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

first name Surname (tahoma 10, bold)

Email, Afiliation (tahoma 10) (repeate block for each author)

**STRUCTURED ABSTRACT[[1]](#footnote-1)**(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 be eventually necessary to refer briefly to a context.)

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

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

**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 principal topics of the paper. The maximum number of keywords is 5.)

**REFERENCES[[2]](#footnote-2)** (13 pt, bold, uppercase)

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

1. Maximum 250 words, excluding references. Tahoma font, 11 pt, justified, line spacing at least 18, paragraph spacing before 6 pt after 0 pt. [↑](#footnote-ref-1)
2. Please follow American Psychological Association [**APA**]. [↑](#footnote-ref-2)