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The first Authors' names (12pt Times New Roman, centered)

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Abstract (14pt Times New Roman, Bold, Centered)

Please use Word for Windows (Microsoft) to prepare your full paper. We provide this Word document as an example of your full paper format using size A4 paper. A4 will be the size of our proceedings. Please leave 2 cm margin on left side, 2 cm margin on right side, 2.54 cm margin at the bottom, and 2.54 cm margin on the top. Use single-spaced, fix 18pt, 12pt Times New Roman for your text. The English abstract is limited to 300 words. Manuscripts must not exceed 10,000 words, including diagrams, figures, tables and references. Please leave one blank line after this abstract as shown below.

Keywords (12pt Times New Roman, Bold): Write your keywords (5 words max.) here and leave one blank line after this line.

1. Heading of section (14pt Times New Roman, Bold)

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Citations in the text should appear as the following format: Wang (2002), (Wang and Lin, 2003).

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Wang, K.C. (2002). Why the auditing standards on evaluating internal control needed to be replace. *The Journal of Multinational Enterprise*, 3(2), 18-34. Wang, K.C. and Lin, S.L. (2003). *Title of the Book*. Publishing House.