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| **Disiplin ilmu / sub disiplin ilmu dari naskah yang dikirim**  **--**  ***Academic Discipline / Sub-Disciplines*** | Business, Management, and Accounting |
| **Tipe / metode penelitian / pendekatan penelitian / paradigma yang digunakan**  **--**  ***Type / Method / approach / paradigm*** | Systematic Literature Review |
| **Nama Instansi Penulis (dalam bahasa Inggris)**  **\* Bila lebih dari satu instansi gunakan numbering sesuai dengan urutan penulisnya**  **--**  ***Author’s Institution (in English)***  ***\* If there were more than one institution, please use numbering in accordance with the order of authors*** | Department of accounting, Faculty of economy and business, Universitas Mummadiyah Yogyakarta, Indonesia |