**TITLE**

**(**Font size 14, Times New Roman, title no more than 20 words, concise and unambiguous.)

**Author1, Author2, Author3**

1Institution-country

\*Corresponding author's email

|  |  |  |
| --- | --- | --- |
| A B S T R A C T [11pt] |  | A R T I C L E I N F O |
| [10pt]Main Objective (The primary aim of this research is expressed in a single sentence). Method (This section entails a two-sentence description of the tools employed for research analysis). Key Findings (Comprising three sentences, this segment encapsulates the central phenomena driving the test outcomes in quantitative studies or the insights derived from comprehensive interviews and literature reviews in qualitative research). Theoretical and Practical Implications (Encompassing two sentences, this part outlines the ramifications, be it solutions stemming from quantitative test results or insights from qualitative in-depth interviews and literature reviews). Novelty (This portion outlines the distinctive novelty of this research compared to existing studies, all within one sentence).  *The entire abstract consists of 200-250 words.* |  | ***Article History:***  *Submitted/Received xx Jan 2023*  *First Revised xx Feb 2023*  *Accepted xx Apr 2023*  *First Available online xx May 2023*  *Publication Date xx Jun 2023*  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  ***Keyword:***  *Following the abstract, write three to five keywords (using comma for each keyword).* |
| A B S T R A K [11pt] |  |  |
| [10pt] [Tujuan Utama (Tujuan utama dari penelitian ini dinyatakan dalam satu kalimat). Metode (Bagian ini berisi deskripsi dua kalimat tentang alat yang digunakan untuk analisis penelitian). Temuan Utama (Terdiri dari tiga kalimat, segmen ini merangkum fenomena utama yang mendorong hasil tes dalam penelitian kuantitatif atau wawasan yang diperoleh dari wawancara komprehensif dan tinjauan literatur dalam penelitian kualitatif). Implikasi Teoritis dan Praktis (Terdiri dari dua kalimat, bagian ini menguraikan konsekuensi, baik itu solusi yang berasal dari hasil tes kuantitatif atau wawasan dari wawancara mendalam dan tinjauan literatur kualitatif). Kebaruan (Bagian ini menguraikan kebaruan yang berbeda dari penelitian ini dibandingkan dengan penelitian yang sudah ada, semuanya dalam satu kalimat).  Keseluruhan abstrak terdiri dari 200-250 kata. |  |  |

**INTRODUTION[12pt]**

The introduction should include the research background, context, literature review, and objectives. It should be presented in paragraph form, comprising 15-20% of the total article length. The introduction must not exceed five paragraphs. The opening paragraph should describe the current state of research, positioning the study within the existing body of work. The subsequent paragraphs should highlight the research gap (limitations in previous studies) and the novelty of the research conducted by the author(s). The novelty must be clearly stated. The closing paragraph should outline the research objectives. Proper citation formatting should be followed, with a comma after the author's last name, as in (Chabrak & Craig, 2013; Cyan et al., 2016; Lehman, 2014). At least 80% of the cited sources should be from publications within the last five years. Cited sources should primarily be high-impact journal articles (strongly recommended), books, and research reports, including theses and dissertations. Journal citations must constitute at least 80% of the total references cited. In-text citations should be formatted using parentheses (last name and year of publication). Font size 11, Times New Roman

**LITERATURE REVIEW (Font size 12, Times New Roman, Bold)**

The literature review covers theories that support the research and previous studies relevant to the research objectives. If the study aims to test hypotheses, this section should also present the development of those hypotheses. Additionally, this section serves to outline the theoretical framework that will guide further investigation. Font size 11, Times New Roman

**RESEARCH METHODOLOGY (Font size 12, Times New Roman, Bold)**

This section describes the research methods used, including the research design, data sources, data collection techniques, and data analysis methods. The explanation should be clear and detailed to ensure the study's reproducibility. If applicable, this section should also include sample selection criteria, measurement instruments, and analytical tools used. Font size 11, Times New Roman

**RESEARCH FINDINGS AND DISCUSSION (Font size 12, Times New Roman, Bold)**

Present the findings and discussion based on the analysis described in the Research Methodology section. The Findings and Discussion section must not be separated (authors are not allowed to use "Findings" and "Discussion" as subheadings).

This section consists of a description of the data analysis results to answer the research questions and their significance, interpreted using relevant theories and the latest references in the field. This section should comprise 40-60% of the total article length. Font size 11, Times New Roman

Table 3: Descriptive Statistics

| **Variable** | **N** | **Mean** | **Minimum** | **Median** | **Maximum** | **sd** |
| --- | --- | --- | --- | --- | --- | --- |
| RD | 77 | 0.4101 | 0.1000 | 0.4500 | 0.7500 | 0.1582 |
| DAGE | 77 | 0.9038 | 0.3300 | 1.0000 | 1.0000 | 0.1752 |
| DTEN | 77 | 0.1934 | 0.0000 | 0.2500 | 0.7500 | 0.2036 |
| RD: Risk Disclosure; Dten: Demography of tenure; DAGE: Gender Demographics | | | | | | |

Ssource: Indonesia Stock Exchange (2017)

**Formatting Guidelines for Tables and Figures**

* **Tables**:
  + No vertical lines should be present in the table.
  + Tables should be centered on the page.
  + The source of the table should be placed below it, aligned to the center.
* **Figures**:
  + The title and source of the figure should be placed below it, centered.
  + Figures should not have borders.

Example of Figure Presentation



Figure 1: Winters Method Plot dor YOR

Source: Indonesia Stock Exchange (2017)

**CONCLUSION (Font size 12, Times New Roman, Bold)**

The conclusion provides answers to the research questions. It consists of a summary and restatement of the main findings also research limitations and suggestions. These findings should be compared with previous studies to highlight the novelty of the research. Font size 11, Times New Roman

**REFERENCES (Font size 12, Times New Roman, Bold)**

Citations and references should be managed using reference management tools such as Mendeley. The reference list should follow the appropriate APA citation style.

Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, *50*, 179–221.

Association of Certified Fraud Examiners (ACFE). (2020). *Report To the Nations 2018 Global Study on Occupational Fraud and Abuse*.

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**AUTHOR GUIDELINE**

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3. The maximum length of the manuscript is 25 pages, including references.
4. Table titles must be placed above the table and include a table number.
5. Figure titles must be placed below the figure and include a figure number.
6. All foreign words must be written in *italics*.
7. References must be relevant to the article, with 80% sourced from national and international journals published within the last 10 years.
8. Authors must refer to the journal template for a more technical description