



<Title, Font Garamond 14. Title not more than 12 words>

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Abstract

Received: 10 October 2022 Abstract consist of 150 – 200 words.

Abstract must contain:

Revised: 15 December (a) research originality;

2022 (b) research objectives;

(c) research methods;

Accepted: 07 February (d) empirical result;

2023 (e) implications

Published online:

Keywords:

Keywords must contains 3 – 5 words that key concept from this manuscript

INTRODUCTION

Introduction font Garamond 12 with 1.15 spacing.

Introduction consist of 2 – 4 pages.

Introduction must able to shows the academic debate according the topic of this manuscript. The introduction must able explain clearly about:

- (a) Research gap
- (b) Novelty
- (c) Research objectives

METHODS

Methods font Garamond 12 with 1.15 spacing

Methods consist of 1 – 2 pages.

Methods must able to explain clearly about the data and tools of analysis from this manuscript.

RESULT AND DISCUSSION

Result and Discussion font Garamond 12 with 1.15 spacing

Authors must state the main result of this manuscript in the first paragraph of result section.

Authors must explain clearly the empirical result from this research.

Authors must compare the empirical result with previous studies and theory.

CONCLUSION

Conclusion font Garamond 12 with 1.15 spacing

Conclusion consist of 1 – 3 paragraphs.

Conclusion must explain clearly about the answer from the research objectives and policy recommendation.

REFERENCES

References style is APA style 7th edition.

Minimum references are 20 references with 80% must from journals, especially from international reputable journals