**Type the Title of Your Manuscript**

**[Centre, Bold, Arial 16px, and should be no more than 15 words]**

**First Author1, Second Author2,** and **Third Author3**

**Affiliation, Country**

**Email (contact no)**

***Abstract –***

*The abstract must clearly describe the topic discussed in the article. State the problem and define the article's research question in one sentence. Summarize the novelties of this article. Give an outline of the research methods and data used in the study. Present empirical findings and write down the discussion in one or two sentences. Provide conclusions, implication, and contribution of your research.*

***Keywords:***  *keyword, keyword, keyword*

1. **INTRODUCTION**

# The introduction gives the reader a glimpse of what will be presented. It is to grab the reader's attention by stimulating attention, interest, desire, and action. In other words, the introduction must effectively "sell" the manuscript. The introduction generally consists of a broad statement about the theme or topic of research, a summary of the available literature, and citations of the most important studies relevant to the current research; statements about controversies, gaps, and inconsistencies in the literature that will be discussed by this research; a statement about the problem/question to be discussed in the research, or research objectives. In the end, you can also state the outline of the structure of the article. (Times New Roman, 12 pt, space 1.5).

# **THEORY, LITERATURE REVIEW, AND HYPOTHESIS**

# To present a relevant theory for research purposes, a literature review presents gaps that will be exposed and solved and represent the theoretical core of an article. In this section, we will discuss the purpose of the literature review. We will also consider how one should search for appropriate literature on which to base a literature review and how this information should be managed. Finally, we will answer questions that researchers often face when compiling a literature review. The hypothesis contains answers obtained during research and is developed based on the theory used and previous literature used. Also, present a research framework that describes the research model.

# **RESEARCH METHODS**

Research methods are designed to describe the nature of the data. Methods should be well elaborated and improved, including models, approaches to analysis, and steps taken. Equations should be numbered as pictured. This section usually has the following sub-sections: Sampling (description of the target population, research context, and unit of analysis; sample; and profile of respondents); data collection; and size (or, alternatively, measurement). The research method should include the following: A brief description of the prevalence of this research method; the reasons for choosing a particular method are well explained; the accuracy of the research design is appropriate; the research sample is suitable; the data collection process is carried out correctly; and the relevance of data analysis methods is demonstrated.

# **RESULTS AND DISCUSSION**

To support their conclusion, authors must provide readers with enough information on the study results and the statistical analyses that were used. Furthermore, In the Discussion section, highlight the reasons for answering the question, "Why are the results like that?" It explains the theory and provides evidence of results. This section not only explains the numbers but also provides an in-depth analysis of the gaps it is trying to close. All figures and tables must be cited in the main text, such as Figure 1, Table 1, etc. Figures and tables are numbered sequentially with table titles and numbers above the tables/figures. The table must be centered in a column or on the page. Tables must be followed by a space. Table elements must be single-spaced, but double-spacing can be used to indicate grouping data or to separate sections in a table. Tables are referred to in the text by table numbers. for example, in Table 1. Do not display vertical lines in the table. There are only horizontal lines displayed in the table.

**V. FINDINGS AND CONCLUSION**

In this section, the authors present a brief conclusion of the research results with suggestions for advanced researchers or general readers. A conclusion may cover the main points of the article , but don't replicate the abstract in the conclusion. Researchers must explain the empirical and theoretical benefits, the economic benefits, and the existence of any new findings. This section should not merely restate the findings reported in the result section or report aditional findings that have not been discussed earlier in the article.

You may assume that the reader has a working knowledge of basic statistics (i.e., typically the contents covered in a first statistics course). It is, therefore, not necessary to discuss basic statistical procedures in detail. You may, however, have to explain advanced multivariate statistical methods (e.g., repeated-measures ANOVA, two- or three-way ANOVA, multiple regression analysis, and factor analysis) in non-technical terms. Figures and tables (detached from the main body of the manuscript) often allow one to present findings in a clear and concise manner.

Example:

Table 1.

**Title...................**

|  |  |  |  |
| --- | --- | --- | --- |
| **Column 1** | **Column 2** | **Column 2** | **Column 2** |
| Font size: 11px | 0.xxx | 0.xxx1 | 0.xxx2 |
| Abcde2 | 0.yyyy | 0.yyyy1 | 0.yyyy2 |
| Abcde3 | 0.zzz | 0.zzz1 | 0.zzz2 |
| Abcde4 | 0.aaaa | 0.aaaa1 | 0.aaaa2 |

Figure 1, Title ………….

1. **IMPLICATIONS, LIMITATIONS AND SUGGESTIONS**

The author must present the main deficiencies and limitations of the study, which may reduce the validity of the paper, thereby raising questions from the reader about whether or in what way the limitations of the study may have influenced the results and conclusions. Limitations require critical assessment and interpretation of their research impact. The author must provide an answer to the question: Is this a problem caused by an error or in the chosen method, validity, or something else?

**Reference**

In writing the reference refers to the output of the APA Style. This web link <https://bowvalleycollege.libguides.com/apa-style/article-nodoi>, which describes APA citations can be useful. Please use the Reference Application Managers like EndNote , Mendeley , Zotero , etc ¬¬. The use of DOI is highly recommended. The reference style used by the journal will be applied to articles received by the Editor at the proofing stage. Note that missing data will be highlighted at the proof stage for the authors to correct. Please make sure that any references cited in the text are also in the list of references (and vice versa). Unpublished results and private communications are not recommended in reference lists, but may be mentioned in the text. Use other published articles in the same journal as the model. All publications cited in the text must be included as a reference list. The reference list is listed alphabetically. Please make sure that any references cited in the text are also in the list of references (and vice versa). *For any questions, please contact the journal's editorial office, and see the examples below.*

**Books With One Author :**

author . (20 17 ). *Title of work* . Location/City, State: Publisher.

**Books With Two Authors :**

First Author & Second Author. (20 17 ). *Title of work* . Location/City, State: Publisher.

**Books With More Than Two Authors :**

First Author., Second Author, & three Authors. (2005). *Title of work* . Location/City, State: Publisher

**Articles in the Journal :**

Patatoukas . P , & Thomas , Jacob . (201 1 ). More Evidence Of Bias In The Differential Timesline measures Of Conditionals Conservatism . *The Accounting Reviews* , *86* ( 5 ) , 1765-1793 . \_

**Books :**

Hartono, Jogiyanto . (200 8 ). Portfolio Theory *and Investment Analysis* 10th Edition . BPFE: Yogyakarta.

**Websites:**

Jasman., & Amin, MN (2017). Internal audit role on information asymmetry and real earnings management. *Accounting journal and Auditing Indonesia* , *21* (2), 95-104. Retrieved December 23, 2017, from [http://journal.AA.ac.id/JAAI/article/view/9527](http://journal.aa.ac.id/JAAI/article/view/9527)

**For *ebook* :**

Author, AA, & Author, BB (Year of Publication). Title of chapter in sentence case. In A. Editor & B. Editor (Eds.), *Title of book in sentence case and italics* (first page-last page of chapter). Retrieved from Name database.

**For report or document organization or government without author :**

Name of Organization or Government Agency. (Year of Publication). Document title in capitals and italics: Capitalize the first word of the subtitle. Retrieved from database Name.