***MANUSCRIPT’S TTTLE***

**ABSTRACT**

Abstract is written in 1 paragraph with a maximum of 350 words and a minimum of 250 words (conjunction count as 1 word, repeat words count as 2 words, words cannot be abbreviated) in Times New Roman font size 11 point. **Introduction**: Explains the topic discussed in the paper. It includes the background of the paper and why the topic is interesting. Avoid unnecessary content. **Background**: Describe the problem or phenomenon studied in the paper and determine the research question in one sentence. **Recency**: Write the novelty of the paper and briefly explain why no one else has researched the question adequately. **Research Methods**: Provide an outline of the research methods and data used in this paper. Explain how this research is conducted. Avoid unnecessary content and do not make any speculation. **Results and Findings**: Include empirical findings and write a discussion in one or two sentences. **Conclusion**: Provide conclusions and implications of the research.

***Keywords****:* keyword 1, keyword 2, keyword 3, and so on.

**INTRODUCTION**, (font 12 Times New Roman)

The introduction contains the background, research context, supporting literature, research objectives, and expectations for the research results. The entire introductory section is presented in an integrated manner in the form of paragraphs, with a length of 5-15% of the total length of the article (Times New Roman, font 11).

**Paragraph** **only entered after seven taps**. Citations in the text are made in the format of name, year, such as Dittmar and Thakor (2006) for the beginning of the sentence, and (Dittmar and Thakor, 2006) for the end of the sentence. If there are more than two authors, use et al. After the first authors, such as: Garardi, et al. (2010). For more than one reference, citations are based on year chronology or alphabetical order if there are the same years. Examples are (Marosi and Massoud, 2008; Cohen and Smitz, 2009; Verdelhan, 2010) or (Hoberg and Phillips, 2010; Liberti and Mian, 2010; Verdelhan, 2010). (**Times New Roman, font 11**).

**LITEATURE REVIEW** **AND HYPOTHESIS DEVELOPMENT** (font 12 Times New Roman)

**Literary Studies Sub** (font 12 Times New Roman)

Literature Review and Hypothesis Development (if any) written in font 11. It contains theoretical explanations and predictions, theoretical models and results of previous research on the issue or phenomenon discussed and a description of hypothesis development. Exposure length 10 – 15% of the length of the article (Times New Roman, font 11).

**Hypothesis Development** (font 12 Times New Roman font)

**RESEARCH METHOD**, (font 12 Times New Roman)

Research method contains detailed information into paragraph about research design, research target (population and sample), Technique of Collecting Data, measurement development, and technique of analysing data, with a length of 10-20% of the total length of the article. (single space, Times New Roman, **font 11**).

**RESULTS**, (font 12 Times New Roman)

The research results present a description of the research results related to the research objectives. A description of the research results is presented clearly. Description and interpretation of results relate to the (net) results of data analysis. The use of tables, graphs or charts is highly recommended to explain the results. (single space, Times New Roman, **font 11**).

**DISCUSSION,** (font 12 Times New Roman)

The discussion contains a discussion of the research results which are linked to the research objectives. The discussion explains why the research results are the way they are, explains the logic of obtaining the findings, interprets the findings, and links them to relevant theories or research results. The length of the presentation of research results and discussion is 40-60% of the length of the article. (Single space, Times New Roman, font 11). The discussion (specifically conceptual writing or thought results) contains an explanation of the problem being studied, is analytical, argumentative, logical, critical, and most importantly shows the author's stance or attitude. The length of the discussion exposure is 40-60% of the length of the article.

**CONCLUSION, LIMITATION, SUGGESTION** (font 12 Times New Roman)

**Conclusion** (Times New Roman, font 12)

Conclusions, limitations and suggestions section. The conclusion contains answers to the research objectives and specifically conceptual writing: confirmation of the author's position. Providing suggestions includes research limitations as well as suggestions for future research and practical matters. Conclusions and suggestions are presented in paragraph form. (Single space, Times New Roman typeface, **font 11**)

**Limitation** (Times New Roman, font 12)

Conclusion, limitations and suggestions section. The conclusion contains answers to the research objectives and specifically conceptual writing: confirmation of the author's position. Next, it contains research limitations as well as suggestions for future research and practical matters. Conclusions and suggestions are presented in paragraph form (single spaced, Times New Roman typeface, font 11).

**Suggestion** (Times New Roman, font 12)

**REFERENCES** (font 12 Times New Roman)

a. It is hoped that references from the last 10 years will be referred to with a minimum proportion of primary literature (journals) of 80%.

b. Only contain references referred to in the article and written ALPHABETICALLY based on the first letter of the first author's name.

c. A reference list follows APA, with the following example:

**Journals**

Dittmar, A. and Thakor, A. 2006. “Why do Firms Issue Equity?”. *Journal of Finance,*  62 (1): 1-54

**Books**

Mooler, R. R. 2007. *Caso Enterprise Risk Management: understanding the new integrated ERM Framework*. New Jersey: Jhon Willey & Son, Inc.

**Book Chapters**

Keasey, K. And Wright, M. (Eds.) 1997*. Corporate Governance: Responsibilities, Risk and Remuneration*. New York: Jhon Willey & Son, Inc.

**Proceedings**

Ernyan dan Husnan, S. 2002. Perbandingan Underpricing Penerbitan Saham Perdana Perusahaan Keuangan dan Non-Keuangan di Pasar Modal Indonesia: Pengujian Hipotesis Asimetrik Informasi. *Prosiding,* Simposium Nasional Keuangan dalam Rangka Dies Natalis Ke 47 Fakultas Ekonomi Universitas Gadjah Mada; Yogyakarta, 28 Sepetember 2002. Fakultas Ekonomi, UGM, Yogyakarta. Halaman 43-56.

**Articles in Books**

Ezzamel, M. and Watson, R. 1997. Executive Remuneration and Corporate Performance. In: K. Keasey & M. Wright. Eds. *Corporate Governance: Responsibilities, Risk and Remuneration.* Jhon Willey & Son, Inc., New York

**Undergraduate Thesis/Thesis/Dissertation**

Terry, S. D. 2010. Pengaruh Corporate Governance Terhadap Peringkat dan Yield Obligasi. *Skripsi*. Fakultas Ekonomi Universitas Kristen Duta Wacana. Yogyakarta

**Internet**

French, K. R. 2005. Data Library, [http://www.mba.tuck.dartmouth.edu/pages/faculty/ ken.french/data library.html](http://www.mba.tuck.dartmouth.edu/pages/faculty/%20ken.french/data%20library.html), Diakses 10 Januari, 2011

**Official Document**

(ECFIN) Institute for Economic and Financial Research. 2011. Indonesian Capital Market Directory, 2011 Twenty-Second Edition

**Additional Information**

**Illustration**

a. Tables do not use gridlines, just use horizontal lines above or below column headings and below the final row of the table or panel.

b. The titles of tables, graphs, histograms, sketches, diagrams, maps, charts and images are numbered sequentially. Short but clear title along with the units used. The title of the illustration is written in Times New Roman font size 10 points, entered one tab (5 beats) from the left edge, the beginning of the word uses capital letters, with a distance of 1 space.

c. Table captions are written at the bottom left using Times New Roman font size 10-point, single spaced.

d. Writing decimal numbers in table form for Indonesian is separated by commas (,) and for English, dots (.) are used.

e. Latin, Greek or Regional names are in italics while foreign terms are in quotation marks. f. Measuring units use the International System (SI).

**Standard Appearance Format**

1. The manuscript is typed using the Microsoft Word program on A4 size paper weighing 80 grams, 1 space apart, 12 point Times New Roman font, 4 cm left margin, and 3 cm top, right and bottom margins each.

2. Each page is numbered sequentially.

3. Numbers and letters in images, tables or histograms are numbered sequentially and use Times New Roman font size 10 point.

4. The manuscript is written with a maximum of 15 pages including figures and tables.

5. The maximum limit of plagiarism permitted for articles that have passed the selection in this article is 20%.

Writing tables and figures (sequential numbers, dan**Times New Roman berukuran 10 point)**

Table 5. Logistics Regression Analysis

|  |  |  |  |
| --- | --- | --- | --- |
| **Variabel** | **Coef** | **t-stat** | **Prob** |
| BIGNABNORACC | -3,3212 | -1,69 | 0,091 \* |
| ABNORACC | 3,2964 | 2,59 | 0,010 \*\*\* |
| CFO | 1,331 | -0,28 | 0,781 |
| LNASSET | -0,0121 | -0,12 | 0,906 |
| ROA | -0,1205 | -6,2 | 0,000 \*\*\* |
| LEV | -0,0028 | -1,96 | 0,050 \*\* |
| LNAGE | -0,0055 | -0,29 | 0,77 |
| C | -1,5267 | -0,7 | 0,482 |
| LR chi2 83,26 | | | |
| Prob>chi2 0,0000 | | | |
| Pseudo R2 0,1991 | | | |
| \*\*\* signifikan pada α = 1%, \*\* signifikan pada α = 5% \* signifikan pada α = 10% | | | |

**A graph with blue bars

Description automatically generated**

Figure 1.

Respondent’s Educational Background (Times New Roman, font 10)