

**TITLE** (13 pt, bold, uppercase)

**STRUCTURED ABSTRACT**<sup>1</sup> (13 pt, bold, uppercase)  
(Maximum 250 words in the topics bellow)

**Purpose** – (What is the purpose of the study? What does it intend to demonstrate or describe? This should be written succinctly. It might, eventually, be necessary to briefly contextualize.)

**Theoretical framework** – (What is the theoretical lens / theoretical basis used to support the research?).

**Design/methodology/approach** – (What was the method of study? Enter the method used, the type of data, sampling method, and sample description. If it is a theoretical essay, what was the adopted approach.)

**Findings** – (What are the main results? What are the conclusions from the results?)

**Research, Practical & Social implications** – (Does the study have theoretical implications and limitations? What are the practical implications? What are the possible social impacts?)

**Originality/value** – (What are the study's main contributions? Contributions to the advancement of the Theory of Administration or Accounting.)

**Keywords** - (Authors should provide appropriate and short keywords that encapsulate the main topics of the paper. The maximum number of keywords is 5.)

**REFERENCES**<sup>2</sup> (13 pt, bold, uppercase)

Maximum 5 references (11 pt, justified, single line spacing, spacing between paragraphs: before 6 pt after 0 pt) using American Psychological Association [**APA Style**].

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<sup>1</sup> Maximum 250 words, excluding references. Tahoma font, 11 pt, justified, line spacing at least 18, paragraph spacing before 6 pt after 0 pt.

<sup>2</sup> Please follow American Psychological Association [**APA**].