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

Top Margin 2.54 cm

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

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

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*ABSTRACT*

Left Margin 2.54 cm

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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.*

*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 margin 2.54 cm

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 mus 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)

Body of the text for subsection also in 12pt Times New Roman, Justify Alignment. Body of the text for subsection also in 12pt Times New Roman, Justify Alignment. Body of the text for subsection also in 12pt Times New Roman, Justify Alignment. Body of the text for subsection also in 12pt Times New Roman, Justify Alignment.

*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.

RESULTS

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  Variable B  Variable C  Variable D | 10  20  30  40 |

FIGURE 1. This is example of a figure

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.

MANAGERIAL IMPLICATION

Managerial Implication. Managerial Implication. Managerial Implication. Managerial Implication. Managerial Implication.

CONCLUSION

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.

1. 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)].
2. If a work has **two authors, always cite both names** every time the work is referred to in the text.
3. 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).**
4. 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 . . . . . . . .

Leuz, Nanda and Wysocki (2003) found . . . . . . . .

Subsequent citations

Mat Nor and Yong (2011: 121-132) argued that . . . . . . . .

Leuz et al. (2003) found . . . . . . . .

1. 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

1. 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.
2. All citation (regardless of race) must follow the format:

Author's Last Name, First Initial. Middle Initial. Year. Title. Place of Publication: Publisher format.

1. 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).
2. 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.

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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)

Department and Faculty

University

Address

COUNTRY

E-Mail: account@xxx.xxx

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

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