**Guidelines for Writing Articles in the International Journal of Business Economics, Title Maximal 14 Words: Read the instructions below (font 16pt)**

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**ABSTRACT**

The abstract is a brief review of the reasons for the research, the approach or method is chosen, essential results, and principal conclusions. Ideally abstract contains the main problems or research objectives and shows the approach or method used to solve it and present the findings important, conclusions, and implications of research results (Font 10pt) **Maximal 150 Word**.

# INTRODUCTION

Articles published in the International Journal of Business Economics include the results of original scientific research (top priority), which can provide ideas and scientific contributions to economics, management, accounting, business, taxation, marketing, entrepreneurship and technology management, economics, and management (Kamaladevi & Bazdan, 2016).🡪 Example of citation writing.

Irfan, (2016); Jufrizen, et al., (2018) argues, the introduction contains the development of previous research or as a state of the art to compare research conducted at this time so that there is a gap between the theory or the results of previous research with the current or expected situation, thus, it will clearly the contribution of the research produced. Clearly define the research problem to be solved. To show possible gaps or differences between different research findings on the same topic so that it is clear how current research contributes to IPTEKS, start by reviewing the current literature and synthesizing the problem. Recognition of previous research is very important to support the ideas and arguments of the author (Aligate, 2017; Jhon, et al, 2018).

**METHOD**

The method describes what the researcher has done to answer the research question. The basic principle to explain the method is to "follow my recipe; you will get the same results," can be verified and replicated. Do not cite the definition of a research methodology concept, primarily if that method is commonly known. Quoting only if the research design is still particular is not already common knowledge. The methods used in research and the methods used in solving problems include analytical methods. Captions are placed as part of the figure caption, not as part of the picture. The methods used in completing the study are written in this section.

Example of writing a formula :

1. Value Added (VA)

$VA=P+A+D+EC$ ………………………………………………………………… (1)

P=operating profit; A=total amortization; D=total depreciation; EC=employee expenses

1. Human Capital Efficiency (HCE)

$HCE= \frac{VA}{HC}$……………………………………………………………………….…...... (2)

## RESULTS

Tables and pictures are placed in the middle of the page. The title of the table is written above the table, while the title of the picture below the picture, both with Times New Roman 12 pt. Letters in the table, may use Times New Roman 10pt or 11pt, one space. Tables are described, with horizontal lines Generally Numbering Tables and Images are sorted from number 1 onwards. The table presented is only essential information; for example, the table can be seen in Table 1. The letters for the information in the figure should be large enough and clear so that it is easy to read, as the following example:

**Table 1.** Descriptive Statistics (font 10 pt)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Country** | **Indicators** | **Min** | **Max** | **Mean** | **Std. Dev** |
| Indonesia | X2\_FS | 25.19398 | 31.78215 | 28.35273 | 1.64739 |
| X2\_LEV | 0 | 0.52957 | 0.176041 | 0.154969 |
| Y1\_HCE | 1.042629 | 18.009 | 3.545257 | 2.631707 |
| Y1\_SCE | -0.15799 | 0.94891 | 0.605766 | 0.228715 |
| Y1\_CEE | 0.115655 | 1.725975 | 0.468455 | 0.325909 |
| Y1\_CEE | -0.54216 | 1.627696 | 0.326218 | 0.260597 |
| Y2\_ABSDA | 0.00011 | 1.412362 | 0.061002 | 0.085338 |

**Source:***Author’s compilation*



**Figure 1.** Model analysis (The Picture Must Be Clear and of High Resolution)

## DISCUSSION

**Explanation of Discussion 1**

Discussion following hypothesis 1, write scientific findings obtained from the results of research that has been done but must be supported by adequate data. The scientific findings referred to here are not the research data obtained. These scientific findings must be explained scientifically, including What scientific findings were obtained? Why does that happen? Why are variable trends like that? All of these questions must be explained scientifically, not only descriptive, if necessary, supported by adequate underlying scientific phenomena (John 2015; Mega et al., 2017). Also, it should be explained the comparison with the results of other researchers who are almost the same topic. Research results and findings must be able to answer the research hypotheses in the introduction.

**Explanation of Discussion 2**

Discussion following hypothesis 1, write scientific findings obtained from the results of research that has been done but must be supported by adequate data. The scientific findings referred to here are not the research data obtained. These scientific findings must be explained scientifically, including What scientific findings were obtained? Why does that happen? Why are variable trends like that? All of these questions must be explained scientifically, not only descriptive, if necessary, supported by adequate underlying scientific phenomena (John 2015; Mega et al., 2017). Also, it should be explained the comparison with the results of other researchers who are almost the same topic. Research results and findings must be able to answer the research hypotheses in the introduction.

**CONCLUSION**

Conclusions are not a summary of the results of the study and emphasize essential findings. In line with the statement of research objectives, there is no need for a number or bullet system. A scientist usually wants to conclude by involving several extrapolations, including suggestions for future research. Make generalizations carefully, but also note the limitations of the findings. The implications of the findings can be written, and the suggestions must be related to the implementation of the results of the research, meaning do not make it up in submitting suggestions. The conclusion does not contain a repeat of the results and discussion, but rather a summary of the findings as expected.

# References

All references referred to in the article text must be listed in the bibliography, and vice versa, the references listed in the bibliography must have citations in the article. References must contain references that come from primary sources (scientific journals that total a minimum of 95% of the complete bibliography) are updated. Use relevant and up-to-date primary reference library resources by prioritizing research results in scientific journals. **A minimum of 15 references** from international scientific journals. Writing citations and references in the article text must use a reference management application program such as **MENDELEY, ENDNOTE, OR ZOTERO**, or others.

**EXAMPLE REFERENCES:**

**How to Write from a Scientific Journal :**

Abdelghany, K. E. (2005). Measuring the quality of earnings. *Managerial Auditing Journal, 20*(9); 1001-1015.

Mohammad, W. M., Wasiuzzaman, S., & Salleh, N. M. (2016). Board and audit committee effectiveness, ethnic diversification and earnings management: a study of the Malaysian manufacturing sector. *Corporate Governance 16*(4), 726 - 746

**How to write the Institution / Agency / Organization Publication Library:**

Badan Pusat Statistik. (2015). *Laporan Bulanan Data Sosial Ekonomi*. Januari. BPS Jawa Timur. Surabaya.

Kementerian Pendidikan dan Kebudayaan RI. (2010). *Pendidikan Anti Korupsi untuk Perguruan Tinggi*. Cetakan 1. Direktorat Jenderal Pendidikan Tinggi. Bagian Hukum Kepegawaian. Jakarta

International Accounting Standard Board (IASB). 2004. *Financial Instruments: Disclosures and Presentation*. International Accounting Standard No. 32. UK-IASB. London.

Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 *Sistem Pendidikan Nasional*. 8 Juli 2003. Lembaran Negara Republik Indonesia Tahun 2003 Nomor 4301. Jakarta.

Peraturan Pemerintah Republik Indonesia Nomor 19 Tahun 2005 *Standar Nasional Pendidikan*. 16 Mei 2005. Lembaran Negara Republik Indonesia Tahun 2005 Nomor 41. Jakarta

Financial Accounting Standard Board (FASB). 2000. *Using Cash Flow Information and Present Value in Accounting Measurement*. Statement of Financial Accounting Concept No. 7. FASB. Norwalk.

**ATTENTION:**

**The Maximum Content of the Paper Includes a Bibliography List of**

**8 to 10 Pages and a Minimum Bibliography List of 15 References.**