



## Title

(Not Exceeding 15 Words, Candara Font Type Size 14, Bold, Align Center, One Space, Capital Letters in the First Letter of Each Word)

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| ARTICLE INFORMATION                                                                                                                                                                                                                                                                                              | ABSTRACT                                                                                                                                                                                                                                                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Article History:</b><br/>Accepted: Filled by the JBM team<br/>Revised: Filled in by the JBM team<br/>Approved: Filled by the JBM team</p> <p><b>Keywords:</b></p> <p><b>*Correspondence Author:</b><br/><a href="mailto:email@jbm.com">email@jbm.com</a></p> <p><b>DOI:</b><br/>Filled by the JBM team</p> | <p>The abstract section is 150 to 200 words long and written in English using Candara font size 10. It contains the research objectives, methods, and research results. The abstract is not a summary of a manuscript consisting of several paragraphs and does not include citations.</p> |

## INTRODUCTION

If the manuscript is a research article, the introduction contains the research's background, urgency, and purpose. Explain how the research is problematic and why it is urgent to do so. Describe the existing *research* gaps and explain the novelty, uniqueness, or answers to the limitations of previous research followed by this study. **This introduction also includes a literature review and hypothesis development for quantitative research methods. Qualitative research also has a literature review (see *author guidelines*).** The introduction is narrated *concisely* and uses relevant reference sources. (Candara font 12, space 1).

If the manuscript is a conceptual article, then the introduction contains the background and purpose of writing the conceptual article. Explain why a concept theory or theme is interesting to study conceptually. Explain the purpose of writing a conceptual article based on the arguments presented in the background. The introduction is narrated *concisely* and uses relevant reference sources. (Candara font 12, space 1).

## METHOD

For the type of qualitative research, the method contains 1. Research approach, for example, a phenomenological interpretive approach, explain why using the approach, relate it to the focus of the research; 2. Type and source of data, explain in detail the type of data used, how the data was obtained, and why the data was used; 3. Data analysis techniques explain the data analysis techniques that have been carried out in detail according to the chosen research approach.

For the type of quantitative research, the method contains 1. type of research, explain in detail the type of research and why it is relevant to answer the purpose of the research, for example, experimental research; 2. Research variables, containing the definition and

measurement of variables; 3. Research data, explain the sample, type, and data source; 3. Data analysis techniques: explain the data analysis techniques used to answer the research objectives. (Candara font 12, space 1).

You can use the scoping review or systematic review approach for conceptual article manuscripts.

## RESULTS AND DISCUSSION

The results and discussion on the type of qualitative research are presented in one unit. The results of the research are presented in themes according to the findings of the research. For example, the theme based on the study's findings is "regional budgets as rituals." This theme is discussed based on data or research findings from interviews, which are then discussed sharply and in-depth and are associated with theories or concepts and the results of previous research. The discussion was carried out elaboratively, dialectically, and critically. Discussion in qualitative research is not only describing the research findings but must be able to find the meaning of the research findings.

Results and Discussion on the type of quantitative research are separated into sub-sections. The results describe the analysis relevant to the hypothesis being developed. The analysis can be presented as a summary of relevant figures, tables, or figures, including the equations used (rather than a complete view of the output). A vital narrative must accompany the display of numbers, tables, figures, or equations to explain without repeating something explained in a table or figure.

Table titles and/or graphs are written using Candara font 12, space 1, while table contents are written using Candara font 10, space 1. Table titles are written on top of a table, left-aligned, and arranged sequentially in a single manuscript, e.g., Table 1. Title, Table 2. Title, Table 3. Title, and so on. If the table is quoted from another source, the source must be included. On the other hand, if the table is sourced from the results of the author's analysis, then there is no need to include the source.

Example:

**Table 1. Population and Sample Criteria**

| No. | Information                                                      | Sum  |
|-----|------------------------------------------------------------------|------|
|     | Number of manufacturing companies listed on the IDX in 2000-2010 | 240  |
| 1.  | The company takes <i>corporate action</i>                        | (25) |
| 2.  | The company distributes cash dividends                           | (10) |
| 3.  | Companies that do not have a debt composition of up to 40%       | (5)  |
|     | Number of companies studied in 2000-2010                         | 200  |

Furthermore, if you include an image, then the image must be arranged continuously, as shown in Figure 1. Title, Figure 2. Title, Figure 3. Title, and so on. The source must be included if the image is cited/taken from another source. These images include diagrams, graphs, charts, sketches, prototypes, and more. Writing The Image and Title are presented below the image, left-aligned, and spaced 1

The Discussion Sub-Section contains a sharp and in-depth review of the results of hypothesis tests confirmed by concepts or theories and the results of previous research. This discussion must explain how and why hypotheses are rejected or accepted based on theory. This section also discusses how and why the results of the confirmed research are the same or different from previous research.

## CONCLUSION

## Conclusion

The conclusion is to answer briefly the purpose or focus of the research. Also, explain how the research results have succeeded or failed to confirm the theory discover new concepts or enrich the theory.

## Limitations

Explain the limitations of the research carried out either from the limitations of the method and/or theoretical limitations. From the limitations of this research, it can be a recommendation for future research.

## Research Implications

Explain the practical and theoretical implications of the research results. Practical implications can be in the form of practical recommendations, for example suggestions for designing certain policies or actions. Theoretical implications are in the form of falsification, verification or enrichment of theories that open up opportunities for further research.

## REFERENCES

The reference list includes all references/readings cited in the manuscript. The style of compiling the reference list refers to the APA (*American Psychological Association*) format and uses the *Mendeley* or *Zotero* or *Endnote reference manager* applications. The reference sources used as a reference list are at least 10 scientific literature titles (80% primary references and 20% secondary references). Primary references include scientific publications from credible sources or publishers that have a DOI number. Secondary references, consisting of general books and scientific information sources from the internet. The references referenced are from the last 10 years' publications.

### Example:

- Abdillah, W. & Hartono, J. (2015). *Partial Least Square (PLS): An Alternative to Structural Equation Modeling (SEM) in Business Research*. Jakarta: Andi.
- Aghajari, N. & Monday, A. A. (2014). Strategic Orientation and Dual Innovative Operation Strategies: Implications for Performance of Manufacturing SMEs. *Asia-Pacific Journal of Business Administration*, 6(2), 127–147. doi:10.1108/APJBA-07-2013-0075
- Bhattacharjee, S., Moreno, K. K., & Salvador, D. A. (2015). The Impact of Multiple Tax Returns on Tax Compliance Behavior. *Behavioral Research in Accounting*, 27(1), 99–119. doi:10.2308/bria-50976
- Hariyati & Tjahjadi, B. (2014). The Relationship Between Innovation Strategy and Financial Performance Mediated by Intellectual Capital and Customer Performance. *Regional Conference on Accounting*, II.