**TITLE OF PAPER**

**(Times New Roman, 16-point type, Bold and Centered text)**

Please control your style using 12-pt Times New Roman font and double-space paragraph.

An example of section titles and divisions is suggested as follows:

**1. Introduction (16-pt bold Times New Roman, centered)**

**2. Literature Review (16-pt bold Times New Roman, centered)**

**2.1 Budgetary Participation (14-pt bold Times New Roman)**

2.1.1 Management Accounting Research (12-pt Times New Roman)

I claim that the manuscript has not been published in any journal before.