Article Title

Structure Abstract *(maximum 250 words in the topics bellow)*

**Purpose** – *(What is the purpose of the study, what dos 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.)*