

Top
Margin
2.54 cm

Title of Manuscript [14pt Times New Roman, Bold, Centered]

(Title in Malay, 12 pt Times New Roman, Italic, Centered)

Authors' Names [12pt Times New Roman, Centered]

(Department and Faculty, University) [12pt Times New Roman, Centered]

ABSTRACT

Left
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Put your abstract here. Use single spacing, 12pt Times New Roman, Italic, 150-200 words only. Follow this order – introduction, objective, methodology, results, discussion and originality/value. Put your abstract here. Use single spacing, 12pt Times New Roman, Italic, 150-200 words only. Follow this order – introduction, objective, methodology, results, discussion and originality/value. Put your abstract here. Use single spacing, 12pt Times New Roman, Italic, 150-200 words only. Follow this order – introduction, objective, methodology, results, discussion and originality/value. Put your abstract here. Use single spacing, 12pt Times New Roman, Italic, 150-200 words only. Follow this order – introduction, objective, methodology, results, discussion and originality/value.

Right
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Keywords: Five keywords in English (separated by semi colon)

ABSTRAK

Put your abstract in Malay here. Use single spacing, 12pt Times New Roman, 150-200 words only. Follow this order – introduction, objective, methodology, results, discussion and originality/value. Put your abstract in Malay here. Use single spacing, 12pt Times New Roman, 150-200 words only. Follow this order – introduction, objective, methodology, results, discussion and originality/value. Put your abstract in Malay here. Use single spacing, 12pt Times New Roman, 150-200 words only. Follow this order – introduction, objective, methodology, results, discussion and originality/value. Put your abstract in Malay here. Use single spacing, 12pt Times New Roman, 150-200 words only. Follow this order – introduction, objective, methodology, results, discussion and originality/value.

Kata kunci: Five keywords in Malay (separated by semi colon)

INTRODUCTION – (Capital, 12pt Times New Roman, Centered)

Body of the text should be in 12pt Times New Roman, Justify alignment. Please leave 1 spacing line between heading and body of the text. Body of the text should be in 12pt Times New Roman, Justified. Please leave 1 spacing line between heading and body of the text. Body of the text should be in 12pt Times New Roman, Justified. Please leave 1 spacing line between heading and body of the text. Body of the text should be in 12pt Times New Roman, Justified. Please leave 1 spacing line between heading and body of the text.

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Bottom
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Commented [JP1]: GENERAL RULES

1. A manuscript should contain **between 7,000-10,000** words in length only (inclusive of references, diagram and tables) and typed single-spaced.
2. A4-sized pages (21 x 29.7cm) with top, left, right and bottom margins of 2.54cm.

Commented [U2]:

FORMAT:

Abstract:

1. Single spacing
2. 12pt Times New Roman
3. Italic
4. 150-200 words only
5. 5 Keywords (separated by semi colon)

ABSTRACT CONTENT:

- ✓ Clearly identify the research issue or problem statement.
- ✓ State the research objectives concisely.
- ✓ Summarise the methodological approach used.
- ✓ Present the main findings of the study.
- ✓ Highlight the theoretical and practical implications.
- ✓ Provide five (5) keywords that best represent the study.

Commented [U3]: Abstract in Malay:

1. Single spacing
2. 12pt Times New Roman
3. Italic
4. 150-200 words only
5. 5 Kata kunci (separated by semi colon)

Commented [U4]: Body of the text:

1. 12 pt Times New Roman
2. Justify Alignment
3. Default tab: 0.76cm

INTRODUCTION CONTENT:

- ✓ Provide the background and context of the study to demonstrate its relevance within the chosen field.
- ✓ Identify the core problem under investigation and highlight the gaps in existing research, whether conceptual, empirical, methodological, or contextual.
- ✓ Clearly specify the objectives of the study.
- ✓ Brief methodology & findings
- ✓ Emphasise the anticipated contributions, outlining the value of the research to academic knowledge as well as to practical applications.

LITERATURE REVIEW

Please leave 1 spacing line between heading and body of the text. Body of the text should be in 12pt Times New Roman, Justified. Please leave 1 spacing line between heading and body of the text. Body of the text should be in 12pt Times New Roman, Justified

METHODOLOGY

Mathematical Equations must be numbered as follows: (1), (2), ..., (n) and not (1.1), (1.2), ..., (2.1), (2.2.),... depending on your various Sections.

SUBSECTION – (Capital, 10pt Times New Roman, Centered)

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Sub-Subsection Sub-subsection must be in Italic, 12pt Times New Roman, left justified. Distance between Sub-subsection and body of text is 1 tab.

FINDINGS

Tables and figures should be numbered as follows: TABLE 1, TABLE 2, ... etc FIGURE 1, FIGURE 2. All charts, graphs, drawings, and other illustrations should be referred to as figures. The title for the tables should be placed on top of the tables while for figures, the title should be placed below. Items for table is in 10pt Times New Roman. Example:

TABLE 1. This is example of a table

Variables	Percentage (%)
Variable A	10
Variable B	20
Variable C	30
Variable D	40



FIGURE 1. This is example of a figure

Commented [u5]: LITERATURE REVIEW CONTENT:

- ✓ Describe the theoretical foundations, concepts, or models that provide the basis for the study.
- ✓ Provide an analytical overview of the main constructs or variables, showing how they have been treated in earlier studies.
- ✓ For studies employing a quantitative approach, clearly state and justify the hypotheses, grounding them in both theoretical perspectives and past empirical findings.
- ✓ Where suitable, include a conceptual or research framework that illustrates the theoretical basis and the proposed relationships among variables.

Commented [u6]: Subsection:

1. CAPITAL
2. 10 Pt Times New Roman
3. Centered

Commented [u7]: Body of the text of Subsection:

1. 12pt Times New Roman
2. Justify Alignment

Commented [u8]: METHODOLOGY CONTENT:

- ✓ Describe the research design adopted, including how the data were collected and the procedure used to select respondents or cases.
- ✓ Provide details of the research instrument (e.g., survey questionnaire, interview schedule, or protocol). Authors must indicate whether the instrument was adapted from prior studies or newly developed. Where existing scales are employed, the original sources should be acknowledged. Sample items may be presented in the manuscript, and the full instrument may be placed in an appendix if necessary.
- ✓ If applicable, give a clear explanation of the study model, including:
 - The variables examined and how they were defined and measured
 - The statistical or analytical techniques employed
 - Any checks for validity, reliability, or robustness
- ✓ Outline the data analysis approach, clarifying the procedures used to answer the research questions or test the hypotheses.

Commented [u9]: FINDINGS CONTENT:

- ✓ Provide an overview of the descriptive statistics and any preliminary analyses carried out.
- ✓ Present evidence of the soundness of the results, such as reliability, validity, or robustness tests (for quantitative research).
- ✓ Clearly and logically outline the key empirical findings, ensuring they are linked to the study objectives or hypotheses.

Notes to a table should be placed below the table. General notes that explain the table as a whole should be designated by the word Note followed by a colon. Specific notes that refer to a particular column, row, or individual entry are indicated by superscript lowercase letters. Probability notes indicate level of statistical significance and can be designated by asterisks and daggers (e.g., * $p < .05$, ** $p < .01$, † $p < .10$). Begin each type of note (general note, specific note, and probability note, in that order) on a new line, flush left.

In the text, refer to every table and figure by their numbers (e.g., “see Table 3”) and discuss only their highlights. Never write “the table below” or “the figure on page 8” because the position and page number of tables and figures cannot be determined until the typesetter makes the pages.

DISCUSSION

Please leave 1 spacing line between heading and body of the text. Body of the text should be in 12pt Times New Roman, Justified. Please leave 1 spacing line between heading and body of the text. Body of the text should be in 12pt Times New Roman, Justified

IMPLICATIONS

This section should address both theoretical and practical contributions of the research.

CONCLUSION

The conclusion should summarise the main findings, highlight the study’s contributions, acknowledge its limitations, and suggest directions for future research. Please, follow our instructions faithfully, otherwise you have to resubmit your full paper.

ACKNOWLEDGEMENT

We would like to thank.....

REFERENCES

Please follow our style for all reference list and citation in text.

- i. Every **reference cited in text must also appear in the reference list**, and **all entries in the reference list must be cited in text**. Cite references in text using the last author name-date method [e.g., Kromkowski (1999)].
- ii. If a work has **two authors, always cite both names** every time the work is referred to in the text.
- iii. For works with **three or more authors, use only the name of the first author followed by “et al.” and the year whenever the work is cited (in the reference list, however, all names must be given)**.
- iv. Page numbers should be provided when specific arguments or findings of authors are paraphrased, summarized, or directly quoted. Examples:

First citation in text

Low and Yong (2011: 121-132) argued that

Commented [u10]: DISCUSSION CONTENT:

- ✓ Provide a clear explanation of what the results mean in the context of the study.
- ✓ Show a critical reflection on the findings, linking them back to the research aims or questions.
- ✓ Relate the results to previous studies, pointing out where they agree, where they differ, and what new insights they bring.

Commented [u11]: IMPLICATIONS CONTENT:

Authors are expected to discuss the contributions of the research from two perspectives:

- ✓ Theoretical implications: Describe how the study adds to academic knowledge, refines or challenges existing theories, or introduces new methodological insights. Indicate the value of these contributions for future research.
- ✓ Practical or managerial implications: Explain how the findings can be applied in practice, showing their usefulness to policymakers, practitioners, or industry leaders in improving strategies, decision-making, or operations.

Commented [u12]: CONCLUSION CONTENT:

- ✓ Summarise the main findings in relation to the research objectives.
- ✓ Highlight the overall contributions of the study.
- ✓ Acknowledge the limitations and propose directions for future research.

Leuz, Nanda and Wysocki (2003) found

Subsequent citations

Mat Nor and Yong (2011: 121-132) argued that
Leuz et al. (2003) found

- v. Do not use ampersands (&) when references are cited as part of the sentence.

However, for parenthetical citations of two or more works, use alphabetical ordering and ampersands (&). Separate each cited work by semicolons except for multiple works by the same authors which must be separated by comas. Example:

Several researchers (e.g., Bushee 2001; Darrough & Rangan 2004, 2010; Norman & Kamran 2005; Shen & Chih 2005; Woidtke 2002) supported this argument.

REFERENCE LIST STYLE

- i. A Roman alphabetically-ordered reference list should be included at the end of the manuscript. All references cited in text must appear in the reference list. Authors are responsible for the accuracy and completeness of all information in a reference.
- ii. All **citation (regardless of race)** must follow the format:

Author's Last Name, First Initial. Middle Initial. Year. Title. Place of Publication: Publisher format.
- iii. Several references by the same author(s) should be ordered chronologically (earliest date first). Multiple references to works by an identical author(s) with the same publication date should be arranged alphabetically by the title that follows the date (excluding A or The) and differentiated by adding lowercase letters (a, b, c, etc.) immediately after the year. For periodicals, include an issue number only if the pages of the periodical are not numbered consecutively throughout the volume (i.e., if each issue begins with page 1).
- iv. Type each entry using a hanging-indent format and follow the reference style of the examples below.

REFERENCES FORMAT

a) For Books

Brigham, E.F., Gapenski, L. & Ehrhardt, M.C. 2010. *Financial Management: Theory and Practice*. 13th edition. Fort Worth: The Dryden Press.
Maddala, G.S. 2001. *Introduction to Econometrics*. 3rd edition. Chichester: John Wiley & Sons.

b) For Chapter in Book

Black, F., Jensen, M.C. & Scholes, M. 2002. The capital asset pricing model: Some empirical tests. In *Studies in the Theory of Capital Markets*, edited by M.C. Jensen & R.A. Rozeff, 201-239. New York: Praeger.

c) For Periodicals/Journals

- Acharya V.V. & Pedersen, L.H. 2005. Asset pricing with liquidity risk. *Journal of Financial Economics* 77: 375-410.
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- Locke, E.A., Durham, C.C. & Poon, J.M.L. 1995. Knowledge seeking as a group strategy to attain goals. In *New developments in group dynamics and group effectiveness*, E.A. Locke (Chair). Symposium conducted at the annual meeting of the Society of Industrial and Organizational Psychology, 18-20 May, Orlando, USA.
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e) For Electronic Reference

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- Washington, H.J. 2010. Common factors in debt financing: New evidence from an emerging market. Available at http://sbtn.locklibrary/bondfinance_0127.pdf

Authors' 1 Name (corresponding author) (12pt Times New Roman, Left Justified)
Department and Faculty

University
Address
COUNTRY
E-Mail: account@xxx.xxx

Authors' 2 Name (12pt Times New Roman, Left Justified)
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Address
COUNTRY
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Commented [JP13]: If more than 1 author, please write who's are corresponding author.

APPENDIX A (on a different page, if there is any)

APPENDIX B (on a different page, if there is any)