

Title: Capitalize Major Words in the Title

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Abstract

An abstract and keywords should be included on the title page. The abstract must not exceed 250 words and must precise the paper giving clear conclusions. Keywords must be carefully selected to facilitate reader's search. (See the following sample abstract and work accordingly)

Abstract

Purpose – The purpose of this paper is to examine whether International Financial Reporting Standards (IFRS) can be used for monitoring environmental degradation. A comprehensive review of academic and professional literature indicates that the IFRS regime provides useful conceptual and practical frameworks for monitoring firms that are operating in environmentally sensitive industries.

Design/methodology/approach – Using qualitative and case study research methods, the financial statements of three environmentally sensitive companies were studied.

Findings – The sustainability reports produced by the companies contained both information and propaganda. The credibility of published sustainability reports is unclear. The size and adequacy of the contributions of the companies towards sharing the costs of decommissioning, rehabilitation and restoration of the environment are not disclosed. A new statement is proposed.

Practical implications – Policy implications at national and international level are many.

Social implications – The paper shows that environment has both financial and non-financial implications. The effects of environmental degradations on the habitat and society are serious.

Originality/value – The paper contributes to new knowledge in several ways. There are at least three major conclusions from this paper, and the ideas are original.

Keywords Financial reporting, International standards, International Financial Reporting Standards, Globalization, Environmental accounting, Sustainability reports

Keywords: up to 5 words; xxxxxx; xxxxxx

1. Introduction

Paper manuscripts should be written and arranged in a style that is succinct easily followed. An informative but short title, and a well-written introduction will help to achieve this. Simple language, short sentences and a good use of headings all help to communicate the information more effectively.
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2. Methods

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Table 2. Type Table Name Here. This is an example of a table placed across two column

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3. Conclusions

4. References

- Berkman, R. I. (1994). *Find it fast: How to uncover expert information*. New York: Harper Perennial.

Johnson, L., Lewis, K., Peters, M., Harris, Y., Moreton, G., Morgan, B. et al. (2005). *How far Is far?* London: McMillan.



Fig.1. This is the Style for Figure Captions.

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Mellers, B. A. (2000). Choice and the relative pleasure of consequences. *Psychological Bulletin, 50*(2), 49-52.

Akbar, M. S. U. (2005). *eLearning in Developing Countries: Challenges and Opportunities Bangladesh Perspective*. Paper presented at the 2nd International Conference on eLearning for Knowledge-Based Society, Bangkok, Thailand.