

**TITLE OF PAPER, line 1**  
**SUB-TITLE OF PAPER, line 2 if needed**

**FOR THIS SUBMISSION, PLEASE DO NOT INCLUDE YOUR PERSONAL  
DETAILS, AS THE FILE WILL BE SENT TO THE REVIEWERS**

**ABSTRACT**

**Purpose**

What are the reason(s) for writing the paper or the aims of the research?

**Design/methodology/approach**

How are the objectives achieved? Include the main method(s) used for the research. What is the approach to the topic and what is the theoretical or subject scope of the paper?

**Findings**

What was found in the course of the work? This will refer to analysis, discussion, or results.

**Research limitations/implications (if applicable)**

If research is reported on in the paper this section must be completed and should include suggestions for future research and any identified limitations in the research process. Not all papers will have research implications.

**Practical implications (if applicable)**

What outcomes and implications for practice, applications and consequences are identified? How will the research impact upon the business or enterprise? What changes to practice should be made as a result of this research? What is the commercial or economic impact? Not all papers will have practical implications.

**Social implications (if applicable)**

How will it influence (corporate) social responsibility or environmental issues? How could it inform public or industry policy? How might it affect quality of life? Not all papers will have social implications.

**Original/value**

What is new in the paper? State the value of the paper and to whom.

*Keywords: Keyword 1, Keyword 2, ..... 5 keywords as a minimum.*