

Title, Max 25 kata

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AKURASI

XXX

Abstract

Abstract in english, max 250 words. *Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum*

Public interest statements

Explain the benefits of your study for the general public (non-professionals) or practical implications. Maximum 100 words.

Keywords: Capital structure, company size, tax planning, profitability

Paper type: Research paper

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Abstrak

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Pernyataan kepentingan publik

Jelaskan manfaat studi anda untuk masyarakat umum (non professional) or implikasi praktis. Maksimal 100 kata.

Kata Kunci: xxx, xxx, xxx

PENDAHULUAN

You are prohibited from changing the format and style in the this template. All articles MUST apply a citation manager (e.g., Mendeley, Zotero).

Pendahuluan menjelaskan latar belakang penelitian, pokok permasalahan berdasarkan tinjauan literature (misalnya gap riset), dan tujuan serta originalitas (state of the art) penelitian. Komponen yang dapat dipertimbangkan dalam pendahuluan adalah: (1) apa arti penting dari artikel ini?; (2) apa perbedaan penelitian ini dengan penelitian yang ada (originalitas)?; dan (3) tujuan penelitian secara umum dan spesifik. Tidak ada sub bagian dalam pendahuluan, dan disarankan pendahuluan terdiri dari 4 – 8 paragraf.

The introduction explains the background of the research, the main issues based on a review of the literature (e.g., research gaps), and the aims and originality (state of the art) of the research. Components that can be considered in the introduction are: (1) what is the significance of this article?; (2) why is it important and original?; and (3) general and specific research objectives. There are no sub-sections in the introduction, and it is recommended to consist of 4-8 paragraphs.

KERANGKA TEORITIS DAN HIPOTESIS

Theoretical background

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Hypothesis development

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H2: Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim.

METODE

This section describes the study approach, data collection methods, and how the data were analyzed. Bagian ini menjelaskan pendekatan studi, metode pengumpulan data, dan bagaimana data dianalisis.

Participant and procedure

The target sample was female

Measure

The scale used in this study adapts

Data analysis procedures

The study's first

HASIL DAN DISKUSI

The results and discussion are written clearly and meet the scientific merit aspect (what/how? why? and what else elements). The study results begin with descriptive analysis, followed by inferential statistics. Compare your results with those from other studies: Are they consistent? If not, discuss possible reasons for the difference. Hasil dan pembahasan ditulis secara jelas dan memenuhi aspek scientific merit (unsur what/how?, why?, dan what else. Hasil penelitian dimulai dengan analisis deskriptif, dilanjutkan dengan statistic inferensial. Bandingkan hasil Anda dengan hasil dari penelitian lain: Apakah hasilnya konsisten? Jika tidak, diskusikan kemungkinan alasan perbedaannya.

Descriptive statistics

The results of the descriptive analysis, as shown in Table 1, show.....

Hypothesis testing

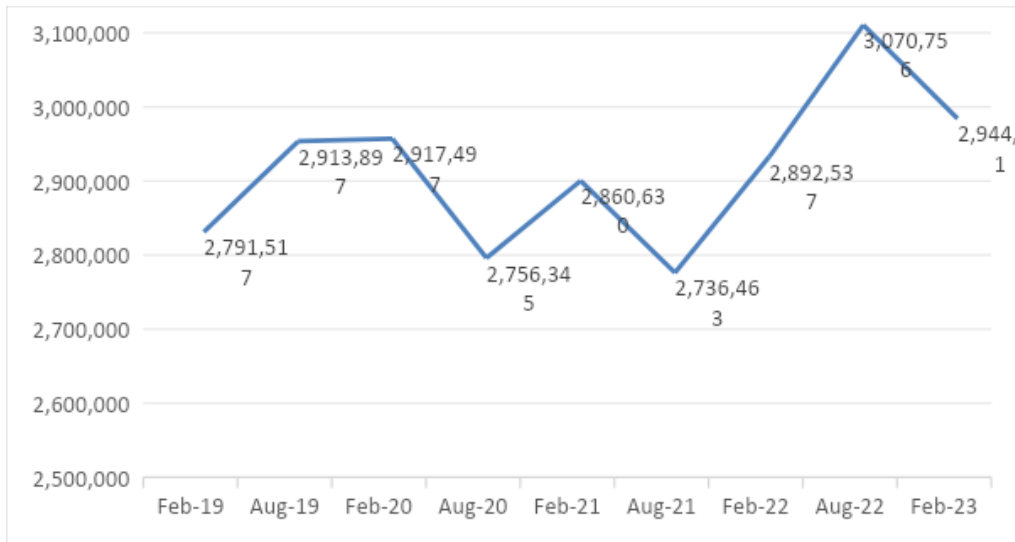
Based on the previous tests

Discussion

Discuss what your results may mean for researchers in the same field as you, researchers in other fields, and the general public. How could your findings be applied?. State how your results extend the findings of previous studies. If your findings are preliminary, suggest future studies that need to be carried out. Diskusikan apa arti hasil Anda bagi peneliti di bidang yang sama dengan Anda, peneliti di bidang lain, dan masyarakat umum. Bagaimana temuan Anda dapat diterapkan?. Nyatakan bagaimana hasil Anda memperluas temuan penelitian sebelumnya. Jika temuan Anda adalah awal, sarankan studi selanjutnya yang perlu dilakukan.

Limitations

Briefly describe the limitations of your study to show reviewers and readers that you have considered your experiment's weaknesses. Many researchers are hesitant to do this as they feel it highlights the weaknesses in their research to the editor and reviewer. However doing this actually makes a positive impression of your paper as it makes it clear that you have an in depth understanding of your topic and can think objectively of your research. Jelaskan secara singkat keterbatasan studi Anda untuk menunjukkan kepada peninjau dan pembaca bahwa Anda telah mempertimbangkan kelemahan eksperimen Anda. Banyak peneliti ragu-ragu untuk melakukan hal ini karena mereka merasa hal itu menyoroti kelemahan dalam penelitian mereka kepada editor dan reviewer. Namun melakukan hal ini sebenarnya memberikan kesan positif pada makalah Anda karena memperjelas bahwa Anda memiliki pemahaman mendalam tentang topik Anda dan dapat memikirkan penelitian Anda secara objektif.



Source: BPS (2023)

Figure 1.

Average Wage/Salary (Rupiah), 2019-2023

Notes:

- Figures should be numbered in the order they are first mentioned in the text and uploaded in this order. Multi-panel figures (those with parts a, b, c, d, etc.) should be submitted as a single composite file containing all the figure's parts.
- Figures should be uploaded in the correct orientation.
- Figure titles (max 15 words) and legends (max 300 words) should be provided in the main manuscript, not the graphic file.
- Figure keys should be incorporated into the graphic, not into the legend of the figure.

Table 1.

Scale evaluation and descriptive statistics

No	Construct	Item Loadin g	Cronbac h Alpha	Mea n	SD	1	2	3	4
1	Scarcity cues	.67 - .84	0.81	3.58	0.77	1			
2	FOMO	.84 - .87	0.92	3.23	0.89	.284**	1		
3	Impulse buying	.88 - .89	0.87	2.82	1.16	.258**	.245**	1	
4	Islamic religiosity	.54 - .84	0.86	3.03	1.09	.174**	0.01	-0.03	1

Notes:

- Tables should be numbered and cited in the text in sequence using Arabic numerals (i.e., Table 1, Table 2, etc.).
- You are **not allowed to copy the output of the statistical program into the manuscript** (use your version Table)
- The table must be editable, not cropped from the image.

SIMPULAN

State your main conclusions. The conclusion begins with the study objectives and how this study addresses these objectives. There is no need for additional discussion and numbers in the conclusion. There should be no pointers in the conclusion. Nyatakan kesimpulan utama Anda. Kesimpulan dimulai dengan tujuan penelitian dan bagaimana penelitian ini membahas tujuan tersebut. Tidak perlu diskusi tambahan dan angka dalam kesimpulan. Seharusnya tidak ada pointer dalam kesimpulan.

Referensi

- The list of references should only include works that are cited in the text and that have been published or accepted for publication. Personal communications and unpublished works should only be mentioned in the text. Reference list entries should be alphabetized by the last name of the first author of each work;
- Authors are encouraged to follow official **APA version 7 guidelines**;
- You are **REQUIRED to apply a citation manager (i.e., Mendeley, Zotero)**;

Ethics declarations

Funding

The author(s) received no financial support for the research, authorship, and/or publication of this article.

Availability of data and materials

Data sharing is not applicable to this article as no new data were created or analyzed in this study.

Competing interests

No potential competing interest was reported by the authors