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TITLE OF MANUSCRIPT

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ABSTRACT

This document gives formatting directions for authors preparing papers for publication in the IJHASS. The authors must follow the instructions given in the document for the papers to be published. You can use this document as both an instruction set and as a template into which you can type your own text. Abstract should be written in English and should not exceed 220 words. It should briefly summarize the essence of the paper and covers the following areas: objective: state the problem or issue addressed, method: briefly summarize the innovation or method used to address the problem and results: brief summary of the results and important findings. Conclusions: brief concluding remarks on your results.

Keywords: Earnings management, audit quality, good corporate governance

INTRODUCTION

Introduction section provides a background for the study, the nature of the problem and a brief statistic (if available) about the magnitude of its significance. The author (s) needs to state the specific research purposes of or hypotheses tested by the study. The author (s) needs to tell the reader how the remainder of the article is organized.

LITERATURE REVIEW AND HYPOTHESES

This section provides a precise explanation of references regarding what the author (s) is doing in the paper that adds to the literature. In addition, the author (s) is encouraged to cite only from direct references. This section may include hypothesis development proposed for the study.

METHODS

Information regarding how and why a study was done in a particular way should be explained in detail in this section. Methods section should aim to be sufficiently detailed and should include only information available at the planning time, all information obtained during the study belongs to the Results section.

RESULTS

Present the results in logical sequence in the text, tables, and figures by giving the main or most important findings first. Do not re-include the data in this section. Any supplementary materials can be placed in an appendix.

DISCUSSION

The author (s) is encouraged to briefly discuss the summary of main findings, and to explore possible mechanisms or explanations for these findings. Emphasize the new and important aspect of the study and put the findings in the context of the totality of the relevant evidence. Do not repeat in detain data or other information given in other parts.

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CONCLUSION

This section should briefly explain the goals of the study but avoid unqualified statements and conclusions no adequately supported by the data (results). Avoid claiming priority or alluding that the work has not been completed. In addition, state new hypotheses and label them clearly.

ACKNOWLEDGMENT

We would like to thank Causal Productions for permits to use and revise the template provided by Causal Productions.Original version of this template was provided by courtesy of Causal Productions (www.causalproductions.com).

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