**ARTICLE’S TITLE**

**Abstrak - Judul Artikel (Jumlah Kata Maksimal adalah 11 Kata)**

**Tujuan Utama -** Tujuan penelitian diuraikan dalam 1 kalimat.

**Metode -** Bagian ini berisi keterangan mengenai alat analisis penelitian. Bagian ini diuraikan dalam 2 kalimat.

**Temuan Utama -** Bagian ini berisi fenomena utama yang menjadi penyebab hasil pengujian (jika penelitian kuanti) atau makna yang ditangkap penulis dari pendalaman wawancara atau kajian literatur (jika penelitian kualitatif). Bagian ini terdiri atas 3 kalimat.

**Implikasi Teori dan Kebijakan -** Bagian ini berisi implikasi (solusi) atas hasil pengujian (jika penelitian kuanti) atau pendalaman wawancara atau kajian literatur (jika kualitatif). Bagian ini terdiri atas 2 kalimat.

**Kebaruan Penelitian -** Bagian ini berisi kebaruan penelitian jika dibandingkan dengan penelitian lain. Bagian ini diuraikan dalam 1 kalimat.

Seluruh bagian abstrak (dari tujuan sampai kebaruan) terdiri atas 100-150 kata.

***Abstract - Article’s Title (Maximum Word Count is 10 Words)***

***Main Purpose -*** *The research objective is described in 1 sentence.*

***Method -*** *This part contains a description of the research analysis tools. This part is described in 2 sentences.*

***Main Findings -*** *This part contains the main phenomena that cause the test results (if the research is quantitative) or the meaning captured by the authors from in-depth interviews or literature reviews (if the research is qualitative). This part consists of 3 sentences.*

***Theory and Practical Implications -*** *This part contains the implications (solutions) of the test results (if the research is quantitative) or the in-depth interview or literature review (if qualitative). This part consists of 2 sentences.*

***Novelty -*** *This part contains the novelty of the research when compared to other studies. This section is described in 1 sentence.*

The entire abstract (from purpose to novelty) consists of 100-150 words.

**Kata kunci**: kata kunci dipisah dengan titik koma; setidaknya ada 3 kata kunci

Introduction without subtitles. The introduction should only contain a maximum of five paragraphs. The opening paragraph shows the state of the art- which places the research position among previous studies. The next paragraph must contain the research gap (gaps in previous research) and the novelty of the research conducted by the author.

Novelty or novelty must be clearly visible. The closing paragraph contains the research objectives. Pay attention to citing, with a comma after the author's last name like this (Chabrak & Craig, 2013; Cyan, et al., 2016; Lehman, 2014). You can download Jamal's article on OJS for an example.

**METHOD**

The method is described in detail. If the article is a conceptual article, then this section can be omitted

**RESULTS AND DISCUSSION**

Describe the results and discussion according to the analysis using the method claimed in Methods. Results and Discussion cannot be separated (the author is not allowed to use the words "results" and "discussion" as the title of the subsection). The table is shown as below:

**Table 1. Details of the Budget Distribution**

|  |  |
| --- | --- |
| **Types of Budget** | **Total of Budget Realization** |
| Aaaaa | Rpxxx.xxx.xxx,00 |
| Bbbbb | Rpxxx.xxx.xxx,00 |
| Cccccc | Rpxxx.xxx.xxx,00 |

Source: Described

Please note that there is no vertical line for the table. The table is placed in the center. The table source is placed under center alignment.

For the figure, the title and source of the figure are placed at the bottom, center. The figure is not framed.



**Figure 1. Elements of Evaluating the Effectiveness of Internal Audit Functions**

Source: Cain (2007)

**CONCLUSION**

Conclusion contains answers to research questions. The findings were compared again with previous studies to show novelty. Explain the power of the article. The conclusion consists of 2 paragraphs with a maximum length of 300 words.

**ACKNOWLEDGEMENT**

This section is given to the author to express his gratitude to both the research funders and other parties who have contributed to the realization of the research.

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