002/CJAS.229>
- Gabbett, T., Jenkins, D., & Abernethy, B. (2010). Physical collisions and injury during professional rugby league skills training. *Journal of Science and Medicine in Sport*, 13(6), 578–583. doi:10.1016/j.jsams.2010.03.007

Conference Paper/Proceeding

- Tahir, F. A. (2017). Exploring the influence of ethical culture and auditor objectivity on auditor integrity among Nigerian auditors: A proposed study. In *International Conference on Accounting Studies (ICAS) 2017* (pp. 24–29). Putrajaya, Malaysia: Institute for Strategic & Sustainable Accounting Development (ISSAD). Retrieved from www.icas.my
- Williams, J., & Seary, K. (2010). Bridging the divide: Scaffolding the learning experiences of the mature age student. In J. Terrell (Ed.), *Making the links: Learning, teaching and high quality student outcomes*. Proceedings of the 9th Conference of the New Zealand Association of Bridging Educators (pp. 104–116). Wellington, New Zealand.

Books

- Airey, D. (2010). *Logo design love: A guide to creating iconic brand identities*. Berkeley, CA: New Riders.
- Whitney, E., & Rolfes, S. (2011). *Understanding nutrition* (12th ed.). Australia: Wadsworth Cengage Learning.

Book Chapter

- Palmer, F. (2007). Treaty principles and Maori sport: Contemporary issues. In C. Collins & S. Jackson (Eds.), *Sport in Aotearoa/New Zealand society* (2nd ed., pp. 307–334). South Melbourne, Australia: Thomson.

Internet

- Hart, L. (2017). How industry 4.0 will change accounting. Retrieved February 18, 2018, from <https://www.journalofaccountancy.com/newsletters/2017/sep/industry-4-0-change-accounting.html>

Act (statute/legislation)

- Republik Indonesia. Peraturan pemerintah nomor 17 tahun 2010 tentang standar akuntansi pemerintah (2010). Indonesia.

Working Paper

- Atkeson, A., Burstein, A., & Chatzikonstantinou, M. (2018). Transitional dynamics in aggregate models of innovative investment (NBER Working Paper Series No. 25321). Cambridge. Retrieved from <http://www.nber.org/papers/w25321>