**A CONCISE AND INFORMATIVE TITLE, CENTERED WITH ALL WORDS CAPITALIZED, BOLD PHASE, 12 FONT SIZE, CAMBRIA FONT**

**Surname INITIALS1, Surname INITIALS1\* and Surname INITIALS2**

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**ABSTRACT**

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**Keywords**: axxxxxxxx, byyyyyyyyy, dzzzzzzzzz, saaaaaaaaa

(3-5 Keywords in the alphabetical order)

**1. INTRODUCTION**

Background, Research Problem, Purpose/Aims/Objectives of the Study, Significance

**2. LITERATURE REVIEW**

Critical Review of the literature which paves the way to build the present argument whi\_le addressing the gaps in literature

**3. METHODOLOGY/METHODS**

A description on research philosophy/approach, strategy, research context, sample selection, data collection methods

**4. DATA ANALYSIS AND RESULTS**

An explanation on data analysis techniques and results while connecting to objectives/research questions/hypotheses

**5. DISCUSSION OF THE FINDINGS**

A meaningful discussion on the findings of the study by comparing and contrasting the findings with the previous research findings that enable the researcher to locate the present research in the relevant context

**6. CONCLUSION AND IMPLICATIONS OF THE STUDY**

Summary of the main findings, novel contributions of the study (theoretical, contextual, methodological), implications to the practitioners (if any)

**ACKNOWLEDGEMENTS (HEADING WITHOUT NUMBER)**

Any acknowledgements authors wish to make should be included in a separate headed section at the end of the manuscript but before the list of references.

**REFERENCES (HEADING WITHOUT A NUMBER)**

Roger L.B. (2015). The potential for environmental management accounting development in China. *Journal of Accounting & Organizational Change, 11*(3), 406-428.